

Comprehensive Annual Financial Report

2019

Lower Saucon Township



March 18, 2020

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, 2019. This report is presented to Council after the audit is complete and 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 of 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 Improvement 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 2019 are \$21,575,297.75; \$2,188,687.07 more than reported last year.

Council's decision to increase the Fire Tax millage to 1 mill provided permanent solvency for one of the biggest challenges facing volunteer fire companies, which is replacing aging apparatus. The PA DCED study provided Council with an unbiased report to establish need and Council has since developed a policy to safeguard the taxpayers' investment in purchasing the equipment. Council approved a grant process whereby the fire companies could be eligible to receive up to 75% of the cost of the apparatus. The Fire Companies would be responsible for 25% and any additions that may be added during the build and design process. This will ensure that the funding for the tax would be sufficient for the costs in the long term and if the Township assessment increases, we will approach Council with various options.

The Township is debt-free with the appropriation of the funding permitted by the Open Space tax adopted by ordinance and Council's proactive decision to utilize excess revenue funding from 2018. Notification was sent to the Pennsylvania Department of Community and Economic Development of this final payment and their records have been amended to reflect the Township's debt-free status.

The last two components of what the landfill tipping fees were planned to be used for our still outstanding and are more subjective than the two noted. First, is our Capital Plan which we historically have appropriated \$265,000.00 annually (\$225,000.00 General Capital; \$20,000.00 Park Capital and \$20,000.00 Historical Capital Funds). This is identified in the CIP as funding needed to maintain the plan.

Since the implementation of the Budget Advisory Report's recommendations, not only have we budgeted the \$265,000.00 with the projected revenue, but have also appropriated additional funding when the CAFR is presented to Council. In layman's terms, when management advises Council of revenue over expenditures, Council decides where that excess revenue is applied. Since our debt is settled and we received approximately \$420,000 to \$430,000 toward the purchase of fire vehicles, our options are to direct excess revenues to our Operating reserves or our Capital Fund. Our Capital Plan is for one-time purchases in excess of \$25,000.00. Generally these were items in a tight operating budget that were typically cut, such as IT updates, vehicle purchases and the like. With the process implemented by the Budget Advisory Report recommendations in the last two years, Council has appropriated an additional \$500,000.00 toward future Capital expenses in addition to the \$265,000.00 traditionally budgeted. We apply for grant funding for some of these items such as the Seidersville Hall improvements. If awarded, the funding set aside can be allocated elsewhere in the Capital Fund 5-year planning model. We continually look for funding from State or Federal sources to offset the total costs projected.

The other option would be to place the money in our reserve funds, which at the close of 2019 we had \$2,758,258.14 identified as restricted. This funding or "savings" can only be used by Council Resolution. We also have \$3,000,000.00 unrestricted, which is to be maintained to manage budgetary revenue risk. If during any given budget deliberation, we advise Council that we will not meet our thresholds of cash flow requirements for the next fiscal year, Council has enough time to make necessary budgetary adjustments.

General Fund (1)

At the end of 2019, Lower Saucon Township held \$9,239,473.67 in unrestricted, restricted, assigned and unassigned funds whereas \$3,146,364.38 of those funds are restricted or assigned for a specific purpose and the remaining \$6,093,109.29 is not. According to the fund balance policy adopted by Council, the Township continues to be in a good financial position with funds exceeding the minimum required to begin the next fiscal year in 2020.

The Township received 102.47% of the total amount budgeted, which also includes additional revenue funding from the year prior for the debt payment. Reporting shows we have \$718,724.23 in receipts over expenditures but if you remove the additional funding of \$435,495.02 for debt and \$300,000.00 for capital from the 2018 excess revenues, we have \$1,454,219.25 in excess of the 2019 revenue over expenditures, which ties into the \$1,433,362.48 in General Savings that we are requesting for Council's approval this evening.

Revenue:

We received 99.89% or \$2,401,263.32 in Real Estate Tax for General Fund purposes indicating our estimated projections were on target; however, we only received 93.51% of the projected Enabling Tax revenue. We modified the 2020 budget to reflect a \$200,000.00 shortfall as we received credible information that this may be trending similarly for 2020. The Deed Transfer Tax and Earned Income Tax receipts slightly exceeded projections as well. We will continue to monitor any

deviations in these areas and expect we will be able to foresee trends based on the demographic statistics once the 2020 census is complete; however, we will still estimate conservatively as these can fluctuate from year to year. We will know more by the semi-annual report if the projection is accurate. We also received \$8,269.22 more in Local Services Tax which increased in 2018 to the maximum of \$52.00, so we should have more consistency in this number unless businesses close and employment opportunities drop.

We received an estimate of 73% of police fines. This has decreased over the last several years as there has been a more conscious effort of neighborhood style enforcement which has been implemented with the Chief's support. Officers continue to patrol but take time to create more of a presence in the community.

Investment earnings are also higher as we have made efforts to diversify our investments to comply with the investment policy approved by Council. We have investments in the governmental money market accounts securing a higher yield as well as certificates of deposits that range from 2 to 4 year investments.

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 any project Council approves. This is done more so in our Capital Plan since grants do not typically cover general operating expenses. The grants received were from a FEMA application for a previous storm, landfill inspection grants covering 50% of the amount spent, and various Police grants for extra duty programs such as DUI checkpoints and Aggressive Driving details.

We received additional funding from the State of Pennsylvania to help with the costs of our pension plan and funding provided to the Lower Saucon Fire Relief Fund.

General Government and Public Safety fees were less than anticipated for various reasons. We have made changes to our fee schedule where appropriate and will continue to work on addressing some of the shortfall items; however, some of these revenues are tied directly to an incurred expense so if we receive less in revenue, we pay less in the expense.

We also received an additional \$323,625.56 in Landfill Host fees. As we are aware, this will not be a steady source of anticipated income. Funds will be placed in reserves for future use and to fund the Township's long-term Capital Improvements. We also received \$5,937.51 more than anticipated in our self-insurance programs. These are not guaranteed revenues and should not be assumed as definite revenue every year. Increased claims and associated 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 the Township to be in a self-insured program, we will research other options.

Miscellaneous income is higher as this is where we place revenue received from insurance company claims processed due to damage to Township property. We do not offset revenue to the expense in our financials so the expense would be reported in the appropriate category.

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

Expenses:

The Township spent 94.16% of budgeted expenses including an additional \$300,000.00 allocated to the Capital Plan, and a transfer of \$81,345.17 from the gaming money for grants that were closed out. We also paid an additional \$467,022.45 toward the final payment of our debt, which came from excess revenues in 2018. The remaining \$717,504.98 was placed in restricted Operational Reserves.

In 2019, the Administration budget was under budget by \$65,138.08 primarily due to an audit change that reallocated a portion of pension administrative fees expensed to the appropriate Department. This holds true for the 2020 budget and I will be requesting that Council make a coding adjustment and additional adjustments in order for our reports to complement the auditor's reports and allow department expenses to be more thoroughly broken out. We also hired a new Administrative Assistant in 2019. We did not expend funding allocated for Council's chairs as we had difficulty finding an appropriate chair design to fit the dais. This is an expense we will be revisiting.

The Finance Department expenses came under budget by 4.08%. Increases were due to additional dependent coverages and pension costs as identified earlier.

Legal expenses were 102.09% of what was budgeted. Legal consists of the Township Solicitor, the Zoning Hearing Board Solicitor and any specialized Counsel, if needed. Additional funding was spent in areas directed by Council decisions and personnel/labor issues which required specialized Counsel.

Data processing was below budget projections primarily due to the age of the Township's technological systems. Systems were running correctly and we did not experience any major server or computer issues in 2019.

Engineering costs for 2019 were 84.14% of the budgeted expense. There were two reasons for this shortage. Projects that require their involvement have been delayed due to permitting issues and the Zoning Department has reversed grading review expenses. These costs were paid from line item 01.408.311 where you can see we have significantly scaled the municipal costs responsibility.

Under Buildings and Grounds we spent 82.77% of the budget. We continue to transition to LED lighting in the municipal buildings and completed the demolition of the Blair House. Items not completed are security cameras for Township properties, which will be coming back to Council. Last year Council approved \$11,000.00 for the expense for cameras. These costs were just for the Public Works area and Town Hall Park, which we believe was not explained to Council; therefore, we did

not proceed with the project and will clearly be presenting to Council other options that may be more cost effective with a more efficient use of resources.

