

**GENERAL FUND
REVENUE
2023 Budget**

	2023 DRAFT
300 - TAXES	
301 REAL PROPERTY TAXES	
301.100 Real Est Tax-Current	1,128,293
301.101 Fire Tax Revenue	202,502
301.102 EMS Tax Revenue	40,500
301.400 Real Est Tax-Delinquent	20,000
301.620 Act 319 Rollback	0
Total 301 REAL PROPERTY TAXES	1,391,295
310 LOCAL TAX(ACT511) TAXES	
310.100 Realty Transfer Tax	109,719
310.200 Earned Income Tax	983,506
310.400 Local Services Tax	42,027
Total 310 LOCAL TAX(ACT511) TAXES	1,135,252
Total 300 - TAXES	2,526,547
320 - LICENSES & PERMITS	
321.000 Busines License/Permit	1,565
321.800 Cable TV Franchise Fees	70,993
Total 320 - LICENSES & PERMITS	72,558
330 - FINES & FORFEITS	
331.000 Local/State Fines	11,500
331.120 Ordinance Violations	1,000
Total 330 - FINES & FORFEITS	12,500
340 - INTEREST/RENT/ROYALTIES	
341.010 Interest from Checking	2,000
341.020 Interest from Savings	3,000
341.030 Interest on CDs	2,000
341.040 Interest from Other Funds	2,406
342.000 Rent & Royalties	0
Total 340 - INTEREST/RENT/ROYALTIES	9,406
350 - INTERGOVERNMENT REVENUES	
352.530 COVID Relief	0
354.120 FEMA	120,000
354.150 Recycling Grant Revenue	9,771
355.010 Public Utility Tax	2,655

GENERAL FUND
REVENUE
2023 Budget

	2023 DRAFT
355.040 Beverage Licenses	400
355.050 Mun Pension Sys St Aid	72,576
355.070 Foreign Fire Relief Tax	48,015
357.030 Highways & Streets	15,000
Total 350 - INTERGOVERNMENT REVENUES	268,417
360/364 - CHARGES FOR SERVICES	
361.300 Planning/SALDO Fees	1,500
361.340 Hearing Fees	1,850
361.700 Copies/Faxes/Postage	50
361.740 Postage	
362.100 Police Services/Reports	2,500
362.400 Permits/Zoning Apps	67,069
363.600 Road Dept - Misc	500
364.500 Recycling - Paper	
Total 360/364 - CHARGES FOR SERVICES	73,469
367 - CULTURE/RECREATION	
367.210 Community Day	0
367.220 Comm Day Silent Auction	0
367.300 EAC	0
367.320 EAC - Tire Recycling	0
367.330 EAC - Electronics Recycling	719
367.375 Park & Recreation	0
367.376 Park & Recreation Maintenance	5,000
Total 367 - CULTURE/RECREATION	5,719
380/389 - MISCELLANEOUS REVENUE	
380 MISCELLANEOUS REVENUE	
380.100 Miscellaneous	100
380.200 Local Police Serv Reimburse	0
380.201 Police Cost Reimbursement	200
380.300 PLGIT Card Rebate	150
Total 380 MISCELLANEOUS REVENUE	450
387 PRIVATE CONTRIBUTIONS	
387.100 Priv. Contrib to Police	0
387.200 Grants/Private Donation	0
Total 387 PRIVATE CONTRIBUTIONS	0
389 ALL OTHER UNCLASS OPER REV	
389.000 Other Unclass Reimbursement R	
389.010 Medical Reimbursement	0

**GENERAL FUND
REVENUE
2023 Budget**

	2023 DRAFT
389.020 WC Reimbursement	25,487
389.030 Unemployment Comp Div	143
389.040 Prop/Liab Reimbursement	6,460
389.100 Insurance - Vehicle	0
Total 389 ALL OTHER UNCLASS OPER REV	32,090
Total 380/389 - MISCELLANEOUS REVENUE	32,540
391/395 - OTHER SOURCES	
Loan Proceeds	0
391.010 Sale/Gen Fixed Asset	0
392.000 Interfund Transfer	0
392.300 Transfer from Capital Reserve	0
392.500 Transfer from GENERAL FUND RESER	48,266
395 REFUND PRIOR YR EXPENDITURE	
395.000 Refund of Prior Year Ex	0
395.020 Prior Year WC Dividend	0
395.030 Prior Year Income	0
Total 395 REFUND PRIOR YR EXPENDITURE	0
Total 391/395 - OTHER SOURCES	48,266
Total General Fund Revenue	3,049,422
Liquid Fuels Revenue	282,159
Capital Reserve Revenue	85,370
Combined Total Revenue	3,416,951

