

Comprehensive Annual Financial Report

2018

Lower Saucon Township



March 15, 2019

Presented by Cathy Gorman, Director of Finance

Introduction

This document was created upon the recommendation of the Budget Advisory Committee. The intent is to provide Council a year end status report of the Township's financial condition. This report will be included in the Township's annual report.

The Township's Budget document is a one-year plan of revenues and expenses that are projected to occur during that year. This CAFR (Comprehensive Annual Finance Report) contains the audited actual figures as of December 31, 2018. This report is presented to Council after the audit is complete but before the appointed auditors complete the DCED financial reports, which are due by April. Their formal financial report is typically presented in June and published on the website once presented to Council.

This report will cover the progress in any agreements or projects that were not completed at year end as anticipated. These items will require possible budget modifications of the current year, and will provide Council information that can be used in the upcoming year's budget deliberations.

A CAFR is recommended by the Government Financial Officers Association (GFOA). Much of the financial information in the CAFR is information that is also found in the Auditor's financial reports. The enclosed information presents the net position of the Township and encompasses the General Fund assets, Special Taxes, and the Capital Fund. The Capital Improvements Plan (CIP) is presented to Council before September 1st of each year pursuant to the Township Code.

The total of all funds at the conclusion of 2018 are \$19,387,610.68; \$2,941,480.29 more than reported last year.

Council's decision to increase the millage applied to assessments by .50 for the 2019 taxing year ensured the solvency of the one of the biggest challenges facing volunteer fire companies; replacing aging apparatus. The PA DCED study provided Council with an unbiased report to establish need and Council is moving forward with developing a policy to safeguard the taxpayers' money in purchasing the equipment.

Currently we have two other major expenses that we utilized landfill funding to pay, future allocations to our Capital Plans and payment of Township debt. These two will be addressed later in this document.

General Fund (1)

At the end of 2018, Lower Saucon Township had \$8,521,674.75 in unrestricted, restricted, assigned and unassigned funds. \$2,483,120.85 of those funds are restricted or assigned for a specific purpose and \$6,038,553.90 is not. According to the fund balance policy adopted by Council, the Township is in a good financial position with funds exceeding the minimum required to begin the next fiscal year.

The Township received 112.71% of the total budgeted revenues not utilizing any of the fund balance as budgeted. In essence, we came in at \$1,048,729.54 and did not require the \$286,937.00 as projected from the fund balance, due to the additional amount received in Local Enabling Taxes.

Revenue:

We received 114.21% or \$410,880.38 more in enabling tax revenue than projected. The deed transfer tax and earned income tax receipts exceeded projections for 2018. In 2017 we received \$179,000.00 more in earned income tax than budgeted; therefore we increased the 2018 budget by \$140,000.00. In 2018 we received \$334,658.00 more than we budgeted. This suggests one of two things, our resident wages are increasing more than the norm or our age demographics are changing. This is a positive for the Township, however we still estimate conservatively in enabling taxes as these can change. We will know more by the semi-annual report if the projection is accurate. We also received \$57,693.00 more in state grant funding. Filing for grants to offset the costs incurred is a priority for this administration and we strive to secure as much funding as possible for the project Council wishes to address. We also received an additional \$863,405.37 in Landfill Host fees. As we are aware this will not be a steady source of anticipated income, future funds will be placed in reserves for future use and funding the Township's long term Capital Improvement funds. We also received \$65,287.43 more than anticipated in our self-insurance programs. These are not guaranteed revenues and should not be assumed as definitive revenue every year. Increased claims and claim costs will reduce the amount received from the self-insurance program, along with increasing expenses in the next year. When the time comes where it does not benefit to be in the self-insured programs, we will transfer coverage.

As reported previously, revenues are budgeted on the low side of expectations to fiscally position the Township in the event of unexpected expenses. If we exceed revenue projections, the Township is in a better position going into the next year.

Expenses:

The Township spent 94.97% of budgeted expenses including an additional \$300,000.00 payment made on the principal of the Township debt.

In 2018 the Administration's budget came under budget by \$23,846.20 primarily due to staffing changes towards the end of the year. The pension administrative fees increased by year end due to audit requirements moving prior year expenses to the actual ledger line as required by cash basis accounting.

Finance Dept. expenses came under budget by 3.73%. Increase in wages due to a contract step increase in salary which brings staffing to the maximum amount to be paid for this position pursuant to the current contract. Still the department as a whole came under budget.

Legal expenses were only 90.03% of what was budgeted. The Special Counsel expense did not exceed budget by \$14,501.24 as we have been utilizing Council's solicitor in Non-Uniform contract negotiations. Overall we fell below our targeted projection.

Data processing was below budgeted projections primarily due to our IT systems. Systems were running appropriately and we did not experience any server issues in 2018.

The engineering line items were addressed several times throughout 2018, with the biggest accounting adjustment of diverting funding from the Zoning (414) Department as Hanover Engineering was appointed interim Zoning Officer until a new Zoning Officer was hired. We also experienced gradually increasing cost exposure to fee based services. With the appointment of the new Zoning Officer we developed a new fee schedule, approved in January of 2019, to address these costs.

Under Buildings and Grounds we spent 88.86% of the budget. We updated our security system to save the Township \$7,500.00 annually in maintenance and monitoring charges by changing our provider. The utility and other building expenses have fallen within budget. We did not move forward with the water line replacement budgeted in 2018 because we received notification in the fall of 2018 that we were awarded funding for the project and are currently in the specification design and bid proposal process. We hope to have this project bid in the next couple of months to not disrupt spring or summer usage of the park. Since this was a grant project and more funding was required, we moved the expense and grant receipt itemization to the Capital Fund and it is a project that now exceeds \$25,000.00.

The Police Department spent 90.54% of their budget. Full-time and part-time budgets fell under as promised; the Chief of Police was diligent in the usage of part time officers. We also did not hire the full time officer until April of 2018. Council approved budget amendments to the firearms line item to purchase all of the new rifles at one time due to training and continuity concerns.

Expenses for the Fire and EMS services are also under budget. Distributions made to the Volunteer Fire Companies were made in accordance to Township Resolution and the 501C 3 Policy adopted by Council; Dewey Ambulance will be providing copies of invoices and copies of checks for items they request on an annual basis. The general expense line item is used for items the Fire Marshal needs, as well as the Township's payment for the hose and ladder inspections for the Volunteer Fire Companies.

The Planning and Zoning Dept. came in under budget as well, expending 95.96%. There is nothing out of the ordinary to report. Overtime was slightly higher as we requested an office staff member to assist at the Zoning Hearing Board until a new Zoning Officer was hired.

Emergency Management only incurred the stipend for the EMC for the year.

Crossing Guards came in at 90.18% as we pay 1/3 of the costs of the crossing guards located within Saucon Valley School District jurisdiction. This is done through an inter-municipal agreement by Lower Saucon, Hellertown, and the Saucon Valley School District.

Dog Control expenses were 52.76% of the program costs. Expenses covered the DCO's stipend, dog food, and other items needed for the program. We have been fortunate that the dogs found have been reunited with their owners.

Recycling program costs are inter-municipal with Hellertown and Lower Saucon. Lower Saucon handles the finances for the program and the expenses incurred are done by subcommittee. Each government entity that uses the facility is paying into the program. We expended almost 100% of their budgeted funds. The Township and Borough both contribute \$10,500.00 towards the operations. Funding is still being held to install a pole barn which hopefully will be done in 2019.

The Public Works Dept. spent 92% of their budget. The Public Works budget included compensation, funds for maintenance of garage equipment, vehicles and supplies needed for the department. Compensation was significantly under budget due to staff shortages. Also the Public Works Department is still working on the street sign cataloging and replacements mandated by PennDot. There is also a budget included in Fund 02 for roadwork material, signs, funding for traffic signal maintenance, and line painting. In 2018 the Public Works Department completed approximately 8 miles of resurfacing and they will continue to aggressively address repaving and implement storm water management controls when they can.

Park and Recreation came in under budget as well. The Township utilized 77.02% of the available funding. The increase in the Community Center Senior Program was again a ledger adjustment moving prior year expense to the correct ledger line for auditing purposes. This was reported to Council previously that the 2nd payment of 2017 did not get paid until January of 2018. There have been limited repairs and replacement to equipment required in 2018.

