

ORDINANCE NO. 12-2023-666

AN ORDINANCE OF THE TOWNSHIP OF SALISBURY, LEHIGH COUNTY, PENNSYLVANIA, SETTING AND REAFFIRMING THE RATES OF TAXATION, FIXING THE TAX RATE FOR THE YEAR 2024 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.

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 as follows:

SECTION 1: That for the expenses of the Township for the fiscal year 2024 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.

2024 Adopted Budgets

GENERAL FUND

Revenue	\$ 11,034,565
Current Year.....	\$ 10,893,766
Use of Prior Year Reserves.....	140,799
Expenditures:.....	\$ 11,034,565
Operating Expenditures:	
General Government	\$ 1,678,386
Police	3,994,555
Public Safety (Non-Police).....	891,093
Highways & Public Works	3,206,489
Recreation	123,818
Environmental Advisory.....	13,100
Insurances & Benefits	257,100
Contributions & Miscellaneous	27,300
Total Operating Expenditures.....	\$ 10,191,841
Non-Operating Expenditures:	
Debt Service.....	369,524
Capital.....	467,567
Total Non-Operating Expenditures.....	\$ 842,724

FIRE PROTECTION FUND

Revenue	\$ 646,600
Current Year.....	\$ 646,600
Expenditures:.....	\$ 646,600
Operating Expenditures	\$ 411,665
Non-Operating Expenditures.....	19,863
Transfer to Reserves.....	215,072

LIBRARY FUND

Revenue	\$ 86,590
Current Year.....	\$ 80,200
Use of Prior Year Reserves.....	6,390
Operating Expenditures.....	\$ 86,590

WATER FUND

Revenue		\$ 2,702,200
Current Year.....	\$ 2,702,200	
Expenditures:.....		\$ 2,702,200
Operating Expenditures	\$ 2,525,735	
Non-Operating Expenditures.....	175,000	
Transfer to Reserves.....	1,465	

SEWER FUND

Revenue		\$ 2,439,000
Current Year.....	\$ 2,439,000	
Expenditures.....		\$ 2,439,000
Operating Expenditures	\$ 2,016,671	
Non-Operating Expenditures.....	400,000	
Transfer to Reserves.....	22,329	

REFUSE & RECYCLING FUND

Revenue		\$ 2,183,935
Current Year.....	\$ 2,173,400	
Use of Prior Year Reserves.....	10,535	
Operating Expenditures.....		\$ 2,183,935

HIGHWAY AID FUND

Revenue		\$ 458,400
Current Year.....	\$ 456,828	
Use of Prior Year Reserves.....	1,572	
Expenditures:.....		\$ 458,400
Operating Expenditures.....	\$ 214,400	
Capital Expenditures.....	244,000	

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 2024, as follows:

The rate for general Township purposes, the sum of three and two hundredths (3.02) mills on each dollar of assessed valuation, or the sum of thirty and twenty hundredths' cents on each one hundred dollars of assessed valuation.

For fire protection purposes, the sum of forty-nine hundredths (0.49) mills on each dollar of assessed valuation, or the sum of four 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 sixty 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	3.02000 Mills	30.2000 cents
Tax Rate for Fire Protection Purposes	0.49000 Mills	04.9000 cents
Tax Rate for Library Services Purposes	<u>0.06000 Mills</u>	<u>00.6000 cents</u>
	3.57000 Mills	35.7000 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, 2024 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, 2024.

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 2024.


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.

ORDAINED AND ENACTED into an Ordinance this 14th day of December, 2023.

TOWNSHIP OF SALISBURY
(Lehigh County, Pennsylvania)

By: 
President, Board of Commissioners

Attest:


Township Secretary