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
Est. Annual Rate of Inflation	
400/409 - GENERAL GOVERNMENT	
400 Supervisors	
400.110 Supervisors Pay	5,000
400.161 FICA	383
400.420 Dues/Subs/Memberships	1,960
400.460 Meetings/Conferences	2,510
TOTAL 400 SUPERVISORS	9,853
402 CPA/AUDITORS	
402.311 CPA/Audit Services	12,150
Total 402 CPA/AUDITORS	12,150
403 TAX COLLECTION	
403.100 Real Estate Commission	14,500
403.101 Real Estate Commission Dedicated Tax	2,377
403.110 Real Estate Transfer Co	2,381
403.120 EIT Commission	13,966
403.140 LST Commission	1,051
403.161 FICA	1,289
403.240 Tax Collection Supplies	1,267
403.300 Real Estate Tax Refund	1,000
Total 403 TAX COLLECTION	37,829
404 SOLICITOR/LEGAL SERVICES	
404.314 Legal Services	35,000
Total 404 SOLICITOR/LEGAL SERVICES	35,000
405 ADMINISTRATION	
LABOR	
405.120 Township Mgr Wages	92,000
405.122 Finance/Budget Consultant	3,000
405.123 Treasurer Wages	50,440
405.156 Health Insurance	65,968
405.157 Dental Insurance	2,033
405.158 Life/ST/LT Disability	1,149
405.160 Pension	24,511
405.161 FICA	11,719
405.162 UC Tax	902
405.354 Workers' Comp Insurance	368
TOTAL LABOR	252,089
405.200 Office Supplies	3,325

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
405.213 Copier Printing	1,800
405.260 Minor Equipment	1,525
405.330 Travel - Mileage	367
405.341 Advertising	3,050
405.350 Bonding	686
405.420 Due/Subs/Memberships	2,850
405.421 Training	4,465
405.460 Meetings/Conferences	2,660
TOTAL O&M - ADMIN	20,727
Total 405 ADMINISTRATION	272,817
406 OTHER GEN GOVERNMENT ADMIN	
406.190 Payroll Services	2,541
406.191 PCOR Fees	57
406.210 Newsletter/Printing	1,576
406.324 Wireless Phones	824
406.325 Postage	2,375
406.390 Financial Services	
Total 406 OTHER GEN GOVERNMENT ADMIN	7,373
407 IT-NETWORKING SERVICES	
407.262 Comp Soft/Hardware Rep	12,198
407.322 Internet Fees	1,829
407.480 Web Design/Admin	1,017
407.481 Work Management Software	5,083
Total 407 IT-NETWORKING SERVICES	20,126
408 ENGINEERING SERVICES	
408.313 Engineer	9,500
Total 408 ENGINEERING SERVICES	9,500
409 GEN GOV BLDG/PLANT	
409.200 Bldg Supplies	2,592
409.230 Heating Fuel	3,995
409.239 Propane - Garage	2,033
409.260 Minor Equipment	518
409.320 Telephone Phone Sytem	3,558
409.361 Electric	5,599
409.370 Building Repairs/Maint	5,318
409.375 Knecht's Bridge Alarm	350
409.440 Sanitation Service	4,711
409.550 Cleaning Services	7,505
409.600 Capital Minor Improvement	0
409.601 Special Projects-Bldg	0
Total 409 GEN GOV BLDG/PLANT	36,179