Loan Principal payments increased due to an additional \$300,000.00 payment made towards principal in accordance to the BAR (Budget Advisory Report) recommendations of excess of revenue over expenditures reported in 2017. The additional funds were used to pay down debt, increase reserves and add more funding to the Capital Plan.

We utilize a modified cash basis accounting method reporting, so items under 01.491.280 were re-coded at the end of the year to the expense the items would have normally been paid. We use this line item to identify certain items that were paid in one year but were to be in the prior year's budget. This is limited to items purchased and expensed that should have been accounted for in the year prior but billed for in the current year.

Special Taxes (2)

The ending fund balance for the Special Tax Funds are \$8,952,352.99; \$7,327,974.23 in Open Space funding, \$1,317,692.69 in Liquid Fuel funding and \$306,686.07 in funding left from the Fire Tax fund.

Revenue:

Fire Funding

The .50 Tax Funding for Fire equipment resulted in receiving \$221,373.41 which is consistent with the projected amount to be allocated to the Fire Equipment Fund, this is 102% of the amount budgeted. Also reported in this line item was the correct proportioned amount of delinquent taxes from previous years.

Open Space Funding

Earned Income Tax for Open Space was \$161,175.13 over the revenue budget. Consistent with the amount we received for the General Fund. \$1,411,175.13 was received for Open Space.

Liquid Fuel Funding

State Liquid Fuel funding also came in higher than expected by \$7,686.95 which is due to the state gasoline tax (Act 89) imposed in 2013. Funding was going to be appropriated over several years, steadily increasing each year.

Expenses:

Fire Expenses

The fourth payment of the loan was paid; the 5th and final payment is budgeted in 2019. Council received the PA DCED study and, as a result, increased the Fire Assessment tax to 1 mill from .5 mill. This will be enough funding for long term planning. In 2019, Council will be presented with a policy for adoption that will identify the Township's percentage of the costs they are willing to obligate themselves to and also put into place safeguards to ensure tax payer dollars are used prudently.

Open Space Expenses

In 2018 Council approved the usage of the Open Space funding for maintenance in accordance to Act 115. Funding has been used for consultation as well as two projects in trail and boardwalk development and riparian buffer restoration at Woodland Hills Preserve. Council approved the usage of maintenance funding to be the 50% match required for the Northampton County Open Space grant funding awarded the Township. We estimated that these two projects would be complete in 2018, however the third payment of the trail and boardwalk development and the riparian buffer restoration bills were received in January of 2019. Staff will present a budget amendment in April to adjust the budget accordingly.

Liquid Fuel Expenses

The Township utilized Liquid Fuel funding to pay for public works vehicles pursuant to the 10-year capital plan, snow removal expenses, street lighting and road construction, as well as other permitted expenses. Most of these expenses fell under budget for 2018. We received from Council to increase the amount of the road projects by \$102,233.80 to complete additional road miles done in 2018. Due to some project delays and some expenses that came under budget, we are happy to report that we only used approximately \$10,000.00 in the fund balance to pay for the expenses for the year.

Capital (3)

The Capital Plan is for large expenses that would be difficult to appropriate funding within the annual budget. Typically, these items or projects are in excess of \$25,000.00. Also incorporated in the Plan is the Township's 10-year vehicle replacement schedule. Revenue consists solely from interest received, proceeds from the sale of equipment, proceeds from the issuance of debt, and Council allocations. Expenses paid in 2018 were \$486,718.05 and comprised of:

- \$68,979.00 for painting of municipal buildings
- \$226,108.79 for police vehicles; three of which were back ordered and received in 2019. Funding for two of the vehicles was paid for through grant funding.
- \$25,476.30 for Public Works equipment
- \$2,500.00 for fence repairs at a detention basin owned by the Township
- \$93,300.96 for park development such as the swing set at Southeastern, replacement roof of the Town Hall Park pavilion, new fencing at the dog park and the new exercise equipment at Town Hall Park. Of these expenses we will be receiving grant funding for ½ of the costs from Northampton County once all jobs are complete. Also included was minor work needed at Steel City Park and payment for the landscaping.
- \$70,353.00 of the \$78,170.00 awarded for the steps and porch repairs/replacement at the Heller Homestead site. Once final approval of work is complete we will need to amend the budget to reflect the final payment which was assumed to be complete in 2018.

The Fund balance for all Capital funds is \$1,913,582.94 for the beginning of 2019.

Following is a list of projects approved in 2018 with expenses recognized in 2019:

- Final Payment for the Heller Homestead site (Capital)
- Payment for the construction projects at Woodland Hills (Special - Open Space)
- Funding for the Lower Saucon Rd Bridge Replacement – carry over – received grant funding (Capital)
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- Funding for the water line replacement – carry over - received grant funding (Capital)

At this time, we still have \$507,961.01 of the debt proceeds for the storm water issue at Fire Lane & Black River Road. If the issue has been resolved by Public Works, it is recommended at this time keep in the Capital Fund and be used for all storm water management issues related and MS4 requirements.

And most importantly, pursuant to the Fund Balance Policy adopted by Council in 2017, we have \$1,453,000.00 in excess of what is required as a minimum available in unrestricted funding. It is our recommendation to pay \$987,198.02, requiring an additional \$435,495.02 over what was budgeted to go towards the debt. And to pay from Special Fire Funds \$49,219.63 which is \$1,058.37 less than what was budgeted. By aggressively paying back the Township debt we have saved in the general fund \$235,157.92 in interest, since the issuance of this debt in late 2014. The debt was set at a fixed rate 2.78% for 10 years.

I am pleased to report that if Council approves these payments the Township will be debt free as of April 1, 2019, four years earlier than required.

We are also recommending that an additional \$300,000.00, over the \$265,000.00 budgeted for 2019, to be allocated to the Capital Fund for future infrastructure needs and the remaining \$717,504.98 be placed in the Operational reserve funds. This will bring our Operational reserve savings to \$2,744,000.00 and our Capital fund close to \$2,000,000.00 by year end, while ensuring the \$3,000,000.00 in unrestricted reserve. We will know later in 2019, during the 2020 budget deliberations, if our cash on hand needs are within the acceptable limits for cash flow purposes going into 2020.

With this acceptance of the recommendations of this document along with the the approved tax increase in 2019 for Fire apparatus, Council has now addressed two of the three funding issues that historically had been paid for with the hosting fee money received by the Township. Along with budgetary appropriations; staff will recommend with the future CAFR's where to direct actual receipts over expenditures to the Capital or Operational Reserve funds. When budgetary expenditures exceed revenues, staff will make recommendations at that time.



Loan Payoff

03/04/2019

Customer Name: Lower Saucon Township

Loan Type: Commercial

Account Number: 1160009004

Principal	\$48,520.49
Interest	\$699.14
Prepayment Penalty	\$0.00
Late Fees	\$0.00
Satisfaction fees	\$0.00
* Total Payoff	\$49,219.63

This quote effective until: 04/01/2019

Per diem \$3.40

If you have further questions regarding this payoff quote, please contact us at 1.800.752.8400.

**Any payments or advances will render this payoff quote void.*

Please mail payments to:

**Attn: Loan Operations
Fulton Financial Corporation
1695 State Street
East Petersburg, PA 17520**

If we can be of any additional service please let us know.

Sincerely,

Bev M

Direct Banking Center

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**Loan Payoff**

03/04/2019

Customer Name: Lower Saucon Township**Loan Type:** Commercial**Account Number:** 1160009003

Principal	\$979,710.45
Interest	\$7,487.57
Prepayment Penalty	\$0.00
Late Fees	\$0.00
Satisfaction fees	\$0.00
* Total Payoff	\$987,198.02

This quote effective until: 04/01/2019**Per diem** \$75.66

If you have further questions regarding this payoff quote, please contact us at 1.800.752.8400.

**Any payments or advances will render this payoff quote void.*

Please mail payments to:

**Attn: Loan Operations
Fulton Financial Corporation
1695 State Street
East Petersburg, PA 17520**

If we can be of any additional service please let us know.

