

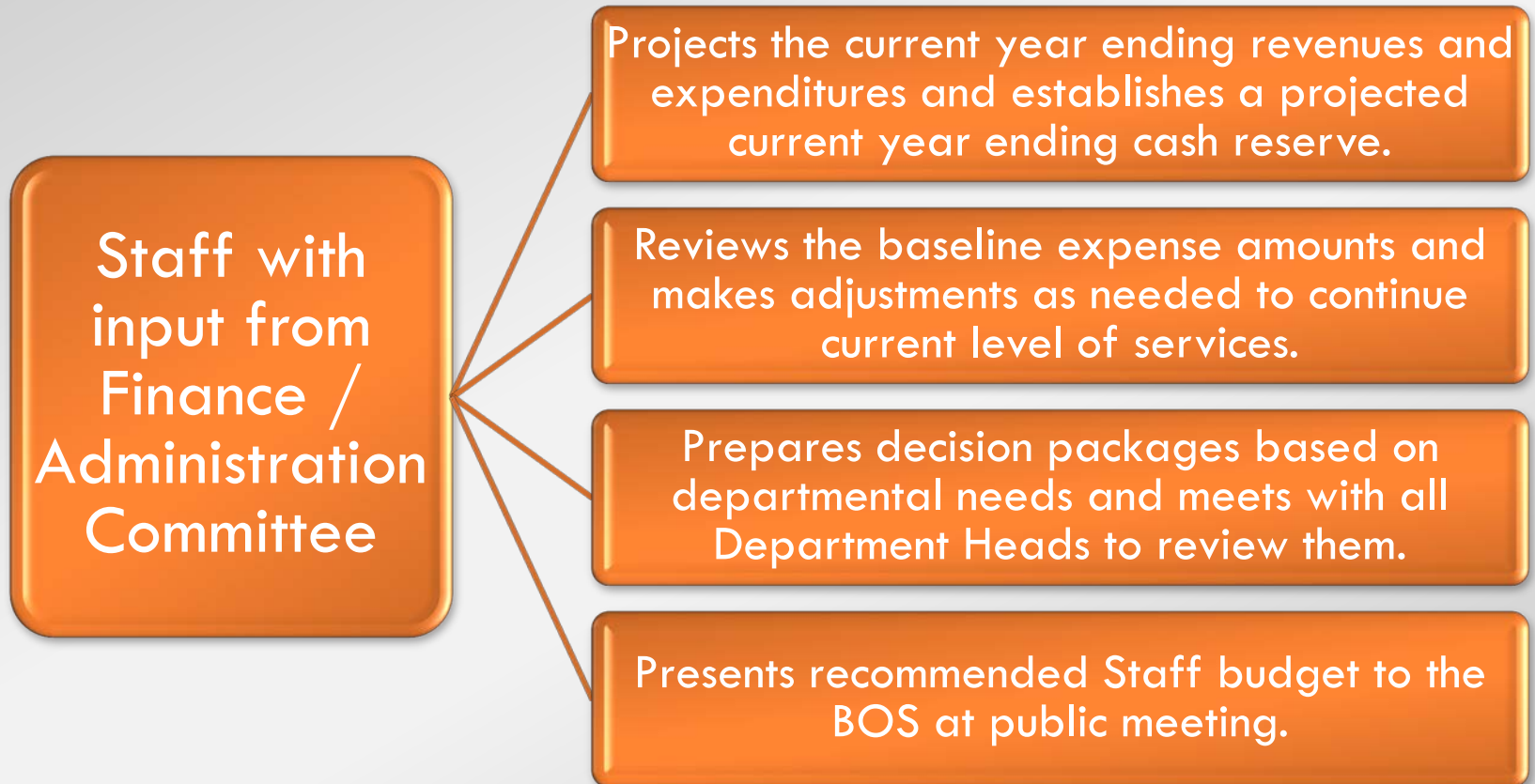
Upper Saucon Township

2015 Budget Review

November 10, 2014

As Recommended by Staff
with input from the Finance / Administration Committee

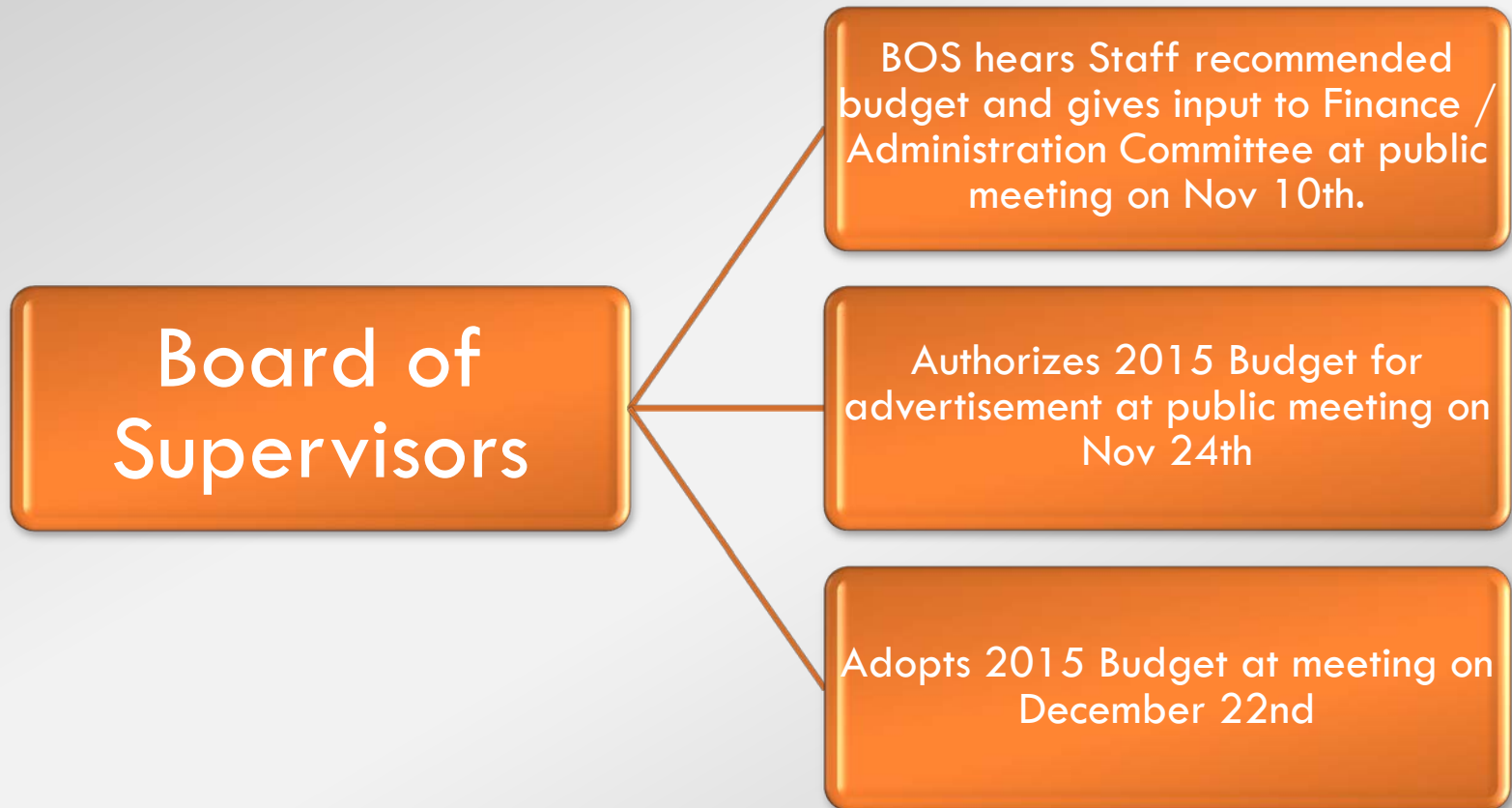
Budget Process



Budget Process



Budget Process



2015 Funds

Fund Titles

01 General	30 Capital Reserve
03 Fire Hydrant	31 Road Construction Reserve
06 Water Operating	33 Land Acquisition
08 Sewer Operating	35 Liquid Fuels
11 Maintenance Trust	55 LOSAP
12 Recreation	60 Police Pension
13 Transportation	62 Non Uniform Retirement
18 Water Capital Reserve	65 Non Uniform Pension
19 Sewer Treatment Capital Reserve	