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
TOTAL 400/409 - GENERAL GOVERNMENT	440,827
410/419 - PUBLIC SAFETY	
410 POLICE	
LABOR	
410.120 Chief's Wages	104,936
410.122 Officers' Wages	291,412
410.156 Health Insurance	144,289
410.157 Dental Insurance	4,320
410.158 Life/ST/LT Disability	2,375
410.160 Pension	98,613
410.161 FICA	31,697
410.162 UC Tax	1,268
410.179 Longevity & Education Pay	5,500
410.180 Chief's OT	0
410.181 Officers' OT	12,992
410.186 Uniform Allowance	2,500
410.354 Workers' Comp Insurance	20,756
TOTAL LABOR - POLICE	720,658
410.200 Office Supplies	762
410.210 Operating Supplies	2,074
410.213 Copier Printing	407
410.231 Vehicle Fuel	13,875
410.238 Clothing & Uniforms	1,555
410.260 Minor Equipment	7,188
410.262 Comp Soft/Hardware Rep	5,184
410.310 Contracted Services	5,184
410.314 Police/Legal	1,425
410.324 Wireless Phones	5,910
410.370 Vehicle Repair	6,307
410.420 Dues/Subs/Memberships	2,375
410.421 Training	4,370
410.451 D.A.R.E. Expenses	
410.452 Donation Expenses	0
410.740 Capital Expenditure	0
410.741 2012 Police Vehicle Principal	0
410.742 2012 Police Vehicle Interest	0
471.310 Radio Equip Principal	
472.310 Radio Equip Interest	
TOTAL O&M - POLICE	56,616
Total 410 POLICE	777,274

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
411 FIRE COMPANY	
411.354 Workers' Comp	14,024
411.500 Contributions	
411.542 Foreign Fire Relief - Palisades Regional F&R	31,210
411.543 Foreign Fire Relief - Shelly	6,242
411.544 Foreign Fire Relief - Richlandtown	4,802
411.545 Foreign Fire Relief - Haycock	960
411.546 Foreign Fire Relief - Coopersburg	4,802
411.550 Palisades Regional F&R Contributions	108,953
411.551 Richland Township Fire & Rescue	38,624
411.552 Haycock Fire Company	14,009
411.554 Richlandtown Fire Company	16,310
411.555 Coopersburg Volunteer Fire Company	1,401
471.000 Fire Truck Loan Principal	6,759
472.000 Fire Truck Loan Interest	45
Total 411 FIRE COMPANY	248,141
412 AMBULANCE/RESCUE	
412.540 UBREMS	85,000
412.541 Upper Saucon Ambulance	10,000
Total 412 AMBULANCE/RESCUE	95,000
414 ZONING & PLANNING	
PLANNING	
414.110 Planning Commission	1,995
414.142 Planning Comm Rec Sect'y	
414.3130 Engineer - Planning	3,800
414.3140 Legal - Planning	3,325
414.345 Ordinance Revisions	4,750
414.4210 Training - Planning	0
TOTAL - PLANNING	13,870
LABOR	
414.122 Zoning Officer	0
414.141 Secretary/Assistant Zoning Officer	55,000
414.156 Health Insurance	24,080
414.157 Dental Insurance	1,016
414.158 Life/ST/LT Disability	386
414.160 Pension	2,750
414.161 FICA	4,208
414.162 UC Tax	325
414.186 Uniform Allowance	400

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
414.354 Workers' Comp Insurance	368
TOTAL LABOR - ZONING/PLANNING	88,533
414.1100 ZHB Board/UCC Appeals	315
414.200 Office Supplies	333
414.231 Vehicle Fuel	1,118
414.260 Minor Equipment	238
414.262 Comp Soft/Hardware Rep	2,850
414.310 Building/Zoning Inspections/Reviews	57,008
414.313 Engineer - Zoning	4,465
414.314 Legal - Zoning	5,700
414.314 ZHB/UCC Board Solicitor	2,375
414.317 ZHB/UCC Stenographer	950
414.318 DCED/UCC Quarterly Fees	453
414.330 Travel - Mileage	190
414.341 Advertising	1,188
414.342 Printing	0
414.370 Vehicle Repair	1,425
414.420 Dues/Subs/Mem - Zoning	238
414.421 Training - Zoning	1,900
414.460 Hearing Expense - Other	9,500
414.490 Enforcement - Zoning	20,330
414.491 Enforcement - Act 537	475
414.492 Stormwater Simplified	2,565
TOTAL O&M - ZONING	113,615
Total 414 ZONING & PLANNING	216,018
415 EMERGENCY MANAGEMENT	
415.139 Emergency Mgmt Coordinator	1,900
415.161 FICA	145
415.162 UC Tax	10
415.210 COVID-19 expenses	0
415.324 Wireless Phones	610
415.330 Travel - Mileage	102
415.530 FEMA projects	120,000
415.420 Dues/Subs/Memberships	119
Total 415 EMERGENCY MANAGEMENT	122,885
Total 410/419 - PUBLIC SAFETY	1,459,318
430/439 - PUBLIC WORKS-HIGHWAYS	
430 HIGHWAYS - GENERAL SERVICES	
LABOR	
430.120 Public Works Director Wages	0
430.122 Public Works Wages	235,416

