# East Allen Township

Northampton County, Pennsylvania

## 2023 Proposed Budget

# MEMORANDUM

**TO:** Board of Supervisors

**FROM:** Brent M. Green, Township Manager

**RE**: Proposed 2023 Township Budget

On behalf of the Township staff of East Allen Township, I am pleased to submit to the Board of Supervisors the 2023 Proposed East Allen Township Budget. The Budget sets forth the financial plan for East Allen Township for the New Year on January 1st, 2023 and ultimately guide the future of our community. As 2022 dwindles down to the final months of this fiscal year, we reflect on some of the impacts, challenges, and opportunities we will have had to overcome and prepare to overcome in the future. To date, the Township has received actual revenue in the amount of $3,908,925.68 and we estimate we project revenue will reach over $4,000,000.00 by December 31st, 2022. As for expenditures, we currently have only expended 95.63% of approved expenditures of the $2,648,610.00 that was budgeted for 2022.

As the 2023 Budget was drafted, we have held true to principle of our budget that East Allen Township is fiscally responsible for the dollars we collect and we are effective and efficient with spending those dollars. In reviewing our current financial condition, I recommend the Board hold the line on tax levies for both general purposes and fire hydrants. This would keep the millage rate for general purposes at 6.5 mills and for $30.00 for the Township's fire hydrant tax. The last time the Township saw a tax increase for general purposes was in 2006, meaning the Township has held the line on taxes for the last 17 years. While we strive to continue to meet this accomplishment, the Board should consider to incrementally increase the tax levies in the future to ensure funds are keeping up with inflation and price increases. By increasing taxes incrementally, the Board can prevent large increases that would burden most taxpayers in the Township.

Currently, (1) mill equates to $192,628.00 based on the Township's assessed valuation of $192,628,600. This equates to an increase of our assessed value of over last year's assessment of $188,150,900 or by $4,477,700 from October 2021 to October 2022.

The Township utilizes fund accounting to manage our financials and ensure that certain funds are expended for the purpose of the funds. For 2022, we have restructured our funds for our budget. The following are the proposed funds:

### 1. General Fund – 01

The General Fund (01) is utilized for general purposes of the Township. This includes operations of the Township and services, including the administration of services, maintenance and improvements of assets, wages and benefits for staff, planning and zoning reviews, and other services that the Board of Supervisors may deem necessary.

### 2. Open Space Fund – 04

The Open Space Fund is being proposed to receive the 2023 Earned Income Tax levied on those living and working in East Allen Township. This fund should be segregated since, the income tax is collected for a sole special purpose and must only be used for such purposes the tax was enacted.

### 3. Water Fund – 06

The Water Fund is being proposed to receive the Township's Hydrant taxes fees collected by those living within 780 feet of a hydrant. This fund should be segregated since, the hydrant tax is collected for a sole special purpose and must only be used for such purposes the tax was enacted.

### 4. Sewer Fund – 08

The Sewer Fund was created by the Township in 2021 to receive service fees for the sewage collection system located on the southeast corner of the Township for the Regency at Creekside Meadows Age Restricted Community. Expenditures include the long-range capital funding for maintenance and improvements, professional services, other maintenance items deemed necessary by the City of Bethlehem Water and Sewer Resources Department, who maintains the sewage pump station and force main.

### 5. Capital Projects Fund – 18

The Capital Projects Fund (18) serves as the primary reserves for Township funds and is used to accrue funds for large capital projects and equipment that typically cost over $25,000.00. As part of the Capital Projects Fund, the Township uses this fund to hold Developer Recreation Impact Fees and Stormwater Management Impact Fees.

6. **Liquid Fuels Fund – 35**

The Liquid Fuels Fund (35), sometimes known as the highway aid fund serves as fund for all gas tax monies collected by the Commonwealth of Pennsylvania. Funds are used primarily for the maintenance of Township roads and bridges. Other allowable expenditures include highway materials, equipment acquisition, and street lighting. It is recommended that the Township continue to use this funding for maintenance activities.

7. **Escrow Fund - 80**

The Escrow Fund (80) is utilized for the accounting of reimbursable financials for professional services. The funds are collected by the Township for projects in the Township or impacting the Township from property owners and developers. The Township does not budget for this fund.

For 2023, the following is the proposed revenues and expenditures as compared to the projected starting balance of each fund.

1. **General Fund – 01**

Projected Starting Balance – $ 4,882,210.17
Proposed 2023 Revenues – $ 2,826,110.00
Proposed 2023 Expenditures – $ 2,902,163.40
**Projected Ending Balance - $ 4,872,683.77**

**Projected Deficit of ($ 76,053.40)**

2. **Open Space Fund – 04**

Projected Starting Balance – $ 0.00
Proposed 2022 Revenues – $ 375,000.00
Proposed 2022 Expenditures – $ 80,000.00
**Projected Ending Balance - $295,000.00**

3. **Water Fund – 06**

Projected Starting Balance – $ 0.00
Proposed 2022 Revenues – $ 32,000.00
Proposed 2022 Expenditures – $ 31,680.00
**Projected Ending Balance - $ 320.00**

4. **Sewer Fund – 08**

Projected Starting Balance – $ 87,711.90
Proposed 2022 Revenues – $ 0.00
Proposed 2022 Expenditures - $ 5,000.00
**Projected Ending Balance – $ 82,711.90**

5. **Capital Projects Fund – 18**

Projected Starting Balance – $ 1,361,468.75
Proposed 2022 Revenues - $ 87,284.16
Proposed 2022 Expenditures - $ 87,284.16
**Projected Ending Balance - $ 1,448,752.91**

6. **Liquid Fuels Fund – 35**

Projected Starting Balance – $ 392.87
Proposed 2022 Revenues - $ 207,833.96
Proposed 2022 Expenditures - $ 207,833.96
**Projected Ending Balance - $ 392.87**

Overall, the East Allen Township Proposed 2023 Budget anticipates receiving $3,528,228.12 in revenues and $3,313,961.52 in expenditures. While this appears to be an unbalanced budget, it is projecting expending funds from the Township's Capital Fund for road projects and recreation facility enhancements as part of money accrued over the last several fiscal years. Further details can be found on the following pages.