2015 Operating Funds

Fund Titles

01 General

03 Fire Hydrant

06 Water Operating

08 Sewer Operating

11 Maintenance Trust

12 Recreation

13 Transportation

18 Water Capital Reserve

19 Sewer Treatment Capital Reserve

30 Capital Reserve

31 Road Construction Reserve

33 Land Acquisition

35 Liquid Fuels

55 LOSAP

60 Police Pension

62 Non Uniform Retirement

65 Non Uniform Pension



2015 Capital Funds

Fund Titles

01 General
03 Fire Hydrant
06 Water Operating
08 Sewer Operating
11 Maintenance Trust

12 Recreation

13 Transportation

18 Water Capital Reserve

19 Sewer Treatment Capital Reserve

30 Capital Reserve

31 Road Construction Cap Reserve

33 Land Acquisition

35 Liquid Fuels

55 LOSAP

60 Police Pension

62 Non Uniform Retirement

65 Non Uniform Pension



Major Revenue Sources

Fund Group	Fund Titles	Major Revenue Sources
GENERAL	General Recreation Capital Reserve Road Construction Reserve Liquid Fuels	Real Estate Taxes Act 511 Taxes Licenses & Permits State Shared
WATER	Water Operating Water Capital Reserve	User Fees Tapping Fees
SEWER	Sewer Operating Sewer Capital Reserve	User Fees Tapping Fees



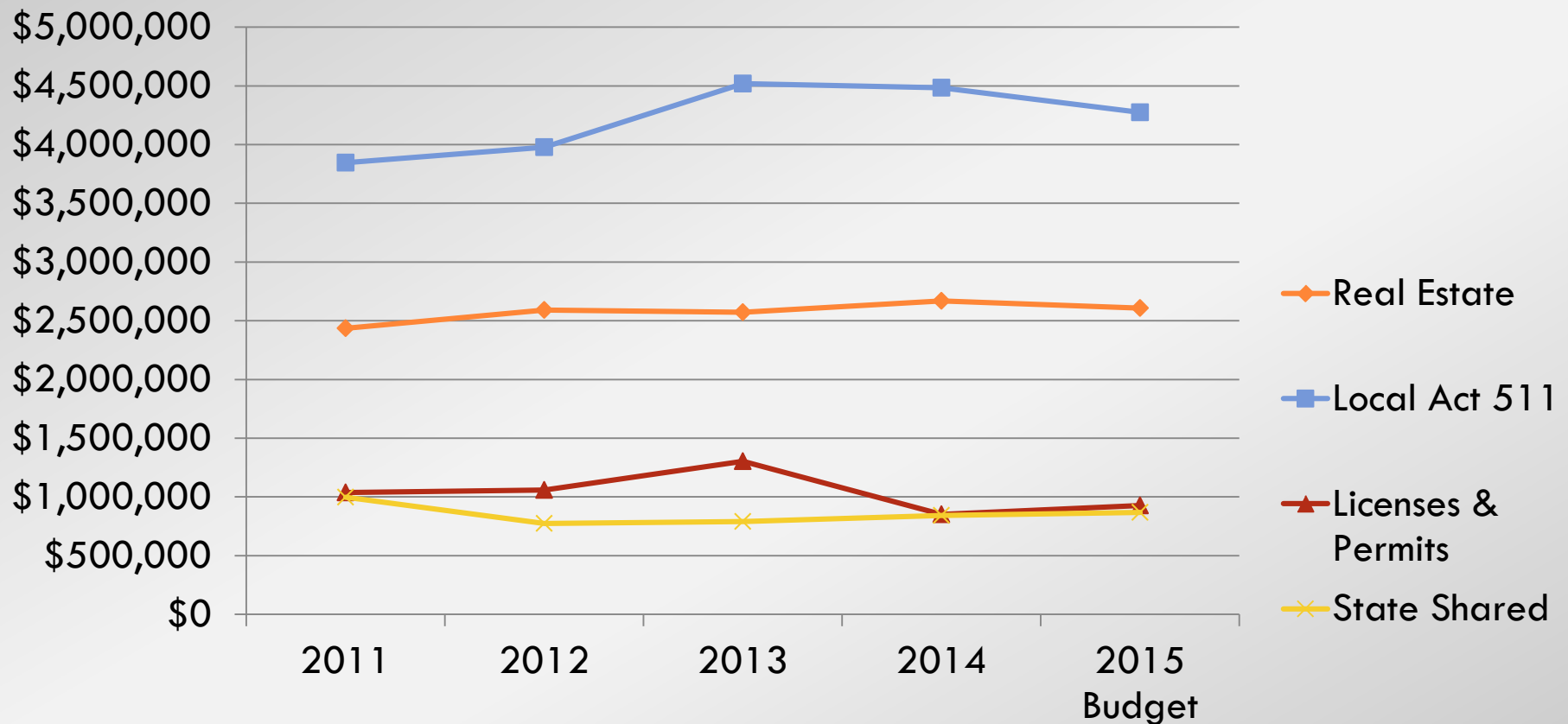
Budget Approach

Revenues

- History and trends are used to estimate the 2015 Township Revenues.
 - The original revenue estimates assume no increase in taxes and user fees.
 - If expenses exceed revenues, taxes and user fees can later be adjusted to balance the budget.