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
430.150 Part-Time Wages	22,000
430.156 Health Insurance	140,627
430.157 Dental Insurance	4,291
430.158 Life/ST/LT Disability	1,968
430.160 Pension	24,094
430.161 FICA	20,686
430.162 UC Tax	1,950
430.180 Public Works Director OT	0
430.181 Public Works OT	13,995
430.186 Uniform Allowance	2,400
430.354 Workers' Comp Insurance	17,207
430.470 CDL Drug/Alcohol Test	750
TOTAL LABOR - PUBLIC WORKS	485,384
430.231 Vehicle Fuel	26,125
430.240 Operating Supplies	2,256
430.260 Minor Equipment	5,075
430.324 Wireless Phones	2,167
430.326 Radios/Communication	169
430.370 Vehicle Repair	35,578
430.420 Dues/Subs/Memberships	254
430.421 Training	475
TOTAL O&M - PUBLIC WORKS	72,099
Total 430 HIGHWAYS - GENERAL SERVICES	557,483
432 HIGHWAYS - SNOW/ICE REMOVAL	
432.210 Snow Removal Supplies	0
Total 432 HIGHWAYS - SNOW/ICE REMOVAL	0
433 HIGHWAYS - TRAFFIC CONTROL	
433.246 Signs & Street Markings	9,149
433.312 Traffic Light	8,132
Total 433 HIGHWAYS - TRAFFIC CONTROL	17,281
437 HIGHWAYS - TOOLS/MACHINERY	
437.200 Repair Tools/Supplies	5,184
Total 437 HIGHWAYS - TOOLS/MACHINERY	5,184
438 HIGHWAYS - STREETS/BRIDGES	
438.240 Supplies/Road Materials	15,248
438.310 Contracted Services	15,248
438.311 Road Line Striping	4,000
438.336 Equipment Rental	1,900
438.490 Road Projects	91,485

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
438.491 Stormwater Projects	4,066
438.540 Road Grants	16,050
Total 438 HIGHWAYS - STREETS/BRIDGES	147,996
Total 430/439 - PUBLIC WORKS-HIGHWAYS	727,944
450 CULTURE - RECREATION	
451.000 Park & Recreation	1,017
457.000 Community Day	0
457.540 Silent Auction Donation	0
459.240 Historic Commission	0
459.540 Donation to SPCA	508
Total 450 CULTURE - RECREATION	1,525
460 COMMUNITY DEVELOPMENT	
461.000 EAC	1,188
461.200 EAC Recycling - Electronic	1,425
461.210 EAC Recycling -Tires	0
461.520 Hans Reimann Scholarship	1,000
Total 460 COMMUNITY DEVELOPMENT	3,613
470/474 DEBT SERVICE	
471 DEBT PRINCIPAL	
472 DEBT INTEREST	
Total 470/474 DEBT SERVICE	0
480 MISCELLANEOUS	
480.000 Miscellaneous	0
480.450 Recycling Grant Data Coll	2,500
480.540 COVID Relief Projects(ARPA)	296,100
480.550 PEMA Reimbursed bills	0
Total 480 MISCELLANEOUS	298,600
486 INSURANCE - CASUALTY/SURETY	
486.000 Insur - Liab/Prop/Cas	42,022
486.700 Unemployment Comp	
Total 486 INSURANCE - CASUALTY/SURETY	42,022
491/492 OTHER FINANCING SOURCES	
491.000 Refund-Prior Year Revenue	
492.000 Interfund Transfers	
492.300 Trans to CAP RESERVE	75,574
492.400 Trans to DEDICATED TAX RESERVE	0
492.500 Transfer Net Proceeds to CAP RES	
Total 491/492 OTHER FINANCING SOURCES	75,574
Total 480/492 MISC - OTHER FINANCING	416,196

**General Fund
EXPENSES
2023 Budget**

	2023 DRAFT
Reconciliation Discrepancies	
TOTAL EXPENSE	3,049,421
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NET INCOME	0
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GF - CASH BALANCE 1/1	1,436,176
GF - CASH BALANCE 12/31	1,436,176
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Liquid Fuels Expense	275,000
Liquid Fuels Net Income	9,009
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Capital Reserve Expense	267,764
Capital Reserve Net Income	(182,394)
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Combined Expense	3,592,185
Combined Net Income	(173,384)
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LF - Cash Balance 1/1	266,281
LF - Cash Balance 12/31	275,290
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CR - Cash Balance 1/1	503,547
CR - Cash Balance 12/31	321,153
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Combined Cash Balance 1/1	2,218,770
Combined Cash Balance 12/31	2,032,619

