

Semi-Annual Financial Report

Lower Saucon Township



June 2017

Presented by Cathy Gorman, Director of Finance

Introduction

This document was developed at the request of Council to provide a mid-year status report of the Township's financial condition. During the presentation of this report the Director of Finance will discuss any revenues and expenses that are not within the projected range. Council will also be provided with a preview of projects that will be discussed in greater detail during budget deliberations.

The Township's Budget document is a one-year plan of revenues and expenses that are projected to occur during the course of that year as required by State law. This semi-annual report provided to Council contains the unaudited actual figures as of June 30th or close to that date due to Council's shortened summer meeting schedule.

The report will also cover the progress in any agreements or projects approved during the first half of the year that were not part of the preceding budgeting process, and will provide Council information that can be used in the upcoming year's budget deliberations. For instance, if Council approved a multi-year planning report, it will be noted that this year's budget should or should not be able to meet the budget expectations and that the costs associated with this project will need to be included in future budgets until completion of the project.

This document compliments the Comprehensive Annual Financial Report (CAFR) given to Council by March of each year. A CAFR is recommended by the Government Financial Officers Association (GFOA). Much of the financial information in the CAFR is prepared by our independent Auditor and submitted to the State by April and to Council by June or July of the following year. This document will be condensed for the public in an easy-to-read format to clearly convey the financial condition of the Township. This document will present the net position and the status of the Capital Improvements Plan (CIP) that is required to be presented to Council before September 1st of each year pursuant to the Township Code

General Fund (1)

Lower Saucon Township has received 67.17% of the total budgeted revenues and has expended 38.18% of the budgeted expenditures in the operating budget effective June 16, 2017.

Revenue:

We had received 95.97% of the 2017 Real Estate Tax revenue; 4.8% higher than last year. We are also anticipating receiving more in real estate transfer tax this year as the housing market has picked up although sales prices are about in range as last year. There has been an increasing move by people to buy or refinance before the Federal Reserve increases the interest rate. As of June 30th we have received only 43.4% of this anticipated revenue. We examined this receipt last year for the 2017 budget and we are now within an acceptable deviation.

The Township has received 60% of the estimated earned income tax for general purposes. This exceeds our budget estimates at the mid-year point.

We have received 102% of the business licenses fees due to the increased amount of cable franchise tax received. This is a 3% tax on the revenue received by the cable providers in Lower Saucon Township's jurisdiction. This is a less of an increase from last year's projections; although an increase it is still an increase over the budgeted amount. The amount dropping signifies the possible move to alternative methods of service. The revenue received is directly tied to the gross income reported by the cable companies, as there still is a slow growth in real estate development. We will budget in 2018 the amount received this year to make the budgetary correction.

The Township has received only 34.5% of the budgeted fines. State Police fines have increased this year as we received 70% of the budgeted amount. The next payment is scheduled for December.

Grants received are on target for mid-year to the budget amounts. We are in excess for other grants as we did not budget for the receipts of the Township 2016 2nd round of funding from the Gaming Authority. We did receive partial funding for the unmarked police cruiser and Council approved the additional expense to complete the contract agreement.

The Township has received 90% of the budgeted landfill tipping fees. We received over \$900,000.00 and anticipating the 2nd and 3rd quarter payments in the coming months. The Township has not received the quarterly payment required for the gas royalty fees. The last payment received covered to September of 2016.

We are also minimally exceeding expectations on our dividend returns for our self-insured medical, workers compensation and general liability coverages. We did not receive dividends for our medical insurance. Our workers compensation insurance, barring any exceedingly expensive claims, will also bring in higher dividends in next year.

All other revenues received remain on target as to what was anticipated. Overall revenue received is 67.17% of the budgeted amount.

Expenses:

To date the Township has paid 38.18% of its budgeted expenses. We are at the mid-point in most departments or 30-50% of what was budgeted was expended. Some departments, such as Fire, expend most of their budget at the beginning of the year and there are some revenues/expenses due in September, such as our pension payments.

Budgeted line items that have monthly distributions are consistent with benchmarks. Departmentally we are in line with all budgets. There are a few small overages and Council approved expenses that are included with the resolution for a budget amendment. There are a few items that are under review with Management.

- Council - General Government – All expenses within range. No reportable issues
- Executive – All expenses are within range. No reportable issues
- Finance – Overage in Finance IT. There was an increase in the software maintenance package and additional costs in report reprogramming. All other expenses within range

- Legal – All expenses within range. Specialized legal counsel may increase due to the legal work requested by Council for representation at the Bethlehem Zoning Hearing. Expenses were to be for East Penn work and labor matter representation. We will probably need to budget similarly next year until both employment contracts are approved.
- Supplies – All expenses within range. No reportable issues.
- Data Processing – All expenses within range. No reportable issues.
- Engineering – All expenses within range. No reportable issues.
Expenses for engineering in the Black River Rd – Fire Lane project is under the Capital Plan
- Buildings and Grounds – All expenses within range. No reportable issues.
- Police Department - Police Part time wages. Currently we are at almost 60% expenses for this line item. This has been brought to the attention of the Police Department. As some of our full time officers are contractually obligated for increased vacation time due to length of service, there is a need to fill those shifts. Also any hours that are reimbursable, much like the police overtime, are covered in this line item. As the year continues we will provide Council the amount paid to part time officers itemized in this account line item that there was a revenue offset.
- Fire Departments – Overage in Contributions. Council approved releasing a withheld Vol. Fire Department contribution from 2016 due to reporting issues. This expense is itemized in the resolution for Council's ratification.
- Planning and Zoning – All expenses within range. No reportable issues.
- Emergency Management – All expenses within range. No reportable issues.
- Crossing Guards – All expenses within range. No reportable issues.
- Dog Control - All expenses within range. No reportable issues
- Recycling – All expenses within range. This is a multi-municipal fund and expense. Hellertown Borough received a grant for a loader truck and funding to improve the driveway. Both Council provided funding to erect a pole barn. Plans are needed for the design at which time discussions will occur with the Lower Saucon Township Zoning Department for permitting requirements.
- Public Works – All expenses within range. No reportable issues.
- Parks and Recreation - All expenses within range. No reportable issues.
- Libraries – All expenses within range. No reportable issues.
- Conservation – All expenses within range. No reportable issues.
- Debt – Township paid \$100,000.00 towards the principal of the Township Debt. The annual payment is due in December.
- Intergovernmental Expense – All expenses within range. No reportable issues.
- Insurance – Small increase as we have a new agent and working with new coverages and insurance companies.
- Employee Benefits – There is a revenue offset to this expense
- Prior year items – Items expenses in this category will eventually be posted to the corresponding account in this year's budget after audit. Expenses were for 2016.
- Transfers – Transfers to Capital funds as budgeted will be done in July.

Items to note for the 2018 budget:

Both Uniformed and Non-Uniform contracts will be in negotiation in 2017 and 2018. We will need to budget a similar amount in legal fees for negotiations and it is hopeful at that time and legal work being done for zoning matters will be complete. Even if the contracts are not fully approved by the end of 2017 we will need to assume rates of increases to adequately provide for wages in 2018.

Our pension consultants have recommended that the Township consider updating our actuarial assumptions. As previously relayed to Council, this is not something you want to change every year but every couple of years we need to revisit these assumptions and update to ensure that the pension plans are funded adequately to sustain the plans. As of April 30, 2017 the Uniform plan has \$6,203,462.21 and the Non Uniform has \$2,098,959.15. The financial impact of these assumption changes would increase the total required for both plans by an estimated \$180,150.00.