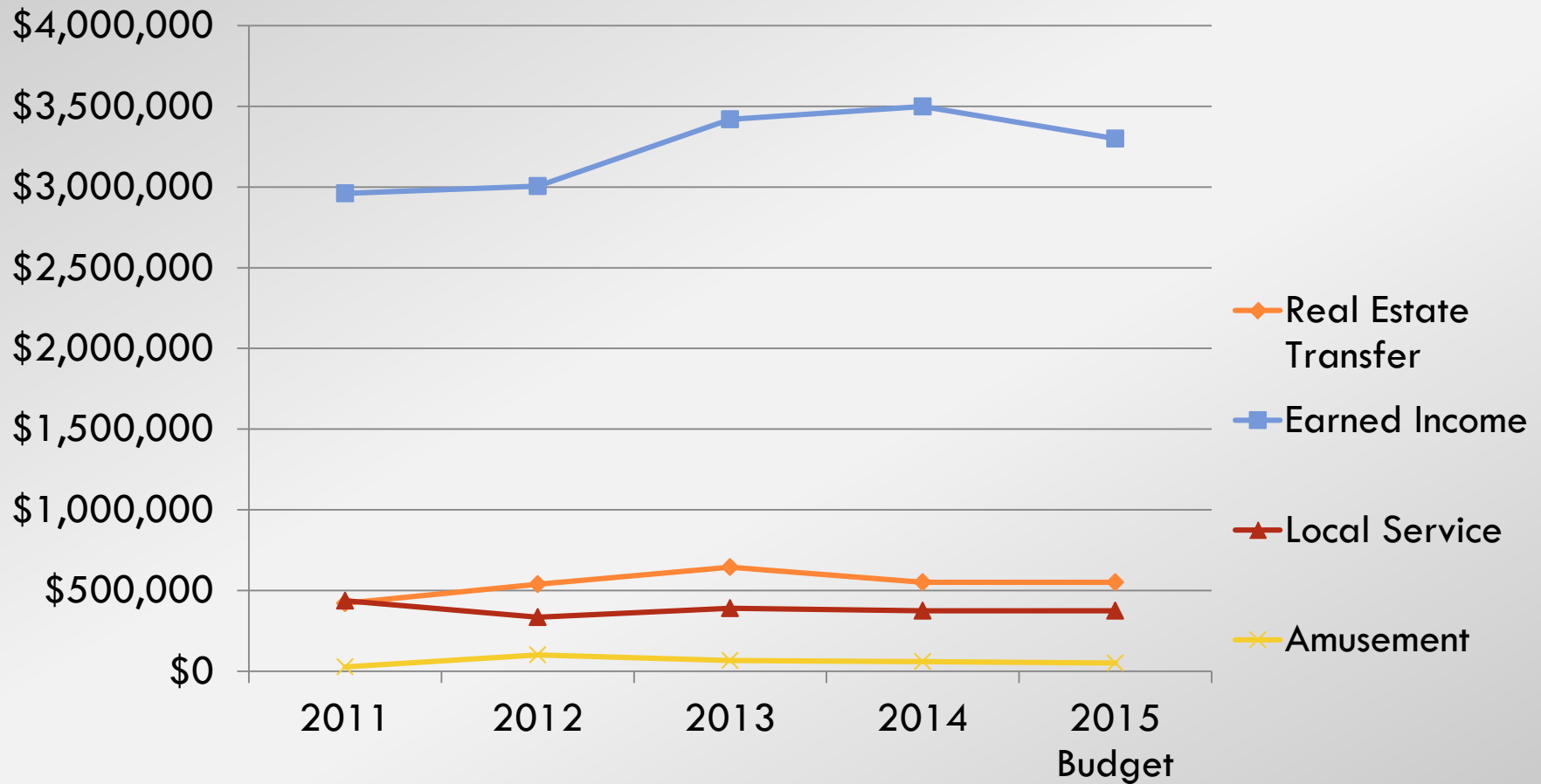
General Fund Group Major Revenues



Upper Saucon Township 2015 Budget Review
November 10, 2014



Local (Act 511) Taxes

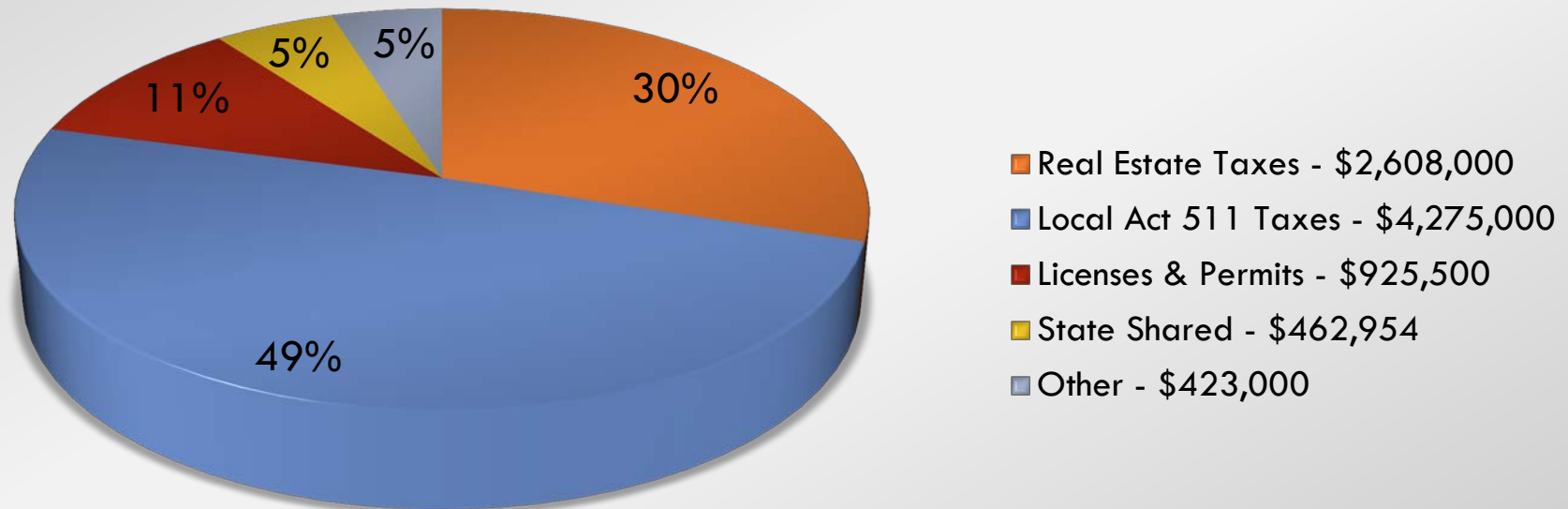


Upper Saucon Township 2015 Budget Review
November 10, 2014



General Fund Group Revenues

General Fund Group Sources of Revenue Based on
2015 Proposed Budget



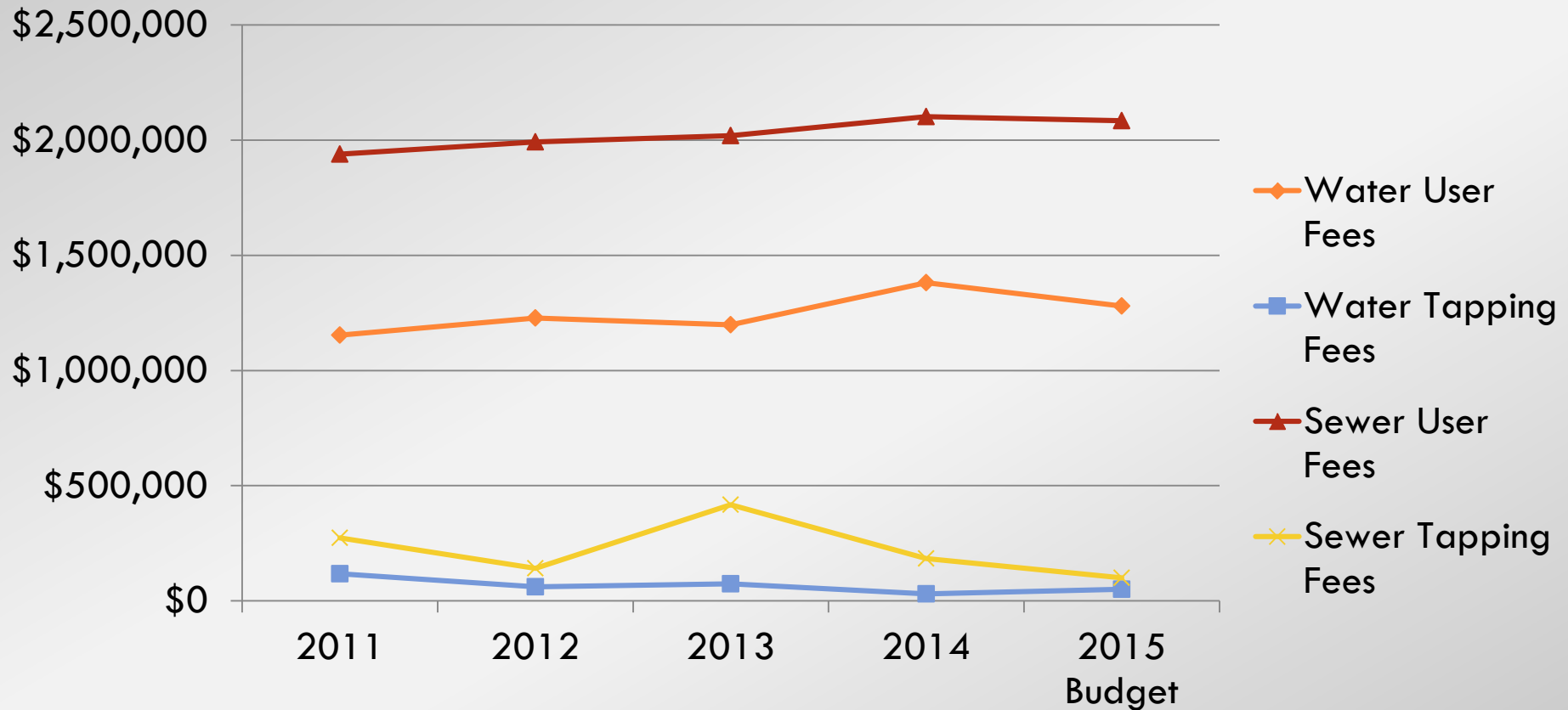
General Fund Group Revenues

	2011	2012	2013	2014 Projected	2015 Proposed Budget
Real Estate Taxes	\$2,434,674	\$2,590,706	\$2,571,510	\$2,668,000	\$2,608,000
Act 511 Taxes	\$3,845,691	\$3,978,709	\$4,519,879	\$4,485,000	\$4,275,000
Licenses & Permits	\$1,036,621	\$1,057,454	\$1,302,057	\$850,500	\$925,500
State Shared	\$997,112	\$773,229	\$789,549	\$841,254	\$866,645
Other	\$449,749	\$521,565	\$979,472	\$866,625	\$457,000
	\$8,763,847	\$8,921,663	\$10,162,467	\$9,711,379	\$9,132,145

* Above revenue figures do not include transfers between funds or borrowing proceeds.



Water & Sewer Fund Group Major Revenues



Upper Saucon Township 2015 Budget Review
November 10, 2014



Water & Sewer Fund Group Revenues

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u> <u>Projected</u>	<u>2015</u> <u>Proposed</u> <u>Budget</u>
Water User Fees	\$1,153,531	\$1,227,996	\$1,198,091	\$1,381,000	\$1,280,000
Water Tapping Fees	\$117,000	\$60,450	\$74,100	\$30,000	\$50,000
Sewer User Fees	\$1,939,461	\$1,992,295	\$2,019,325	\$2,102,000	\$2,085,000
Sewer Tapping Fees	\$273,180	\$141,100	\$417,620	\$184,000	\$100,000
Other	\$711,416	\$171,330	\$210,306	\$305,900	\$303,100
	\$4,194,588	\$3,593,171	\$3,919,442	\$4,002,900	\$3,818,100

* Above revenue figures do not include transfers between funds or borrowing proceeds.



Major Services Provided

Fund Group	Fund Titles	Major Services Provided
GENERAL	General Recreation Capital Reserve Road Construction Reserve Liquid Fuels	Public Safety Public Works (Highway) Parks & Recreation Libraries General Government
WATER	Water Operating Water Capital Reserve	Drinking water and fire protection
SEWER	Sewer Operating Sewer Capital Reserve	Sewage collection and disposal



Budget Approach

Expenses

○ Baseline Budget Approach

- The baseline is the minimum budget needed to offer services to citizens without cutting back on any services.
- The baseline is established by utilizing the prior year budget less all one-time expenditures as identified during the prior year budget process.
- Baselines include increases that do not fall under management's direct control. Examples include salaries, benefits, utility, insurances, debt service, etc.

○ Decision Packages

- Departments requesting funds for additional expenses are required to prepare Decision Packages. The Decision Packages assist in understanding:
 - What staff is requesting
 - Why staff is requesting the item
 - And alternatives, if applicable



2015 Budget Decision Packages

2015 DECISION PACKAGE WORKSHEET

2015 BUDGET

*Upper Saucon Township 2015 Budget Review
November 10, 2014*



UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	<u>Requested Amount</u>	<u>Budgeted Amount</u>
Wage Increase		
Police Wage Increase as set by Contract		2.50%
Public Works Increase as set by Contract		2.25%
Non-Union Increase as set by Board Of Supervisors (BASELINE)		2.25%
GENERAL FUND COST		\$19,292
WATER FUND COST		\$2,417
SEWER FUND COST		\$4,418