Sincerely,*Bev M***Direct Banking Center**

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Lower Saucon Township

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Balance Sheet Period: 13 Year: 2018

Fund	Account Number	Debits	Credits
01	General Fund		
01-100-000	Cash--Regular Checking Account	\$13,844.42	
01-102-000	Operating Reserve	\$1,524,587.54	
01-102-001	Operational Res. CD	\$302,504.42	
01-102-002	Oper Res 2 YR CD	\$200,000.00	
01-104-000	Environmental Reserve	\$208,411.05	
01-104-001	Environmental Res CD	\$101,252.21	
01-105-000	Cash - Payroll Account	\$120,806.10	
01-106-000	General Savings	\$4,453,194.49	
01-107-000	Money Market	\$1,450,408.89	
01-108-000	Gaming Authority Funding	\$83,345.17	
01-109-000	Compost Center Funds	\$63,020.46	
01-110-000	Petty Cash	\$300.00	
	Asset Total:	\$8,521,674.75	
01-219-000	LST		\$460.31
01-220-100	Health Insurnace Prem Share		\$465.00
01-279-100	Fund Balance		\$8,520,749.44
	Liability Total:		\$8,521,674.75
	<u>Fund Total:</u>	\$8,521,674.75	\$8,521,674.75

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) 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	\$2,327,549.00	(\$209.28)	\$2,356,009.19	101.22%	(\$28,460.19)
01-301-200	Real Estate Taxes - Prior Year	\$25,000.00	\$0.00	\$16,882.35	67.53%	\$8,117.65
01-301-400	Real Estate Taxes - Delinquent	\$50,000.00	\$0.00	\$52,934.87	105.87%	(\$2,934.87)
01-301-600	Real Estate Taxes - Interim	\$3,000.00	\$0.00	\$2,038.91	67.96%	\$961.09
01-301-601	Real Estate Tax-Interim-Prior	\$800.00	\$0.00	\$1,450.38	181.30%	(\$650.38)
	Subtotal	\$2,406,349.00	(\$209.28)	\$2,429,315.70	100.95%	(\$22,966.70)
LOCAL TAX ENABLING ACT						
01-310-100	Real Estate Transfer Tax	\$300,000.00	\$0.00	\$377,168.80	125.72%	(\$77,168.80)
01-310-210	Earned Income Tax - Current Ye	\$1,800,000.00	\$0.00	\$1,945,747.47	108.10%	(\$145,747.47)
01-310-220	Earned Income Tax - Prior Year	\$710,000.00	\$0.00	\$898,911.95	126.61%	(\$188,911.95)
01-310-510	Local Services Tax	\$70,000.00	\$0.00	\$69,655.45	99.51%	\$344.55
01-310-520	Local Services Tax Prior year	\$12,000.00	\$0.00	\$11,396.71	94.97%	\$603.29
	Subtotal	\$2,892,000.00	\$0.00	\$3,302,880.38	114.21%	(\$410,880.38)
BUSINESS LICENSES AND PERMITS						
01-321-320	Junkyard Licenses	\$1,000.00	\$0.00	\$750.00	75.00%	\$250.00
01-321-800	Cable TV Franchise	\$116,162.00	\$0.00	\$117,112.92	100.82%	(\$950.92)
	Subtotal	\$117,162.00	\$0.00	\$117,862.92	100.60%	(\$700.92)
NON-BUSINESS LICENSES/PERMITS						
01-322-100	Moving Permits	\$500.00	\$0.00	\$780.00	156.00%	(\$280.00)
01-322-820	Road Encroachment Permits	\$3,000.00	\$0.00	\$2,850.00	95.00%	\$150.00
	Subtotal	\$3,500.00	\$0.00	\$3,630.00	103.71%	(\$130.00)
FINES						
01-331-100	County Court Fines	\$15,000.00	\$0.00	\$10,342.74	68.95%	\$4,657.26
01-331-110	Motor Veh Code Violations (ST)	\$8,000.00	\$0.00	\$7,824.29	97.80%	\$175.71
01-331-120	Ordinance Violations (JP)	\$3,000.00	\$0.00	\$1,614.01	53.80%	\$1,385.99
01-331-130	Crimes Code Violations	\$7,000.00	\$0.00	\$7,880.48	112.58%	(\$880.48)
01-331-140	Motor Veh Code Violations (JP)	\$30,000.00	\$0.00	\$29,162.82	97.21%	\$837.18
01-331-150	Parking Tickets	\$500.00	\$0.00	\$640.01	128.00%	(\$140.01)
	Subtotal	\$63,500.00	\$0.00	\$57,464.35	90.50%	\$6,035.65
INTEREST EARNINGS						
01-341-000	Earnings from Investments	\$11,500.00	\$0.00	\$15,313.60	133.16%	(\$3,813.60)
	Subtotal	\$11,500.00	\$0.00	\$15,313.60	133.16%	(\$3,813.60)
INTERGOVERNMENT						
01-350-000	Intergovernmental Revenues	\$6,800.00	(\$5,036.86)	\$0.00	0.00%	\$6,800.00
	Subtotal	\$6,800.00	(\$5,036.86)	\$0.00	0.00%	\$6,800.00
FEDERAL GRANTS						
01-351-000	Federal Grants	\$29,000.00	\$0.00	\$24,821.46	85.59%	\$4,178.54
	Subtotal	\$29,000.00	\$0.00	\$24,821.46	85.59%	\$4,178.54

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	\$90,741.97	259.26%	(\$55,741.97)
01-354-020	Public Safety Grants	\$9,550.00	\$0.00	\$11,501.11	120.43%	(\$1,951.11)
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$44,550.00	\$0.00	\$102,243.08	229.50%	(\$57,693.08)
STATE SHARED REVENUE						
01-355-010	Utility Tax Reimbursement	\$6,653.00	\$0.00	\$6,761.71	101.63%	(\$108.71)
01-355-020	Pension State Aid	\$211,060.00	\$0.00	\$224,850.64	106.53%	(\$13,790.64)
01-355-070	Fire Insurance Tax Reimb	\$84,998.00	\$0.00	\$77,323.31	90.97%	\$7,674.69
01-355-080	Beverage Licenses	\$2,200.00	\$0.00	\$2,050.00	93.18%	\$150.00
	Subtotal	\$304,911.00	\$0.00	\$310,985.66	101.99%	(\$6,074.66)
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$9,000.00	\$0.00	\$10,000.00	111.11%	(\$1,000.00)
01-361-310	Subdivision Fees	\$5,000.00	\$0.00	\$1,925.00	38.50%	\$3,075.00
01-361-650	Tax Collection Fees	\$5,000.00	\$0.00	\$5,075.00	101.50%	(\$75.00)
01-361-700	Duplicate Bill Fee	\$200.00	\$0.00	\$315.00	157.50%	(\$115.00)
01-361-800	Administration	\$3,000.00	\$0.00	\$2,242.15	74.74%	\$757.85
	Subtotal	\$22,200.00	\$0.00	\$19,557.15	88.10%	\$2,642.85
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$26,000.00	\$0.00	\$23,291.59	89.58%	\$2,708.41
01-362-110	Accident Report Requests	\$3,500.00	\$0.00	\$4,445.00	127.00%	(\$945.00)
01-362-130	Security Alarm Monitoring Fee	\$1,250.00	\$0.00	\$1,195.00	95.60%	\$55.00
01-362-410	Building Permits - Public Safe	\$20,000.00	\$0.00	\$22,429.50	112.15%	(\$2,429.50)
01-362-440	Sanitation Permits	\$20,000.00	\$0.00	\$23,025.00	115.13%	(\$3,025.00)
01-362-460	State UCC Fees	\$400.00	\$0.00	\$500.00	125.00%	(\$100.00)
	Subtotal	\$71,150.00	\$0.00	\$74,886.09	105.25%	(\$3,736.09)
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$3,500.00	\$0.00	\$6,217.75	177.65%	(\$2,717.75)
	Subtotal	\$3,500.00	\$0.00	\$6,217.75	177.65%	(\$2,717.75)
SANITATION/LANDFILL HOSTING						
01-364-500	Contributions	\$24,500.00	\$0.00	\$28,000.00	114.29%	(\$3,500.00)
01-364-600	Host Municipality Fee - Solid	\$1,500,000.00	\$0.00	\$2,363,405.37	157.56%	(\$863,405.37)
01-364-610	BRE Sales	\$5,500.00	\$0.00	\$6,209.20	112.89%	(\$709.20)
01-364-620	Compost Sales	\$3,000.00	\$0.00	\$2,215.00	73.83%	\$785.00
	Subtotal	\$1,533,000.00	\$0.00	\$2,399,829.57	156.54%	(\$866,829.57)
HEALTH-CHARGES FOR SERVICES						
01-365-000	Health - Charges for Services	\$145,000.00	\$0.00	\$161,238.87	111.20%	(\$16,238.87)
	Subtotal	\$145,000.00	\$0.00	\$161,238.87	111.20%	(\$16,238.87)
RECREATION-CHARGES FOR SRVCS						
01-367-120	Playground Fees (Programs)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-367-710	Recreation Fees	\$7,000.00	\$0.00	\$8,650.00	123.57%	(\$1,650.00)
	Subtotal	\$7,000.00	\$0.00	\$8,650.00	123.57%	(\$1,650.00)
MISCELLANEOUS						