The Police Department spent 90.52% of their budget. Full-time and part-time expenses were under budget as the hiring and promotional process within the department occurred later than expected. The Administrative Clerk position for the full year was not approved by Council until recently resulting in a cost saving. The pension fee charged to the Township is based on a percentage amount of the plan and as our plan grows, our fees increase although at a lower percentage scale. Vehicle maintenance revenue was offset as we had two vehicle accident claims where the expense is itemized in line item 01.380.000, Miscellaneous Income. We cannot foresee accidents or insurance claims. Also in General expense is all the costs for National Night Out with revenues offset in Police Donations for the event. We maintain accounting for these donations internally to ensure that donation money is used for the specified intent without having to open a specialized bank account.

Expenses for the Fire and EMS services are also under budget. Distributions made to the Volunteer Fire Companies were made in accordance with the Township's 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 needed by the Fire Marshal, as well as the Township's payment for the hose and ladder inspections for the Volunteer Fire Companies. Steel City has not formalized a policy for the \$5,000.00 allocation for recruitment and retention and has not provided documentation for the use of the 2018 funding; therefore, the 2019 allotment has not been issued. We have not formalized a policy to pay for repairs upkeep to the rescue engine owned by the Township because as of now, Lower Saucon Fire and Rescue has assumed the costs incurred for that vehicle. Finally, the Township is a pass-through for the Firemen's Relief Contribution. The amount is provided to the Township by the State and then issued to the Association to be used to pay for expenses as identified by Act 118 of 2010 (Chapter 74 Subsection B).

<https://www.paauditor.gov/media/default/VFRA/VFRAMgtGuide102813.pdf>

The Planning and Zoning Department came in under budget as well, expending 92.45%. There is nothing out of the ordinary to report, other than the pension fee redistribution. Management has been targeting Township projects to be reviewed by the Engineer or the Planner, and as such, less funding was spent in planning. Planning expenses also include specialized consulting fees for the landfill operations.

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

Crossing Guards came in at 85.26% since we pay one-third of the cost of the Crossing Guard services for the Saucon Valley School District. This is done through an Inter-Municipal Agreement between Lower Saucon Township, Hellertown Borough, and the Saucon Valley School District.

Dog Control expenses were 53.40% 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 or have been adopted and we have not incurred emergency medical expenses in 2019.

Recycling program costs are inter-municipal with Hellertown and Lower Saucon. Lower Saucon maintains the finances for the program and the expenses incurred are approved by subcommittee. This was under budget as both Councils approved a higher expense for the pole building and the expense, although projected to be paid in 2019, occurred in 2020. There was adequate funding to move forward with the project that Council previously approved. A budget adjustment to address this transaction will need to be made in April.

The Public Works Department spent 94% of their budget. The Public Works budget included compensation, maintenance of garage equipment, and vehicles and supplies. Compensation was significantly under budget due to staffing and dependent insurance coverage increases permitted by contract. The Public Works Department continues to work on the street sign inventory mandated by PennDOT. Money is also included in Fund 02 for roadwork material, signs, traffic signal maintenance, and line painting. In 2019, the Public Works Department completed approximately 8 miles of resurfacing and they will continue to address paving and implement stormwater management controls as necessary.

Park and Recreation came in under budget as well. The Township utilized 79.68% of the available funding. Contracted park services included a payment that was part of 2018's budget amount. The Saucon Valley Community Center children's program saw changes with new management. We will continue to work with them to improve Senior and Children's programs. Funding was budgeted to add security cameras to the parks, which as discussed under Buildings and Maintenance, we are re-evaluating options.

The loan principal payment increased due to an additional \$435,495.02 to make the final payment on the loans in April of last year. We used excess Landfill Host Fee revenue to make the final payment in accordance to the BAR (Budget Advisory Report) recommendation.

We utilize a modified cash basis accounting method for 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 balances for the Special Tax Funds are \$9,892,554.59 which consists of \$8,388,366.56 in the Open Space fund, \$1,240,203.43 in the Liquid Fuel fund and \$263,984.60 in the Fire Tax fund.

Revenue:**Fire Funding**

The 1 mill tax for Fire equipment resulted in receiving \$436,811.76 which is consistent with the projected amount to be allocated to the Fire Equipment Fund. This is 101.58% 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 \$53,731.53 less than the revenue budget. This was brought to Council's attention prior to the final adoption of the 2020 Budget.

Liquid Fuel Funding

State Liquid Fuel funding also came in higher than expected by \$10,706.62 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 final payment was made for the loan taken by the Township to pay for the engine currently being used by Lower Saucon Fire and Rescue. Council also approved a grant application procedure, requiring the fire companies apply for every year, to fund their purchase up to 75% of the initial cost of the truck. Lower Saucon Fire and Rescue's application was approved. Steel City's was not due to an outside review and resulting concerns with the specifications. However, Council did request staff to allocate the funding that should have gone to Steel City in the 2020 budget if the request is approved. Funding was also appropriated for the consultant to review the specifications, and for the hiring of a grant writer as requested by the fire companies.

Open Space Expenses

In 2018, Council approved the use of the Open Space Tax for maintenance in accordance with Act 115. We made final payment to the contractors that worked on the two projects at Woodland Hills in accordance with the Master Plan. We also paid for conservation easements on two properties. Our auditors passed the judgement of recoding those purchases to what the State identifies as Conservation (461) as opposed to Council (400) expenses. We will make those general ledger changes in April for the 2020 budget and continue with future expenses.

Liquid Fuel Expenses

The Township utilized Liquid Fuel funds 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 2019 outside of the increased approved expense for road projects. There are two projects still outstanding that we bring to Council's attention. First, we are utilizing some funding for the Lower Saucon Road Bridge replacement and have carried those expenses to 2020. We were notified that due to permitting and PNDI restrictions, this project may not be scheduled until the spring of 2021. Secondly, we budgeted for the pedestrian cross walk signal that was required when Hellertown changed their signal at the Rail Trail. We have not received an invoice from PennDOT as of yet and will bring this back to you when we do.

Capital (3)

The Capital Plan is for large expenses that would be difficult to appropriate funding in 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. Council approved an additional \$10,017.00 for the Heller Homestead above the \$265,000.00 budgeted. Council also appropriated an additional \$300,000.00 from revenue over expenditure in the General Fund in April of last year. Expenses paid in 2019 were \$260,729.07 and consisted of:

- \$144,772.00 for Public Works vehicles (also included was \$200,000.00 of State Aid funding).
- \$14,299.64 for small stormwater projects.
- \$93,400.43 for Park development projects which included the alternate dog park, fencing, a water fountain and repaving the parking lot. We received grant funding upon completion of the paving portion.
- \$8,257.00 for payment of the work completed to the stairs at the Heller Homestead.

At the beginning of 2020, the Fund balance for all Capital funds is \$2,444,269.49.

Following is a list of projects approved in 2019 with expenses recognized in, or carried over into 2020:

- Heller Homestead railings - \$3,110.00.
- Expenses for piping for the water fountain at the dog park, and tree/bushes plantings
- Seidersville Hall improvements.

At this time, we still have \$507,961.01 of the debt proceeds for the stormwater issue at Fire Lane & Black River Road. We also need to discuss MS4 requirements and timelines for completion dates in the 2021 budget.

Most importantly, pursuant to the Fund Balance Policy adopted by Council in 2017, we ended 2019 with \$1,513,382.55 in excess of the required minimum available in unrestricted. As projected, we did not need to use any of the landfill funding to add to the general operation fund balance in 2019.

We are recommending that \$500,000.00 above the \$265,000.00 budgeted for 2020, be allocated to the Capital Fund for future infrastructure needs and MS4 requirements. We also recommend the remaining \$1,013,382.55 be placed in the Operational Reserve Fund. This will bring our restricted Operational reserve savings to \$3,771,000.00 and our Capital Fund close to \$2,500,000.00 by year end, while ensuring the \$3,000,000.00 in unrestricted reserve. We will know later in 2020, during the 2021 budget deliberations, if the Township's projected beginning balance needs are within the acceptable limits for cash flow purposes going into 2021.

Council has now addressed two of the three funding issues that historically had been paid by the Landfill Hosting Fee money received by the Township. Along with budgetary appropriations, staff will recommend in future CAFR's where to direct actual receipts over expenditures, either to the Capital or Operational Reserve funds. We will also be presenting to Council, at a later date, requirements for the MS4, which is an unfunded Federal mandate. Hanover Engineering is preparing cost projections and target areas to satisfy our obligations under the Act. This will be costly and will require both the services of our Engineer and Solicitor to remain in compliance and provide options for funding this mandate.