TOTAL		\$26,127
Administration		
5 Mobile Computers for Board - Paperless Meeting Packet Initiative	\$10,000	\$10,000
New Park Near Hopewell School (Engineering, Design & Permitting)	\$50,000	\$50,000
Sexual Harassment Training for Staff and Elected Officials	\$1,200	\$1,200
Consultant to Plan South Mountain Trail (Twp Must Match Grant From State)	\$5,000	\$5,000
Redesign Township Web Site	\$7,000	\$7,000
Demolition of 2 Dilapidated Building Owned by Township	\$23,000	\$23,000
Codification of Township Ordinances	\$25,000	\$0
Comprehensive Revision of Transportation Capital Improvement Plan (Total request \$100,000 / split between General & Transportation Impact Fund)	\$30,000	\$30,000
Consultant to Plan Sustainable Nature Parks (Twp Must Match Grant From State)	\$35,000	\$35,000
Folding Machine (Newsletters and Other Mass Mailings)	\$2,000	\$0

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	Requested Amount	Budgeted Amount
Buildings / Facilities		
Repair Floor Drains in Road Dept. Garage (Building #4)	\$7,700	\$7,700
Brick Pointing and Repair Loose Bricks Police Side of Township Building	\$9,000	\$9,000
Upgrade Sound System in Public Meeting Room	\$15,000	\$0
Conference Room Renovations (Sound System, Projector & Lighting)	\$15,000	\$15,000
Preventative Maintenance on Garage Doors (11 doors)	\$2,200	\$2,200
Repair Motorized Slide Gate Separating Front and Rear Parking Lots at Township Building	\$8,000	\$8,000
Repave Front Parking Lot at Township Building	\$35,000	\$35,000
New Phone System for Township Building (includes Admin, Police and Highway)	\$40,000	\$40,000
Township Building Lobby Renovations and Security Improvements (Design and Construction)	\$35,000	\$35,000

Fire		
Annual Contribution to Lower Milford Twp. Fire Dept.	\$200	\$200
Annual Contribution to Se-Wy-Co Fire Co.	\$200	\$200
Annual Contribution to Coopersburg Fire Dep.	\$2,000	\$2,000

Police		
2 New Police Officers / 6 Months of Wages each for 2015	\$45,000	\$0
Uniforms for 2 New Police Officers	\$2,400	\$0
Health Ins for 2 New Police Officer / 6 months for 2015 (\$1700 per month per officer)	\$20,400	\$0
Short-Sleeved Uniform Shirts to fit under ballistic vest	\$2,400	\$2,400
Supplemental Ammunition Purchase	\$4,500	\$4,500

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	<u>Requested Amount</u>	<u>Budgeted Amount</u>
To Fund purchase of materials when the police dept participates in community events (BASELINE)	\$1,500	\$1,500
Increase Baseline from \$8,000 to \$10,000 to allow additional training opportunities (BASELINE)	\$2,000	\$2,000
Testing for New Police Officers	\$4,000	\$0
Advertising for New Police Officers	\$500	\$0
Detective's Laptop	\$2,300	\$2,300
3 Body Cameras for Uniformed Patrol Officers	\$2,700	\$2,700
Vehicle Laptop	\$5,200	\$5,200
On-Duty Weapons Replacement	\$13,000	\$13,000
2 Police Patrol Vehicles	\$68,000	\$36,000

Community Development		
Eng. Study to Identify Possible Solutions to Storm Water Problem Areas Along Lanark Rd and Chestnut Dr	\$25,000	\$25,000
Geographic Information Systems (GIS) (Total request \$6,000 / split between Water, Sewer Coll & Comm Development)	\$2,000	\$0
Update Official Map	\$4,000	\$4,000
Document Imaging System Project (40 hours of time with Stratix)	\$5,200	\$5,200
Backfile Scanning Services - Convert Paper Files to Digital Files	\$16,000	\$16,000
Filing Cabinets	\$2,000	\$2,000