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-380-000	Miscellaneous Income	\$3,000.00	\$646.05	\$30,740.02	1024.67%	(\$27,740.02)
	Subtotal	\$3,000.00	\$646.05	\$30,740.02	1024.67%	(\$27,740.02)
CONTRIBUTIONS						
01-387-000	Contributions	\$0.00	\$4,390.81	\$4,390.81	0.00%	(\$4,390.81)
01-387-010	Dare/Crime Preven Donations	\$0.00	\$0.00	\$100.00	0.00%	(\$100.00)
01-387-020	Police Misc Donations	\$5,000.00	\$0.00	\$3,825.00	76.50%	\$1,175.00
01-387-030	Township Donations/Contrib	\$0.00	\$0.00	\$205.00	0.00%	(\$205.00)
	Subtotal	\$5,000.00	\$4,390.81	\$8,520.81	170.42%	(\$3,520.81)
SALE OF FIXED ASSETS						
01-391-100	Sale of General Fixed Assets	\$500.00	\$0.00	\$844.70	168.94%	(\$344.70)
	Subtotal	\$500.00	\$0.00	\$844.70	168.94%	(\$344.70)
TRANSFERS						
01-392-012	Transfer from Fund Balance	\$421,938.00	\$0.00	\$0.00	0.00%	\$421,938.00
01-392-013	Transfer	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$421,938.00	\$0.00	\$0.00	0.00%	\$421,938.00
PRIOR YEAR EXPENSES						
01-395-000	Refund of Prior Year Expend	\$160,000.00	\$0.00	\$225,287.43	140.80%	(\$65,287.43)
	Subtotal	\$160,000.00	\$0.00	\$225,287.43	140.80%	(\$65,287.43)
Total General Fund Revenues:		\$8,251,560.00	(\$209.28)	\$9,300,289.54	112.71%	(\$1,048,729.54)
Total General Fund Revenues:		\$8,251,560.00	(\$209.28)	\$9,300,289.54		(\$1,048,729.54)
Total General Fund Expenditures:		\$8,251,560.00	\$1,535.75	\$7,836,328.26		\$415,231.74
Total General Fund Fund Balance:		\$0.00	(\$1,745.03)	\$1,463,961.28		(\$1,463,961.28)

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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						
01-400-110	Council Compensation	\$16,250.00	\$0.00	\$16,098.45	99.07%	\$151.55
01-400-161	Social Security Taxes	\$1,008.00	\$0.00	\$805.99	79.96%	\$202.01
01-400-168	Medicare Tax	\$236.00	\$0.00	\$188.55	79.89%	\$47.45
01-400-420	Council Expenses	\$3,500.00	\$0.00	\$2,769.67	79.13%	\$730.33
01-400-500	Contributions/Grants/Subsidies	\$18,125.00	\$0.00	\$12,500.00	68.97%	\$5,625.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$39,119.00	\$0.00	\$32,362.66	82.73%	\$6,756.34
EXECUTIVE						
01-401-120	Manager Secretary Compensation	\$93,600.00	\$0.00	\$93,600.00	100.00%	\$0.00
01-401-121	Asst to Mgr	\$49,100.00	\$0.00	\$45,470.95	92.61%	\$3,629.05
01-401-140	Office Personnel Compensation	\$43,500.00	\$0.00	\$43,500.00	100.00%	\$0.00
01-401-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-401-143	Receptionist	\$33,193.00	\$0.00	\$31,850.55	95.96%	\$1,342.45
01-401-144	Transcriptionist Compensation	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-401-150	Benefits	\$127,900.00	\$0.00	\$116,968.40	91.45%	\$10,931.60
01-401-161	Social Security Taxes	\$13,603.00	\$0.00	\$13,302.48	97.79%	\$300.52
01-401-165	Pension Administration Fees	\$20,000.00	\$1,399.62	\$22,883.93	114.42%	(\$2,883.93)
01-401-166	Minimum Pension Obligation Non	\$31,105.00	\$0.00	\$31,105.00	100.00%	\$0.00
01-401-168	Medicare Tax	\$3,182.00	\$0.00	\$3,111.08	97.77%	\$70.92
01-401-169	Unemployment	\$1,000.00	\$0.00	\$203.83	20.38%	\$796.17
01-401-329	Newletter Expense	\$9,600.00	\$0.00	\$9,702.79	101.07%	(\$102.79)
01-401-330	Transportation Expenses	\$500.00	\$0.00	\$103.55	20.71%	\$396.45
01-401-340	Advertising and Printing	\$11,000.00	\$0.00	\$9,578.45	87.08%	\$1,421.55
01-401-341	Ordinance Codification Updates	\$7,000.00	\$0.00	\$1,195.00	17.07%	\$5,805.00
01-401-420	General Expenses	\$9,300.00	\$0.00	\$9,293.29	99.93%	\$6.71
01-401-470	Hiring Expenses	\$1,500.00	\$0.00	\$1,567.50	104.50%	(\$67.50)
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$457,283.00	\$1,399.62	\$433,436.80	94.79%	\$23,846.20
FINANCE ADMINISTRATION						
01-402-110	Controller Compensation	\$2,500.00	\$0.00	\$2,325.00	93.00%	\$175.00
01-402-120	Administrative Compensation	\$65,000.00	\$0.00	\$65,000.00	100.00%	\$0.00
01-402-140	Office Personnel Compensation	\$46,449.00	\$0.00	\$46,806.67	100.77%	(\$357.67)
01-402-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$8.03	4.02%	\$191.97
01-402-150	Benefits	\$44,500.00	\$0.00	\$44,498.35	100.00%	\$1.65
01-402-161	Social Security Taxes	\$7,077.00	\$0.00	\$7,076.66	100.00%	\$0.34
01-402-166	Minimum Pension Obligation-Non	\$15,548.00	\$0.00	\$15,548.00	100.00%	\$0.00
01-402-168	Medicare Tax	\$1,655.00	\$0.00	\$1,655.01	100.00%	(\$0.01)
01-402-169	Unemployment	\$400.00	\$0.00	\$444.18	111.05%	(\$44.18)
01-402-311	Auditing Services	\$13,900.00	\$0.00	\$13,900.00	100.00%	\$0.00
01-402-323	Real Estate Tax Prep/Mailing	\$12,640.00	\$0.00	\$7,439.64	58.86%	\$5,200.36
01-402-420	General Expenses	\$800.00	\$0.00	\$600.03	75.00%	\$199.97
01-402-430	Taxes	\$3,000.00	\$0.00	\$575.32	19.18%	\$2,424.68
01-402-451	Bank Services	\$1,700.00	\$0.00	\$1,493.99	87.88%	\$206.01
01-402-453	Contracted Services	\$2,000.00	\$0.00	\$2,036.50	101.83%	(\$36.50)
01-402-454	Payroll Services	\$4,500.00	\$0.00	\$4,620.94	102.69%	(\$120.94)
01-402-710	Finance IT	\$3,000.00	\$0.00	\$2,462.00	82.07%	\$538.00
	Subtotal	\$224,869.00	\$0.00	\$216,490.32	96.27%	\$8,378.68