I hope you find this budget sound and balanced and we can move forward in ensuring East Allen Township is providing the services our residents expect and deserve.

Respectfully,

Brent M. Green
Township Manager

# East Allen Township 2023 General Fund Budget

## 400 - General Government - Legislative & Government Body

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-400-105 | Governing Body - Salaries | Salary for Elected Officials at $1,875.00 per member | $ 5,982.36 | $ 9,405.00 | $ 9,405.00 |
| 01-400-200 | Governing Body - General Supplies | Supplies for Elected Governing Body | $ - | $ - | $ 500.00 |
| 01-400-310 | Governing Body - Professional Services | Expenses for Codification of Township Ordinances | $ - | $ - | $ 1,500.00 |
| 01-400-340 | Governing Body - Advertising & Printing | Expenses for Advertising Public Meetings & Newsletters | $ - | $ - | $ 5,000.00 |
| 01-400-460 | Governing Body - Conferences & Trainings | Expenses for Annual PSATS Conference & Northampton County Assn.Twp Officials | $ - | $ - | $ 2,500.00 |
| 01-400-216 | Governing Body - Library Contribution | Contribution to the Northampton Area Library Based on $1 per resident residing in East Allen. | $ 5,500.00 | $ 5,500.00 | $ 5,500.00 |
| | ***Total General Government - Legislative Expenses*** | | | | **$ 24,405.00** |

## 401 - General Government - Executive

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-401-110 | Executive - Manager's Salary | Annual Salary for Appointed Township Manager. Established by Resolution Annually. | $ - | $ - | $ 82,725.00 |
| 01-401-200 | Executive - Manager's Supplies | Supplies for Township Manager | $ - | $ - | $ 5,000.00 |
| 01-401-312 | Executive - Management Consulting Services | Management Consulting Services and Programs to Assist with Employee Development & Services | $ - | $ - | $ 5,000.00 |
| 01-401-350 | Executive - Bonding of Manager | Bonding of Manager for Surety & Performance | $ - | $ - | $ 1,000.00 |
| 01-401-420 | Executive - Dues, Subscriptions, & Memberships | Dues for Township Manager. Includes PSATS, APMM, ICMA | $ - | $ - | $ 2,500.00 |
| 01-401-460 | Executive - Conferences & Training | Expenses for Attending Conferences and Trainings | $ - | $ - | $ 5,000.00 |
| 01-401-471 | Executive - Pre-Employment Testing | Employment Drug Testing, Physicals, and Other Preemployement Testing for New Hires | $ - | $ - | $ 5,000.00 |

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| ***Total General Government - Executive Expenses*** | **$ 106,225.00** |

## 402 - General Government - Auditing & Financial Services

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-402-105 | Auditing & Finance - Elected Auditor Wages | Wages for Annual Auditor's Organization Meeting at $10.00 per Auditor | | | $ 30.00 |
| 01-402-310 | Auditing & Finance - Payroll Services | Fees for Processing of Payroll and Payroll Software | | | $ 6,000.00 |
| 01-402-311 | Auditing & Finance - Accounting Services | Contract for the Audit of the 2022 Township Financials by C.P.A. | | | $ 8,000.00 |
| 01-402-390 | Auditing & Finance - Bank Fees | Fees Assessed By Township Depositories For Services. $25 Per Month For Positive Pay Services. | | | $ 1,000.00 |
| | ***Total General Government - Auditing & Financial Services Expenses*** | | | | **$ 15,030.00** |

## 403 - General Government - Tax Collection

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-403-105 | Tax Collector - Elected Tax Collector Salary | Compensation for Elected Tax Collector. Overall Compensation is $10,000.00 | $ 6,106.05 | $ 10,000.00 | $ 10,000.00 |
| 01-403-200 | Tax Collector - Supplies | Supplies for Elected Tax Collector | $ - | $ - | $ 1,000.00 |
| 01-403-215 | Tax Collector - Postage | Postage for Elected Tax Collector | $ - | $ - | $ 2,500.00 |
| 01-403-342 | Tax Collector - Printing | Printing of Tax Bills for 2023 | $ - | $ - | $ 2,000.00 |
| 01-402-353 | Tax Collector - Bonding of Tax Collector | Cost of Bond for Elected Tax Collector | $ - | $ - | $ - |

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| ***Total General Government - Tax Collection Expenses*** | **$ 15,500.00** |

## 404 - General Government - Legal Services & Solicitor

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-404-310 | Legal - Township Solicitor | Services Performed by Township Solicitor Regarding Legal Matters Before the Board or Staff | | | $ 45,000.00 |
| 01-404-314 | Legal - Township Special Counsel | Services Performed As Deemed Necessary by the Board for Land Use Appeals or Other Unique Issues | | | $ 15,000.00 |
| 01-404-317 | Legal - Township Labor Counsel | Services Performed by Labor Counsel Related to Employment Issues or Collective Barganining. | | | $ 25,000.00 |
| | ***Total General Government - Legal Services & Solicitor Expenses*** | | | | **$ 85,000.00** |