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	Requested Amount	Budgeted Amount
Library		
Annual Contribution to Library (Increase from \$165,000 to \$170,400) (BASELINE)	\$5,400	\$0
Contribution to Library Capital Reserve Fund	\$4,173	\$4,173
Senior Citizens		
Annual Contribution to Lehigh County Senior Citizen Center	\$1,000	\$1,000
Recreation		
New Toilets at Park Restrooms	\$5,000	\$5,000
Certified Playground Mulch for 3 Tot Lots	\$5,200	\$5,200
Trail Improvements at Park / along back of Field #8 and #9 (Replace with 2" of #10 screenings) / and from parking lot to Basefield Field #7	\$1,630	\$1,630
Overseed & Fertilize playing fields at park (by Township Forces)	\$7,500	\$7,500
New Signs at Park and Rail Trail	\$8,000	\$8,000
Summer Concert Series at Park	\$1,000	\$1,000
Playing field goal mouth repairs (seed, fertilize and tarp)	\$3,000	\$3,000
Improvements to Trail System on South Side of Park (Engineering & Design)	\$5,000	\$5,000
Consultant to Prepare Park / Rail Trail Signage Plan	\$15,000	\$15,000
Lawn Treatments at Park / fertilizer, weed control and insect control (by outside contractor)	\$19,498	\$19,498
Advertising Events at Park	\$500	\$500
Annual Contribution to Living Memorial Park	\$18,500	\$18,500
Contribution to Limeport Stadium for field lighting project	\$10,000	\$5,000

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	<u>Requested Amount</u>	<u>Budgeted Amount</u>
Recreation Capital		
West Hopewell Rd Trail Connection (Between Curly Horse Dev. and Hopewell School)	\$45,000	\$45,000
Rail Trail Bridge Over Preston Lane	\$50,000	\$50,000
Repair Rail Trail Bridge Over Jacoby Road	\$175,000	\$175,000
Highways Operating		
4 Seasonal Employees to Assist with Road Work and Park Maintenance (\$6,500 each employee)	\$26,000	\$26,000
New Highway Laborer / 6 Months of Wages for 2015	\$19,000	\$0
Uniform for New Employee	\$125	\$0
Health Insurance for New Employee	\$10,200	\$0
Traffic Calming Measures in Afton Village	\$8,000	\$8,000
Plow Edges (BASELINE)	\$3,500	\$3,500
Tire Chains (BASELINE)	\$3,500	\$3,500
Thermoplastic Pavement Markings at Signalized Intersections	\$12,000	\$12,000
Upgrade Traffic Signal at Rt 378 & Saucon Valley Rd (Battery Backup and Generator Connection)	\$6,000	\$6,000
Upgrade Traffic Signal at Rt 378 and Preston Ln (Battery Backup and Generator Connection)	\$7,000	\$7,000

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	Requested Amount	Budgeted Amount
Highway Capital Equipment		
Small Dump Truck with snow plow and tailgate spreader / 19,500 GVW	\$79,240	\$79,240
Single Axle Dump Truck with tailgate spreader / 39,000 GVW	\$162,362	\$0
Street Sweeper - Elgin Pelican P Dual Tier 4i 55KW (1 Motor)	\$189,231	\$189,231

Highway Capital Projects		FUND 31	FUND 35 438/439
Storm Water Improvements Along Walnut Ln Near Hegedus Property	\$25,000	\$25,000	
Spring Drive Guide Rail Replacement	\$55,000	\$55,000	
Increase Radius of Curve at Intersection of Lanark and Camp Meeting Roads (Near Ambulance Corps) (Portion of total cost charged to Sewer Collection)	\$90,000	\$60,000	
Kozy Korner Bridge Deck and Guide Rail Replacement	\$105,000		
Jacoby Road Culvert Replacement	\$300,000		\$300,000
Chestnut Hill Road Drainage Improvements	\$650,000		

<u>Paving Projects</u>			
Landis Street - Base Repairs, Storm Sewer Work and Overlay	\$42,000	\$42,000	
Cumorah Drive	\$54,900	\$54,900	
West Hopewell Road (Bowood Street to Chestnut Hill Road)	\$76,750	\$0	

<u>Bituminous Seal Coat (Oil & Chip)</u>			
Blue Church Road South (Mill Road to Beverly Hills Road)	\$37,764		\$37,764
Blue Church Road South (Locust Valley Road to Township Line)	\$12,600		\$12,600
Flint Hill Road (Taylor Drive to Wards Lane)	\$43,332		\$43,332
Flint Hill Road (Taylor Drive to New Street)	\$19,758		\$19,758

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

<u>Decision Package Description</u> (BASELINE)	<u>Requested Amount</u>	<u>Budgeted Amount</u>	
Stonestrow Road (Township Line to Church Road)	\$29,832		\$29,832
State Street (Blue Church Road to Gun Club Road)	\$13,200		\$13,200
Spring Drive (Lanark Road to Bowood Street)	\$17,085		\$17,085
West Hopewell Road (Lanark Road to Chestnut Hill Road)	\$64,719		\$0
Liberty Road (Main Street to Robin Lane)	\$26,300		\$0
Crack Seal for various roads	\$35,178		\$30,000
	\$1,698,418	\$236,900	\$503,571
Preston Lane - Roadway and Drainage Improvements (Engineering & Design)	\$100,000	\$100,000	
Chestnut Hill Road Drainage Improvements (Engineering and Design)	\$50,000	\$50,000	
Oakhurst Drainage Improvements (Engineering, Design and Permitting)	\$100,000	\$100,000	

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	<u>Requested Amount</u>	<u>Budgeted Amount</u>
Water Operating		
1 Seasonal Employees to assist Water and Sewer Coll Depts (\$6,500 each employee) (Total Request \$6,500 / split between Water & Sewer Coll)	\$3,250	\$3,250
Change Pay Classification for Utility Billing Clerk from "Clerk I" to "Clerk II" (Total request \$1,560 / split between Water & Sewer Coll)	\$780	\$780
Backflow Re-Certification Course	\$2,000	\$2,000
Geographic Information Systems (GIS) (Total request \$6,000 / split between Water, Sewer Coll & Comm Development)	\$2,000	\$0
Rate Study & Tapping Fee Calculation (Total request \$18,600 / split between Water, Sewer Coll & Sewer Plant)	\$6,200	\$6,200
Reservoir Tank Inspection (Internal)	\$12,000	\$12,000
Ice Machine (Total request \$2,400 / split between Water, Sewer Coll & Sewer Plant)	\$800	\$800
Tools to setup workshop at former School Bus Depot (Total request \$2,000 / split between Water & Sewer Coll)	\$1,000	\$1,000
Work Area Signs (Total request \$3,500 / split between Water & Sewer Coll)	\$1,750	\$1,750
Replace Exterior Doors at Colonial Crest Water Supply Well	\$2,500	\$2,500
Upgrade Blending Station Auto-Dialer System	\$3,500	\$3,500
Water Leak Listening Device	\$5,500	\$5,500
Upgrade Water SCADA System	\$7,000	\$7,000
Backhoe Compactor Plate (Total request \$14,000 / split between Water & Sewer Coll)	\$7,000	\$7,000
Fire Hydrant Replacement Program (3 hydrants)	\$17,500	\$17,500
New Water Meters	\$25,000	\$25,000

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	<u>Requested Amount</u>	<u>Budgeted Amount</u>
Sewer Collection Operating		
1 Seasonal Employees to assist Water and Sewer Coll Depts (\$6,500 each employee) (Total Request \$6,500 / split between Water & Sewer Coll)	\$3,250	\$3,250
Change Pay Classification for Utility Billing Clerk from "Clerk I" to "Clerk II" (Total request \$1,560 / split between Water & Sewer Coll)	\$780	\$780
Geographic Information Systems (GIS) (Total request \$6,000 / split between Water, Sewer Coll & Comm Development)	\$2,000	\$0
Rate Study & Tapping Fee Calculation (Total request \$18,600 / split between Water, Sewer Coll & Sewer Plant)	\$6,200	\$6,200
Public Notification Brochures	\$1,500	\$1,500
Ice Machine (Total request \$2,400 / split between Water, Sewer Coll & Sewer Plant)	\$800	\$800
Tools to setup workshop at former School Bus Depot (Total request \$2,000 / split between Water & Sewer Coll)	\$1,000	\$1,000
Work Area Signs (Total request \$3,500 / split between Water & Sewer Coll)	\$1,750	\$1,750
Flow Meter for Country Club Lift Station	\$4,500	\$4,500
Manhole Lids	\$6,000	\$6,000
Backhoe Compactor Plate (Total request \$14,000 / split between Water & Sewer Coll)	\$7,000	\$7,000