If the landfill operators are approved the southeastern realignment by PA DEP, the goal of this administration is to utilize this funding to pay off the Township's existing debt and allocate to our reserve funds. The Township debt is the equivalent to 1.25 mills. Focusing on the payment of the Township debt and continuing with allocating funding to our reserve funds.

Special Taxes (2)

Special Taxes – The Township has received 49.8% of this budgeted revenue and has expended 4.68%.

- The Township has received \$705,569.81 in earned income tax for Open Space purposes of which \$364,291.12 can be utilized for debt payment or maintenance expenses as defined in ordinance 2016-03
- The Township has received \$100,931.40 of the estimated \$112,000.00 in taxes for Fire Equipment and;
- The Township received an additional \$10,598.97 in State Funding.

We are on target for all expenses for Open Space and State Liquid Fuel Funding for the year.

- Penn Dot road project is approved and within budget (State Fund),
- Public Works vehicles are ordered (State Fund),
- Payment 3 of 5 for the Pumper Truck is due by the end of June (Fire Fund).
- The Finance Department is awaiting approval of Council for the scheduling of payment of the Township's existing debt amount provided by ordinance 2016-03 (Open Space Funds).

Capital (3)

The Capital Plan is for large expenses that would cause difficulty in appropriating funding in any given annual budget. Typically these items or projects are to be in excess of \$25,000.00. Also incorporated in the plan is the Township's 10 year vehicle replacement schedule. Revenue consists solely from received

interest, proceeds from the sale of equipment or debt and Council allocations. We received Northampton County Open Space program funding for the expenses incurred with the Steel City Park project. This original submission was revised and approved by Northampton County, as there was extensive additional storm water work required by Northampton County Conservation District. As for expenses, we have paid \$162,917.18 to date which includes:

- \$39,453.45 for the police cruiser ordered in 2016 but received in 2017. This expense has a grant offset.
- 1,715.13 this year in engineering for the Black River Road Project totaling to \$75,648.90 since start date.
- \$6,185.75 in construction costs for Steel City Park Development construction totaling \$263,045.39 to date.
- \$2,700.00 for the plaster and floor joist repairs at the Heller Homestead. A grant has been submitted for additional repairs to the stairs and windows. Notice should be received within a few months
- \$75,055.00 for the roof replacement at Seidersville Hall.

We are currently bidding the painting of the municipal buildings at the complex. Staff is requesting Council approval for an ARLE grant through Penn Dot and a Multimodal grant through DCED this summer for road improvements.

As Council is fully aware, there are ongoing issues with the Black River Rd/Fire Lane storm water project. So far only the engineering expenses have been paid utilizing the loan funding. It is apparent this may that more funding from the Capital reserves may be required to complete this project.

To date in 2017 we have spent the following for consulting services:

\$ 210.50	for legal fees for the Penn East Pipeline legal representation
\$ 14,783.97	for legal fees for the UGI Bethlehem Zoning legal representation
\$ 5,490.68	for professional services other than engineering for the Black River Road storm water
\$ 3,469.70	IESI Engineering/Major Permit Mod review
\$ 3,593.50	for consultation other than engineering for the Landfill
\$ 7,818.14	for Host Municipal inspector and general reporting

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2017) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01 General Fund						
Revenue						
REAL PROPERTY TAXES						
01-301-100	Real Estate Taxes - Current Ye	\$2,200,000.00	\$0.00	\$2,135,934.31	97.09%	\$64,065.69
01-301-200	Real Estate Taxes - Prior Year	\$20,000.00	\$0.00	\$25,849.92	129.25%	(\$5,849.92)
01-301-400	Real Estate Taxes - Delinquent	\$50,000.00	\$0.00	\$16,289.49	32.58%	\$33,710.51
01-301-600	Real Estate Taxes - Interim	\$800.00	\$0.00	\$754.85	94.36%	\$45.15
01-301-601	Real Estate Tax-Interim-Prior	\$400.00	\$0.00	\$826.76	206.69%	(\$426.76)
	Subtotal	\$2,271,200.00	\$0.00	\$2,179,655.33	95.97%	\$91,544.67
LOCAL TAX ENABLING ACT						
01-310-100	Real Estate Transfer Tax	\$290,000.00	\$0.00	\$125,850.90	43.40%	\$164,149.10
01-310-210	Earned Income Tax - Current Ye	\$1,670,000.00	\$0.00	\$731,526.40	43.80%	\$938,473.60
01-310-220	Earned Income Tax - Prior Year	\$700,000.00	\$0.00	\$687,812.38	98.26%	\$12,187.62
01-310-510	Local Services Tax	\$40,000.00	\$0.00	\$14,401.29	36.00%	\$25,598.71
01-310-520	Local Services Tax Prior year	\$12,000.00	\$0.00	\$11,539.25	96.16%	\$460.75
	Subtotal	\$2,712,000.00	\$0.00	\$1,571,130.22	57.93%	\$1,140,869.78
BUSINESS LICENSES AND PERMITS						
01-321-320	Junkyard Licenses	\$1,000.00	\$0.00	\$1,250.00	125.00%	(\$250.00)
01-321-800	Cable TV Franchise	\$113,653.00	\$0.00	\$116,161.97	102.21%	(\$2,508.97)
	Subtotal	\$114,653.00	\$0.00	\$117,411.97	102.41%	(\$2,758.97)
NON-BUSINESS LICENSES/PERMITS						
01-322-100	Moving Permits	\$225.00	\$0.00	\$75.00	33.33%	\$150.00
01-322-820	Road Encroachment Permits	\$2,500.00	\$0.00	\$1,910.00	76.40%	\$590.00
	Subtotal	\$2,725.00	\$0.00	\$1,985.00	72.84%	\$740.00
FINES						
01-331-100	County Court Fines	\$13,974.00	\$0.00	\$6,790.12	48.59%	\$7,183.88
01-331-110	Motor Veh Code Violations (ST)	\$5,848.00	\$0.00	\$4,116.41	70.39%	\$1,731.59
01-331-120	Ordinance Violations (JP)	\$2,781.00	\$0.00	\$901.28	32.41%	\$1,879.72
01-331-130	Crimes Code Violations	\$8,641.00	\$0.00	\$1,068.62	12.37%	\$7,572.38
01-331-140	Motor Veh Code Violations (JP)	\$40,436.00	\$0.00	\$11,867.39	29.35%	\$28,568.61
01-331-150	Parking Tickets	\$910.00	\$0.00	\$300.00	32.97%	\$610.00
	Subtotal	\$72,590.00	\$0.00	\$25,043.82	34.50%	\$47,546.18
INTEREST EARNINGS						
01-341-000	Earnings from Investments	\$7,500.00	\$0.00	\$4,041.75	53.89%	\$3,458.25
	Subtotal	\$7,500.00	\$0.00	\$4,041.75	53.89%	\$3,458.25
INTERGOVERNMENT						
01-350-000	Intergovernmental Revenues	\$10,000.00	\$0.00	\$3,164.51	31.65%	\$6,835.49
	Subtotal	\$10,000.00	\$0.00	\$3,164.51	31.65%	\$6,835.49
FEDERAL GRANTS						
01-351-000	Federal Grants	\$29,000.00	\$0.00	\$13,403.49	46.22%	\$15,596.51
	Subtotal	\$29,000.00	\$0.00	\$13,403.49	46.22%	\$15,596.51