## 405 - Administration & Finance

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-405-110 | Admin & Finance - Township Secretary Wages | Salary for Full Time Township Secretary. | $ - | $ - | $ 48,651.00 |
| 01-405-111 | Admin & Finance - Township Treasurer Wages | Salary for Full Time Township Treasurer. | $ - | $ - | $ 57,876.00 |
| 01-405-210 | Admin & Finance - Office Supplies | Expenses for Office Supplies. Includes Paper, Pens, Envelopes, and Other General Office Supplies. | $ - | $ - | $ 10,000.00 |
| 01-405-213 | Admin & Finance - Computer/Copier Supplies | Expenses for Computer Supplies and Copier Toner and Other Supplies. | $ - | $ - | $ 15,000.00 |
| 01-405-215 | Admin & Finance - Postage | Expenses for Postage and Postage Machine Lease. | $ - | $ - | $ 15,000.00 |
| 01-405-460 | Admin & Finance - Continuing Education & Training | Training for Department. | $ - | $ - | $ 2,500.00 |
| 01-405-320 | Admin & Finance - Communication | Includes expenses for Municipal Phone System, Internet, and Wireless Phones for Employees | $ - | $ - | $ 15,000.00 |
| 01-405-350 | Admin & Finance - Bonding of Admin & Finance Staff | Bonding for Admin & Finance Employees | $ - | $ - | $ 2,500.00 |

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| ***Total General Government - Administration & Finance Expenses*** | **$ 166,527.00** |

## 407 - IT- Networking Services

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-407-200 | IT - Networking. - Supplies | Networking Supplies for Municipal Building | $ - | $ - | $ **2,500.00** |
| 01-407-310 | IT - Networking. - Professional Services | Services with Third Party Contractor For The Maintenance of Computers, Servers, and Networking | $ - | $ - | $ 10,000.00 |
| 01-407-700 | IT - Networking. - Capital Purchases | Purchase of (2) Laptop Computers, (2) Desktop Computers, and Other Miscellaneous Technology | $ - | $ - | $ 20,000.00 |

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| ***Total General Government - IT - Networking Services Expenses*** | **$ 32,500.00** |

## 408 - Engineering

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-408-313 | Engineering - General Engineering | Expenses for General Engineering, includes meeting attendance, design services, inspections. | $ - | $ - | $ 75,000.00 |
| 01-408-317 | Engineering - Stormwater Management/MS4 | Expenses for Stormwater Permitting for the Municipal Separate Storm Sewer System Permitting (MS4) | $ - | $ - | $ 35,000.00 |
| 01-408-453 | Engineering - GIS Services | Expense for GIS Software Services and Expansion of current GIS System | $ - | $ - | $ 10,000.00 |
| ***Total General Government - Engineering Expenses*** | | | | | **$ 120,000.00** |

## 409 - Building & Facilities

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-409-226 | Building and Facilities - Cleaning Supplies | Cleaning Supplies for All Buildings. Includes Municipal Building, Public Works Garage, & Parks | | | $ 5,000.00 |
| 01-409-227 | Buildings and Facilities - Sanitation Supplies | Sanitation Supplies for All Buildings. Includes Municipal Building, Public Works Garage, & Parks | | | $ 10,000.00 |
| 01-409-230 | Buildings and Facilities - Heating Oil | Heating Oil Supplies for All Buildings. Includes Municipal Building, Public Works Garage, & Parks | | | $ 15,000.00 |
| 01-409-230 | Buildings and Facilities - Supplies | Supplies for All Buildings. Includes Municipal Building, Public Works Garage, & Parks | | | $ 20,000.00 |
| 01-409-317 | Buildings and Facilities - Cleaning Services | Cleaning Services For Municipal Building | | | $ 5,000.00 |
| 01-409-360 | Buildings and Facilities - Public Utility Services | Utilities for All Buildings. Includes Municipal Building, Public Works Garage, & Parks | | | $ 50,000.00 |
| 01-409-370 | Buildings and Facilities - Repairs and Maintenance | Repairs for All Buildings. Includes Municipal Building, Public Works Garage, & Parks | | | $ 50,000.00 |
| 01-409-600 | Building and Facilities - Capital Construction | Capital Construction Costs for All Buildings | | | $ 20,000.00 |
| 01-409-700 | Building and Facilities - Capital Purchases | Capital Purchases for All Buildings. Office Furniture and Additional Filing Cabinets for Office | | | $ 35,000.00 |

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| ***Total General Government - Building and Facilities Expenses*** | $ 210,000.00 |

## 410 - Police Contracted Services

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-410-450 | Police - Contracted Services | Expense for As-Needed Motor Vehicle Carrier Enforcement within the Township | $ - | $ - | $ 25,000.00 |
| | ***Total Public Safety - Police Expenses*** | | | | $ 25,000.00 |

## 411 - Fire

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-411-163 | Fire - Firemen's Relief Funding | Funding received on behalf of the East Allen Township Volunteer Fire Department Firemen's Relief Assc. | $ - | $ - | $ 38,000.00 |
| 01-411-300 | Fire - Recruitment & Retention Program | Funding to impletment a recreruitment and retention program. | $ - | $ - | $ 25,000.00 |
| 01-411-354 | Fire - Worker's Compensation Insurance | Expense for Worker's Compensation Insurance for Fire Department through PA Dept. of Labor SWIF Program | $ - | $ - | $ 25,000.00 |
| 01-411-500 | Fire - Operating Expense Contributions | Quarterly contributions to the East Allen Township Volunteer Fire Department for Operating Expenses | $ - | $ 45,000.00 | $ 45,000.00 |
| 01-411-700 | Fire - Capital Purchases | | $ - | $ - | $ 25,000.00 |
| | ***Total Public Safety - Fire Expenses*** | | | | $ 158,000.00 |

## 412 - Ambulance

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-412-354 | Ambulance - Worker's Compensation Insurance | Expense for Worker's Compensation Insurance for Volunteer EMT's & First Responders | | $ - | $ 1,000.00 |
| ***Total Public Safety - Ambulance Expenses*** | | | | | $ 1,000.00 |