**Liquid Fuels
2023 Revenue/Expense Budget**

	2023 Draft
BEGINNING CASH	266,281
Income	
341.000 - Interest on Checking	900
341.002 - Interest on Savings	1,500
355.020 - Liquid Fuels Tax	279,489
355.030 - State Road Turnback	2,120
392.010 - Transfer from General Fund	0
393.000 - Loan Proceeds	0
395.000 - Refund of Prior Year Expense	
Total Income	284,009
Expense	
430.740 - Machinery & Equipment	
430.741 - JD Loader Principal	
430.742 - PIB Loan Principal	
430.751 - JD Loader Interest	
430.752 - PIB Loan Interest	
431.000 - Cleaning Streets/Gutter	
432.000 - Snow Removal	75,000
433.000 - Road Sign/Line Painting	
437.000 - Repairs-Tools/Machinery	
438.000 - Maint/Rep Roads/Bridges	
438.100 - Oil & Chip	200,000
438.232 - Diesel Fuel	
438.000 - Oil & Chip - Other	
439.000 - Road Construction	0
493.000 - Return of Loan Proceeds	
Capital Reserve Fund Transfer	
Total Expense	275,000
Net Income	9,009
ENDING CASH	275,290

Capital Reserve
2023 Budget

	2023 Budget
Income	
100.000 Beginning Cash	\$503,547
341.000 Interest	\$2,500
380.000 Insurance	
380.100 Investment Income	\$496
387.000 Contributions	
391.100 Sale of Equipment - PUBLIC WORKS	\$6,800
391.200 Sale of Equipment - POLICE	\$0
391.300 Sale of Equipment - ADMIN	\$0
391.400 Sale of Equipment - BUILDING	\$0
392.000 Transfer from GF - Reserve	
392.100 Transfer from GF - Public Works	\$11,254
392.200 Transfer from GF - Police	\$0
392.300 Transfer from GF - Admin	\$64,320
392.400 Transfer from GF - Building	\$0
395.000 Transfer from Other Funds	
Total Income	\$85,370
Expense	
RESERVE	\$365
ADMIN	
Equipment	\$8,864
Projects	\$65,000
BUILDINGS	\$16,333
POLICE	
Equipment	\$11,693
Projects	\$0
PUBLIC WORKS	
Projects	\$0
Equipment	\$165,509
Road Paving	\$0
492.100 Transfer to General Fund	\$0
Total Expense	\$267,764
Net Income	(\$182,394)
Ending Cash	\$321,153

Capital Reserve
2023 Budget

	2023 Budget
Reserve - General	
Balance	\$55,146
Total Additional Revenue	\$2,996
\$ Used for Equipment/Projects	\$365
Funds Transferred	\$0
Total Balance	\$57,777
Reserve - Admin	
Balance	\$19,089
Total Available Funds	\$19,089
\$ Used for Equipment/Projects	\$9,544
Equipment/Projects purchase	\$73,864
Additional \$ from GF for balance	\$64,320
Total Balance - ADMIN	\$9,544
Set Aside \$ ADMIN	\$0
Reserve - Building	
Balance	\$73,788
Total Available Funds	\$73,788
\$ Used for Equipment/Projects	\$36,894
Equipment/Projects purchase	\$16,333
Additional \$ from GF for balance	\$0
Total Balance - BUILDING	\$57,455
Set Aside \$ BUILDING	\$0
Reserve - Police	
Balance	\$47,015
Total Available Funds	\$47,015
\$ Used for Equipment/Projects	\$23,507
Equipment/Projects purchase	\$11,693
Additional \$ from GF for balance	\$0
Salvage \$	\$0
Total Balance - POLICE	\$35,322
Set Aside \$ POLICE	\$0
Reserve - Public Works	
Balance	\$308,510
Total Available Funds	\$308,510
\$ Used for Equipment/Projects	\$154,255
Equipment/Projects purchase	\$165,509
Additional \$ from GF for balance	\$11,254
Salvage \$	\$6,800
Total Balance - PUBLIC WORKS	\$161,055
Set Aside \$ PUBLIC WORKS	\$0
TOTAL BALANCE	\$321,153