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2017) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
STATE CAPITAL/OPERATING GRANTS						
01-354-000	Other State Grants	\$35,000.00	\$0.00	\$65,879.93	188.23%	(\$30,879.93)
01-354-020	Public Safety Grants	\$9,550.00	\$0.00	\$3,512.90	36.78%	\$6,037.10
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$44,550.00	\$0.00	\$69,392.83	155.76%	(\$24,842.83)
STATE SHARED REVENUE						
01-355-010	Utility Tax Reimbursement	\$6,939.00	\$0.00	\$0.00	0.00%	\$6,939.00
01-355-020	Pension State Aid	\$223,107.00	\$0.00	\$0.00	0.00%	\$223,107.00
01-355-070	Fire Insurance Tax Reimb	\$93,799.00	\$0.00	\$0.00	0.00%	\$93,799.00
01-355-080	Beverage Licenses	\$2,200.00	\$0.00	\$0.00	0.00%	\$2,200.00
	Subtotal	\$326,045.00	\$0.00	\$0.00	0.00%	\$326,045.00
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$9,000.00	\$0.00	\$5,400.00	60.00%	\$3,600.00
01-361-310	Subdivision Fees	\$2,000.00	\$0.00	\$5,922.50	296.13%	(\$3,922.50)
01-361-650	Tax Collection Fees	\$7,000.00	\$0.00	\$2,775.00	39.64%	\$4,225.00
01-361-700	Duplicate Bill Fee	\$400.00	\$0.00	\$200.00	50.00%	\$200.00
01-361-800	Administration	\$3,000.00	\$0.00	\$2,018.71	67.29%	\$981.29
	Subtotal	\$21,400.00	\$0.00	\$16,316.21	76.24%	\$5,083.79
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$25,084.00	\$0.00	\$12,101.12	48.24%	\$12,982.88
01-362-110	Accident Report Requests	\$3,125.00	\$0.00	\$1,960.00	62.72%	\$1,165.00
01-362-130	Security Alarm Monitoring Fee	\$1,318.00	\$0.00	\$760.00	57.66%	\$558.00
01-362-410	Building Permits - Public Safe	\$22,000.00	\$0.00	\$7,221.50	32.83%	\$14,778.50
01-362-440	Sanitation Permits	\$30,000.00	\$0.00	\$8,045.00	26.82%	\$21,955.00
01-362-460	State UCC Fees	\$600.00	\$0.00	\$236.00	39.33%	\$364.00
	Subtotal	\$82,127.00	\$0.00	\$30,323.62	36.92%	\$51,803.38
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$4,000.00	\$0.00	\$1,852.23	46.31%	\$2,147.77
	Subtotal	\$4,000.00	\$0.00	\$1,852.23	46.31%	\$2,147.77
SANITATION/LANDFILL HOSTING						
01-364-500	Contributions	\$24,500.00	\$0.00	\$24,500.00	100.00%	\$0.00
01-364-600	Host Municipality Fee - Solid	\$1,000,000.00	\$0.00	\$901,725.82	90.17%	\$98,274.18
01-364-610	BRE Sales	\$8,000.00	\$0.00	\$5,499.82	68.75%	\$2,500.18
01-364-620	Compost Sales	\$3,000.00	\$0.00	\$1,650.00	55.00%	\$1,350.00
	Subtotal	\$1,035,500.00	\$0.00	\$933,375.64	90.14%	\$102,124.36
HEALTH-CHARGES FOR SERVICES						
01-365-000	Health - Charges for Services	\$165,000.00	\$0.00	\$76,309.72	46.25%	\$88,690.28
	Subtotal	\$165,000.00	\$0.00	\$76,309.72	46.25%	\$88,690.28
RECREATION-CHARGES FOR SRVCS						
01-367-710	Recreation Fees	\$6,500.00	\$0.00	\$6,250.00	96.15%	\$250.00
	Subtotal	\$6,500.00	\$0.00	\$6,250.00	96.15%	\$250.00
PURCHASED SERVICES						
01-379-000	Other Purchased Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2017) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
MISCELLANEOUS						
01-380-000	Miscellaneous Income	\$3,000.00	\$0.00	\$390.93	13.03%	\$2,609.07
	Subtotal	\$3,000.00	\$0.00	\$390.93	13.03%	\$2,609.07
CONTRIBUTIONS						
01-387-000	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-387-010	Dare/Crime Preven Donations	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-387-020	Police Misc Donations	\$6,000.00	\$0.00	\$0.00	0.00%	\$6,000.00
01-387-030	Township Donations/Contrib	\$0.00	\$0.00	\$1,700.00	0.00%	(\$1,700.00)
	Subtotal	\$6,200.00	\$0.00	\$1,700.00	27.42%	\$4,500.00
SALE OF FIXED ASSETS						
01-391-100	Sale of General Fixed Assets	\$500.00	\$0.00	\$839.00	167.80%	(\$339.00)
	Subtotal	\$500.00	\$0.00	\$839.00	167.80%	(\$339.00)
TRANSFERS						
01-392-012	Transfer from Fund Balance	\$312,188.00	\$0.00	\$0.00	0.00%	\$312,188.00
01-392-013	Transfer	\$340,000.00	\$0.00	\$0.00	0.00%	\$340,000.00
	Subtotal	\$652,188.00	\$0.00	\$0.00	0.00%	\$652,188.00
PRIOR YEAR EXPENSES						
01-395-000	Refund of Prior Year Expend	\$75,000.00	\$0.00	\$80,680.64	107.57%	(\$5,680.64)
	Subtotal	\$75,000.00	\$0.00	\$80,680.64	107.57%	(\$5,680.64)
Total General Fund Revenues:		\$7,641,678.00	\$0.00	\$5,133,266.91	67.17%	\$2,508,411.09
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Total General Fund Revenues:		\$7,641,678.00	\$0.00	\$5,133,266.91		\$2,508,411.09
Total General Fund Expenditures:		\$7,641,678.00	\$0.00	\$2,917,476.33		\$4,724,201.67
Total General Fund Fund Balance:		\$0.00	\$0.00	\$2,215,790.58		(\$2,215,790.58)

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Statement of Revenues and Expenditures - Compared to Budget