## 413 - UCC & Code Enforcement

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-413-310 | UCC & Code Enforcement - Professional Services | Professional Services for Building Plan Review and Inspection Services | $ - | $ - | $ 1,000.00 |
| 01-413-539 | UCC & Code Enforcement - PA L&I UCC Quarterly Fee | Fee due quarterly to PA Dept. of Labor & Industry for UCC Permits processed by the Township | $ - | $ - | $ 500.00 |

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| ***Total Public Safety - UCC & Code Enforcement Expenses*** | $ 1,500.00 |

## 414 - Planning & Zoning

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-414-110 | Planning & Zoning - Zoning Officer Salary | Salary for Full-Time Zoning Officer | $ - | $ - | $ 68,250.00 |
| 01-414-200 | Planning & Zoning - Supplies | Supplies for Department, including Zoning Officer, Planning Commission, and Zoning Hearing Board. | $ - | $ - | $ 5,000.00 |
| 01-414-270 | Planning & Zoning - Software | Software For Permit Management and Planning | | | $ 30,000.00 |
| 01-414-314 | Planning & Zoning - Public Hearing Legal Expenses | Cost of Zoning Hearing Board Solicitor and Stenographer for Public Hearings. | $ - | $ - | $ 5,000.00 |
| 01-414-460 | Planning & Zoning - Continuing Education & Training | Training for Department. Includes Zoning Officer, Planning Commission, and Zoning Hearing Board. | $ - | $ - | $ 5,000.00 |
| 01-414-700 | Planning & Zoning - Capital Purchases | Capital Purchases over $15,000 includes purchase for wide format printer. | $ - | $ - | $ 15,000.00 |

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| ***Total Public Safety - Planning & Zoning Expenses*** | $ 128,250.00 |

## 426 - Yard Waste

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-426-500 | Yard Waste - Program Contributions & Subsidies | Contributions for the operation and maintenance of the First Regional Compost Authority. | $ - | $ - | $ 16,292.24 |
| ***Total Public Works - Yard Waste Expenses*** | | | | | $ 16,292.24 |

## 430 - 439 - Public Works

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-430-110 | Public Works - Coordinator Wages | Wages for Full Time Salaried Public Works Coordinator. | $ - | $ - | $ 79,000.00 |
| 01-430-111 | Public Works - Crew Leader Wages | Wages for Full Time Hourly Public Works Crew Leader | $ - | $ - | $ 65,000.00 |
| 01-430-112 | Public Works - Wages Full Time Employees | Wages for (5) Full Time Public Works Crew Members. | $ - | $ - | $ 260,000.00 |
| 01-430-115 | Public Works - Wages Part Time Employees | Wages for Seasonal Hourly Employees. | $ - | $ - | $ 73,500.00 |
| 01-430-180 | Public Works - Wages Overtime | Wages for overtime for all Public Works Employees. | $ - | $ - | $ 25,000.00 |
| 01-430-200 | Public Works - General Supplies | Expenses for General Supplies for Public Works. Includes office supplies, paper goods, etc. | $ - | $ - | $ 2,500.00 |
| 01-430-231 | Public Works - Gasoline | Expenses for gasoline for all vehciles. Estimated 4,000 gals at $2.50 per gallon. | $ - | $ - | $ 10,000.00 |
| 01-430-232 | Public Works - Diesel Fuel | Expenses for diesel fuel for all vehciles. Estimated 10,000 gals at $4.00 per gallon. | $ - | $ - | $ 40,000.00 |
| 01-430-234 | Public Works - Oil & Lubricants | Expenses for oil, grease, and other lubricants for trucks and equipment. | $ - | $ - | $ 3,500.00 |

# 430 - 439 Public Works

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-430-238 | Public Works - Clothing & Uniforms | Expenses for general clothing and winter wear for employees | $ - | $ - | $ 2,500.00 |
| 01-430-260 | Public Works - Small Tools & Minor Equipment | Expenses for work tools, power tools, light equipment for the repair and maintenace. | $ - | $ - | $ 2,000.00 |
| 01-430-316 | Public Works - PA One Call Utility Fees | Expenses for participating in the PA-1 Call System as a utility provider. | $ - | $ - | $ 150.00 |
| 01-430-384 | Public Works - Rentals of Machinery & Equipment | Expenses for rental of machinery for maintenance and repair of roads. | $ - | $ - | $ - |
| 01-430-460 | Public Works - Continuing Education & Training | Expenses for training and licensing for employees including pesticide licensing and other specialized. | $ - | $ - | $ 2,500.00 |
| 01-430-470 | Public Works - CDL, Drug & Alcohol Testing | Expenses for CDL renewals and CDL drug testing services. | $ - | $ - | $ 1,500.00 |
| 01-432-245 | Public Works - Winter Maintenance Snow Removal Highway Supplies | Expenses for Salt and Calicium/Magneseum Chloride for Pre-wetting applications. | $ - | $ - | $ 80,000.00 |
| 01-432-374 | Public Works - Winter Maintenance Snow Removal Equipment Repairs & Maintenance | Expenses for the repair and maintenace of snow removal equipment. | $ - | $ - | $ 10,000.00 |
| 01-433-200 | Public Works - Traffic Control Devices Operating Supplies | Expenses for road signs, sign posts, hardware, and other miscellaneous traffic control devices. | $ - | $ - | $ 10,000.00 |
| 01-433-246 | Public Works - Traffic Control Devices Other Services | Expenses for the maintenance of traffic warning signals. | $ - | $ - | $ 15,000.00 |