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
TAX COLLECTION						
01-403-316	Consulting Services -Accountin	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
	Subtotal	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
LAW						
01-404-310	Legal Services	\$95,000.00	\$0.00	\$96,239.00	101.30%	(\$1,239.00)
01-404-311	Legal Services-Planning/Zoning	\$10,000.00	\$0.00	\$8,376.95	83.77%	\$1,623.05
01-404-312	Special Counsel	\$50,000.00	\$0.00	\$35,498.76	71.00%	\$14,501.24
01-404-313	Court Stenographer	\$2,500.00	\$0.00	\$1,675.00	67.00%	\$825.00
	Subtotal	\$157,500.00	\$0.00	\$141,789.71	90.03%	\$15,710.29
PERSONNEL ADMINISTRATION						
01-406-200	Office Materials/Supplies	\$7,500.00	\$0.00	\$6,191.28	82.55%	\$1,308.72
01-406-201	Computer Supplies	\$2,500.00	\$0.00	\$1,124.61	44.98%	\$1,375.39
	Subtotal	\$10,000.00	\$0.00	\$7,315.89	73.16%	\$2,684.11
DATA PROCESSING						
01-407-140	Systems Management Coordinator	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-407-161	Social Security Taxes	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-407-168	Medicare Tax	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-407-314	Website Operation/Maintenance	\$3,600.00	\$0.00	\$3,600.00	100.00%	\$0.00
01-407-370	Maintenance/Repair Office Equi	\$6,000.00	\$0.00	\$2,829.45	47.16%	\$3,170.55
01-407-700	Major Equipment	\$18,517.00	\$0.00	\$8,517.10	46.00%	\$9,999.90
01-407-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-407-751	Software/Licenses Purchase	\$6,500.00	\$0.00	\$4,301.08	66.17%	\$2,198.92
	Subtotal	\$37,617.00	\$0.00	\$19,247.63	51.17%	\$18,369.37
ENGINEER						
01-408-310	Engineering Services	\$156,000.00	\$0.00	\$145,552.01	93.30%	\$10,447.99
01-408-311	Engineering Services-Plan/Zon	\$34,100.00	\$0.00	\$34,030.14	99.80%	\$69.86
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	\$36,000.00	\$0.00	\$35,384.80	98.29%	\$615.20
	Subtotal	\$230,600.00	\$0.00	\$214,966.95	93.22%	\$15,633.05
BUILDINGS AND PLANT						
01-409-140	Maintenance Personnel Compensa	\$13,503.00	\$0.00	\$11,670.37	86.43%	\$1,832.63
01-409-161	Social Security Taxes	\$837.00	\$0.00	\$726.53	86.80%	\$110.47
01-409-168	Medicare Tax	\$196.00	\$0.00	\$169.92	86.69%	\$26.08
01-409-169	Unemployment	\$195.00	\$0.00	\$192.32	98.63%	\$2.68
01-409-200	Building Materials/Supplies	\$4,600.00	\$676.71	\$3,970.37	86.31%	\$629.63
01-409-230	Heating Oil/Diesel Fuel	\$59,100.00	\$0.00	\$59,093.45	99.99%	\$6.55
01-409-231	Unleaded Gasoline	\$50,900.00	\$0.00	\$48,930.96	96.13%	\$1,969.04
01-409-234	Oils/Lubricants	\$5,000.00	\$0.00	\$1,024.50	20.49%	\$3,975.50
01-409-320	Communication Expense	\$43,000.00	\$0.00	\$40,556.93	94.32%	\$2,443.07
01-409-360	Water Usage	\$5,700.00	\$0.00	\$3,888.86	68.23%	\$1,811.14
01-409-361	Electricity	\$53,000.00	\$0.00	\$51,323.02	96.84%	\$1,676.98
01-409-362	Gas (Heating)	\$11,000.00	\$0.00	\$8,226.65	74.79%	\$2,773.35
01-409-367	Refuse Removal	\$2,500.00	\$0.00	\$2,295.91	91.84%	\$204.09
01-409-370	Maint/Repair of Building	\$48,000.00	\$0.00	\$41,425.25	86.30%	\$6,574.75
01-409-374	Office Equip Maint/Repair	\$4,000.00	\$0.00	\$139.63	3.49%	\$3,860.37
01-409-384	Office Equipment Rental	\$15,500.00	\$1,497.75	\$14,771.64	95.30%	\$728.36

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
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	\$25,000.00	\$0.00	\$15,783.00	63.13%	\$9,217.00
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$342,331.00	\$2,174.46	\$304,189.31	88.86%	\$38,141.69
POLICE						
01-410-120	Administrative Compensation	\$93,476.00	\$0.00	\$84,419.29	90.31%	\$9,056.71
01-410-130	Police Compensation (FT)	\$1,210,000.00	\$0.00	\$1,121,235.84	92.66%	\$88,764.16
01-410-131	Police Compensation (PT)	\$74,700.00	\$0.00	\$41,659.03	55.77%	\$33,040.97
01-410-132	Police Overtime Compensation	\$106,500.00	\$0.00	\$100,149.68	94.04%	\$6,350.32
01-410-140	Office Personnel Compensation	\$82,220.00	\$0.00	\$43,503.82	52.91%	\$38,716.18
01-410-142	Office Personnel Overtime	\$400.00	\$0.00	\$44.82	11.21%	\$355.18
01-410-150	Benefits	\$535,762.00	\$0.00	\$482,679.63	90.09%	\$53,082.37
01-410-161	Social Security Taxes	\$96,868.00	\$0.00	\$86,416.26	89.21%	\$10,451.74
01-410-165	Pension Administration Fees	\$47,300.00	\$3,674.91	\$54,301.88	114.80%	(\$7,001.88)
01-410-166	Minimum Pension Obligation-Non	\$12,868.00	\$0.00	\$12,868.00	100.00%	\$0.00
01-410-167	Minimum Pension Obligation-Pol	\$397,555.00	\$0.00	\$397,555.00	100.00%	\$0.00
01-410-168	Medicare Tax	\$22,654.00	\$0.00	\$20,210.14	89.21%	\$2,443.86
01-410-169	Unemployment	\$5,000.00	\$0.00	\$3,711.95	74.24%	\$1,288.05
01-410-228	K-9 Expenses	\$5,750.00	\$0.00	\$3,499.55	60.86%	\$2,250.45
01-410-241	Uniforms	\$11,400.00	\$602.49	\$9,497.09	83.31%	\$1,902.91
01-410-242	Firearms	\$14,985.00	\$0.00	\$14,985.00	100.00%	\$0.00
01-410-243	Ammunition	\$880.60	\$0.00	\$880.60	100.00%	\$0.00
01-410-300	Contracted Services	\$12,320.00	\$7,500.00	\$19,165.20	155.56%	(\$6,845.20)
01-410-316	Training	\$17,400.00	\$0.00	\$11,589.45	66.61%	\$5,810.55
01-410-340	Advertising and Printing	\$3,000.00	\$0.00	\$321.94	10.73%	\$2,678.06
01-410-370	Communication Equip - O/M/R	\$3,000.00	\$0.00	\$2,144.90	71.50%	\$855.10
01-410-372	Maint/Repair Equipment	\$10,702.00	\$0.00	\$6,938.49	64.83%	\$3,763.51
01-410-373	Vehicle - O/M/R	\$30,000.00	\$0.00	\$21,050.98	70.17%	\$8,949.02
01-410-420	General Expenses	\$10,000.00	\$0.00	\$8,704.71	87.05%	\$1,295.29
01-410-440	Uniform Maintenance	\$5,200.00	\$0.00	\$1,536.51	29.55%	\$3,663.49
01-410-470	Investigation Expense	\$2,000.00	\$137.96	\$1,069.11	53.46%	\$930.89
01-410-700	Major Equipment Purchase	\$7,892.40	\$0.00	\$7,892.40	100.00%	\$0.00
01-410-710	Police Computer- IT	\$26,724.00	\$51.38	\$20,645.01	77.25%	\$6,078.99
01-410-750	Minor Equipment Purchase	\$6,000.00	\$0.00	\$4,110.35	68.51%	\$1,889.65
01-410-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$2,852,557.00	\$11,966.74	\$2,582,786.63	90.54%	\$269,770.37
FIRE						
01-411-130	Police Services	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-411-240	Vehicle Gasoline & Oil	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-411-354	Workmen's Compensation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-411-360	Hydrant Service	\$22,392.00	\$0.00	\$22,418.12	100.12%	(\$26.12)
01-411-373	Vehicle - O/M/R	\$2,300.00	\$0.00	\$0.00	0.00%	\$2,300.00
01-411-420	General Expense	\$15,000.00	\$1,549.00	\$11,148.80	74.33%	\$3,851.20
01-411-500	Contribution to Fire Cos.	\$215,000.00	\$0.00	\$205,000.00	95.35%	\$10,000.00
01-411-501	Cont. to Fireman's Relief	\$84,998.00	\$0.00	\$77,323.31	90.97%	\$7,674.69
01-411-502	Contribution to EMS Services	\$15,000.00	\$0.00	\$15,000.00	100.00%	\$0.00
	Subtotal	\$355,690.00	\$1,549.00	\$330,890.23	93.03%	\$24,799.77
PLANNING AND ZONING						
01-414-120	Zoning Officer Comp	\$56,200.00	\$0.00	\$55,951.22	99.56%	\$248.78