Lower Saucon Township

Balance Sheet
Period: 13 Year: 2019

Fund	Account Number	Debits	Credits
01	General Fund		
	01-100-000 Cash--Regular Checking Account	\$32,796.10	
	01-102-000 Operating Reserve	\$1,526,754.66	
	01-102-001 Operational Res. CD	\$308,554.52	
	01-102-002 Oper Res 2 YR CD	\$205,443.98	
	01-102-103 Oper Res CD	\$717,504.98	
	01-104-000 Environmental Reserve	\$208,707.28	
	01-104-001 Environmental Res CD	\$103,277.26	
	01-105-000 Cash - Payroll Account	\$113,268.16	
	01-106-000 General Savings	\$4,513,382.55	
	01-107-000 Money Market	\$1,433,362.48	
	01-108-000 Gaming Authority Funding	\$2,022.21	
	01-109-000 Compost Center Funds	\$74,099.49	
	01-110-000 Petty Cash	\$300.00	
	Asset Total:	\$9,239,473.67	
	01-279-100 Fund Balance		\$9,239,473.67
	Liability Total:		\$9,239,473.67
	<u>Fund Total:</u>	\$9,239,473.67	\$9,239,473.67

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) 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	\$2,330,000.00	\$0.00	\$2,342,085.41	100.52%	(\$12,085.41)
01-301-200	Real Estate Taxes - Prior Year	\$20,000.00	\$0.00	\$19,522.15	97.61%	\$477.85
01-301-400	Real Estate Taxes - Delinquent	\$50,000.00	\$0.00	\$37,663.33	75.33%	\$12,336.67
01-301-600	Real Estate Taxes - Interim	\$3,000.00	\$0.00	\$1,109.44	36.98%	\$1,890.56
01-301-601	Real Estate Tax-Interim-Prior	\$800.00	\$0.00	\$882.99	110.37%	(\$82.99)
	Subtotal	\$2,403,800.00	\$0.00	\$2,401,263.32	99.89%	\$2,536.68
LOCAL TAX ENABLING ACT						
01-310-100	Real Estate Transfer Tax	\$350,000.00	\$0.00	\$354,907.95	101.40%	(\$4,907.95)
01-310-210	Earned Income Tax - Current Ye	\$1,900,000.00	\$0.00	\$1,695,343.74	89.23%	\$204,656.26
01-310-220	Earned Income Tax - Prior Year	\$875,000.00	\$0.00	\$858,242.75	98.08%	\$16,757.25
01-310-510	Local Services Tax	\$70,000.00	\$0.00	\$72,340.71	103.34%	(\$2,340.71)
01-310-520	Local Services Tax Prior year	\$12,000.00	\$0.00	\$17,928.51	149.40%	(\$5,928.51)
	Subtotal	\$3,207,000.00	\$0.00	\$2,998,763.66	93.51%	\$208,236.34
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	\$117,113.00	\$0.00	\$117,108.15	100.00%	\$4.85
	Subtotal	\$118,113.00	\$0.00	\$117,858.15	99.78%	\$254.85
NON-BUSINESS LICENSES/PERMITS						
01-322-100	Moving Permits	\$600.00	\$0.00	\$690.00	115.00%	(\$90.00)
01-322-820	Road Encroachment Permits	\$3,000.00	\$0.00	\$4,423.00	147.43%	(\$1,423.00)
	Subtotal	\$3,600.00	\$0.00	\$5,113.00	142.03%	(\$1,513.00)
FINES						
01-331-100	County Court Fines	\$16,500.00	\$0.00	\$9,395.07	56.94%	\$7,104.93
01-331-110	Motor Veh Code Violations (ST)	\$8,000.00	\$0.00	\$7,232.08	90.40%	\$767.92
01-331-120	Ordinance Violations (JP)	\$3,000.00	\$0.00	\$2,612.14	87.07%	\$387.86
01-331-130	Crimes Code Violations	\$8,000.00	\$0.00	\$4,495.84	56.20%	\$3,504.16
01-331-140	Motor Veh Code Violations (JP)	\$31,000.00	\$0.00	\$25,415.48	81.99%	\$5,584.52
01-331-150	Parking Tickets	\$600.00	\$0.00	\$310.00	51.67%	\$290.00
	Subtotal	\$67,100.00	\$0.00	\$49,460.61	73.71%	\$17,639.39
INTEREST EARNINGS						
01-341-000	Earnings from Investments	\$15,000.00	\$4.46	\$25,036.63	166.91%	(\$10,036.63)
	Subtotal	\$15,000.00	\$4.46	\$25,036.63	166.91%	(\$10,036.63)
INTERGOVERNMENT						
01-350-000	Intergovernmental Revenues	\$6,000.00	(\$5,715.60)	\$0.00	0.00%	\$6,000.00
	Subtotal	\$6,000.00	(\$5,715.60)	\$0.00	0.00%	\$6,000.00
FEDERAL GRANTS						
01-351-000	Federal Grants	\$20,000.00	\$0.00	\$34,624.45	173.12%	(\$14,624.45)
	Subtotal	\$20,000.00	\$0.00	\$34,624.45	173.12%	(\$14,624.45)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) 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	\$15,490.19	44.26%	\$19,509.81
01-354-020	Public Safety Grants	\$10,600.00	\$0.00	\$12,908.63	121.78%	(\$2,308.63)
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$45,600.00	\$0.00	\$28,398.82	62.28%	\$17,201.18
STATE SHARED REVENUE						
01-355-010	Utility Tax Reimbursement	\$6,762.00	\$0.00	\$6,699.71	99.08%	\$62.29
01-355-020	Pension State Aid	\$224,851.00	\$0.00	\$245,783.95	109.31%	(\$20,932.95)
01-355-070	Fire Insurance Tax Reimb	\$77,323.00	\$0.00	\$82,750.24	107.02%	(\$5,427.24)
01-355-080	Beverage Licenses	\$2,050.00	\$0.00	\$1,950.00	95.12%	\$100.00
	Subtotal	\$310,986.00	\$0.00	\$337,183.90	108.42%	(\$26,197.90)
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$10,200.00	\$0.00	\$3,525.00	34.56%	\$6,675.00
01-361-310	Subdivision Fees	\$3,000.00	\$0.00	\$4,695.00	156.50%	(\$1,695.00)
01-361-650	Tax Collection Fees	\$5,000.00	\$0.00	\$5,140.00	102.80%	(\$140.00)
01-361-700	Duplicate Bill Fee	\$300.00	\$0.00	\$390.00	130.00%	(\$90.00)
01-361-800	Administration	\$3,000.00	\$0.00	\$1,387.35	46.25%	\$1,612.65
	Subtotal	\$21,500.00	\$0.00	\$15,137.35	70.41%	\$6,362.65
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$22,500.00	\$0.00	\$19,637.48	87.28%	\$2,862.52
01-362-110	Accident Report Requests	\$3,200.00	\$0.00	\$3,615.00	112.97%	(\$415.00)
01-362-130	Security Alarm Monitoring Fee	\$1,200.00	\$0.00	\$1,330.00	110.83%	(\$130.00)
01-362-410	Building Permits - Public Safe	\$22,500.00	\$0.00	\$22,055.00	98.02%	\$445.00
01-362-440	Sanitation Permits	\$35,000.00	\$0.00	\$25,125.00	71.79%	\$9,875.00
01-362-460	State UCC Fees	\$400.00	\$0.00	\$634.00	158.50%	(\$234.00)
	Subtotal	\$84,800.00	\$0.00	\$72,396.48	85.37%	\$12,403.52
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$3,500.00	\$0.00	\$7,187.28	205.35%	(\$3,687.28)
	Subtotal	\$3,500.00	\$0.00	\$7,187.28	205.35%	(\$3,687.28)
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	\$2,000,000.00	\$0.00	\$2,323,625.56	116.18%	(\$323,625.56)
01-364-610	Gas Royalty Fees	\$5,000.00	\$0.00	\$7,745.33	154.91%	(\$2,745.33)
01-364-620	Compost Sales	\$2,500.00	\$0.00	\$2,490.00	99.60%	\$10.00
	Subtotal	\$2,032,000.00	\$0.00	\$2,358,360.89	116.06%	(\$326,360.89)
HEALTH-CHARGES FOR SERVICES						
01-365-000	Health - Charges for Services	\$170,000.00	\$0.00	\$175,937.51	103.49%	(\$5,937.51)
	Subtotal	\$170,000.00	\$0.00	\$175,937.51	103.49%	(\$5,937.51)
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	\$8,500.00	\$0.00	\$7,875.00	92.65%	\$625.00
	Subtotal	\$8,500.00	\$0.00	\$7,875.00	92.65%	\$625.00
MISCELLANEOUS						