06/15/2017

Year (2017) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
GENERAL GOVERNMENT						
01-400-110	Council Compensation	\$16,250.00	\$0.00	\$4,062.60	25.00%	\$12,187.40
01-400-161	Social Security Taxes	\$1,008.00	\$0.00	\$251.86	24.99%	\$756.14
01-400-168	Medicare Tax	\$236.00	\$0.00	\$58.93	24.97%	\$177.07
01-400-420	Council Expenses	\$3,000.00	\$0.00	\$2,113.29	70.44%	\$886.71
01-400-500	Contributions/Grants/Subsidies	\$20,000.00	\$0.00	\$375.00	1.88%	\$19,625.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$40,494.00	\$0.00	\$6,861.68	16.94%	\$33,632.32
EXECUTIVE						
01-401-120	Manager Secretary Compensation	\$90,350.00	\$0.00	\$41,538.48	45.98%	\$48,811.52
01-401-121	Asst to Mgr	\$48,130.00	\$0.00	\$21,867.72	45.43%	\$26,262.28
01-401-140	Office Personnel Compensation	\$41,756.00	\$0.00	\$19,282.12	46.18%	\$22,473.88
01-401-142	Office Personnel Overtime Comp	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-401-143	Receptionist	\$31,625.00	\$0.00	\$14,391.22	45.51%	\$17,233.78
01-401-144	Transcriptionist Compensation	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
01-401-150	Benefits	\$115,100.00	\$0.00	\$47,978.31	41.68%	\$67,121.69
01-401-161	Social Security Taxes	\$13,260.00	\$0.00	\$6,019.54	45.40%	\$7,240.46
01-401-165	Pension Administration Fees	\$24,000.00	\$0.00	\$13,495.12	56.23%	\$10,504.88
01-401-166	Minimum Pension Obligation Non	\$15,505.00	\$0.00	\$0.00	0.00%	\$15,505.00
01-401-168	Medicare Tax	\$3,101.00	\$0.00	\$1,407.75	45.40%	\$1,693.25
01-401-169	Unemployment	\$1,500.00	\$0.00	\$943.75	62.92%	\$556.25
01-401-329	Newletter Expense	\$9,000.00	\$0.00	\$3,682.21	40.91%	\$5,317.79
01-401-330	Transportation Expenses	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-401-340	Advertising and Printing	\$11,000.00	\$0.00	\$3,461.93	31.47%	\$7,538.07
01-401-341	Ordinance Codification Updates	\$7,000.00	\$0.00	\$1,513.98	21.63%	\$5,486.02
01-401-420	General Expenses	\$9,300.00	\$0.00	\$3,679.15	39.56%	\$5,620.85
01-401-470	Hiring Expenses	\$1,500.00	\$0.00	\$105.27	7.02%	\$1,394.73
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$427,127.00	\$0.00	\$179,366.55	41.99%	\$247,760.45
FINANCE ADMINISTRATION						
01-402-110	Controller Compensation	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
01-402-120	Administrative Compensation	\$61,938.00	\$0.00	\$28,586.64	46.15%	\$33,351.36
01-402-140	Office Personnel Compensation	\$44,527.00	\$0.00	\$19,574.01	43.96%	\$24,952.99
01-402-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-402-150	Benefits	\$42,000.00	\$0.00	\$15,175.89	36.13%	\$26,824.11
01-402-161	Social Security Taxes	\$6,613.00	\$0.00	\$2,985.98	45.15%	\$3,627.02
01-402-166	Minimum Pension Obligation-Non	\$7,952.00	\$0.00	\$0.00	0.00%	\$7,952.00
01-402-168	Medicare Tax	\$1,547.00	\$0.00	\$698.29	45.14%	\$848.71
01-402-169	Unemployment	\$850.00	\$0.00	\$383.45	45.11%	\$466.55
01-402-311	Auditing Services	\$13,500.00	\$0.00	\$10,000.00	74.07%	\$3,500.00
01-402-323	Real Estate Tax Prep/Mailing	\$9,500.00	\$0.00	\$7,652.98	80.56%	\$1,847.02
01-402-420	General Expenses	\$750.00	\$0.00	\$656.50	87.53%	\$93.50
01-402-430	Taxes	\$5,000.00	\$0.00	\$104.09	2.08%	\$4,895.91
01-402-451	Bank Services	\$1,700.00	\$0.00	\$845.05	49.71%	\$854.95
01-402-453	Contracted Services	\$2,000.00	\$0.00	\$1,130.50	56.53%	\$869.50
01-402-454	Payroll Services	\$4,500.00	\$0.00	\$1,737.30	38.61%	\$2,762.70
01-402-700	Capital Purchases	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-402-710	Finance IT	\$2,200.00	\$0.00	\$2,462.00	111.91%	(\$262.00)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$207,277.00	\$0.00	\$91,992.68	44.38%	\$115,284.32
TAX COLLECTION						
01-403-316	Consulting Services -Accountin	\$1,500.00	\$0.00	\$569.83	37.99%	\$930.17
	Subtotal	\$1,500.00	\$0.00	\$569.83	37.99%	\$930.17
LAW						
01-404-310	Legal Services	\$115,000.00	\$0.00	\$51,990.25	45.21%	\$63,009.75
01-404-311	Legal Services-Planning/Zoning	\$15,000.00	\$0.00	\$3,323.64	22.16%	\$11,676.36
01-404-312	Special Counsel	\$54,200.00	\$0.00	\$15,246.47	28.13%	\$38,953.53
01-404-313	Court Stenographer	\$3,000.00	\$0.00	\$460.00	15.33%	\$2,540.00
	Subtotal	\$187,200.00	\$0.00	\$71,020.36	37.94%	\$116,179.64
PERSONNEL ADMINISTRATION						
01-406-200	Office Materials/Supplies	\$8,000.00	\$0.00	\$2,683.02	33.54%	\$5,316.98
01-406-201	Computer Supplies	\$3,000.00	\$0.00	\$962.12	32.07%	\$2,037.88
	Subtotal	\$11,000.00	\$0.00	\$3,645.14	33.14%	\$7,354.86
DATA PROCESSING						
01-407-140	Systems Management Coordinator	\$2,000.00	\$0.00	\$291.66	14.58%	\$1,708.34
01-407-161	Social Security Taxes	\$124.00	\$0.00	\$18.08	14.58%	\$105.92
01-407-168	Medicare Tax	\$29.00	\$0.00	\$4.23	14.59%	\$24.77
01-407-314	Website Operation/Maintenance	\$17,550.00	\$0.00	\$15,750.00	89.74%	\$1,800.00
01-407-370	Maintenance/Repair Office Equi	\$7,000.00	\$0.00	\$42.50	0.61%	\$6,957.50
01-407-700	Major Equipment	\$11,500.00	\$0.00	\$2,578.75	22.42%	\$8,921.25
01-407-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$38.40	1.28%	\$2,961.60
01-407-751	Software/Licenses Purchase	\$6,500.00	\$0.00	\$1,369.19	21.06%	\$5,130.81
	Subtotal	\$47,703.00	\$0.00	\$20,092.81	42.12%	\$27,610.19
ENGINEER						
01-408-310	Engineering Services	\$70,000.00	\$0.00	\$38,053.21	54.36%	\$31,946.79
01-408-311	Engineering Services-Plan/Zon	\$25,000.00	\$0.00	\$7,690.71	30.76%	\$17,309.29
01-408-312	Consulting Services	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-408-313	Bldg Code Enforcement Services	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
01-408-314	Sewage Enforcement Officer	\$58,000.00	\$0.00	\$17,179.77	29.62%	\$40,820.23
	Subtotal	\$157,500.00	\$0.00	\$62,923.69	39.95%	\$94,576.31
BUILDINGS AND PLANT						
01-409-140	Maintenance Personnel Compensa	\$13,103.00	\$0.00	\$4,751.55	36.26%	\$8,351.45
01-409-161	Social Security Taxes	\$813.00	\$0.00	\$294.59	36.23%	\$518.41
01-409-168	Medicare Tax	\$190.00	\$0.00	\$68.90	36.26%	\$121.10
01-409-169	Unemployment	\$175.00	\$0.00	\$95.03	54.30%	\$79.97
01-409-200	Building Materials/Supplies	\$4,200.00	\$0.00	\$1,730.18	41.19%	\$2,469.82
01-409-230	Heating Oil/Diesel Fuel	\$50,000.00	\$0.00	\$21,496.89	42.99%	\$28,503.11
01-409-231	Unleaded Gasoline	\$60,000.00	\$0.00	\$28,932.52	48.22%	\$31,067.48
01-409-234	Oils/Lubricants	\$5,000.00	\$0.00	\$511.95	10.24%	\$4,488.05
01-409-320	Communication Expense	\$46,000.00	\$0.00	\$15,736.00	34.21%	\$30,264.00
01-409-360	Water Usage	\$5,700.00	\$0.00	\$1,868.48	32.78%	\$3,831.52
01-409-361	Electricity	\$53,000.00	\$0.00	\$28,850.43	54.43%	\$24,149.57
01-409-362	Gas (Heating)	\$13,000.00	\$0.00	\$4,322.45	33.25%	\$8,677.55
01-409-367	Refuse Removal	\$2,500.00	\$0.00	\$958.50	38.34%	\$1,541.50
01-409-370	Maint/Repair of Building	\$52,000.00	\$0.00	\$33,178.61	63.81%	\$18,821.39