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-414-130	Officials Compensation	\$900.00	\$13.20	\$508.20	56.47%	\$391.80
01-414-140	Office Personnel Compensation	\$48,802.00	\$0.00	\$47,765.82	97.88%	\$1,036.18
01-414-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$670.99	335.50%	(\$470.99)
01-414-150	Benefits	\$37,000.00	\$0.00	\$36,665.06	99.09%	\$334.94
01-414-161	Social Security Taxes	\$7,818.00	\$0.00	\$6,498.06	83.12%	\$1,319.94
01-414-166	Minimum Pension Obligation-Non	\$18,003.00	\$0.00	\$18,003.00	100.00%	\$0.00
01-414-168	Medicare Tax	\$1,829.00	\$0.00	\$1,519.83	83.10%	\$309.17
01-414-169	Unemployment	\$500.00	\$0.00	\$598.00	119.60%	(\$98.00)
01-414-312	Consulting Services	\$57,000.00	\$0.00	\$56,716.50	99.50%	\$283.50
01-414-340	Advertising and Printing	\$7,000.00	\$0.00	\$6,807.34	97.25%	\$192.66
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	\$877.00	116.93%	(\$127.00)
01-414-420	General Expenses	\$2,000.00	\$0.00	\$763.76	38.19%	\$1,236.24
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-414-460	Seminar/Education/Meetings	\$800.00	\$0.00	\$687.14	85.89%	\$112.86
01-414-750	Minor Equipment Purchase	\$800.00	\$0.00	\$0.00	0.00%	\$800.00
01-414-751	Zoning IT	\$5,000.00	\$0.00	\$690.00	13.80%	\$4,310.00
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$244,602.00	\$13.20	\$234,721.92	95.96%	\$9,880.08
EMERGENCY MANAGEMENT						
01-415-120	Administrative Person. Comp.	\$2,000.00	\$0.00	\$1,999.92	100.00%	\$0.08
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	\$1,999.92	30.77%	\$4,500.08
CROSSING GUARDS						
01-419-150	Crossing Guard Wages	\$5,300.00	\$0.00	\$4,779.72	90.18%	\$520.28
	Subtotal	\$5,300.00	\$0.00	\$4,779.72	90.18%	\$520.28
DOG CONTROL						
01-421-150	Dog Control Wages	\$3,000.00	\$0.00	\$3,000.00	100.00%	\$0.00
01-421-220	Dog Control Supplies	\$1,000.00	\$0.00	\$165.50	16.55%	\$834.50
01-421-450	Dog Control Contracted Service	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
	Subtotal	\$6,000.00	\$0.00	\$3,165.50	52.76%	\$2,834.50
RECYCLING						
01-426-140	Recycling Coordinator	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-200	Recycling Supplies	\$1,700.00	\$0.00	\$1,858.70	109.34%	(\$158.70)
01-426-230	Compost Center Fuel	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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	\$449.20	89.84%	\$50.80
01-426-340	Advertising and Printing	\$600.00	\$0.00	\$673.00	112.17%	(\$73.00)
01-426-360	Utilities	\$1,500.00	\$0.00	\$1,749.72	116.65%	(\$249.72)
01-426-370	Maint/Repairs Facility	\$14,000.00	\$0.00	\$14,000.00	100.00%	\$0.00
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	\$29,300.00	\$0.00	\$29,230.62	99.76%	\$69.38
HIGHWAY-GENERAL SERVICES						

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-430-120	Administrative Compensation	\$73,300.00	\$0.00	\$73,300.00	100.00%	\$0.00
01-430-121	Roadmaster Compensation	\$54,220.00	\$0.00	\$52,403.20	96.65%	\$1,816.80
01-430-140	Maintenance Compensation	\$428,931.83	\$0.00	\$398,114.84	92.82%	\$30,816.99
01-430-141	Seasonal Employee Comp	\$22,561.17	\$0.00	\$22,561.17	100.00%	\$0.00
01-430-142	Maintenance Personnel Overtime	\$58,910.00	\$0.00	\$40,848.23	69.34%	\$18,061.77
01-430-150	Benefits	\$323,000.00	\$0.00	\$309,558.97	95.84%	\$13,441.03
01-430-161	Social Security Taxes	\$39,552.00	\$0.00	\$37,191.85	94.03%	\$2,360.15
01-430-166	Minimum Pension Obligation-Non	\$88,496.00	\$0.00	\$88,494.00	100.00%	\$2.00
01-430-168	Medicare Tax	\$9,250.00	\$0.00	\$8,698.08	94.03%	\$551.92
01-430-169	Unemployment	\$3,000.00	\$0.00	\$2,871.14	95.70%	\$128.86
01-430-200	Materials/Supplies	\$3,500.00	\$0.00	\$3,334.18	95.26%	\$165.82
01-430-250	Traffic Sign - M/R	\$10,000.00	\$0.00	\$1,750.00	17.50%	\$8,250.00
01-430-373	Vehicle - O/M/R	\$25,000.00	\$744.60	\$26,451.48	105.81%	(\$1,451.48)
01-430-380	Equipment Rental	\$5,000.00	\$0.00	\$5,000.00	100.00%	\$0.00
01-430-420	General Expenses	\$7,750.00	\$0.00	\$7,877.05	101.64%	(\$127.05)
01-430-450	Contracted Services	\$10,000.00	\$0.00	\$8,800.42	88.00%	\$1,199.58
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	\$709.96	\$2,106.88	42.14%	\$2,893.12
	Subtotal	\$1,167,471.00	\$1,454.56	\$1,089,361.49	93.31%	\$78,109.51
HIGHWAY-TRAFFIC SIGNALS						
01-433-240	Road/Street Signs/Markings	\$30,000.00	\$0.00	\$22,211.74	74.04%	\$7,788.26
01-433-250	Traffic Signal Purchase/Improv	\$6,200.00	\$0.00	\$2,135.04	34.44%	\$4,064.96
	Subtotal	\$36,200.00	\$0.00	\$24,346.78	67.26%	\$11,853.22
HIGHWAY-REPAIRS TO HIGHWAYS						
01-438-240	Road Materials/Supplies	\$95,000.00	\$3,018.07	\$84,863.45	89.33%	\$10,136.55
	Subtotal	\$95,000.00	\$3,018.07	\$84,863.45	89.33%	\$10,136.55
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	\$21.36	\$3,466.10	99.03%	\$33.90
01-452-367	Refuse Removal	\$5,000.00	\$0.00	\$4,210.62	84.21%	\$789.38
01-452-370	Maintenance/Repairs	\$10,000.00	\$0.00	\$4,959.11	49.59%	\$5,040.89
01-452-420	General Expenses	\$3,500.00	\$0.00	\$3,625.08	103.57%	(\$125.08)
01-452-450	Park Contracted Services	\$85,000.00	\$0.00	\$60,835.31	71.57%	\$24,164.69
01-452-500	Summer Youth Program (SVCC)	\$26,540.00	\$0.00	\$18,978.73	71.51%	\$7,561.27
01-452-501	Senior Program	\$13,878.00	\$8,072.00	\$21,785.00	156.98%	(\$7,907.00)
01-452-510	Pool Pass Reimbursement	\$8,030.00	\$0.00	\$8,030.00	100.00%	\$0.00
01-452-700	Major Equipment Purchase	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-452-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$163,448.00	\$8,093.36	\$125,889.95	77.02%	\$37,558.05
LIBRARIES						
01-456-500	Library Contribution	\$103,298.00	\$0.00	\$103,298.00	100.00%	\$0.00
	Subtotal	\$103,298.00	\$0.00	\$103,298.00	100.00%	\$0.00
CONSERVATION						
01-461-200	Supplies	\$200.00	\$0.00	\$0.00	0.00%	\$200.00