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
01-380-000	Miscellaneous Income	\$3,000.00	\$303.06	\$19,960.34	665.34%	(\$16,960.34)
	Subtotal	\$3,000.00	\$303.06	\$19,960.34	665.34%	(\$16,960.34)
CONTRIBUTIONS						
01-387-000	Contributions	\$0.00	\$3,062.38	\$3,062.38	0.00%	(\$3,062.38)
01-387-010	Dare/Crime Preven Donations	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-387-020	Police Misc Donations	\$8,000.00	\$0.00	\$3,363.99	42.05%	\$4,636.01
01-387-030	Township Donations/Contrib	\$0.00	\$0.00	\$1,227.97	0.00%	(\$1,227.97)
	Subtotal	\$8,000.00	\$3,062.38	\$7,654.34	95.68%	\$345.66
SALE OF FIXED ASSETS						
01-391-100	Sale of General Fixed Assets	\$500.00	\$0.00	\$1,589.96	317.99%	(\$1,089.96)
	Subtotal	\$500.00	\$0.00	\$1,589.96	317.99%	(\$1,089.96)
TRANSFERS						
01-392-012	Transfer from Fund Balance	\$16,000.00	\$0.00	\$0.00	0.00%	\$16,000.00
01-392-013	Transfer	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$16,000.00	\$0.00	\$0.00	0.00%	\$16,000.00
PRIOR YEAR EXPENSES						
01-395-000	Refund of Prior Year Expend	\$100,000.00	\$1,154.56	\$194,938.60	194.94%	(\$94,938.60)
	Subtotal	\$100,000.00	\$1,154.56	\$194,938.60	194.94%	(\$94,938.60)
Total General Fund Revenues:		\$8,644,999.00	(\$1,191.14)	\$8,858,740.29	102.47%	(\$213,741.29)
Total General Fund Revenues:		\$8,644,999.00	(\$1,191.14)	\$8,858,740.29		(\$213,741.29)
Total General Fund Expenditures:		\$8,644,999.00	\$559.88	\$8,140,016.06		\$504,982.94
Total General Fund Fund Balance:		\$0.00	(\$1,751.02)	\$718,724.23		(\$718,724.23)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
GENERAL GOVERNMENT						
01-400-110	Council Compensation	\$16,250.00	\$0.00	\$16,250.00	100.00%	\$0.00
01-400-161	Social Security Taxes	\$1,008.00	\$0.00	\$1,007.49	99.95%	\$0.51
01-400-168	Medicare Tax	\$236.00	\$0.00	\$235.66	99.86%	\$0.34
01-400-420	Council Expenses	\$6,900.00	\$0.00	\$5,083.70	73.68%	\$1,816.30
01-400-500	Contributions/Grants/Subsidies	\$20,125.00	\$0.00	\$15,500.00	77.02%	\$4,625.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$44,519.00	\$0.00	\$38,076.85	85.53%	\$6,442.15
EXECUTIVE						
01-401-120	Manager Secretary Compensation	\$95,472.00	\$0.00	\$95,472.00	100.00%	\$0.00
01-401-121	Administrative Assistant	\$50,082.00	\$0.00	\$29,880.90	59.66%	\$20,201.10
01-401-140	Office Personnel Compensation	\$44,370.00	\$0.00	\$44,370.00	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	\$33,662.00	\$0.00	\$33,787.95	100.37%	(\$125.95)
01-401-144	Transcriptionist Compensation	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-401-150	Benefits	\$136,000.00	\$0.00	\$124,232.31	91.35%	\$11,767.69
01-401-161	Social Security Taxes	\$13,875.00	\$0.00	\$12,617.62	90.94%	\$1,257.38
01-401-165	Pension Administration Fees	\$28,000.00	(\$23,595.95)	\$5,830.73	20.82%	\$22,169.27
01-401-166	Minimum Pension Obligation Non	\$31,585.00	\$0.00	\$31,585.00	100.00%	\$0.00
01-401-168	Medicare Tax	\$3,245.00	\$0.00	\$2,950.72	90.93%	\$294.28
01-401-169	Unemployment	\$400.00	\$0.00	\$394.62	98.66%	\$5.38
01-401-210	Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-401-329	Newletter Expense	\$10,000.00	\$0.00	\$6,834.66	68.35%	\$3,165.34
01-401-330	Transportation Expenses	\$500.00	\$0.00	\$84.68	16.94%	\$415.32
01-401-340	Advertising and Printing	\$11,000.00	\$0.00	\$8,466.36	76.97%	\$2,533.64
01-401-341	Ordinance Codification Updates	\$7,000.00	\$0.00	\$7,980.35	114.01%	(\$980.35)
01-401-410	Community Events	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-401-420	General Expenses	\$9,300.00	\$190.20	\$8,975.87	96.51%	\$324.13
01-401-470	Hiring Expenses	\$2,000.00	\$0.00	\$1,954.40	97.72%	\$45.60
01-401-750	Minor Equipment Purchase	\$2,000.00	\$0.00	\$134.75	6.74%	\$1,865.25
	Subtotal	\$480,691.00	(\$23,405.75)	\$415,552.92	86.45%	\$65,138.08
FINANCE ADMINISTRATION						
01-402-110	Controller Compensation	\$2,700.00	\$0.00	\$2,761.90	102.29%	(\$61.90)
01-402-120	Administrative Compensation	\$66,300.00	\$0.00	\$66,300.00	100.00%	\$0.00
01-402-140	Office Personnel Compensation	\$51,500.00	\$0.00	\$47,408.07	92.05%	\$4,091.93
01-402-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-402-150	Benefits	\$68,000.00	\$0.00	\$69,400.29	102.06%	(\$1,400.29)
01-402-161	Social Security Taxes	\$7,483.00	\$0.00	\$7,221.05	96.50%	\$261.95
01-402-165	Pension Administration Fees	\$0.00	\$3,160.98	\$3,160.98	0.00%	(\$3,160.98)
01-402-166	Minimum Pension Obligation-Non	\$17,123.00	\$0.00	\$17,123.00	100.00%	\$0.00
01-402-168	Medicare Tax	\$1,750.00	\$0.00	\$1,688.89	96.51%	\$61.11
01-402-169	Unemployment	\$250.00	\$0.00	\$172.08	68.83%	\$77.92
01-402-210	Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-402-311	Auditing Services	\$14,200.00	\$0.00	\$14,200.00	100.00%	\$0.00
01-402-323	Real Estate Tax Prep/Mailing	\$12,000.00	\$0.00	\$3,738.19	31.15%	\$8,261.81
01-402-420	General Expenses	\$1,200.00	\$0.00	\$431.00	35.92%	\$769.00
01-402-430	Taxes	\$600.00	\$0.00	\$581.76	96.96%	\$18.24
01-402-451	Bank Services	\$1,900.00	\$0.00	\$1,382.68	72.77%	\$517.32
01-402-453	Contracted Services	\$2,000.00	\$0.00	\$2,132.00	106.60%	(\$132.00)