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-409-374	Office Equip Maint/Repair	\$5,000.00	\$0.00	\$942.51	18.85%	\$4,057.49
01-409-384	Office Equipment Rental	\$15,500.00	\$0.00	\$5,670.75	36.59%	\$9,829.25
01-409-420	General Expenses	\$300.00	\$0.00	\$0.00	0.00%	\$300.00
01-409-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-409-800	Capital Outlay	\$50,900.00	\$0.00	\$22,804.00	44.80%	\$28,096.00
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$377,381.00	\$0.00	\$172,213.34	45.63%	\$205,167.66
POLICE						
01-410-120	Administrative Compensation	\$94,953.00	\$0.00	\$44,764.92	47.14%	\$50,188.08
01-410-130	Police Compensation (FT)	\$1,165,357.00	\$0.00	\$499,458.42	42.86%	\$665,898.58
01-410-131	Police Compensation (PT)	\$130,000.00	\$0.00	\$77,872.89	59.90%	\$52,127.11
01-410-132	Police Overtime Compensation	\$103,000.00	\$0.00	\$47,278.30	45.90%	\$55,721.70
01-410-140	Office Personnel Compensation	\$77,235.00	\$0.00	\$38,065.61	49.29%	\$39,169.39
01-410-142	Office Personnel Overtime	\$400.00	\$0.00	\$0.00	0.00%	\$400.00
01-410-150	Benefits	\$492,000.00	\$0.00	\$203,322.98	41.33%	\$288,677.02
01-410-161	Social Security Taxes	\$97,404.00	\$0.00	\$43,859.33	45.03%	\$53,544.67
01-410-165	Pension Administration Fees	\$46,000.00	\$0.00	\$24,049.28	52.28%	\$21,950.72
01-410-166	Minimum Pension Obligation-Non	\$5,887.00	\$0.00	\$0.00	0.00%	\$5,887.00
01-410-167	Minimum Pension Obligation-Pol	\$290,414.00	\$0.00	\$0.00	0.00%	\$290,414.00
01-410-168	Medicare Tax	\$22,780.00	\$0.00	\$10,257.16	45.03%	\$12,522.84
01-410-169	Unemployment	\$6,000.00	\$0.00	\$4,141.94	69.03%	\$1,858.06
01-410-228	K-9 Expenses	\$5,750.00	\$0.00	\$3,015.84	52.45%	\$2,734.16
01-410-241	Uniforms	\$12,000.00	\$0.00	\$2,935.36	24.46%	\$9,064.64
01-410-242	Firearms	\$4,800.00	\$0.00	\$5,002.41	104.22%	(\$202.41)
01-410-243	Ammunition	\$6,000.00	\$0.00	\$1,323.54	22.06%	\$4,676.46
01-410-300	Contracted Services	\$21,780.00	\$0.00	\$25,570.17	117.40%	(\$3,790.17)
01-410-316	Training	\$17,400.00	\$0.00	\$4,459.53	25.63%	\$12,940.47
01-410-340	Advertising and Printing	\$3,000.00	\$0.00	\$208.85	6.96%	\$2,791.15
01-410-370	Communication Equip - O/M/R	\$3,000.00	\$0.00	\$315.00	10.50%	\$2,685.00
01-410-372	Maint/Repair Equipment	\$12,800.00	\$0.00	\$1,828.92	14.29%	\$10,971.08
01-410-373	Vehicle - O/M/R	\$26,956.00	\$0.00	\$11,607.06	43.06%	\$15,348.94
01-410-420	General Expenses	\$12,000.00	\$0.00	\$6,029.81	50.25%	\$5,970.19
01-410-440	Uniform Maintenance	\$5,200.00	\$0.00	\$42.00	0.81%	\$5,158.00
01-410-470	Investigation Expense	\$2,000.00	\$0.00	\$360.81	18.04%	\$1,639.19
01-410-700	Major Equipment Purchase	\$22,300.00	\$0.00	\$6,273.93	28.13%	\$16,026.07
01-410-710	Police Computer- IT	\$33,881.00	\$0.00	\$13,103.90	38.68%	\$20,777.10
01-410-750	Minor Equipment Purchase	\$6,000.00	\$0.00	\$3,198.84	53.31%	\$2,801.16
01-410-800	Capital Outlay	\$1,200.00	\$0.00	\$1,137.60	94.80%	\$62.40
	Subtotal	\$2,727,497.00	\$0.00	\$1,079,484.40	39.58%	\$1,648,012.60
FIRE						
01-411-130	Police Services	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-411-360	Hydrant Service	\$22,392.00	\$0.00	\$8,580.00	38.32%	\$13,812.00
01-411-373	Vehicle - O/M/R	\$600.00	\$0.00	\$0.00	0.00%	\$600.00
01-411-420	General Expense	\$15,000.00	\$0.00	\$99.00	0.66%	\$14,901.00
01-411-500	Contribution to Fire Cos.	\$200,000.00	\$0.00	\$210,000.00	105.00%	(\$10,000.00)
01-411-501	Cont. to Fireman's Relief	\$93,779.00	\$0.00	\$0.00	0.00%	\$93,779.00
01-411-502	Contribution to EMS Services	\$15,000.00	\$0.00	\$0.00	0.00%	\$15,000.00
	Subtotal	\$347,771.00	\$0.00	\$218,679.00	62.88%	\$129,092.00
PLANNING AND ZONING						
01-414-120	Zoning Officer Comp	\$74,656.00	\$0.00	\$34,456.08	46.15%	\$40,199.92