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	Requested Amount	Budgeted Amount
Sewer Plant (Disposal) Operating		
Rate Study & Tapping Fee Calculation (Total request \$18,600 / split between Water, Sewer Coll & Sewer Plant)	\$6,200	\$6,200
Electrical Arc Flash Review and Study	\$10,000	\$10,000
Ice Machine (Total request \$2,400 / split between Water, Sewer Coll & Sewer Plant)	\$800	\$800
Upgrade Sewer Plant Sensaphone Auto-dialer System	\$3,500	\$3,500
Replace Exterior Doors at Sewer Plant	\$17,000	\$17,000
Spectrophotometer / Turbidimeter	\$5,000	\$5,000
Enclosure for Grit Dumpster Building	\$5,500	\$5,500
Upgrade Effluent Flow Meter	\$7,500	\$7,500
Influent Gate Actuators	\$15,000	\$15,000
RAS and WAS Valve Rebuilding/Replacement	\$13,000	\$13,000
HVAC Upgrades at Sewer Plant	\$18,000	\$18,000
Construct Waste Dumping Station	\$20,000	\$20,000

Water & Sewer Capital Equipment		
F550 Ford Super Duty Dump/Plow Truck (Total request \$85,000 / split between Water & Sewer Coll)	\$42,500	\$42,500
F550 Ford Super Duty Dump/Plow Truck (Total request \$85,000 / split between Water & Sewer Coll)	\$42,500	\$42,500
Utility Vehicle (Ford F-59 Step Van) (Total request \$80,000 / split between Water & Sewer Coll)	\$40,000	\$40,000
Utility Vehicle (Ford F-59 Step Van) (Total request \$80,000 / split between Water & Sewer Coll)	\$40,000	\$40,000

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

Decision Package Description <u>(BASELINE)</u>	<u>Requested Amount</u>	<u>Budgeted Amount</u>
Sewer Collection Projects		
North Branch Interceptor Extension (Sections 3A and 3B) / Engineering, Legal and Land Acquisition	\$90,000	\$90,000
Camp Meeting Rd - Pavement Restoration where Sewer Line was Repaired (Portion of total cost charged to Highway)	\$90,000	\$30,000
Oakhurst Drive Sewer Extension / Construction, Engineering, Legal and Land Acquisition	\$160,000	\$160,000
Ackerman Lane Sanitary Sewer Extension / Engineering, Legal and Land Acquisition	\$80,000	\$80,000
Sunset Drive Sanitary Sewer Extension / Engineering, Legal and Land Acquisition	\$80,000	\$80,000
Preston Lane Sewer Line Repair / Construction, Engineering, and Legal	\$212,000	\$212,000
Manhole Lining (25 manholes)	\$98,500	\$98,500
Sewer Slip Lining (6000 ft)	\$66,000	\$66,000
Install Spot Fiberglass Liners (25 Locations)	\$42,500	\$42,500
Install Sewer Fiberglass liners	\$106,000	\$106,000
Sewer Main Repair at Manholes	\$26,000	\$26,000
Replace Sewer Laterals	\$161,000	\$161,000
Storage Building	\$132,000	\$132,000
Replace Portable Flow Meter Probes	\$51,000	\$51,000

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

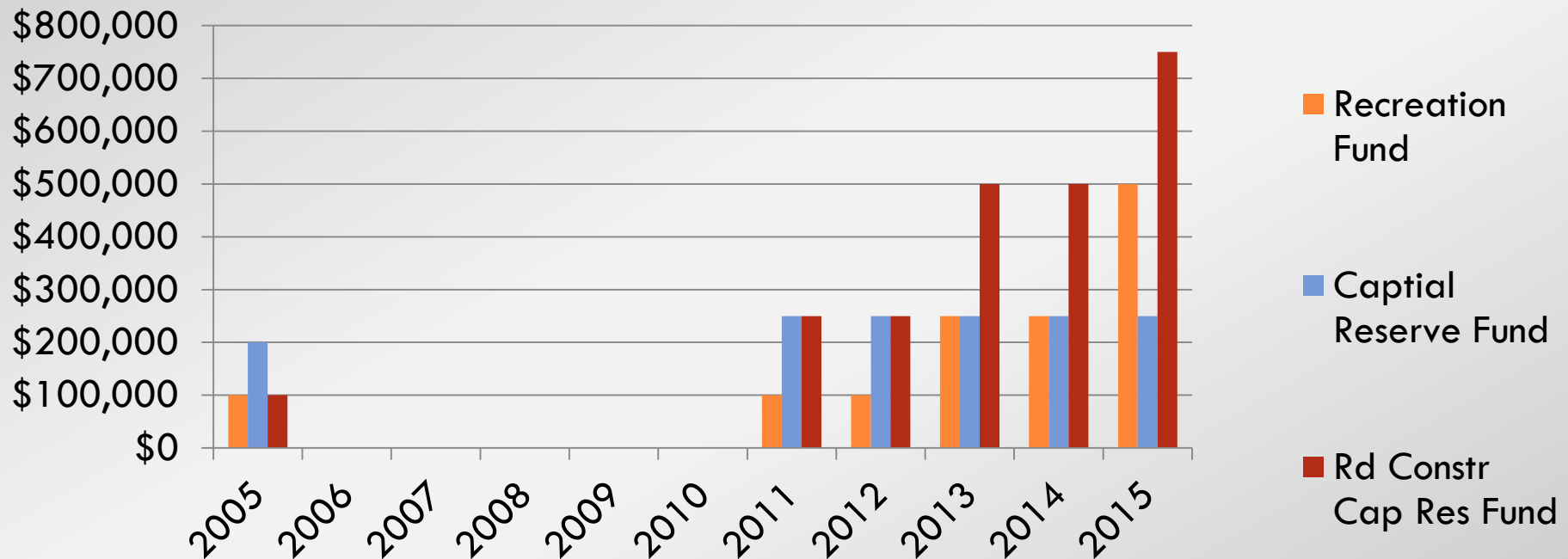
Decision Package Description <u>(BASELINE)</u>	Requested Amount	Budgeted Amount
Sewer Plant Projects		
Recondition Trash Compactor / Construction and Engineering	\$16,000	\$16,000
Aeration System Blower Analysis / Engineering	\$10,000	\$10,000
Refurbish Aeration System Blower and Valves / Construction and Engineering	\$152,000	\$152,000
Rehabilitate Influent Wet Well / Construction, Engineering and Legal	\$60,000	\$60,000
Repair A/O Tank Walls / Construction and Engineering	\$31,500	\$31,500
Evaluate UV Disinfection System Upgrade / Engineering	\$15,000	\$15,000
Replace Clarifier Drive / Construction and Engineering	\$77,000	\$77,000
Construct UV System Canopy / Construction, Engineering and Legal	\$131,000	\$131,000
Analysis for New Pretreatment System / Engineering and Legal	\$21,000	\$21,000
Sewer Plant Security System Analysis / Engineering and Legal	\$7,000	\$7,000
Transportation Impact		
Comprehensive Revision of Transportation Capital Improvement Plan (Total request \$100,000 / split between General & Transportation Impact Fund)	\$70,000	\$70,000
Open Space		
Consultants for Open Space Program (Land Appraisals, Etc.)	\$2,000	\$2,000
Consultants for Open Space Program (Revisit Open Space Referendum)	\$10,000	\$0

