

**TOWNSHIP OF SOUTH WHITEHALL
LEHIGH COUNTY, PENNSYLVANIA**

**ORDINANCE NO. _____
(Duly Adopted December 15, 2021)**

AN ORDINANCE OF THE TOWNSHIP OF SOUTH WHITEHALL, COUNTY OF LEHIGH, AND COMMONWEALTH OF PENNSYLVANIA, SETTING AND REAFFIRMING THE RATES OF TAXATION REFERRED TO IN CHAPTER 328, "TAXATION", OF THE CODIFIED ORDINANCES OF SOUTH WHITEHALL TOWNSHIP, FIXING THE TAX RATE FOR THE YEAR 2022 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT, HEREINAFTER SET FORTH, DURING THE CURRENT FISCAL YEAR AND PROVIDING FOR A REPEALER CLAUSE, SEVERABILITY CLAUSE AND EFFECTIVE DATE

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 total appropriations shall not exceed the cash available for the fiscal year; and,

WHEREAS, the tax levied by the Township 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,

WHEREAS, "Table No. 1", attached hereto and incorporated herein by reference, fixes the tax rate for the year 2022 and sets forth the annual budget appropriations estimated for the respective departments.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Commissioners of South Whitehall Township, as follows:

SECTION I - ANNUAL BUDGET APPROPRIATIONS

Regarding Township expenditures for the fiscal year 2022, estimated amounts are hereby appropriated from the revenues available during the 2022 fiscal year for the specific purposes set forth on Table 1, which amounts are more completely itemized in the finally adopted full budget for the fiscal year 2022 on file in the office of the Township Secretary at the South Whitehall Township municipal complex located at 4444 Walbert Avenue, Allentown, PA, 18104.

SECTION II - TAXATION

Real Estate taxation for calendar year 2022 shall be levied at the rate set forth on Table No. 1, which rate is established and confirmed hereby. The rates of taxation referred to in Chapter 328, "Taxation", of the Codified Ordinances of South Whitehall Township are hereby reaffirmed. All tax rates which are currently in effect in the Township as of January 1, 2022 shall continue in effect from year-to-year unless specifically altered by Ordinance.

SECTION III - REPEALER

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

SECTION IV - SEVERABILITY

If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Commissioners that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION V - EFFECTIVE DATE

This Ordinance shall become effective January 1, 2022.

DULY ADOPTED this **15th** day of **December 2021**, by the Board of Commissioners of South Whitehall Township, Lehigh County, Pennsylvania, in lawful session duly assembled.

**TOWNSHIP OF SOUTH WHITEHALL
BOARD OF COMMISSIONERS**

Christina "Tori" Morgan, President

ATTEST:

Scott Boehret, Township Secretary

South Whitehall Township 2022 Budget

Millage Rate Real Estate Tax 2.849750

Millage Rate Fire Tax 0.47

General Fund

Estimated Receipts

Taxes	\$ 15,740,444
Licenses and permits	551,480
Fines, Forfeits and Penalties	(169,408)
Revenue for Interest	4,500
Non-Revenue Receipts	254,684
Opening Balance	6,087,600
Total Funds Available	\$ 22,469,300

Estimated Expenditures

General Government	\$ 7,339,734
Public Safety	5,858,312
Public Works	3,356,458
Interfund Transfers - Debt Service Fund	703,521
Interfund Transfers - Capital Reserve Fund	1,780,813
Interfund Transfers - Refuse Fund	300,000

Total Expenditures \$ 19,338,838

Projected General Fund Balance \$ 3,130,463

Refuse/Recycling Fund

Estimated Receipts

Estimated Revenues	\$ 2,929,000
Interfund Transfers - General Fund	\$ 300,000
Opening Balance	607,029
Total Funds Available	3,836,029

Estimated Expenditures

Operating Expenditures	2,968,564
Total Expenditures	\$ 2,968,564

Projected Refuse/Recycling Fund Balance \$ 867,466

Capital Reserve Fund

Estimated Receipts

Estimated Revenues	\$	46,970
Interfund Transfers - From General Fund		1,780,813
Bond Proceeds		600,000
Opening Balance		147,679
Total Funds Available		<u>2,575,462</u>

Estimated Expenditures

Capital Expenditures		2,555,813
Total Expenditures	\$	<u>2,555,813</u>

Projected Capital Reserve Fund Balance \$ 19,649

State Liquid Fuels Tax Fund

Estimated Receipts

Estimated Revenues	\$	665,000
Opening Balance		303,422
Total Funds Available		<u>968,422</u>

Estimated Expenditures

\$ 799,142

Projected State Liquid Fuels Tax Fund Balance \$ 169,280

Debt Service Fund

Estimated Receipts

Estimated Revenues	\$	854,021
Opening Balance		-
Total Funds Available		<u>854,021</u>

Estimated Expenditures

\$ 854,021

Projected Debt Service Fund Balance \$ -

American Rescue Plan Act Fund

Estimated Receipts

Estimated Revenues	\$	729,750
Opening Balance		314,587
Total Funds Available		<u>1,044,337</u>

Estimated Expenditures	<u>\$ 729,750</u>
Projected ARPA Fund Balance	<u>\$ 314,587</u>

Open Space Fund

Estimated Receipts	
Estimated Revenues	\$ -
Opening Balance	<u>416,323</u>
Total Funds Available	416,323
Estimated Expenditures	<u>\$ 100,000</u>
Projected Open Space Fund Balance	<u>\$ 316,323</u>

Fire Fund

Estimated Receipts	
Taxes	\$ 1,134,518
Opening Balance	<u>471,831</u>
Total Funds Available	1,606,349
Estimated Expenditures	<u>\$ 1,047,781</u>
Projected Fire Fund Balance	<u>\$ 558,568</u>

Water Fund

Estimated Receipts	
Estimated Revenues	\$ 4,255,900
Opening Balance	<u>2,615,222</u>
Total Funds Available	\$ 6,871,122
Estimated Expenditures	
Operating Expenditures	\$ 4,336,359
Debt Service	150,500
Interfund Transfers - Sewer Fund	<u>250,000</u>
Total Expenditures	\$ 4,736,859

Projected Water Fund Balance \$ 2,134,263

Sewer Fund

Estimated Receipts	
Estimated Revenues	\$ 3,264,500
Interfund Transfers - From Water Fund	250,000
Opening Balance	<u>5,005,727</u>
Total Funds Available	<u>\$ 8,520,227</u>
Estimated Expenditures	<u>\$ 3,761,954</u>
Projected Sewer Fund Balance	<u>\$ 4,758,273</u>