Lower Saucon Township
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-402-454	Payroll Services	\$4,500.00	\$319.71	\$4,524.23	100.54%	(\$24.23)
01-402-710	Finance IT	\$3,400.00	\$0.00	\$2,462.00	72.41%	\$938.00
	Subtotal	\$255,106.00	\$3,480.69	\$244,688.12	95.92%	\$10,417.88
TAX COLLECTION						
01-403-316	Consulting Services -Accountin	\$1,500.00	\$0.00	\$412.60	27.51%	\$1,087.40
	Subtotal	\$1,500.00	\$0.00	\$412.60	27.51%	\$1,087.40
LAW						
01-404-310	Legal Services	\$111,000.00	\$0.00	\$112,459.75	101.32%	(\$1,459.75)
01-404-311	Legal Services-Planning/Zoning	\$10,000.00	\$0.00	\$10,704.59	107.05%	(\$704.59)
01-404-312	Special Counsel	\$15,000.00	\$2,314.00	\$16,355.10	109.03%	(\$1,355.10)
01-404-313	Court Stenographer	\$2,500.00	\$0.00	\$1,877.50	75.10%	\$622.50
	Subtotal	\$138,500.00	\$2,314.00	\$141,396.94	102.09%	(\$2,896.94)
PERSONNEL ADMINISTRATION						
01-406-200	Office Materials/Supplies	\$7,500.00	\$802.02	\$7,309.80	97.46%	\$190.20
01-406-201	Computer Supplies	\$2,500.00	\$0.00	\$1,554.76	62.19%	\$945.24
	Subtotal	\$10,000.00	\$802.02	\$8,864.56	88.65%	\$1,135.44
DATA PROCESSING						
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	\$3,230.02	53.83%	\$2,769.98
01-407-700	Major Equipment	\$6,000.00	\$0.00	\$1,404.00	23.40%	\$4,596.00
01-407-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$863.78	28.79%	\$2,136.22
01-407-751	Software/Licenses Purchase	\$6,500.00	\$0.00	\$7,067.47	108.73%	(\$567.47)
	Subtotal	\$25,100.00	\$0.00	\$16,165.27	64.40%	\$8,934.73
ENGINEER						
01-408-310	Engineering Services	\$100,000.00	\$0.00	\$94,205.05	94.21%	\$5,794.95
01-408-311	Engineering Services-Plan/Zon	\$30,000.00	\$110.00	\$12,520.17	41.73%	\$17,479.83
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	\$40,000.00	\$0.00	\$40,096.38	100.24%	(\$96.38)
	Subtotal	\$174,500.00	\$110.00	\$146,821.60	84.14%	\$27,678.40
BUILDINGS AND PLANT						
01-409-140	Maintenance Personnel Compensa	\$14,602.00	\$0.00	\$9,104.90	62.35%	\$5,497.10
01-409-161	Social Security Taxes	\$906.00	\$0.00	\$564.51	62.31%	\$341.49
01-409-168	Medicare Tax	\$212.00	\$0.00	\$131.99	62.26%	\$80.01
01-409-169	Unemployment	\$195.00	\$0.00	\$91.84	47.10%	\$103.16
01-409-200	Building Materials/Supplies	\$4,600.00	\$0.00	\$3,490.81	75.89%	\$1,109.19
01-409-230	Heating Oil/Diesel Fuel	\$58,000.00	\$0.00	\$49,213.27	84.85%	\$8,786.73
01-409-231	Unleaded Gasoline	\$45,000.00	\$0.00	\$40,825.76	90.72%	\$4,174.24
01-409-234	Oils/Lubricants	\$3,000.00	\$0.00	\$2,650.00	88.33%	\$350.00
01-409-320	Communication Expense	\$48,195.00	\$0.00	\$43,846.71	90.98%	\$4,348.29
01-409-360	Water Usage	\$4,700.00	\$0.00	\$3,785.04	80.53%	\$914.96
01-409-361	Electricity	\$54,500.00	\$0.00	\$51,686.91	94.84%	\$2,813.09
01-409-362	Gas (Heating)	\$11,000.00	\$0.00	\$4,217.40	38.34%	\$6,782.60
01-409-367	Refuse Removal	\$2,500.00	\$0.00	\$1,968.70	78.75%	\$531.30
01-409-370	Maint/Repair of Building	\$30,000.00	\$5,545.00	\$35,167.81	117.23%	(\$5,167.81)
01-409-374	Office Equip Maint/Repair	\$4,000.00	\$0.00	\$610.56	15.26%	\$3,389.44

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-409-384	Office Equipment Rental	\$15,500.00	\$0.00	\$13,383.71	86.35%	\$2,116.29
01-409-420	General Expenses	\$800.00	\$0.00	\$0.00	0.00%	\$800.00
01-409-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-409-800	Capital Outlay	\$42,000.00	\$0.00	\$20,433.41	48.65%	\$21,566.59
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$339,710.00	\$5,545.00	\$281,173.33	82.77%	\$58,536.67
POLICE						
01-410-120	Administrative Compensation	\$95,346.00	\$0.00	\$95,345.52	100.00%	\$0.48
01-410-130	Police Compensation (FT)	\$1,300,000.00	\$0.00	\$1,167,679.37	89.82%	\$132,320.63
01-410-131	Police Compensation (PT)	\$110,000.00	\$0.00	\$39,442.11	35.86%	\$70,557.89
01-410-132	Police Overtime Compensation	\$119,000.00	\$0.00	\$95,592.99	80.33%	\$23,407.01
01-410-140	Office Personnel Compensation	\$51,600.00	\$0.00	\$44,808.19	86.84%	\$6,791.81
01-410-142	Office Personnel Overtime	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-410-150	Benefits	\$556,000.00	\$0.00	\$526,546.55	94.70%	\$29,453.45
01-410-161	Social Security Taxes	\$103,921.00	\$194.65	\$90,868.70	87.44%	\$13,052.30
01-410-165	Pension Administration Fees	\$58,000.00	\$0.00	\$60,816.21	104.86%	(\$2,816.21)
01-410-166	Minimum Pension Obligation-Non	\$7,448.00	\$0.00	\$7,448.00	100.00%	\$0.00
01-410-167	Minimum Pension Obligation-Pol	\$396,545.00	\$0.00	\$396,545.00	100.00%	\$0.00
01-410-168	Medicare Tax	\$24,304.00	\$45.52	\$21,251.66	87.44%	\$3,052.34
01-410-169	Unemployment	\$3,000.00	\$0.00	\$1,577.49	52.58%	\$1,422.51
01-410-200	Office Materials/Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-228	K-9 Expenses	\$5,750.00	\$0.00	\$3,990.76	69.40%	\$1,759.24
01-410-241	Uniforms	\$11,400.00	\$1,041.00	\$10,299.80	90.35%	\$1,100.20
01-410-242	Firearms	\$1,500.00	\$0.00	\$1,031.71	68.78%	\$468.29
01-410-243	Ammunition	\$5,800.00	\$0.00	\$5,800.00	100.00%	\$0.00
01-410-300	Contracted Services	\$7,320.00	\$0.00	\$6,954.60	95.01%	\$365.40
01-410-316	Training	\$17,400.00	\$131.81	\$16,672.80	95.82%	\$727.20
01-410-340	Advertising and Printing	\$2,000.00	\$0.00	\$404.20	20.21%	\$1,595.80
01-410-370	Communication Equip - O/M/R	\$3,000.00	\$0.00	\$2,752.50	91.75%	\$247.50
01-410-372	Maint/Repair Equipment	\$10,000.00	\$0.00	\$6,506.68	65.07%	\$3,493.32
01-410-373	Vehicle - O/M/R	\$20,000.00	\$15,894.75	\$37,389.85	186.95%	(\$17,389.85)
01-410-410	Community Events	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-420	General Expenses	\$10,000.00	\$24.00	\$10,265.45	102.65%	(\$265.45)
01-410-440	Uniform Maintenance	\$5,500.00	\$0.00	\$1,582.21	28.77%	\$3,917.79
01-410-470	Investigation Expense	\$2,000.00	\$633.70	\$1,884.55	94.23%	\$115.45
01-410-700	Major Equipment Purchase	\$26,420.00	\$0.00	\$22,518.00	85.23%	\$3,902.00
01-410-710	Police Computer- IT	\$23,000.00	\$400.00	\$18,375.15	79.89%	\$4,624.85
01-410-750	Minor Equipment Purchase	\$6,000.00	\$0.00	\$5,228.37	87.14%	\$771.63
01-410-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$2,982,454.00	\$18,365.43	\$2,699,578.42	90.52%	\$282,875.58
FIRE						
01-411-130	Police Services	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-411-240	Vehicle Gasoline & Oil	\$12,000.00	\$0.00	\$11,016.96	91.81%	\$983.04
01-411-354	Workmen's Compensation	\$36,427.00	\$0.00	\$31,591.00	86.72%	\$4,836.00
01-411-360	Hydrant Service	\$22,392.00	\$0.00	\$20,592.00	91.96%	\$1,800.00
01-411-373	Vehicle - O/M/R	\$8,000.00	\$0.00	\$823.15	10.29%	\$7,176.85
01-411-420	General Expense	\$11,000.00	\$0.00	\$9,707.22	88.25%	\$1,292.78
01-411-500	Contribution to Fire Cos.	\$215,000.00	\$0.00	\$210,000.00	97.67%	\$5,000.00
01-411-501	Cont. to Fireman's Relief	\$77,323.00	\$0.00	\$82,750.24	107.02%	(\$5,427.24)
01-411-502	Contribution to EMS Services	\$15,000.00	\$0.00	\$15,000.00	100.00%	\$0.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$398,142.00	\$0.00	\$381,480.57	95.82%	\$16,661.43
PLANNING AND ZONING						
01-414-120	Zoning Officer Comp	\$68,340.00	\$0.00	\$68,340.00	100.00%	\$0.00
01-414-130	Officials Compensation	\$900.00	\$0.00	\$390.00	43.33%	\$510.00
01-414-140	Office Personnel Compensation	\$51,900.00	\$0.00	\$50,311.04	96.94%	\$1,588.96
01-414-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$69.81	34.91%	\$130.19
01-414-150	Benefits	\$48,950.00	\$0.00	\$48,217.42	98.50%	\$732.58
01-414-161	Social Security Taxes	\$7,523.00	\$0.00	\$7,099.91	94.38%	\$423.09
01-414-165	Pension Administration Fees	\$0.00	\$3,160.98	\$3,160.98	0.00%	(\$3,160.98)
01-414-166	Minimum Pension Obligation-Non	\$17,123.00	\$0.00	\$17,123.00	100.00%	\$0.00
01-414-168	Medicare Tax	\$1,759.00	\$0.00	\$1,660.37	94.39%	\$98.63
01-414-169	Unemployment	\$500.00	\$0.00	\$236.06	47.21%	\$263.94
01-414-312	Consulting Services	\$55,000.00	\$0.00	\$41,019.23	74.58%	\$13,980.77
01-414-340	Advertising and Printing	\$7,000.00	\$0.00	\$5,536.86	79.10%	\$1,463.14
01-414-341	Township Newsletter	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$1,000.00	\$0.00	\$1,089.62	108.96%	(\$89.62)
01-414-420	General Expenses	\$2,000.00	\$0.00	\$1,805.19	90.26%	\$194.81
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-414-460	Seminar/Education/Meetings	\$800.00	\$700.37	\$700.37	87.55%	\$99.63
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	\$1,729.40	34.59%	\$3,270.60
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$268,795.00	\$3,861.35	\$248,489.26	92.45%	\$20,305.74
EMERGENCY MANAGEMENT						
01-415-120	Administrative Person. Comp.	\$2,000.00	\$0.00	\$2,000.00	100.00%	\$0.00
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	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$3,500.00	\$0.00	\$2,000.00	57.14%	\$1,500.00
CROSSING GUARDS						
01-419-150	Crossing Guard Wages	\$5,300.00	\$0.00	\$4,518.53	85.26%	\$781.47
	Subtotal	\$5,300.00	\$0.00	\$4,518.53	85.26%	\$781.47
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	\$104.02	10.40%	\$895.98
01-421-450	Dog Control Contracted Service	\$2,000.00	\$0.00	\$100.00	5.00%	\$1,900.00
	Subtotal	\$6,000.00	\$0.00	\$3,204.02	53.40%	\$2,795.98
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	\$500.66	100.13%	(\$0.66)
01-426-230	Compost Center Fuel	\$2,000.00	\$0.00	\$1,490.01	74.50%	\$509.99
01-426-260	Small Tools	\$500.00	\$0.00	\$434.00	86.80%	\$66.00
01-426-310	Professional Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-320	Communications	\$500.00	\$0.00	\$416.80	83.36%	\$83.20
01-426-340	Advertising and Printing	\$600.00	\$0.00	\$724.00	120.67%	(\$124.00)
01-426-360	Utilities	\$2,000.00	\$0.00	\$1,905.06	95.25%	\$94.94
01-426-370	Maint/Repairs Facility	\$50,500.00	\$0.00	\$11,150.46	22.08%	\$39,349.54