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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
01-461-420	Dues, Subscriptions etc	\$400.00	\$0.00	\$386.79	96.70%	\$13.21
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	\$386.79	35.16%	\$713.21
DEBT PRINCIPAL						
01-471-200	Loan Principal Payments	\$870,711.00	\$30,797.00	\$901,508.00	103.54%	(\$30,797.00)
	Subtotal	\$870,711.00	\$30,797.00	\$901,508.00	103.54%	(\$30,797.00)
DEBT INTEREST						
01-472-200	Loan Interest Payments	\$80,992.00	(\$30,797.00)	\$50,194.44	61.97%	\$30,797.56
	Subtotal	\$80,992.00	(\$30,797.00)	\$50,194.44	61.97%	\$30,797.56
INTERGOVERNMENT EXPENSES						
01-481-000	Intergovernmental Expenditures	\$15,000.00	\$0.00	\$6,885.66	45.90%	\$8,114.34
	Subtotal	\$15,000.00	\$0.00	\$6,885.66	45.90%	\$8,114.34
INSURANCE						
01-486-351	Business Insurance	\$72,000.00	\$0.00	\$70,147.00	97.43%	\$1,853.00
01-486-352	Vehicle Insurance	\$37,000.00	\$0.00	\$27,271.00	73.71%	\$9,729.00
01-486-354	Workmen's Compensation	\$142,000.00	\$0.00	\$130,425.76	91.85%	\$11,574.24
01-486-356	Public Officials Bond	\$2,000.00	\$0.00	\$1,948.00	97.40%	\$52.00
	Subtotal	\$253,000.00	\$0.00	\$229,791.76	90.83%	\$23,208.24
EMPLOYEE BENEFITS						
01-487-150	Benefits	\$132,500.00	\$0.00	\$150,587.90	113.65%	(\$18,087.90)
	Subtotal	\$132,500.00	\$0.00	\$150,587.90	113.65%	(\$18,087.90)
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	\$316.93	15.85%	\$1,683.07
01-491-280	Unpaid Bills Prior Years	\$20,000.00	(\$28,133.26)	\$0.00	0.00%	\$20,000.00
	Subtotal	\$22,000.00	(\$28,133.26)	\$316.93	1.44%	\$21,683.07
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$286,397.00	\$0.00	\$511,523.30	178.61%	(\$225,126.30)
01-492-100	Transfer to Fund Balance	\$23,675.00	\$0.00	\$0.00	0.00%	\$23,675.00
	Subtotal	\$310,072.00	\$0.00	\$511,523.30	164.97%	(\$201,451.30)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total General Fund Expenditures:		\$8,251,560.00	\$1,535.75	\$7,836,328.26	94.97%	\$415,231.74
Total General Fund Revenues:		\$8,251,560.00	(\$209.28)	\$9,300,289.54		(\$1,048,729.54)
Total General Fund Expenditures:		\$8,251,560.00	\$1,535.75	\$7,836,328.26		\$415,231.74
Total General Fund Fund Balance:		\$0.00	(\$1,745.03)	\$1,463,961.28		(\$1,463,961.28)

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Balance Sheet Period: 13 Year: 2018

Fund	Account Number	Debits	Credits
02	Special Taxes		
02-100-000	Checking Account	\$2,537.86	
02-109-000	State Liquid Fuels	\$1,315,154.83	
02-110-000	Open Space Fund	\$6,423,469.81	
02-110-001	Open Space CD	\$402,504.42	
02-110-002	Open Space CD 2 yr	\$500,000.00	
02-110-100	Open Space Checking	\$2,000.00	
02-111-000	Fire Tax Fund	\$306,686.07	
	Asset Total:	\$8,952,352.99	
02-279-000	Fund Balance		\$6,926,660.93
02-296-000	Budgetary Fund Balance		\$2,025,692.06
	Liability Total:		\$8,952,352.99
	<u>Fund Total:</u>	\$8,952,352.99	\$8,952,352.99

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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	\$216,000.00	\$0.00	\$221,373.41	102.49%	(\$5,373.41)
	Subtotal	\$216,000.00	\$0.00	\$221,373.41	102.49%	(\$5,373.41)
LOCAL TAX ENABLING ACT						
02-310-210	Earned Income Tax - Current Ye	\$900,000.00	\$0.00	\$957,561.24	106.40%	(\$57,561.24)
02-310-220	Open Space EIT - Prior Year	\$350,000.00	\$0.00	\$453,613.89	129.60%	(\$103,613.89)
	Subtotal	\$1,250,000.00	\$0.00	\$1,411,175.13	112.89%	(\$161,175.13)
INTEREST EARNINGS						
02-341-000	Interest	\$10,000.00	\$0.00	\$14,025.67	140.26%	(\$4,025.67)
	Subtotal	\$10,000.00	\$0.00	\$14,025.67	140.26%	(\$4,025.67)
INTERGOVERNMENT						
02-350-000	Grant Funding	\$157,400.00	\$0.00	\$0.00	0.00%	\$157,400.00
	Subtotal	\$157,400.00	\$0.00	\$0.00	0.00%	\$157,400.00
STATE SHARED REVENUE						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$499,627.00	\$0.00	\$507,313.95	101.54%	(\$7,686.95)
	Subtotal	\$499,627.00	\$0.00	\$507,313.95	101.54%	(\$7,686.95)
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	\$3,054.24	46.99%	\$3,445.76
	Subtotal	\$6,500.00	\$0.00	\$3,054.24	46.99%	\$3,445.76
SALE OF FIXED ASSETS						
02-391-100	Sale of Fixed Assets	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
	Subtotal	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
TRANSFERS						
02-392-000	Fund Balance - State Fund	\$389,916.80	\$0.00	\$0.00	0.00%	\$389,916.80
02-392-100	Fire Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-392-200	Open Space Fund Balance	\$30,269.90	\$0.00	\$0.00	0.00%	\$30,269.90
	Subtotal	\$420,186.70	\$0.00	\$0.00	0.00%	\$420,186.70
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

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Special Taxes Revenues:		\$2,579,713.70	\$0.00	\$2,156,942.40	83.61%	\$422,771.30
Total Special Taxes Revenues:		\$2,579,713.70	\$0.00	\$2,156,942.40		\$422,771.30
Total Special Taxes Expenditures:		\$2,579,713.70	\$3,460.14	\$712,866.75		\$1,866,846.95
Total Special Taxes Fund Balance:		\$0.00	(\$3,460.14)	\$1,444,075.65		(\$1,444,075.65)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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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	\$225,000.00	\$0.00	\$77,380.88	34.39%	\$147,619.12
	Subtotal	\$1,075,000.00	\$0.00	\$77,380.88	7.20%	\$997,619.12
FINANCE ADMINISTRATION						
02-402-000	Bank Fees	\$50.00	\$0.00	\$48.00	96.00%	\$2.00
	Subtotal	\$50.00	\$0.00	\$48.00	96.00%	\$2.00
LAW						
02-404-710	Legal Fees	\$20,000.00	\$0.00	\$3,951.75	19.76%	\$16,048.25
	Subtotal	\$20,000.00	\$0.00	\$3,951.75	19.76%	\$16,048.25
ENGINEER						
02-408-314	Engineering/Planning Fees	\$50,269.90	\$0.00	\$49,613.01	98.69%	\$656.89
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$6,300.00	31.50%	\$13,700.00
	Subtotal	\$70,269.90	\$0.00	\$55,913.01	79.57%	\$14,356.89
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	\$2,544.98	29.94%	\$5,955.02
02-430-373	Vehicle - O/M/R	\$25,000.00	\$544.74	\$23,515.53	94.06%	\$1,484.47
02-430-380	Hgwy Equipment Rentals	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-430-700	Highway Major Equipment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-430-750	Minor Equipment Purchase	\$10,000.00	\$0.00	\$4,100.15	41.00%	\$5,899.85
	Subtotal	\$43,500.00	\$544.74	\$30,160.66	69.33%	\$13,339.34
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$140,000.00	\$0.00	\$116,150.46	82.96%	\$23,849.54
	Subtotal	\$140,000.00	\$0.00	\$116,150.46	82.96%	\$23,849.54
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$25,000.00	\$0.00	\$14,434.61	57.74%	\$10,565.39
02-433-241	Traffic Control Device	\$40,000.00	\$0.00	\$0.00	0.00%	\$40,000.00
	Subtotal	\$65,000.00	\$0.00	\$14,434.61	22.21%	\$50,565.39
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$40,000.00	\$0.00	\$36,411.01	91.03%	\$3,588.99
	Subtotal	\$40,000.00	\$0.00	\$36,411.01	91.03%	\$3,588.99
HIGHWAY-REPAIRS OF TOOLS/MACH						
02-437-240	Equip and Tools M/R	\$3,000.00	\$2,915.40	\$2,915.40	97.18%	\$84.60