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-414-130	Officials Compensation	\$900.00	\$0.00	\$270.00	30.00%	\$630.00
01-414-140	Office Personnel Compensation	\$47,743.00	\$0.00	\$21,480.02	44.99%	\$26,262.98
01-414-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-414-150	Benefits	\$42,000.00	\$0.00	\$17,276.60	41.13%	\$24,723.40
01-414-161	Social Security Taxes	\$7,657.00	\$0.00	\$3,487.48	45.55%	\$4,169.52
01-414-166	Minimum Pension Obligation-Non	\$9,103.00	\$0.00	\$0.00	0.00%	\$9,103.00
01-414-168	Medicare Tax	\$1,791.00	\$0.00	\$815.61	45.54%	\$975.39
01-414-169	Unemployment	\$950.00	\$0.00	\$382.92	40.31%	\$567.08
01-414-312	Consulting Services	\$48,200.00	\$0.00	\$21,050.05	43.67%	\$27,149.95
01-414-340	Advertising and Printing	\$7,000.00	\$0.00	\$3,187.74	45.54%	\$3,812.26
01-414-341	Township Newsletter	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$750.00	\$0.00	\$134.74	17.97%	\$615.26
01-414-420	General Expenses	\$2,000.00	\$0.00	\$613.00	30.65%	\$1,387.00
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-414-460	Seminar/Education/Meetings	\$750.00	\$0.00	\$250.00	33.33%	\$500.00
01-414-750	Minor Equipment Purchase	\$800.00	\$0.00	\$458.00	57.25%	\$342.00
01-414-751	Zoning IT	\$4,500.00	\$0.00	\$0.00	0.00%	\$4,500.00
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$249,000.00	\$0.00	\$103,862.24	41.71%	\$145,137.76
EMERGENCY MANAGEMENT						
01-415-120	Administrative Person. Comp.	\$2,000.00	\$0.00	\$999.96	50.00%	\$1,000.04
01-415-200	Materials/Supplies	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-415-300	Haz Mat Clean-up	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-415-700	Minor Equipment Purchase	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$6,500.00	\$0.00	\$999.96	15.38%	\$5,500.04
CROSSING GUARDS						
01-419-150	Crossing Guard Wages	\$5,300.00	\$0.00	\$2,009.68	37.92%	\$3,290.32
	Subtotal	\$5,300.00	\$0.00	\$2,009.68	37.92%	\$3,290.32
DOG CONTROL						
01-421-150	Dog Control Wages	\$3,000.00	\$0.00	\$1,500.00	50.00%	\$1,500.00
01-421-220	Dog Control Supplies	\$1,000.00	\$0.00	\$197.50	19.75%	\$802.50
01-421-450	Dog Control Contracted Service	\$2,000.00	\$0.00	\$501.80	25.09%	\$1,498.20
	Subtotal	\$6,000.00	\$0.00	\$2,199.30	36.66%	\$3,800.70
RECYCLING						
01-426-140	Recycling Coordinator	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-200	Recycling Supplies	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-426-260	Small Tools	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-426-310	Professional Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-320	Communications	\$500.00	\$0.00	\$213.80	42.76%	\$286.20
01-426-340	Advertising and Printing	\$600.00	\$0.00	\$472.00	78.67%	\$128.00
01-426-360	Utilities	\$1,500.00	\$0.00	\$721.10	48.07%	\$778.90
01-426-370	Maint/Repairs Facility	\$43,000.00	\$0.00	\$0.00	0.00%	\$43,000.00
01-426-500	Compost Center Appropriation	\$10,500.00	\$0.00	\$10,500.00	100.00%	\$0.00
01-426-700	Minor equipment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$57,100.00	\$0.00	\$11,906.90	20.85%	\$45,193.10
HIGHWAY-GENERAL SERVICES						
01-430-120	Administrative Compensation	\$69,607.00	\$0.00	\$15,248.56	21.91%	\$54,358.44

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-430-121	Roadmaster Compensation	\$53,037.00	\$0.00	\$23,140.40	43.63%	\$29,896.60
01-430-140	Maintenance Compensation	\$417,792.00	\$0.00	\$169,358.66	40.54%	\$248,433.34
01-430-141	Seasonal Employee Comp	\$18,155.00	\$0.00	\$0.00	0.00%	\$18,155.00
01-430-142	Maintenance Personnel Overtime	\$58,910.00	\$0.00	\$12,468.81	21.17%	\$46,441.19
01-430-150	Benefits	\$285,000.00	\$0.00	\$115,553.11	40.54%	\$169,446.89
01-430-161	Social Security Taxes	\$38,285.00	\$0.00	\$14,539.89	37.98%	\$23,745.11
01-430-166	Minimum Pension Obligation-Non	\$45,275.00	\$0.00	\$0.00	0.00%	\$45,275.00
01-430-168	Medicare Tax	\$8,954.00	\$0.00	\$3,400.45	37.98%	\$5,553.55
01-430-169	Unemployment	\$3,000.00	\$0.00	\$2,002.37	66.75%	\$997.63
01-430-200	Materials/Supplies	\$3,500.00	\$0.00	\$2,036.88	58.20%	\$1,463.12
01-430-250	Traffic Sign - M/R	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
01-430-373	Vehicle - O/M/R	\$25,000.00	\$0.00	\$10,853.46	43.41%	\$14,146.54
01-430-380	Equipment Rental	\$5,000.00	\$0.00	\$2,000.00	40.00%	\$3,000.00
01-430-420	General Expenses	\$7,750.00	\$0.00	\$1,681.87	21.70%	\$6,068.13
01-430-450	Contracted Services	\$4,000.00	\$0.00	\$1,394.08	34.85%	\$2,605.92
01-430-700	Major Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-430-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$2,686.79	53.74%	\$2,313.21
	Subtotal	\$1,058,265.00	\$0.00	\$376,365.33	35.56%	\$681,899.67
HIGHWAY-TRAFFIC SIGNALS						
01-433-240	Road/Street Signs/Markings	\$39,650.00	\$0.00	\$677.80	1.71%	\$38,972.20
01-433-250	Traffic Signal Purchase/Improv	\$6,200.00	\$0.00	\$907.38	14.64%	\$5,292.62
	Subtotal	\$45,850.00	\$0.00	\$1,585.18	3.46%	\$44,264.82
HIGHWAY-REPAIRS TO HIGHWAYS						
01-438-240	Road Materials/Supplies	\$75,000.00	\$0.00	\$5,809.24	7.75%	\$69,190.76
	Subtotal	\$75,000.00	\$0.00	\$5,809.24	7.75%	\$69,190.76
HIGHWAY CONSTR AND REBUILDING						
01-439-600	Capital Construction	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PARTICIPANT RECREATION						
01-452-200	Materials/Supplies	\$3,500.00	\$0.00	\$927.28	26.49%	\$2,572.72
01-452-367	Refuse Removal	\$5,000.00	\$0.00	\$2,160.46	43.21%	\$2,839.54
01-452-370	Maintenance/Repairs	\$10,000.00	\$0.00	\$1,584.23	15.84%	\$8,415.77
01-452-420	General Expenses	\$3,000.00	\$0.00	\$1,777.10	59.24%	\$1,222.90
01-452-450	Park Contracted Services	\$85,000.00	\$0.00	\$20,116.00	23.67%	\$64,884.00
01-452-500	Summer Youth Program (SVCC)	\$29,079.00	\$0.00	\$4,000.00	13.76%	\$25,079.00
01-452-501	Senior Program	\$16,194.00	\$0.00	\$7,962.00	49.17%	\$8,232.00
01-452-510	Pool Pass Reimbursement	\$8,220.00	\$0.00	\$8,220.00	100.00%	\$0.00
01-452-700	Major Equipment Purchase	\$10,000.00	\$0.00	\$9,836.40	98.36%	\$163.60
01-452-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$2,400.00	80.00%	\$600.00
	Subtotal	\$172,993.00	\$0.00	\$58,983.47	34.10%	\$114,009.53
LIBRARIES						
01-456-500	Library Contribution	\$93,617.00	\$0.00	\$46,808.46	50.00%	\$46,808.54
	Subtotal	\$93,617.00	\$0.00	\$46,808.46	50.00%	\$46,808.54
CONSERVATION						
01-461-200	Supplies	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-461-420	Dues, Subscriptions etc	\$400.00	\$0.00	\$16.99	4.25%	\$383.01

