

ORDINANCE NO. 12-2017-615

AN ORDINANCE BY THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF SALISBURY, LEHIGH COUNTY, PENNSYLVANIA, SETTING AND REAFFIRMING THE RATES OF TAXATION, FIXING THE TAX RATE FOR THE YEAR 2018 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT DURING THE CURRENT FISCAL YEAR.

WHEREAS, Article XVII, Section 1701 et seq. of the First Class Township Code, P.L. 1955, No. 569, as amended, requires that the Board of Commissioners shall, inter alia, prepare and adopt a budget which shall reflect, as nearly as possible, the estimated revenues and expenditures of the Township for the year for which the budget is prepared; and

WHEREAS, the tax levied by the Board of Commissioners shall be fixed at such figure within the limit allowed by law, as with all other sources of revenue that will meet and cover said appropriations; and

NOW, THEREFORE, BE IT ORDAINED and enacted, and it is hereby ordained and enacted by the Board of Commissioners of the Township of Salisbury, Lehigh County, Pennsylvania.

SECTION 1: That for the expenses of the Township for the fiscal year 2018 the following amounts are hereby appropriated from the revenues available for the current year for the specific purposes set forth below, which amounts are more fully itemized in the budget form on file in the Township Secretary's Office.

2018 Adopted Budgets

GENERAL FUND

Revenue		\$8,943,412
Current Year.....	\$8,539,278	
Use of Prior Year Reserves.....	404,134	
Expenditures:.....		\$8,943,412
Operating Expenditures:		
General Government	\$ 861,630	
Police	2,243,600	
Public Safety (Non-Police).....	535,560	
Highways & Public Works	1,546,630	
Recreation	122,900	
Environmental Advisory.....	1,500	
Insurances & Benefits	2,199,697	
Contributions & Miscellaneous	<u>57,690</u>	
Total Operating Expenditures	\$7,569,207	
Non-Operating Expenditures		
Debt Service	178,650	
Capital	<u>1,195,555</u>	
Total Non-Operating Expenditures.....	\$1,374,205	

FIRE PROTECTION FUND

Revenue		\$ 339,040
Expenditures:.....		\$ 339,040
Operating Expenditures	\$175,740	
Non-Operating Expenditures.....	48,212	
Transfers to Reserves.....	115,088	

LIBRARY FUND

Revenue	\$	81,780
Operating Expenditures.....	\$	81,780

WATER FUND

Revenue		\$2,427,868
Current Year.....	\$1,725,800	
Use of Prior Year Reserves.....	702,068	
Expenditures:.....		\$2,427,868
Operating Expenditures	\$1,602,243	
Non-Operating Expenditures.....	825,625	

SEWER FUND

Revenue		\$2,214,973
Current Year.....	\$1,810,200	
Use of Prior Year Reserves.....	404,773	
Expenditures:.....		\$2,214,973
Operating Expenditures	\$1,730,913	
Non-Operating Expenditures.....	484,060	

REFUSE & RECYCLING FUND

Revenue		\$1,402,800
Operating Expenditures.....		\$1,366,517
Transfer to Reserves.....		\$ 36,283

HIGHWAY AID FUND

Revenue		\$ 471,900
Operating Expenditures.....		\$ 237,400
Capital Expenditures.....		\$ 70,000
Transfer to Reserves.....		\$ 164,500

Further, in instances where expenditures exceed current year revenues, such expenditures shall be funded from the Fund Balance to cover such expenditures. In instances where current year revenues exceed expenditures, such surplus shall be transferred to Reserve account(s).

An estimate of the specific items making up the amount appropriated to the respective Departments shall be on file in the Office of the Township Manager, 2900 South Pike Avenue, Allentown, Pennsylvania.

SECTION 2: That a tax shall be and the same is hereby levied on all real property within the said Township subject to taxation for Township purposes for the fiscal year 2018, as follows:

The rate for general Township purposes, the sum of one and ninety-three hundredths (1.93000) mills on each dollar of assessed valuation, or the sum of nineteen and thirty one-hundredths cents on each one hundred dollars of assessed valuation.

For fire protection purposes, the sum of two hundred and nine thousandths (0.20900) mills on each dollar of assessed valuation, or the sum of two and nine one-hundredths cents on each one hundred dollars of assessed valuation.

For library services purposes, the sum of sixty-one thousandths (0.06100) mills on each dollar of assessed valuation, or the sum of sixty-one hundredths cents on each one hundred dollars of assessed valuation.

The same being summarized in tabular form, as follows:

	<u>Mills on Each Dollar of Assessed Valuation</u>	<u>Cents on Each \$100 of Assessed Valuation</u>
Tax Rate for General Township Purposes	1.93000 Mills	19.3000 cents
Tax Rate for Fire Protection Purposes	0.20900 Mills	02.0900 cents
Tax Rate for Library Services Purposes	<u>0.06100 Mills</u>	<u>00.6100 cents</u>
	2.20000 Mills	22.0000 cents

A discount of two percent (2%) of the amount of any tax levied on real property under this Ordinance shall be allowed if payment in full is tendered or officially postmarked on or before May 31, 2018 and a penalty equal to ten percent (10%) of the amount of any such tax levied on real property under this Ordinance shall be added to the amount of said tax and shall be payable if payment in full of said tax is not tendered or officially postmarked on or before July 31, 2018.

Whenever the last day of a period during which payment may be made at a discount or with penalty shall fall on Saturday or Sunday or on any day made a legal holiday by the laws of the Commonwealth of Pennsylvania or of the United States, payment shall be considered timely if it is tendered or officially postmarked by the United States Postal Service on the succeeding secular or business day. The Tax Collector shall not refuse to accept payment tendered or official postmarked by

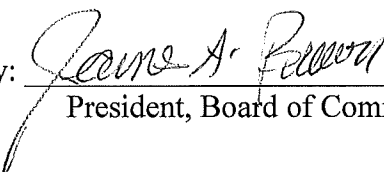
the United States Postal Service in a timely manner pursuant to these guidelines. An official postmark shall include an actual date-stamp applied by the United States Postal Service. This does not include metered mail, “no-postage necessary” mailings, or prepaid, cancelled postage.

SECTION 3: That the tax levy of one percent (1%) presently imposed upon salaries, wages, commissions and other compensation earned by residents of the Township of Salisbury and earned in the Township by non-residents thereof, and the one percent (1%) tax presently levied upon the privilege of transferring or conveying, by deed or other document, any interest in any lands, tenements, or hereditaments in or partly in the Township of Salisbury, be, and they are, hereby enacted and levied, without change, for the year 2018.


SECTION 4: Any Ordinance or part of an Ordinance inconsistent or conflicting with this Ordinance or any part thereof is hereby repealed to the extent of such inconsistency or conflict.

ENACTED into an Ordinance this 28th day of December, 2017.

TOWNSHIP OF SALISBURY
(Lehigh County, Pennsylvania)

By: 
President, Board of Commissioners

Attest:


Secretary