## 430 - 439 Public Works

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-437-250 | Public Works - Repair of Tools & Machinery Supplies | Expenses for the supplies to repairs tools and equipment for Public Works | $ - | $ - | $ 15,000.00 |
| 01-437-370 | Public Works - Repair of Tools & Machinery Services | Expenses for services to repair tools and equipment for Public Works | $ - | $ - | $ 85,000.00 |
| 01-439-600 | Public Works - Projects Capital Construction | Expenses for the 2023 Road Program. Roads to be determined by Public Works. | $ - | $ - | $ 200,000.00 |
| 01-439-700 | Public Works - Capital Vehicle Purchases | Expenses to purchase and acquire equipment for Public Works. | $ - | $ - | $ - |

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| ***Total Public Works - Public Works Expenses*** | $ 982,150.00 |

## 450 - Recreation

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-450-110 | Recreation - Director's Salary | Wages for Part-Time Hourly Recreation Director's Salary. Estimated Hours Worked to be 1,560. | $ - | $ - | $ 30,000.00 |
| 01-450-120 | Recreation - Wages Summer Program | Wages for Part-Time Hourly Counselors for Summer Camp Program. | $ - | $ - | $ 27,500.00 |
| 01-450-210 | Recreation - Programs | Supplies for active and passive recreational programs. Include new and existing programs. | $ - | $ - | $ 10,000.00 |
| 01-450-200 | Recreation - Supplies | Supplies for Recreation Department for events, programs, and functions held at Township parks. | $ - | $ - | $ 15,000.00 |
| 01-461-310 | Recreation - Professional Services | Expenses for the Parks, Recreation, and Open Space Plan to commence 2023. | $ - | $ - | $ 30,000.00 |
| 01-450-340 | Recreation - Advertising & Printing | Advertising for Recreation programs and events, including flyers, social media ads, and news ads. | $ - | $ - | $ 10,000.00 |

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| ***Total Culture Recreation - Recreation Expenses*** | $ 122,500.00 |

## 461 - Open Space

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-461-110 | Open Space - Director's Salary | Wages for Part-Time Hourly Open Space Director's salary. New postion to be created 2023. | $ - | $ - | $ 30,000.00 |
| 01-461-210 | Open Space - Programs | Expenses for special programs related to open space and land conservation and preservation. | $ - | $ - | $ 10,000.00 |
| 01-461-200 | Open Space - Supplies | Expenses for promotion and education of new open space program. | $ - | $ - | $ 5,000.00 |
| 01-461-310 | Open Space - Professional Services | Expenses for the Parks, Recreation, and Open Space Plan to commence 2023. | $ - | $ - | $ 30,000.00 |
| 01-461-340 | Open Space - Advertising & Printing | Expenses for promotion and education of new open space program. | $ - | $ - | $ 5,000.00 |
| | | | | | |
| | ***Total Community Development - Open Space Expenses*** | | | | $ 80,000.00 |

## 462 - Community Development

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-462-310 | Community Development - Professional Services | Professional Services for Updating Township Zoning Ordinances | $ - | $ 25,000.00 | $ 25,000.00 |
| | ***Total Community Development - Community Development Expenses*** | | | | $ 25,000.00 |

## 483 - Employer Paid Benefits

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-483-192 | Employer Paid Benefits - FICA Employer Portion | Employer FICA Contributions | $ - | $ - | $ 50,000.00 |
| 01-483-193 | Employer Paid Benefits - Medicare Employer Portion | Employer Medicare Contributions | $ - | $ - | $ 25,000.00 |
| 01-483-194 | Employer Paid Benefits - Unemployment Compensation Employer Portion | Employer Unemployment Contributions | $ - | $ - | $ 20,000.00 |
| 01-483-195 | Employer Paid Benefits - Workers Compensation Insurance | Expense for Employer Worker's Compensation Insurance | $ - | $ - | $ 25,000.00 |
| 01-483-196 | Employer Paid Benefits - Health Insurance | Expense for Employer Provided Health Insu. Individual. $1,528.70 Family $3,669.95 | $ - | $ - | $ 300,000.00 |
| 01-483-197 | Employer Paid Benefits - Employee Pension | Expense for Employer Provided Defined Benefit Pension Plan | $ - | $ - | $ 85,000.00 |
| 01-483-198 | Employer Paid Benefits - Other Group Benefits | Expense for Employer Provided 437 Deferred Contribution Plan for Employees. | $ - | $ - | $ 20,000.00 |

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| ***Total Employer Paid Benefit Expenses*** | $ 450,000.00 |

## 486 - Insurance

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-486-350 | Insurance - General Package | Property, Liability, Error's & Ommissions, Employment Practices, In-Marine, ETC | $ 36,938.00 | | $ 40,000.00 |
| 01-486-355 | Insurance - Cyber Security | Cyber Insurance for East Allen Township | $ 5,623.00 | $ - | $ 7,500.00 |
| 01-486-356 | Insurance - Storage Tank Liability | Storage Tank Liability Insurance for Above Ground Storage Tanks | $ 2,040.00 | $ - | $ 2,500.00 |
| | ***Total Insurance Expenses*** | | | | $ 50,000.00 |

## 492 -Interfund Transfers

| Line Item Account | Name | Description | YTD | 2022 Budgeted | Recommended |
|---|---|---|---|---|---|
| 01-492-700 | Interfund Transfer - Capital Purchases | Transfer for Lease Payments for 2019 Mack Granite Single and Tandem Axle Plow Truck | $ - | | $ 87,284.16 |
| | ***Total Insurance Expenses*** | | | | $ 87,284.16 |