UPPER SAUCON TOWNSHIP
PROPOSED BASELINE INCREASES AND DECISION PACKAGES

<u>Decision Package Description</u> (BASELINE)	<u>Requested Amount</u>	<u>Budgeted Amount</u>
Capital Fund Transfers from General Fund		
Transfer to Recreation Fund	\$500,000	\$500,000
Transfer to Capital Reserve Fund	\$250,000	\$250,000
Transfer to Road Construction Capital Reserve Fund	\$750,000	\$750,000

2015 Budget Decision Packages

Capital Fund Transfers (from General Fund)



2015 Proposed Budget Expenses

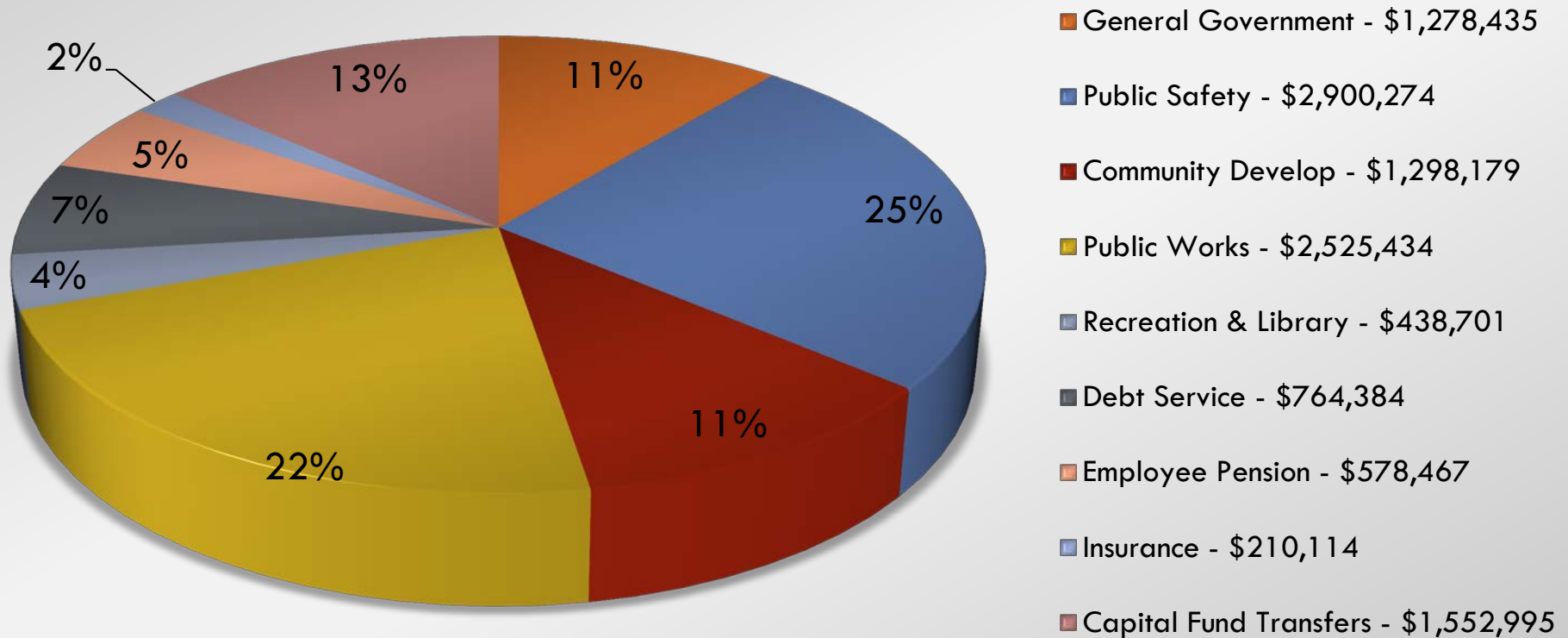
General Fund Group Operating Expenses

	<u>2014 Baseline</u>	<u>2015 Baseline</u>	<u>Baseline Increase</u>	<u>Baseline % Increase</u>	<u>2015 Proposed Budget</u>
General Government	\$942,149	\$965,335	\$23,186	2.46%	\$1,278,435
Public Safety	\$2,872,232	\$2,831,774	(\$40,458)	-1.41%	\$2,900,274
Community Development	\$1,269,146	\$1,245,979	(\$23,167)	-1.83%	\$1,298,179
Public Works	\$1,473,408	\$1,529,434	\$56,026	3.80%	\$1,588,434
Recreation & Library	\$338,700	\$338,700	\$0	0.00%	\$438,701
Debt Service	\$715,000	\$764,384	\$49,384	6.91%	\$764,384
Employee Pension	\$501,176	\$578,467	\$77,291	15.42%	\$578,467
Insurance & Taxes	\$208,854	\$210,114	\$1,260	0.60%	\$210,114
Capital Fund Transfers	\$63,995	\$52,995	(\$11,000)	-17.19%	\$1,552,995



2015 Proposed Budget Expenses

General Fund Group Operating Expenses Based on 2015 Proposed Budget



2015 Proposed Budget Expenses

General Fund Group Capital Expenses

	<u>2015</u> <u>Proposed Budget</u>
Recreation Projects	\$270,000
Highway Projects	\$1,780,471
Capital Purchases	\$308,471



2015 Proposed Budget Expenses

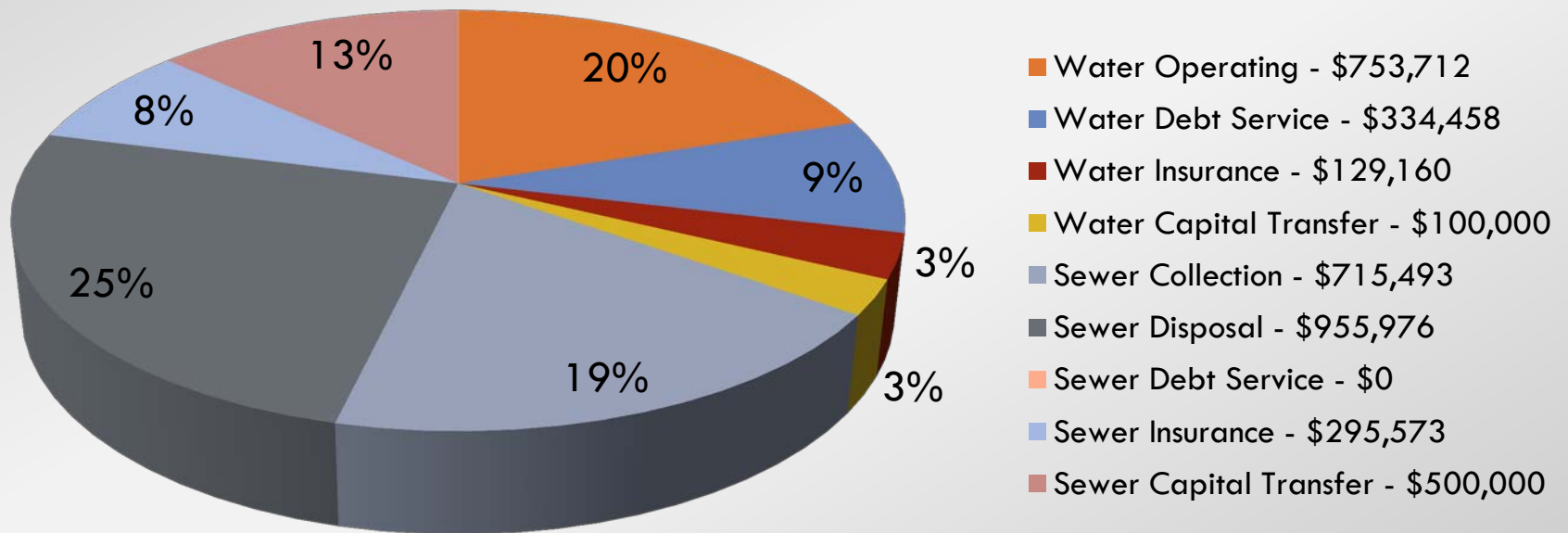
Water and Sewer Fund Group Operating Expenses