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-461-540	Contribution	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-461-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$1,100.00	\$0.00	\$16.99	1.54%	\$1,083.01
DEBT PRINCIPAL						
01-471-200	Loan Principal Payments	\$557,807.00	\$0.00	\$100,000.00	17.93%	\$457,807.00
	Subtotal	\$557,807.00	\$0.00	\$100,000.00	17.93%	\$457,807.00
DEBT INTEREST						
01-472-200	Loan Interest Payments	\$93,896.00	\$0.00	\$0.00	0.00%	\$93,896.00
	Subtotal	\$93,896.00	\$0.00	\$0.00	0.00%	\$93,896.00
INTERGOVERNMENT EXPENSES						
01-481-000	Intergovernmental Expenditures	\$15,000.00	\$0.00	\$5,598.27	37.32%	\$9,401.73
	Subtotal	\$15,000.00	\$0.00	\$5,598.27	37.32%	\$9,401.73
INSURANCE						
01-486-351	Business Insurance	\$69,000.00	\$0.00	\$69,186.00	100.27%	(\$186.00)
01-486-352	Vehicle Insurance	\$37,000.00	\$0.00	\$37,000.00	100.00%	\$0.00
01-486-354	Workmen's Compensation	\$160,500.00	\$0.00	\$74,322.56	46.31%	\$86,177.44
01-486-356	Public Officials Bond	\$1,300.00	\$0.00	\$1,173.00	90.23%	\$127.00
	Subtotal	\$267,800.00	\$0.00	\$181,681.56	67.84%	\$86,118.44
EMPLOYEE BENEFITS						
01-487-150	Benefits	\$142,000.00	\$0.00	\$54,942.82	38.69%	\$87,057.18
01-487-152	Dental Insurance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-153	Vision	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-156	Hospitalization Insurance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-159	Group Term Life Insurance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-162	Unemployment Compensation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-163	Vocational Training	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-164	Income Protection	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-165	Pension Administration Fees	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-166	Minimum Pension Obligation-Non	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-487-167	Minimum Pension Obligation-Pol	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$142,000.00	\$0.00	\$54,942.82	38.69%	\$87,057.18
MISCELLANEOUS						
01-489-410	Legal Settlements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-489-541	Matching Grant Allocation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REFUNDS-PRIOR YEAR EXPENSES						
01-491-001	Refund of Prior Year Revenue	\$2,000.00	\$0.00	\$1,608.85	80.44%	\$391.15
01-491-280	Unpaid Bills Prior Years	\$20,000.00	\$0.00	\$19,271.22	96.36%	\$728.78
	Subtotal	\$22,000.00	\$0.00	\$20,880.07	94.91%	\$1,119.93
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$240,000.00	\$0.00	\$36,977.38	15.41%	\$203,022.62
01-492-100	Transfer to Other Funds - Fire	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$240,000.00	\$0.00	\$36,977.38	15.41%	\$203,022.62
Total General Fund Expenditures:		\$7,641,678.00	\$0.00	\$2,917,476.33	38.18%	\$4,724,201.67
<hr/>						
Total General Fund Revenues:		\$7,641,678.00	\$0.00	\$5,133,266.91		\$2,508,411.09
Total General Fund Expenditures:		\$7,641,678.00	\$0.00	\$2,917,476.33		\$4,724,201.67
Total General Fund Fund Balance:		\$0.00	\$0.00	\$2,215,790.58		(\$2,215,790.58)

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
02 Special Taxes						
Revenue						
REAL PROPERTY TAXES						
02-301-100	Fire Tax	\$112,000.00	\$0.00	\$100,931.40	90.12%	\$11,068.60
	Subtotal	\$112,000.00	\$0.00	\$100,931.40	90.12%	\$11,068.60
LOCAL TAX ENABLING ACT						
02-310-210	Earned Income Tax - Current Ye	\$800,000.00	\$0.00	\$364,291.12	45.54%	\$435,708.88
02-310-220	Open Space EIT - Prior Year	\$370,000.00	\$0.00	\$341,278.69	92.24%	\$28,721.31
	Subtotal	\$1,170,000.00	\$0.00	\$705,569.81	60.31%	\$464,430.19
INTEREST EARNINGS						
02-341-000	Interest	\$8,000.00	\$0.00	\$4,588.60	57.36%	\$3,411.40
	Subtotal	\$8,000.00	\$0.00	\$4,588.60	57.36%	\$3,411.40
INTERGOVERNMENT						
02-350-000	Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STATE SHARED REVENUE						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$475,743.00	\$0.00	\$486,341.97	102.23%	(\$10,598.97)
	Subtotal	\$475,743.00	\$0.00	\$486,341.97	102.23%	(\$10,598.97)
MISCELLANEOUS						
02-380-000	Misc Revenue	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CONTRIBUTIONS						
02-387-000	Donation/Contributions	\$6,500.00	\$0.00	\$0.00	0.00%	\$6,500.00
	Subtotal	\$6,500.00	\$0.00	\$0.00	0.00%	\$6,500.00
SALE OF FIXED ASSETS						
02-391-100	Sale of Fixed Assets	\$40,000.00	\$0.00	\$20,100.00	50.25%	\$19,900.00
	Subtotal	\$40,000.00	\$0.00	\$20,100.00	50.25%	\$19,900.00
TRANSFERS						
02-392-000	Fund Balance - State Fund	\$233,782.00	\$0.00	\$0.00	0.00%	\$233,782.00
02-392-100	Fire Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-392-200	Open Space Fund Balance	\$599,611.00	\$0.00	\$0.00	0.00%	\$599,611.00
	Subtotal	\$833,393.00	\$0.00	\$0.00	0.00%	\$833,393.00
PROCEEDS OF LONG-TERM DEBT						
02-393-130	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Special Taxes Revenues::		\$2,645,636.00	\$0.00	\$1,317,531.78	49.80%	\$1,328,104.22
Total Special Taxes Revenues:		\$2,645,636.00	\$0.00	\$1,317,531.78		\$1,328,104.22
Total Special Taxes Expenditures:		\$2,645,636.00	\$0.00	\$123,785.89		\$2,521,850.11
Total Special Taxes Fund Balance:		\$0.00	\$0.00	\$1,193,745.89		(\$1,193,745.89)

