

ORDINANCE NO. 12-2018-620

AN ORDINANCE OF THE TOWNSHIP OF SALISBURY, LEHIGH COUNTY, PENNSYLVANIA, SETTING AND REAFFIRMING THE RATES OF TAXATION, FIXING THE TAX RATE FOR THE YEAR 2019 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 2019 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.

2019 Adopted Budgets

GENERAL FUND

Revenue		\$8,924,070
Current Year	\$8,447,141	
Use of Prior Year Reserves	476,929	
Expenditures:.....		\$8,924,070
Operating Expenditures:		
General Government	\$ 861,470	
Police	2,273,930	
Public Safety (Non-Police).....	496,662	
Highways & Public Works	1,622,390	
Recreation	67,260	
Environmental Advisory.....	1,550	
Insurances & Benefits	2,399,776	
Contributions & Miscellaneous	61,650	
Interfund Transfers.....	263,750	
Total Operating Expenditures		\$8,048,438
Non-Operating Expenditures		
Debt Service	183,632	
Capital	692,000	
Total Non-Operating Expenditures.....		\$875,632

FIRE PROTECTION FUND

Revenue		\$ 442,650
Expenditures:.....		\$ 442,650
Operating Expenditures	\$279,386	
Non-Operating Expenditures	65,751	
Transfers to Reserves	97,513	

LIBRARY FUND

Revenue		\$ 81,660
Current Year	\$81,550	
Use of Prior Year Reserves	110	
Operating Expenditures.....		\$ 81,660

WATER FUND

Revenue		\$2,028,799
Current Year	\$1,942,760	
Use of Prior Year Reserves	86,039	
Expenditures:		\$2,028,799
Operating Expenditures	\$1,806,460	
Non-Operating Expenditures	222,339	

SEWER FUND

Revenue		\$2,236,981
Current Year	\$2,175,100	
Use of Prior Year Reserves	61,881	
Expenditures:		\$2,236,981
Operating Expenditures	\$1,968,000	
Non-Operating Expenditures	268,981	

REFUSE & RECYCLING FUND

Revenue		\$1,428,100
Operating Expenditures.....		\$1,427,653
Transfer to Reserves		\$ 447

HIGHWAY AID FUND

Revenue		\$ 479,538
Operating Expenditures.....		\$ 230,000
Capital Expenditures.....		\$ 80,000
Transfer to Reserves		\$ 169,538

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 2019, 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:

	Mills on Each Dollar of Assessed <u>Valuation</u>	Cents on Each \$100 of Assessed <u>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, 2019 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, 2019.

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 2019.

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 13th day of December, 2018.

TOWNSHIP OF SALISBURY
(Lehigh County, Pennsylvania)



By: _____
President, Board of Commissioners

Attest:


Secretary