## Proposed Expenditures

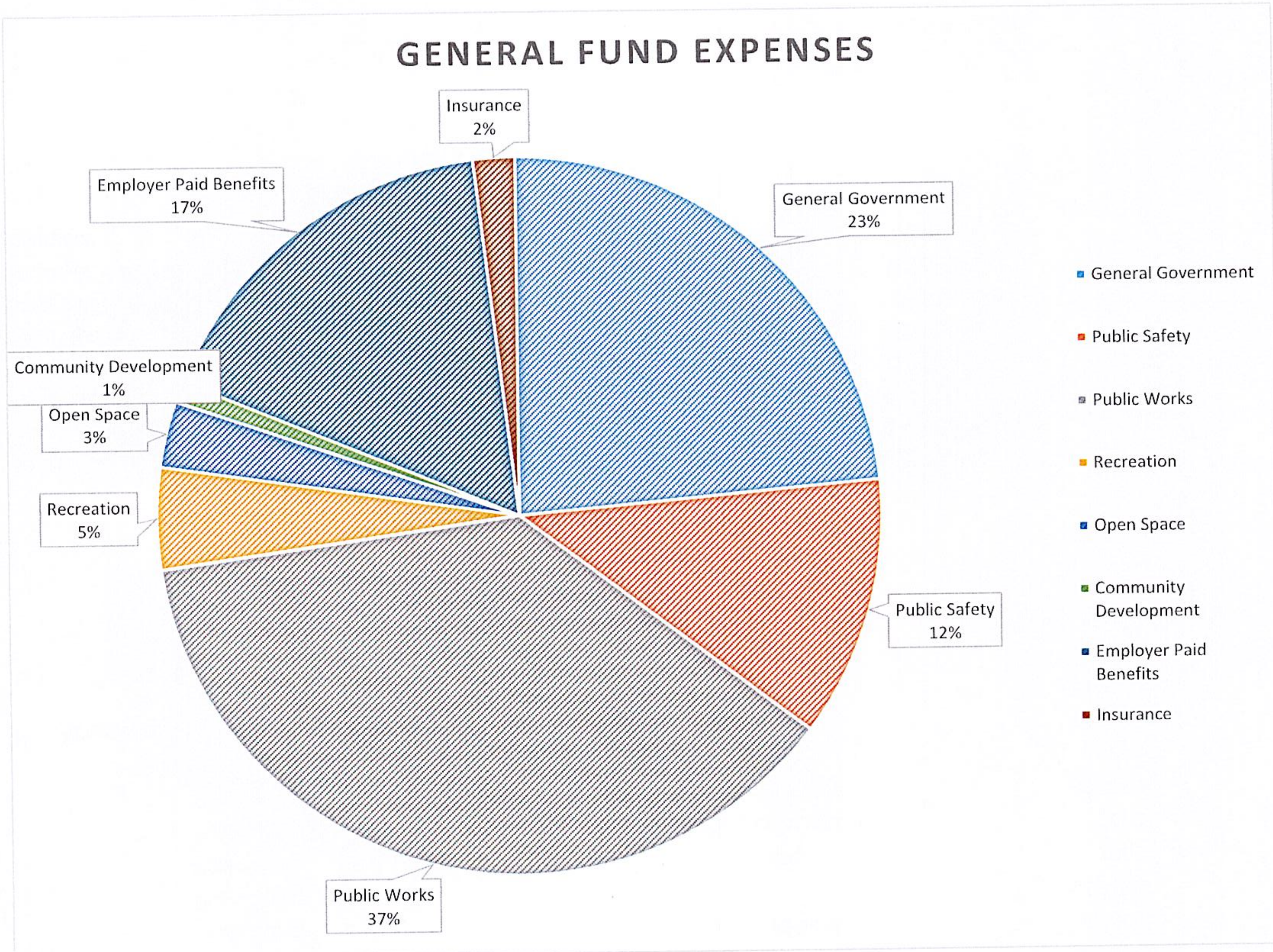
### Summary of All Departments

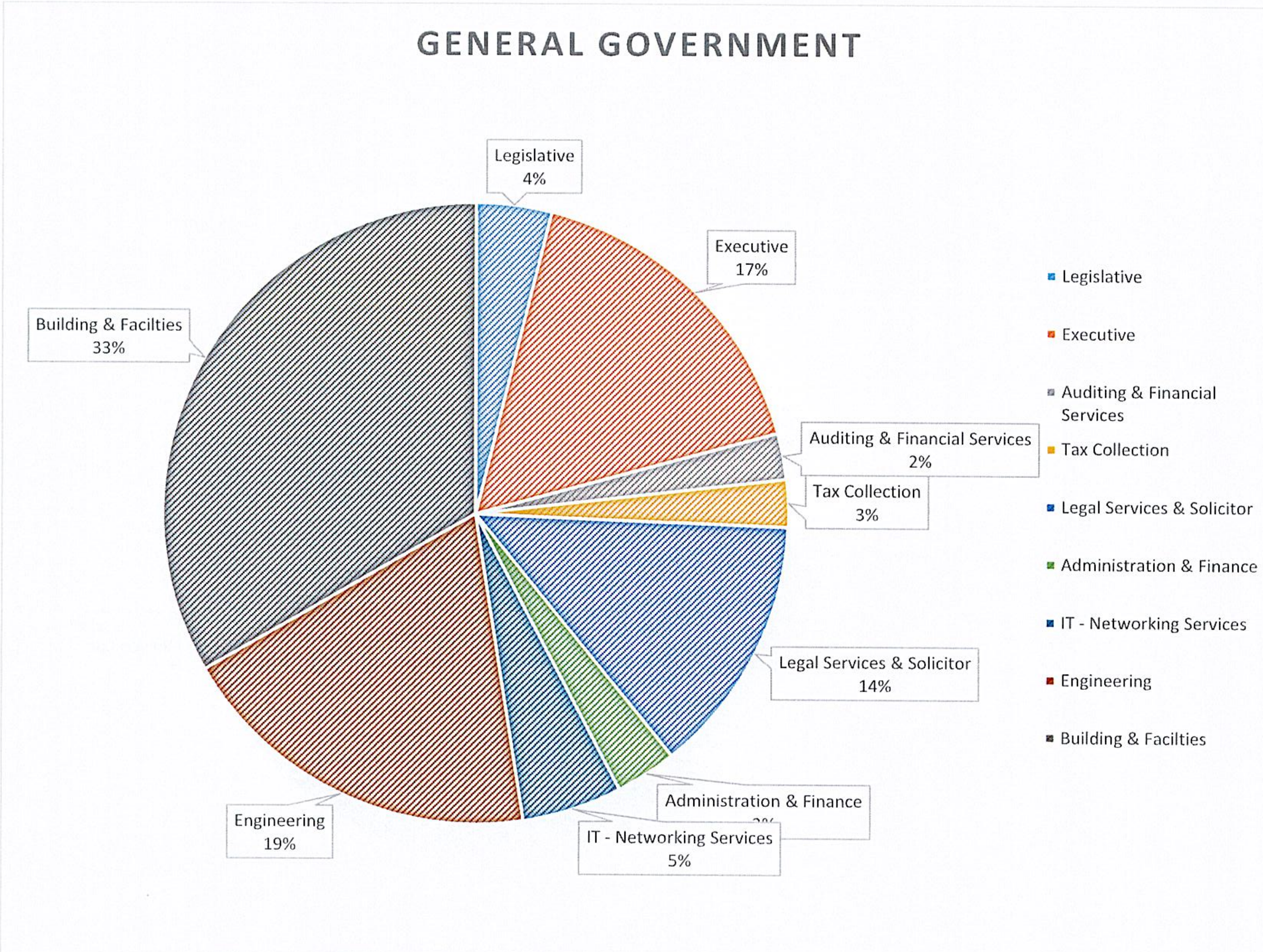
| Department | | | | Recommended Budget |
|---|---|---|---|---|
| 400 | General Government | Legislative | $ | 24,405.00 |
| 401 | General Government | Executive | $ | 106,225.00 |
| 402 | General Government | Auditing & Financial Services | $ | 15,030.00 |
| 403 | General Government | Tax Collection | $ | 15,500.00 |
| 404 | General Government | Legal Services & Solicitor | $ | 85,000.00 |
| 405 | General Government | Administration & Finance | $ | 166,527.00 |
| 406 | General Government | IT - Networking Services | $ | 32,500.00 |
| 407 | General Government | Engineering | $ | 120,000.00 |
| 408 | General Government | Building & Facilties | $ | 210,000.00 |
| 410 | Public Safety | Police - Contracted Services | $ | 25,000.00 |
| 411 | Public Safety | Fire | $ | 158,000.00 |
| 412 | Public Safety | Ambulance | $ | 1,000.00 |
| 413 | Public Safety | UCC & Code Enforcement | $ | 1,500.00 |
| 414 | Public Safety | Planning and Zoning | $ | 128,250.00 |
| 426 | Public Works - Sanitation | Yard Waste | $ | 16,292.24 |
| 430 - 436 | Public Works - Highways, Roads, Stormwater | Public Works | $ | 982,150.00 |
| 450 | Recreation | | $ | 122,500.00 |
| 461 | Open Space | | $ | 80,000.00 |
| 462 | Community Development | | $ | 25,000.00 |
| 483 | Employer Paid Benefits | | $ | 450,000.00 |
| 486 | Insurance | | $ | 50,000.00 |
| 492 | Operating Fund Transfers | | $ | 87,284.16 |
| **Total Overall Expenditures** | | | **$** | **2,902,163.40** |