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$3,000.00	\$2,915.40	\$2,915.40	97.18%	\$84.60
HIGHWAY-REPAIRS TO HIGHWAYS						
02-438-240	Road Materials and Suppl	\$50,000.00	\$0.00	\$26,169.61	52.34%	\$23,830.39
	Subtotal	\$50,000.00	\$0.00	\$26,169.61	52.34%	\$23,830.39
HIGHWAY CONSTR AND REBUILDING						
02-439-240	PennDot Road Projects	\$302,233.80	\$0.00	\$292,194.13	96.68%	\$10,039.67
02-439-241	Bridge Project	\$266,810.00	\$0.00	\$0.00	0.00%	\$266,810.00
	Subtotal	\$569,043.80	\$0.00	\$292,194.13	51.35%	\$276,849.67
DEBT PRINCIPAL						
02-471-200	Principal payment	\$54,493.00	\$265.65	\$54,758.00	100.49%	(\$265.00)
02-471-210	Principal Payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$54,493.00	\$265.65	\$54,758.00	100.49%	(\$265.00)
DEBT INTEREST						
02-472-200	Interest payment	\$2,645.00	(\$265.65)	\$2,379.23	89.95%	\$265.77
	Subtotal	\$2,645.00	(\$265.65)	\$2,379.23	89.95%	\$265.77
Transfer						
02-490-000	Transfer to Fund Balance - Ope	\$283,625.00	\$0.00	\$0.00	0.00%	\$283,625.00
02-490-001	Transfer to Fund Balance - Fir	\$163,087.00	\$0.00	\$0.00	0.00%	\$163,087.00
02-490-002	Transfer to General	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-003	CD Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$446,712.00	\$0.00	\$0.00	0.00%	\$446,712.00
Total Special Taxes Expenditures:		\$2,579,713.70	\$3,460.14	\$712,866.75	27.63%	\$1,866,846.95
Total Special Taxes Revenues:		\$2,579,713.70	\$0.00	\$2,156,942.40		\$422,771.30
Total Special Taxes Expenditures:		\$2,579,713.70	\$3,460.14	\$712,866.75		\$1,866,846.95
Total Special Taxes Fund Balance:		\$0.00	(\$3,460.14)	\$1,444,075.65		(\$1,444,075.65)

Lower Saucon Township

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Balance Sheet Period: 13 Year: 2018

Fund	Account Number	Debits	Credits
03	Capital Fund		
03-100-000	Cash--Regular Checking Account	\$2,000.00	
03-107-0036	Park Capital Fund	\$153,953.90	
03-107-0041	Capital - Historical Structure	\$16,700.61	
03-107-752	Capital PLGIT Act 537	\$2,085.15	
03-107-753	PLGIT P8 6 4A Septic	\$2,499.36	
03-110-000	Capital Fund	\$1,731,338.90	
03-110-001	Cottages at SV TMC	\$5,005.02	
	Asset Total:	\$1,913,582.94	
03-250-000	Maintenance Escrow		\$5,005.02
03-250-020	537 Escrows		\$4,584.51
03-279-100	Fund Balance		\$1,903,993.41
	Liability Total:		\$1,913,582.94
	<u>Fund Total:</u>	\$1,913,582.94	\$1,913,582.94

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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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	\$2,000.00	(\$193.35)	\$2,848.79	142.44%	(\$848.79)
	Subtotal	\$2,000.00	(\$193.35)	\$2,848.79	142.44%	(\$848.79)
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	\$23,500.00	\$0.00	\$2,000.00	8.51%	\$21,500.00
	Subtotal	\$23,500.00	\$0.00	\$2,000.00	8.51%	\$21,500.00
GENERAL GOVERNMENT						
03-361-300	Developer Fees	\$0.00	\$0.00	\$6,300.00	0.00%	(\$6,300.00)
	Subtotal	\$0.00	\$0.00	\$6,300.00	0.00%	(\$6,300.00)
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	\$7,190.54	71.91%	\$2,809.46
	Subtotal	\$10,000.00	\$0.00	\$7,190.54	71.91%	\$2,809.46
TRANSFERS						
03-392-000	Fund Balance Appropriation	\$823,333.16	\$0.00	\$0.00	0.00%	\$823,333.16
03-392-001	Transfer from other funds	\$265,000.00	\$0.00	\$511,523.30	193.03%	(\$246,523.30)
	Subtotal	\$1,088,333.16	\$0.00	\$511,523.30	47.00%	\$576,809.86
Total Capital Fund Revenues:		\$1,123,833.16	(\$193.35)	\$529,862.63	47.15%	\$593,970.53
Total Capital Fund Revenues:		\$1,123,833.16	(\$193.35)	\$529,862.63		\$593,970.53
Total Capital Fund Expenditures:		\$1,123,833.16	(\$10,139.93)	\$486,718.05		\$637,115.11
Total Capital Fund Fund Balance:		\$0.00	\$9,946.58	\$43,144.58		(\$43,144.58)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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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	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
BUILDINGS AND PLANT						
03-409-730	Building Purchase/Improvement	\$155,000.00	\$0.00	\$68,979.00	44.50%	\$86,021.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$155,000.00	\$0.00	\$68,979.00	44.50%	\$86,021.00
POLICE						
03-410-840	Vehicle Purchase	\$228,969.16	\$0.00	\$226,108.79	98.75%	\$2,860.37
	Subtotal	\$228,969.16	\$0.00	\$226,108.79	98.75%	\$2,860.37
HIGHWAY-GENERAL SERVICES						
03-430-840	Vehicle Purchase	\$26,500.00	\$0.00	\$25,476.30	96.14%	\$1,023.70
	Subtotal	\$26,500.00	\$0.00	\$25,476.30	96.14%	\$1,023.70
Storm Water						
03-436-810	Storm Water Improvements	\$509,594.00	\$0.00	\$2,500.00	0.49%	\$507,094.00
	Subtotal	\$509,594.00	\$0.00	\$2,500.00	0.49%	\$507,094.00
HIGHWAY CONSTR AND REBUILDING						
03-439-810	Road Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PARTICIPANT RECREATION						
03-452-810	Park Improvement	\$125,600.00	\$0.00	\$93,300.96	74.28%	\$32,299.04
	Subtotal	\$125,600.00	\$0.00	\$93,300.96	74.28%	\$32,299.04
Historical Bldg						
03-459-810	Historical Bldg Improvements	\$78,170.00	\$0.00	\$70,353.00	90.00%	\$7,817.00
	Subtotal	\$78,170.00	\$0.00	\$70,353.00	90.00%	\$7,817.00
INTERFUND OPERATING TRANSFERS						
03-492-000	Developer Maintenance return	\$0.00	(\$10,139.93)	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	(\$10,139.93)	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2018) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Capital Fund Expenditures:		\$1,123,833.16	(\$10,139.93)	\$486,718.05	43.31%	\$637,115.11
Total Capital Fund Revenues:		\$1,123,833.16	(\$193.35)	\$529,862.63		\$593,970.53
Total Capital Fund Expenditures:		\$1,123,833.16	(\$10,139.93)	\$486,718.05		\$637,115.11
Total Capital Fund Fund Balance:		\$0.00	\$9,946.58	\$43,144.58		(\$43,144.58)