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
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	\$67,100.00	\$0.00	\$27,120.99	40.42%	\$39,979.01
HIGHWAY-GENERAL SERVICES						
01-430-120	Administrative Compensation	\$74,766.00	\$0.00	\$74,766.00	100.00%	\$0.00
01-430-121	Roadmaster Compensation	\$55,700.00	\$0.00	\$55,262.54	99.21%	\$437.46
01-430-140	Maintenance Compensation	\$444,405.00	\$0.00	\$419,104.39	94.31%	\$25,300.61
01-430-141	Seasonal Employee Comp	\$18,400.00	\$0.00	\$9,888.57	53.74%	\$8,511.43
01-430-142	Maintenance Personnel Overtime	\$59,100.00	\$0.00	\$45,565.79	77.10%	\$13,534.21
01-430-150	Benefits	\$315,000.00	\$0.00	\$326,467.65	103.64%	(\$11,467.65)
01-430-161	Social Security Taxes	\$40,447.00	\$0.00	\$37,484.41	92.68%	\$2,962.59
01-430-165	Pension Administration Fees	\$0.00	\$17,273.99	\$17,273.99	0.00%	(\$17,273.99)
01-430-166	Minimum Pension Obligation-Non	\$93,576.00	\$0.00	\$93,573.00	100.00%	\$3.00
01-430-168	Medicare Tax	\$9,460.00	\$0.00	\$8,766.55	92.67%	\$693.45
01-430-169	Unemployment	\$3,000.00	\$0.00	\$812.26	27.08%	\$2,187.74
01-430-200	Materials/Supplies	\$4,000.00	\$0.00	\$3,758.67	93.97%	\$241.33
01-430-250	Traffic Sign - M/R	\$7,500.00	\$0.00	\$5,230.25	69.74%	\$2,269.75
01-430-373	Vehicle - O/M/R	\$25,000.00	\$847.56	\$25,882.62	103.53%	(\$882.62)
01-430-380	Equipment Rental	\$5,000.00	\$0.00	\$1,400.00	28.00%	\$3,600.00
01-430-420	General Expenses	\$9,750.00	\$0.00	\$6,429.11	65.94%	\$3,320.89
01-430-450	Contracted Services	\$10,000.00	\$0.00	\$8,494.11	84.94%	\$1,505.89
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	\$3,445.09	\$4,414.17	88.28%	\$585.83
	Subtotal	\$1,180,104.00	\$21,566.64	\$1,144,574.08	96.99%	\$35,529.92
HIGHWAY-TRAFFIC SIGNALS						
01-433-240	Road/Street Signs/Markings	\$30,000.00	\$0.00	\$23,912.94	79.71%	\$6,087.06
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$30,000.00	\$0.00	\$23,912.94	79.71%	\$6,087.06
HIGHWAY-REPAIRS TO HIGHWAYS						
01-438-240	Road Materials/Supplies	\$100,000.00	\$0.00	\$70,896.75	70.90%	\$29,103.25
	Subtotal	\$100,000.00	\$0.00	\$70,896.75	70.90%	\$29,103.25
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	\$2,280.73	65.16%	\$1,219.27
01-452-367	Refuse Removal	\$5,000.00	\$0.00	\$4,375.14	87.50%	\$624.86
01-452-370	Maintenance/Repairs	\$10,000.00	\$0.00	\$5,834.17	58.34%	\$4,165.83
01-452-420	General Expenses	\$4,000.00	\$0.00	\$2,163.39	54.08%	\$1,836.61
01-452-450	Park Contracted Services	\$50,000.00	\$5,380.00	\$53,324.44	106.65%	(\$3,324.44)
01-452-500	Summer Youth Program (SVCC)	\$31,116.00	\$0.00	\$18,741.73	60.23%	\$12,374.27
01-452-501	Senior Program	\$13,878.00	\$0.00	\$13,743.00	99.03%	\$135.00
01-452-510	Pool Pass Reimbursement	\$10,255.00	\$0.00	\$10,255.00	100.00%	\$0.00
01-452-700	Major Equipment Purchase	\$13,000.00	\$0.00	\$2,890.00	22.23%	\$10,110.00
01-452-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$933.55	31.12%	\$2,066.45
	Subtotal	\$143,749.00	\$5,380.00	\$114,541.15	79.68%	\$29,207.85