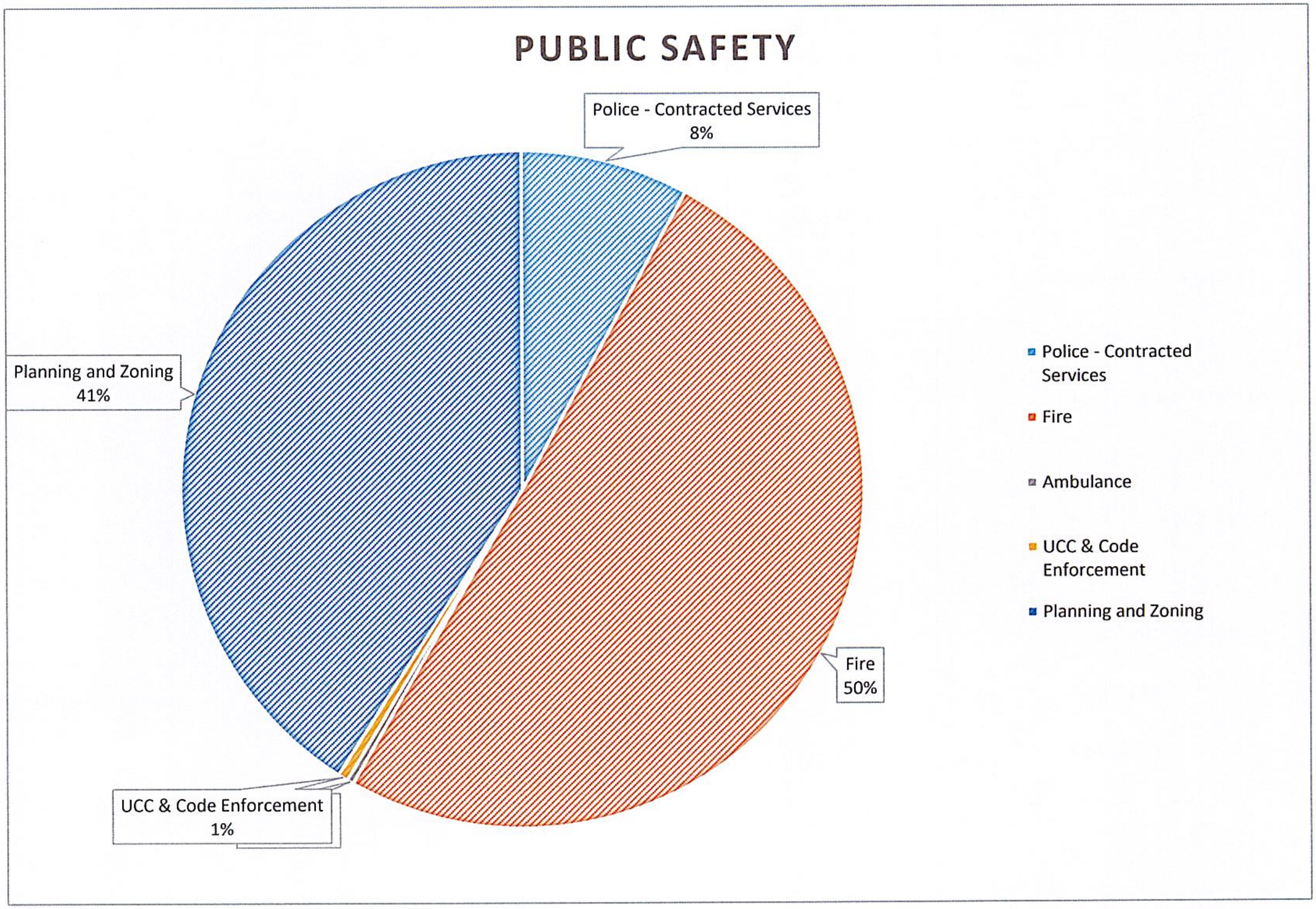
| | | | |
|---|---|---|---|
| 400 | General Government | Legislative | 24405 |
| 401 | General Government | Executive | 106225 |
| 402 | General Government | Auditing & Financial Services | 15030 |
| 403 | General Government | Tax Collection | 15500 |
| 404 | General Government | Legal Services & Solicitor | 85000 |
| 405 | General Government | Administration & Finance | 20000 |
| 406 | General Government | IT - Networking Services | 32500 |
| 407 | General Government | Engineering | 120000 |
| 408 | General Government | Building & Facilties | 210000 |
| 410 | Public Safety | Police - Contracted Services | 25000 |
| 411 | Public Safety | Fire | 158000 |
| 412 | Public Safety | Ambulance | 1000 |
| 413 | Public Safety | UCC & Code Enforcement | 1500 |
| 414 | Public Safety | Planning and Zoning | 128250 |
| 426 | Public Works - Sanitation | Yard Waste | 15000 |
| 430 - 436 | Public Works - Highways, Roads, Stormwater | Public Works | 982150 |
| 450 | Recreation | | 122500 |
| 461 | Open Space | | 80000 |
| 462 | Community Development | | 25000 |
| 483 | Employer Paid Benefits | | 450000 |
| 486 | Insurance | | 50000 |
| 492 | Operating Fund Transfers | | |
| | General Government | Legislative | 24405 |
| | General Government | Executive | 106225 |
| | General Government | Auditing & Financial Services | 15030 |
| | General Government | Tax Collection | 15500 |
| | General Government | Legal Services & Solicitor | 85000 |
| | General Government | Administration & Finance | 20000 |
| | General Government | IT - Networking Services | 32500 |

| | | |
|---|---|---|
| General Government | Engineering | 120000 |
| General Government | Building & Facilties | 210000 |
| Public Safety | Police - Contracted Services | 25000 |
| Public Safety | Fire | 158000 |
| Public Safety | Ambulance | 1000 |
| Public Safety | UCC & Code Enforcement | 1500 |
| Public Safety | Planning and Zoning | 128250 |
| Public Works - Sanitation | Yard Waste | 15000 |
| Public Works - Highways, Roads, Stormwater | Public Works | 982150 |
| Recreation | | 122500 |
| Open Space | | 80000 |
| Community Development | | 25000 |
| Employer Paid Benefits | | 450000 |
| Insurance | | 50000 |
| Operating Fund Transfers | | |

| | | |
|---|---|---|
| General Government | $ | 628,660.00 |
| Public Safety | $ | 313,750.00 |
| Public Works | $ | 997,150.00 |
| Recreation | $ | 122,500.00 |
| Open Space | $ | 80,000.00 |
| Community Development | $ | 25,000.00 |
| Employer Paid Benefits | $ | 450,000.00 |
| Insurance | $ | 50,000.00 |


GENERAL FUND EXPENSES
Insurance 2%
Employer Paid Benefits 17%
General Government 23%
Community Development 1%
Open Space 3%
Recreation 5%
Public Safety 12%
Public Works 37%
General Government
Public Safety
Public Works
Recreation
Open Space
Community Development
Employer Paid Benefits
Insurance


GENERAL GOVERNMENT
Legislative
4%
Executive
17%
Auditing & Financial Services
2%
Tax Collection
3%
Legal Services & Solicitor
14%
Administration & Finance
IT - Networking Services
5%
Engineering
19%
Building & Facilties
33%
Legislative
Executive
Auditing & Financial Services
Tax Collection
Legal Services & Solicitor
Administration & Finance
IT - Networking Services
Engineering
Building & Facilties


PUBLIC SAFETY
Police - Contracted Services 8%
Planning and Zoning 41%
Fire 50%
UCC & Code Enforcement 1%
Police - Contracted Services
Fire
Ambulance
UCC & Code Enforcement
Planning and Zoning