	<u>2014 Baseline</u>	<u>2015 Baseline</u>	<u>Baseline Increase</u>	<u>% Increase</u>	<u>2015 Proposed Budget</u>
Water Operating	\$611,392	\$657,932	\$46,540	7.61%	\$753,712
Water Debt Service	\$337,500	\$334,458	-\$3,042	-0.90%	\$334,458
Water Insurance	\$126,113	\$129,160	\$3,047	2.42%	\$129,160
Water Capital Transfer	\$100,000	\$100,000	\$0		\$100,000
Sewer Collection	\$660,166	\$682,713	\$22,547	3.42%	\$715,493
Sewer Disposal	\$815,346	\$834,476	\$19,130	2.35%	\$955,976
Sewer Debt Service	\$0	\$0	\$0		\$0
Sewer Insurance	\$308,606	\$295,573	-\$13,033	-4.22%	\$295,573
Sewer Capital Transfer	\$500,000	\$500,000	\$0		\$500,000



2015 Proposed Budget Expenses

Water & Sewer Fund Group Operating Expenses Based on 2015 Proposed Budget



2015 Proposed Budget Expenses

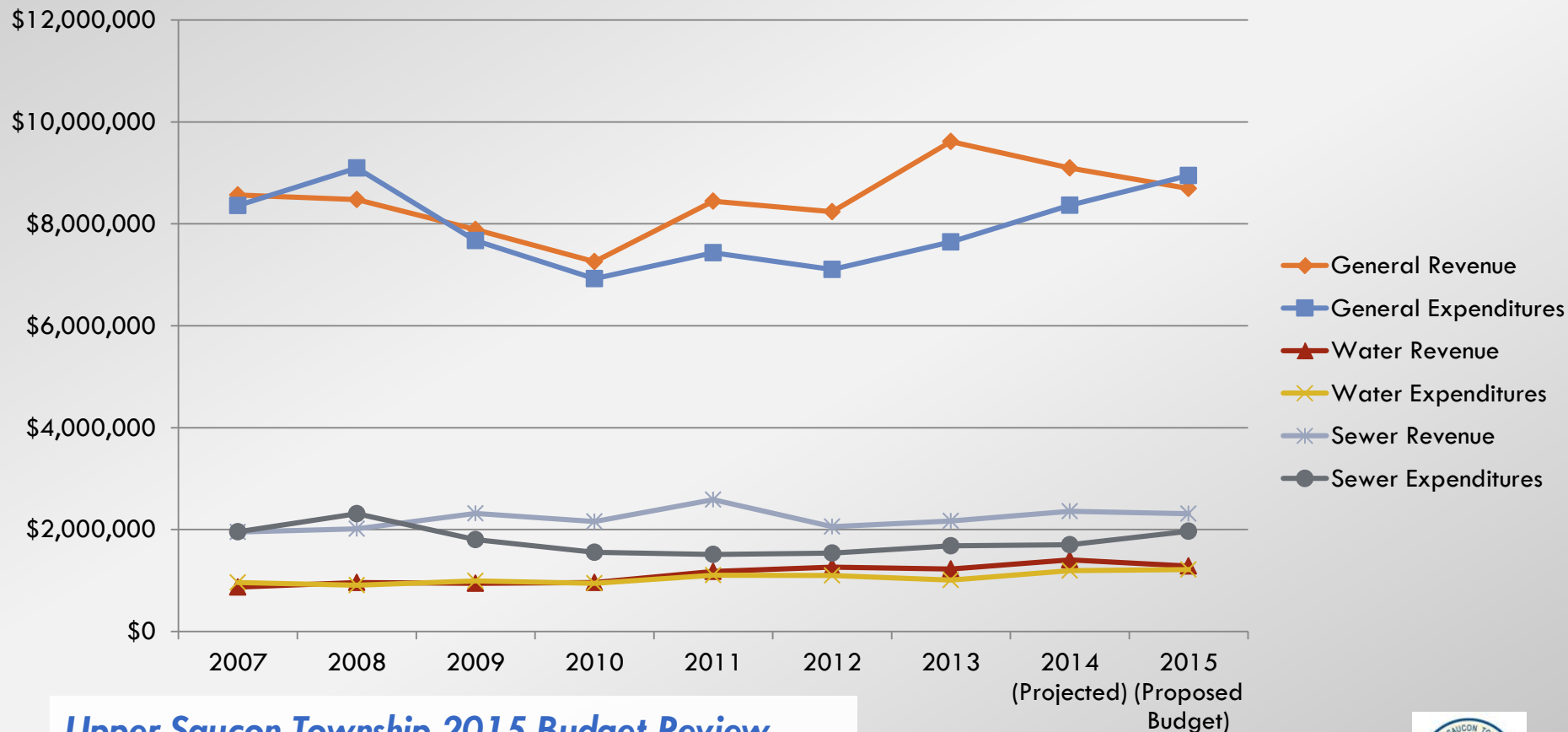
Water and Sewer Fund Group Capital Expenses

	<u>2015</u> <u>Proposed Budget</u>
Water System Projects	\$25,000
Sewer Collection Projects	\$1,335,000
Sewer Disposal Projects	\$520,500
Capital Purchases	\$165,000



2015 Proposed Budget

Actual Revenue vs. Actual Expenditures (does not include fund transfers)



Upper Saucon Township 2015 Budget Review
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2015 Proposed Budget

2015 Proposed Budget Summary General Fund Group

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General	\$ 3,290,811	\$ 8,694,454	\$ 10,449,982	\$1,535,283
Recreation	\$ 595,641	\$ 529,000	\$ 270,000	\$ 854,641
Capital Reserve	\$ 780,042	\$ 252,500	\$ 308,471	\$ 724,071
Rd Construction	\$ 890,488	\$ 750,500	\$ 1,276,900	\$ 364,088
Liquid Fuels	\$ 444,945	\$ 405,691	\$ 663,571	\$ 187,065



2015 Proposed Budget

2015 Proposed Budget Summary Water & Sewer Fund Group

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Water	\$ 655,605	\$ 1,285,000	\$ 1,317,329	\$ 623,276
Water Capital	\$ 174,557	\$ 150,600	\$ 107,500	\$ 217,657
Sewer	\$ 1,935,857	\$ 2,313,500	\$ 2,467,042	\$ 1,782,315
Sewer Capital	\$ 2,838,495	\$ 668,000	\$ 1,938,000	\$ 1,568,495



2015 Proposed Budget

2015 Proposed Budget Summary Other Fund Groups

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Fire Hydrant	\$ 72,081	\$ 129,500	\$ 119,000	\$ 82,581
Maintenance Trust	\$ 1,149,330	\$ 4,000	\$ 21,000	\$ 1,132,330
Transportation	\$ 1,419,626	\$ 5,000	\$ 70,000	\$ 1,354,626
Land Acquisition	\$ 120,914	\$ 400	\$ 2,000	\$ 119,314



2015 Proposed Budget

2015 Proposed Budget Summary Other Fund Groups

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
LOSAP	\$ 194,933	\$ 53,595	\$ 46,000	\$ 202,528
Police Pension	\$ 4,998,469	\$ 349,250	\$ 278,000	\$ 5,069,719
Non-Uniformed Retirement	\$ 14,289	\$ 18,864	\$ 0	\$33,153
Non-Uniformed Pension	\$ 5,630,236	\$ 492,790	\$ 293,700	\$ 5,829,326



The End



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