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
GENERAL GOVERNMENT						
02-400-000	Open Space Purchases	\$850,000.00	\$0.00	\$0.00	0.00%	\$850,000.00
02-400-370	Open Space Maintenance Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$850,000.00	\$0.00	\$0.00	0.00%	\$850,000.00
FINANCE ADMINISTRATION						
02-402-000	Bank Fees	\$50.00	\$0.00	\$20.00	40.00%	\$30.00
	Subtotal	\$50.00	\$0.00	\$20.00	40.00%	\$30.00
LAW						
02-404-710	Legal Fees	\$20,000.00	\$0.00	\$126.00	0.63%	\$19,874.00
	Subtotal	\$20,000.00	\$0.00	\$126.00	0.63%	\$19,874.00
ENGINEER						
02-408-314	Engineering/Planning Fees	\$20,000.00	\$0.00	\$1,035.00	5.18%	\$18,965.00
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$375.00	1.88%	\$19,625.00
	Subtotal	\$40,000.00	\$0.00	\$1,410.00	3.53%	\$38,590.00
FIRE						
02-411-700	Fire Equip Costs	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-710	Fire Equip Consultation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
HIGHWAY-GENERAL SERVICES						
02-430-231	Vehicle Gasoline Oil	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-430-250	Traffic Signal M/R	\$8,500.00	\$0.00	\$1,101.30	12.96%	\$7,398.70
02-430-373	Vehicle - O/M/R	\$25,000.00	\$0.00	\$13,149.35	52.60%	\$11,850.65
02-430-380	Hgwy Equipment Rentals	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-430-700	Highway Major Equipment	\$200,000.00	\$0.00	\$45,000.00	22.50%	\$155,000.00
02-430-750	Minor Equipment Purchase	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$243,500.00	\$0.00	\$59,250.65	24.33%	\$184,249.35
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$140,000.00	\$0.00	\$40,745.59	29.10%	\$99,254.41
	Subtotal	\$140,000.00	\$0.00	\$40,745.59	29.10%	\$99,254.41
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$25,000.00	\$0.00	\$3,564.75	14.26%	\$21,435.25
	Subtotal	\$25,000.00	\$0.00	\$3,564.75	14.26%	\$21,435.25
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$40,000.00	\$0.00	\$18,668.90	46.67%	\$21,331.10
	Subtotal	\$40,000.00	\$0.00	\$18,668.90	46.67%	\$21,331.10
HIGHWAY-REPAIRS OF TOOLS/MACH						
02-437-240	Equip and Tools M/R	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
HIGHWAY-REPAIRS TO HIGHWAYS						
02-438-240	Road Materials and Suppl	\$50,000.00	\$0.00	\$0.00	0.00%	\$50,000.00
	Subtotal	\$50,000.00	\$0.00	\$0.00	0.00%	\$50,000.00
HIGHWAY CONSTR AND REBUILDING						
02-439-240	PennDot Road Projects	\$250,000.00	\$0.00	\$0.00	0.00%	\$250,000.00
	Subtotal	\$250,000.00	\$0.00	\$0.00	0.00%	\$250,000.00
DEBT PRINCIPAL						
02-471-200	Principal payment	\$53,135.00	\$0.00	\$0.00	0.00%	\$53,135.00
02-471-210	Principal Payment	\$867,861.00	\$0.00	\$0.00	0.00%	\$867,861.00
	Subtotal	\$920,996.00	\$0.00	\$0.00	0.00%	\$920,996.00
DEBT INTEREST						
02-472-200	Interest payment	\$4,003.00	\$0.00	\$0.00	0.00%	\$4,003.00
	Subtotal	\$4,003.00	\$0.00	\$0.00	0.00%	\$4,003.00
Transfer						
02-490-000	Transfer to Fund Balance - Ope	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-001	Transfer to Fund Balance - Fir	\$59,087.00	\$0.00	\$0.00	0.00%	\$59,087.00
02-490-002	Transfer to General	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-003	CD Purcase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$59,087.00	\$0.00	\$0.00	0.00%	\$59,087.00
Total Special Taxes Expenditures:		\$2,645,636.00	\$0.00	\$123,785.89	4.68%	\$2,521,850.11
<hr/>						
Total Special Taxes Revenues:		\$2,645,636.00	\$0.00	\$1,317,531.78		\$1,328,104.22
Total Special Taxes Expenditures:		\$2,645,636.00	\$0.00	\$123,785.89		\$2,521,850.11
Total Special Taxes Fund Balance:		\$0.00	\$0.00	\$1,193,745.89		(\$1,193,745.89)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
03 Capital Fund						
Revenue						
INTEREST EARNINGS						
03-341-000	Earnings from Investments	\$3,000.00	\$0.00	\$1,137.57	37.92%	\$1,862.43
	Subtotal	\$3,000.00	\$0.00	\$1,137.57	37.92%	\$1,862.43
INTERGOVERNMENT						
03-350-100	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STATE CAPITAL/OPERATING GRANTS						
03-354-000	Grants	\$127,000.00	\$0.00	\$127,771.00	100.61%	(\$771.00)
	Subtotal	\$127,000.00	\$0.00	\$127,771.00	100.61%	(\$771.00)
GENERAL GOVERNMENT						
03-361-300	Developer Fees	\$0.00	\$0.00	\$3,310.00	0.00%	(\$3,310.00)
	Subtotal	\$0.00	\$0.00	\$3,310.00	0.00%	(\$3,310.00)
CONTRIBUTIONS						
03-387-000	Donations/Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SALE OF FIXED ASSETS						
03-391-000	Sale of Fixed Assets	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
TRANSFERS						
03-392-000	Fund Balance Appropriation	\$762,352.00	\$0.00	\$0.00	0.00%	\$762,352.00
03-392-001	Transfer from other funds	\$240,000.00	\$0.00	\$36,977.38	15.41%	\$203,022.62
	Subtotal	\$1,002,352.00	\$0.00	\$36,977.38	3.69%	\$965,374.62
Total Capital Fund Revenues:		\$1,142,352.00	\$0.00	\$169,195.95	14.81%	\$973,156.05
<hr/>						
Total Capital Fund Revenues:		\$1,142,352.00	\$0.00	\$169,195.95		\$973,156.05
Total Capital Fund Expenditures:		\$1,142,352.00	\$0.00	\$162,917.18		\$979,434.82
Total Capital Fund Fund Balance:		\$0.00	\$0.00	\$6,278.77		(\$6,278.77)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
FINANCE ADMINISTRATION						
03-402-451	Bank Fee	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DATA PROCESSING						
03-407-829	Video Equip	\$28,860.00	\$0.00	\$28,860.00	100.00%	\$0.00
	Subtotal	\$28,860.00	\$0.00	\$28,860.00	100.00%	\$0.00
BUILDINGS AND PLANT						
03-409-730	Building Purchase/Improvement	\$120,500.00	\$0.00	\$75,055.00	62.29%	\$45,445.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$120,500.00	\$0.00	\$75,055.00	62.29%	\$45,445.00
POLICE						
03-410-840	Vehicle Purchase	\$105,000.00	\$0.00	\$8,947.85	8.52%	\$96,052.15
	Subtotal	\$105,000.00	\$0.00	\$8,947.85	8.52%	\$96,052.15
HIGHWAY-GENERAL SERVICES						
03-430-840	Vehicle Purchase	\$157,000.00	\$0.00	\$39,453.45	25.13%	\$117,546.55
	Subtotal	\$157,000.00	\$0.00	\$39,453.45	25.13%	\$117,546.55
Storm Water						
03-436-810	Storm Water Improvements	\$550,000.00	\$0.00	\$1,715.13	0.31%	\$548,284.87
	Subtotal	\$550,000.00	\$0.00	\$1,715.13	0.31%	\$548,284.87
HIGHWAY CONSTR AND REBUILDING						
03-439-810	Road Improvement	\$42,992.00	\$0.00	\$0.00	0.00%	\$42,992.00
	Subtotal	\$42,992.00	\$0.00	\$0.00	0.00%	\$42,992.00
PARTICIPANT RECREATION						
03-452-810	Park Improvement	\$130,000.00	\$0.00	\$6,185.75	4.76%	\$123,814.25
	Subtotal	\$130,000.00	\$0.00	\$6,185.75	4.76%	\$123,814.25
Historical Bldg						
03-459-810	Historical Bldg Improvements	\$8,000.00	\$0.00	\$2,700.00	33.75%	\$5,300.00
	Subtotal	\$8,000.00	\$0.00	\$2,700.00	33.75%	\$5,300.00
Total Capital Fund Expenditures:		\$1,142,352.00	\$0.00	\$162,917.18	14.26%	\$979,434.82
<hr/>						
Total Capital Fund Revenues:		\$1,142,352.00	\$0.00	\$169,195.95		\$973,156.05
Total Capital Fund Expenditures:		\$1,142,352.00	\$0.00	\$162,917.18		\$979,434.82
Total Capital Fund Fund Balance:		\$0.00	\$0.00	\$6,278.77		(\$6,278.77)