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
LIBRARIES						
01-456-500	Library Contribution	\$98,298.00	\$0.00	\$98,298.00	100.00%	\$0.00
	Subtotal	\$98,298.00	\$0.00	\$98,298.00	100.00%	\$0.00
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
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	\$979,710.45	\$0.00	\$979,710.45	100.00%	\$0.00
	Subtotal	\$979,710.45	\$0.00	\$979,710.45	100.00%	\$0.00
DEBT INTEREST						
01-472-200	Loan Interest Payments	\$7,487.66	\$0.00	\$7,487.57	100.00%	\$0.09
	Subtotal	\$7,487.66	\$0.00	\$7,487.57	100.00%	\$0.09
INTERGOVERNMENT EXPENSES						
01-481-000	Intergovernmental Expenditures	\$15,000.00	\$0.00	\$10,865.69	72.44%	\$4,134.31
	Subtotal	\$15,000.00	\$0.00	\$10,865.69	72.44%	\$4,134.31
INSURANCE						
01-486-351	Business Insurance	\$75,000.00	\$0.00	\$69,740.00	92.99%	\$5,260.00
01-486-352	Vehicle Insurance	\$35,000.00	\$0.00	\$33,710.00	96.31%	\$1,290.00
01-486-354	Workmen's Compensation	\$115,000.00	\$0.00	\$124,650.32	108.39%	(\$9,650.32)
01-486-356	Public Officials Bond	\$3,000.00	\$0.00	\$775.00	25.83%	\$2,225.00
	Subtotal	\$228,000.00	\$0.00	\$228,875.32	100.38%	(\$875.32)
EMPLOYEE BENEFITS						
01-487-150	Benefits	\$163,800.00	\$0.00	\$154,947.97	94.60%	\$8,852.03
	Subtotal	\$163,800.00	\$0.00	\$154,947.97	94.60%	\$8,852.03
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	\$0.00	0.00%	\$2,000.00
01-491-280	Unpaid Bills Prior Years	\$20,000.00	(\$37,459.50)	\$0.00	0.00%	\$20,000.00
	Subtotal	\$22,000.00	(\$37,459.50)	\$0.00	0.00%	\$22,000.00
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$265,000.00	\$0.00	\$646,345.17	243.90%	(\$381,345.17)
01-492-100	Transfer to Fund Balance	\$209,832.89	\$0.00	\$0.00	0.00%	\$209,832.89
	Subtotal	\$474,832.89	\$0.00	\$646,345.17	136.12%	(\$171,512.28)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total General Fund Expenditures:		\$8,644,999.00	\$559.88	\$8,140,016.06	94.16%	\$504,982.94
Total General Fund Revenues:		\$8,644,999.00	(\$1,191.14)	\$8,858,740.29		(\$213,741.29)
Total General Fund Expenditures:		\$8,644,999.00	\$559.88	\$8,140,016.06		\$504,982.94
Total General Fund Fund Balance:		\$0.00	(\$1,751.02)	\$718,724.23		(\$718,724.23)

Lower Saucon Township

Balance Sheet
Period: 13 Year: 2019

Fund	Account Number	Debits	Credits
02	Special Taxes		
02-100-000	Checking Account	\$2,000.00	
02-109-000	State Liquid Fuels	\$1,238,203.43	
02-110-000	Open Space Fund	\$5,448,332.03	
02-110-001	Open Space CD	\$410,554.52	
02-110-002	Open Space CD 2 yr	\$513,609.96	
02-110-003	Open Space CD 4 2019	\$1,000,000.00	
02-110-004	Money Market BBT	\$1,013,870.05	
02-110-100	Open Space Checking	\$2,000.00	
02-111-000	Fire Tax Fund	\$263,984.60	
	Asset Total:	\$9,892,554.59	
02-279-000	Fund Balance		\$6,926,660.93
02-296-000	Budgetary Fund Balance		\$2,965,893.66
	Liability Total:		\$9,892,554.59
	Fund Total:	\$9,892,554.59	\$9,892,554.59

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
02 Special Taxes						
Revenue						
REAL PROPERTY TAXES						
02-301-100	Fire Tax	\$430,000.00	\$0.00	\$436,811.76	101.58%	(\$6,811.76)
	Subtotal	\$430,000.00	\$0.00	\$436,811.76	101.58%	(\$6,811.76)
LOCAL TAX ENABLING ACT						
02-310-210	Earned Income Tax - Current Ye	\$875,000.00	\$0.00	\$839,561.38	95.95%	\$35,438.62
02-310-220	Open Space EIT - Prior Year	\$445,000.00	\$0.00	\$426,707.09	95.89%	\$18,292.91
	Subtotal	\$1,320,000.00	\$0.00	\$1,266,268.47	95.93%	\$53,731.53
INTEREST EARNINGS						
02-341-000	Interest	\$13,700.00	\$0.00	\$45,977.31	335.60%	(\$32,277.31)
	Subtotal	\$13,700.00	\$0.00	\$45,977.31	335.60%	(\$32,277.31)
INTERGOVERNMENT						
02-350-000	Grant Funding	\$91,425.00	(\$91,425.00)	\$0.00	0.00%	\$91,425.00
	Subtotal	\$91,425.00	(\$91,425.00)	\$0.00	0.00%	\$91,425.00
STATE SHARED REVENUE						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$507,314.00	\$0.00	\$518,020.62	102.11%	(\$10,706.62)
	Subtotal	\$507,314.00	\$0.00	\$518,020.62	102.11%	(\$10,706.62)
Local Grant Funding						
02-357-000	Local Grant Funding	\$0.00	\$91,425.00	\$91,425.00	0.00%	(\$91,425.00)
	Subtotal	\$0.00	\$91,425.00	\$91,425.00	0.00%	(\$91,425.00)
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	\$3,325.00	\$0.00	\$105.00	3.16%	\$3,220.00
	Subtotal	\$3,325.00	\$0.00	\$105.00	3.16%	\$3,220.00
SALE OF FIXED ASSETS						
02-391-100	Sale of Fixed Assets	\$20,000.00	\$0.00	\$20,000.00	100.00%	\$0.00
	Subtotal	\$20,000.00	\$0.00	\$20,000.00	100.00%	\$0.00
TRANSFERS						
02-392-000	Fund Balance - State Fund	\$364,372.42	\$0.00	\$0.00	0.00%	\$364,372.42
02-392-100	Fire Fund Balance	\$54,225.00	\$0.00	\$0.00	0.00%	\$54,225.00
02-392-200	Open Space Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$418,597.42	\$0.00	\$0.00	0.00%	\$418,597.42
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 (2019) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Special Taxes Revenues:		\$2,804,361.42	\$0.00	\$2,378,608.16	84.82%	\$425,753.26
Total Special Taxes Revenues:		\$2,804,361.42	\$0.00	\$2,378,608.16		\$425,753.26
Total Special Taxes Expenditures:		\$2,804,361.42	\$0.00	\$1,438,406.56		\$1,365,954.86
Total Special Taxes Fund Balance:		\$0.00	\$0.00	\$940,201.60		(\$940,201.60)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) 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	\$1,000,000.00	(\$187,066.35)	\$0.00	0.00%	\$1,000,000.00
02-400-370	Open Space Maintenance Funding	\$209,012.30	(\$129,032.32)	\$0.00	0.00%	\$209,012.30
	Subtotal	\$1,209,012.30	(\$316,098.67)	\$0.00	0.00%	\$1,209,012.30
FINANCE ADMINISTRATION						
02-402-000	Bank Fees	\$52.00	\$0.00	\$31.99	61.52%	\$20.01
	Subtotal	\$52.00	\$0.00	\$31.99	61.52%	\$20.01
LAW						
02-404-710	Legal Fees	\$10,000.00	\$0.00	\$10,160.95	101.61%	(\$160.95)
	Subtotal	\$10,000.00	\$0.00	\$10,160.95	101.61%	(\$160.95)
ENGINEER						
02-408-314	Engineering/Planning Fees	\$40,000.00	\$0.00	\$14,268.67	35.67%	\$25,731.33
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
	Subtotal	\$60,000.00	\$0.00	\$14,268.67	23.78%	\$45,731.33
FIRE						
02-411-700	Fire Equip Costs	\$425,600.00	\$0.00	\$425,600.00	100.00%	\$0.00
02-411-710	Fire Equip Consultation	\$9,400.00	\$0.00	\$5,400.00	57.45%	\$4,000.00
02-411-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$435,000.00	\$0.00	\$431,000.00	99.08%	\$4,000.00
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	\$2,558.89	30.10%	\$5,941.11
02-430-373	Vehicle - O/M/R	\$25,000.00	\$0.00	\$7,096.15	28.38%	\$17,903.85
02-430-380	Hgwy Equipment Rentals	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
02-430-700	Highway Major Equipment	\$200,000.00	\$0.00	\$200,000.00	100.00%	\$0.00
02-430-750	Minor Equipment Purchase	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$248,500.00	\$0.00	\$209,655.04	84.37%	\$38,844.96
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$140,000.00	\$0.00	\$69,077.40	49.34%	\$70,922.60
	Subtotal	\$140,000.00	\$0.00	\$69,077.40	49.34%	\$70,922.60
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$25,000.00	\$0.00	\$16,452.65	65.81%	\$8,547.35
02-433-241	Traffic Control Device	\$45,000.00	\$0.00	\$0.00	0.00%	\$45,000.00
	Subtotal	\$70,000.00	\$0.00	\$16,452.65	23.50%	\$53,547.35
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$38,000.00	\$0.00	\$32,881.14	86.53%	\$5,118.86
	Subtotal	\$38,000.00	\$0.00	\$32,881.14	86.53%	\$5,118.86
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

