

**ORDINANCE NO. 12-2020-631**

**AN ORDINANCE OF THE TOWNSHIP OF SALISBURY, LEHIGH COUNTY, PENNSYLVANIA, SETTING AND REAFFIRMING THE RATES OF TAXATION, FIXING THE TAX RATE FOR THE YEAR 2021 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 2021 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.

2021 Adopted Budgets

**GENERAL FUND**

Revenue .....		\$ 8,564,204
Current Year.....	\$ 8,564,204	
Expenditures:.....		\$ 8,564,204
Operating Expenditures:		
General Government .....	\$ 1,341,316	
Police .....	3,357,523	
Public Safety (Non-Police).....	565,827	
Highways & Public Works .....	2,671,165	
Recreation .....	89,058	
Environmental Advisory.....	900	
Insurances & Benefits .....	190,600	
Contributions & Miscellaneous .....	24,000	
Total Operating Expenditures.....		\$ 8,240,389
Non-Operating Expenditures:		
Debt Service.....	183,150	
Capital.....	109,000	
Total Non-Operating Expenditures.....		\$ 292,150
<b>Transfer to Reserves.....</b>		<b>\$ 31,665</b>

**FIRE PROTECTION FUND**

Revenue .....		\$ 373,800
Current Year.....	\$ 373,800	
Expenditures:.....		\$ 373,800
Operating Expenditures .....	\$ 241,850	
Non-Operating Expenditures.....	39,726	
<b>Transfer to Reserves.....</b>	<b>92,224</b>	

**LIBRARY FUND**

Revenue .....		\$ 86,100
<b>Current Year.....</b>	<b>\$ 78,350</b>	
<b>Use of Prior Year Reserves.....</b>	<b>7,750</b>	
Operating Expenditures.....		\$ 86,100

**WATER FUND**

Revenue .....		\$ 2,037,455
Current Year.....	\$ 2,035,200	
Use of Prior Year Reserves.....	2,255	
Expenditures:.....		\$ 2,037,455
Operating Expenditures .....	\$ 1,981,040	
Non-Operating Expenditures.....	56,415	

**SEWER FUND**

Revenue .....		\$ 2,132,942
Current Year.....	\$ 2,132,942	
Expenditures:.....		\$ 2,132,942
Operating Expenditures .....	\$ 1,791,713	
Non-Operating Expenditures.....	299,637	
Transfer to Reserves.....	41,592	

**REFUSE & RECYCLING FUND**

Revenue .....		\$ 1,956,563
Current Year.....	\$ 1,947,010	
Use of Prior Year Reserves.....	9,553	
Operating Expenditures.....		\$ 1,956,563

**HIGHWAY AID FUND**

Revenue .....		\$ 601,000
Current Year.....	\$ 431,565	
Use of Prior Year Reserves.....	169,435	
Expenditures:.....		\$ 601,000
Operating Expenditures.....	\$ 213,000	
Capital Expenditures.....	388,000	

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 2021, as follows:

The rate for general Township purposes, the sum of two and seven hundredths (2.07) mills on each dollar of assessed valuation, or the sum of twenty and seventy hundredths cents on each one hundred dollars of assessed valuation.

For fire protection purposes, the sum of twenty-nine hundredths (0.29) mills on each dollar of assessed valuation, or the sum of two and ninety hundredths cents on each one hundred dollars of assessed valuation.

For library services purposes, the sum of six hundredths (0.06) mills on each dollar of assessed valuation, or the sum of six thousandths 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	2.07000 Mills	20.7000 cents
Tax Rate for Fire Protection Purposes	0.29000 Mills	02.9000 cents
Tax Rate for Library Services Purposes	<u>0.06000 Mills</u>	<u>00.6000 cents</u>
	2.42000 Mills	24.2000 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, 2021 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, 2021.

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 2021.

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 10th day of December, 2020.

**TOWNSHIP OF SALISBURY**  
(Lehigh County, Pennsylvania)

By:   
President, Board of Commissioners

Attest:

  
Secretary