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Statement of Revenues and Expenditures - Compared to Budget
Year (2019) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
HIGHWAY-REPAIRS TO HIGHWAYS						
02-438-240	Road Materials and Suppl	\$100,000.00	\$0.00	\$80,000.00	80.00%	\$20,000.00
	Subtotal	\$100,000.00	\$0.00	\$80,000.00	80.00%	\$20,000.00
HIGHWAY CONSTR AND REBUILDING						
02-439-240	PennDot Road Projects	\$209,560.42	\$0.00	\$209,560.42	100.00%	\$0.00
02-439-241	Bridge Project	\$84,300.00	\$0.00	\$0.00	0.00%	\$84,300.00
	Subtotal	\$293,860.42	\$0.00	\$209,560.42	71.31%	\$84,300.00
CONSERVATION						
02-461-000	Open Space Purchases	\$0.00	\$187,066.35	\$187,066.35	0.00%	(\$187,066.35)
02-461-370	Maintenance of Open Space	\$0.00	\$129,032.32	\$129,032.32	0.00%	(\$129,032.32)
	Subtotal	\$0.00	\$316,098.67	\$316,098.67	0.00%	(\$316,098.67)
DEBT PRINCIPAL						
02-471-200	Principal payment	\$49,025.00	\$0.00	\$48,520.49	98.97%	\$504.51
02-471-210	Principal Payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$49,025.00	\$0.00	\$48,520.49	98.97%	\$504.51
DEBT INTEREST						
02-472-200	Interest payment	\$1,253.00	\$0.00	\$699.14	55.80%	\$553.86
	Subtotal	\$1,253.00	\$0.00	\$699.14	55.80%	\$553.86
Transfer						
02-490-000	Transfer to Fund Balance - Ope	\$146,662.70	\$0.00	\$0.00	0.00%	\$146,662.70
02-490-001	Transfer to Fund Balance - Fir	(\$4.00)	\$0.00	\$0.00	0.00%	(\$4.00)
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	\$146,658.70	\$0.00	\$0.00	0.00%	\$146,658.70
Total Special Taxes Expenditures:		\$2,804,361.42	\$0.00	\$1,438,406.56	51.29%	\$1,365,954.86
Total Special Taxes Revenues:		\$2,804,361.42	\$0.00	\$2,378,608.16		\$425,753.26
Total Special Taxes Expenditures:		\$2,804,361.42	\$0.00	\$1,438,406.56		\$1,365,954.86
Total Special Taxes Fund Balance:		\$0.00	\$0.00	\$940,201.60		(\$940,201.60)

Lower Saucon Township

Balance Sheet Period: 13 Year: 2019

Fund	Account Number	Debits	Credits
03	Capital Fund		
03-100-000	Cash--Regular Checking Account	\$2,000.00	
03-107-0036	Park Capital Fund	\$169,627.45	
03-107-0041	Capital - Historical Structure	\$28,478.96	
03-107-752	Capital PLGIT Act 537	\$2,128.17	
03-107-753	PLGIT P8 6 4A Septic	\$2,550.91	
03-110-000	Capital Fund	\$1,732,642.69	
03-110-002	Money Market Acct BB&T	\$506,841.31	
	Asset Total:	\$2,444,269.49	
03-250-020	537 Escrows		\$4,679.08
03-279-100	Fund Balance		\$2,439,590.41
	Liability Total:		\$2,444,269.49
	<u>Fund Total:</u>	\$2,444,269.49	\$2,444,269.49

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) 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	\$2,400.00	(\$96.92)	\$9,465.78	394.41%	(\$7,065.78)
	Subtotal	\$2,400.00	(\$96.92)	\$9,465.78	394.41%	(\$7,065.78)
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	\$183,155.00	(\$89,464.12)	\$0.00	0.00%	\$183,155.00
	Subtotal	\$183,155.00	(\$89,464.12)	\$0.00	0.00%	\$183,155.00
Local Grant Funding						
03-357-000	Local Grant Funding	\$0.00	\$89,464.12	\$89,464.12	0.00%	(\$89,464.12)
	Subtotal	\$0.00	\$89,464.12	\$89,464.12	0.00%	(\$89,464.12)
GENERAL GOVERNMENT						
03-361-300	Developer Fees	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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	\$20,000.00	\$0.00	\$51,051.00	255.26%	(\$31,051.00)
	Subtotal	\$20,000.00	\$0.00	\$51,051.00	255.26%	(\$31,051.00)
TRANSFERS						
03-392-000	Fund Balance Appropriation	\$319,968.00	\$0.00	\$0.00	0.00%	\$319,968.00
03-392-001	Transfer from other funds	\$275,017.00	\$0.00	\$646,345.17	235.02%	(\$371,328.17)
	Subtotal	\$594,985.00	\$0.00	\$646,345.17	108.63%	(\$51,360.17)
Total Capital Fund Revenues:		\$800,540.00	(\$96.92)	\$796,326.07	99.47%	\$4,213.93
Total Capital Fund Revenues:		\$800,540.00	(\$96.92)	\$796,326.07		\$4,213.93
Total Capital Fund Expenditures:		\$800,540.00	(\$5,007.37)	\$260,729.07		\$539,810.93
Total Capital Fund Balance:		\$0.00	\$4,910.45	\$535,597.00		(\$535,597.00)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) 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	(\$0.04)	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	(\$0.04)	\$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	\$184,623.00	\$0.00	\$0.00	0.00%	\$184,623.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$184,623.00	\$0.00	\$0.00	0.00%	\$184,623.00
POLICE						
03-410-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
03-410-850	Police Capital Equ	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
HIGHWAY-GENERAL SERVICES						
03-430-840	Vehicle Purchase	\$150,000.00	\$0.00	\$144,772.00	96.51%	\$5,228.00
	Subtotal	\$150,000.00	\$0.00	\$144,772.00	96.51%	\$5,228.00
Storm Water						
03-436-810	Storm Water Improvements	\$75,000.00	\$0.00	\$14,299.64	19.07%	\$60,700.36
	Subtotal	\$75,000.00	\$0.00	\$14,299.64	19.07%	\$60,700.36
HIGHWAY CONSTR AND REBUILDING						
03-439-810	Road Improvement	\$230,900.00	\$0.00	\$0.00	0.00%	\$230,900.00
	Subtotal	\$230,900.00	\$0.00	\$0.00	0.00%	\$230,900.00
PARTICIPANT RECREATION						
03-452-810	Park Improvement	\$150,000.00	\$0.00	\$93,400.43	62.27%	\$56,599.57
	Subtotal	\$150,000.00	\$0.00	\$93,400.43	62.27%	\$56,599.57
Historical Bldg						
03-459-810	Historical Bldg Improvements	\$10,017.00	\$0.00	\$8,257.00	82.43%	\$1,760.00
	Subtotal	\$10,017.00	\$0.00	\$8,257.00	82.43%	\$1,760.00
INTERFUND OPERATING TRANSFERS						
03-492-000	Developer Maintenance return	\$0.00	(\$5,007.33)	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	(\$5,007.33)	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2019) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Total Capital Fund Expenditures:	\$800,540.00	(\$5,007.37)	\$260,729.07	32.57%	\$539,810.93
	Total Capital Fund Revenues:	\$800,540.00	(\$96.92)	\$796,326.07		\$4,213.93
	Total Capital Fund Expenditures:	\$800,540.00	(\$5,007.37)	\$260,729.07		\$539,810.93
	Total Capital Fund Fund Balance:	\$0.00	\$4,910.45	\$535,597.00		(\$535,597.00)