

Comprehensive Annual Financial Report

2020

Lower Saucon Township



March 3, 2021

Presented by Cathy Gorman, Director of Finance

Introduction

This document was created upon the recommendation of the Budget Advisory Committee, with the intent to provide Council a year end status report of the Township's financial condition.

The Township's Budget is a one-year plan of revenues and expenses projected to occur during that year. This Comprehensive Annual Finance Report (CAFR) contains the audited, actual figures as of December 31, 2020 and is presented to Council after the audit is complete.

The DCED financial report is typically presented to Council in June. This report provides the status of projects that were not able to be completed at year-end, which may require possible budget modifications in the current year. This information will be referred to in the preparation of the 2022 budget if necessary.

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

The total of all funds at the conclusion of 2020 are \$26,088,620.31; \$4,513,322.56 more than reported last year.

The fire tax assessment remained at 1 mill for 2020 which was used to assist with the purchase of a new ladder truck by Lower Saucon Fire Rescue (LSFR). Council utilized the Township's grant process which requires the Fire Departments to apply for up to 75% of the cost of new apparatus. The Fire Department would then be responsible for the 25% balance plus any options they might add on during the manufacturing of the equipment. Because this piece of equipment was approximately \$1.5 million, Council chose to break the payment out over four years. The recruitment and retention funding was not issued this year to either Department. LSFR received a grant for toward this same expense and Steel City has not completely utilized their initial allocation. Council approved a .25 mill reduction in the fire tax for fiscal year 2021 and revised the ability to use the funds toward other fire related expenses.

The Township has \$9.7 million in the Open Space Fund. The referendum to collect this tax will expire on December 31, 2021. The purpose of this fund is to purchase open space and conservation easements, and also allow for maintenance costs on these properties utilizing up 25% of the funds received, to date we can utilize \$1,006,000 toward maintenance. We anticipate receiving another \$1.2 million this year and estimate we will receive another payment of the 4th quarter 2021 in the amount of \$460,000.00 in 2022.

Council has historically appropriated \$265,000.00 annually to the Capital Plan which consists of \$225,000.00 to General Capital; \$20,000.00 to Park Capital and \$20,000.00 to the Historical Capital Funds which is funded from the Landfill Host fees. This was to sustain the Capital Improvement Plan (CIP). Since the implementation of the Budget Advisory Report (BAR) recommendations; we have maintained the annual contribution of \$265,000.00. Council also appropriates additional funding to our reserves or the Capital Fund whenever expenses do not exceeded revenue. The Capital Plan is for one time purchases that are in excess of \$25,000.00, which include items such as technology/computer updates, vehicles/equipment, major building updates, etc. As costs continue to increase along with the bidding threshold amounts, we are recommending to Council that the Capital Fund base amount be increased to \$30,000.00. In the last two years Council has appropriated an additional \$1,000,000.00 toward future Capital expenses. We continue to seek funding from State and Federal resources to offset costs. Grant awards allow funding earmarked for a project to be allocated elsewhere in the Capital Fund 5-year plan. In the past three years we have been successful in receiving \$508,000 in grant funding for infrastructure improvements.

Another option would be to place money in our reserve funds, which at the end of 2020 had a balance of \$3,805,690.49 which is restricted. Funds from this reserve can only be withdrawn by Council Resolution. We also have \$3,000,000.00 in unrestricted funds set aside. This is the amount in accordance with the BAR to manage budgetary revenue risk. If during budget deliberations, we inform Council that we will not meet our thresholds of cash flow requirements for the next fiscal year, it provides Council enough time to make necessary budgetary adjustments.

GENERAL FUND (1)

At the end of 2020, Lower Saucon Township had \$11,461,433.99 in unrestricted, restricted, assigned, and unassigned funds. Of those funds \$4,129,675.77 are restricted or assigned for a specific purpose leaving \$7,331,758.22 not. The Township continues to be in a good financial position, with funds exceeding the minimum required to begin the next fiscal year in 2021 despite the COVID-19 pandemic. The Township received 112.25% of the total budgeted receipts. Reporting shows \$1,049,920.85 in receipts over expenditures.

Revenue:

We received 101.09% or \$2,444,417.17 in Real Estate Tax for General Fund purposes indicating our estimated projections were on target. Council approved an extension of the base amount of the tax until December 31st, which many residents took advantage of. However, more interesting is the increased amount we received from the County in delinquent taxes. This correlates to the increase in Deed Transfer Tax. We received 106.65% of the Enabling Tax revenue projected. The dip in earned income tax in 2019 corrected itself as we received \$135,000.00 more than projected. We continued to be conservative in the 2021 budget due to the unknowns associated with COVID-19, but it appears as if the majority of residents have retained employment or worked from home. The Deed Transfer Tax increased by over \$70,000.00 than projected. This may be due to low mortgage interest rates and should not be considered the norm. As housing demands increase and building continues, we will see this amount increase slightly from the \$325,000.00 average we typically receive.

We will continue to monitor for 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 still estimate conservatively as these amounts can fluctuate from one year to the next. We will have more information by the issuance of the Semi-Annual report if the projection is accurate. The Local Services Tax was in line, which suggests that employment in the Township held steady.

We received 75% of the estimated police fines, which is 2% more than last year. This has decreased over the last couple of years and due to COVID-19 projected revenue from motor vehicle violations dropped.

Investment earnings are higher as we made efforts to diversify investments in accordance with policy recommendations approved by Council. Governmental money market accounts are securing a higher yield as well as certificates of deposits that range from 2 to 4-year investments. Our long term CD's proved to be significant as we locked in at much higher interest rates than are available now.

Grants received were from a FEMA application from a previous storm, the Landfill inspection grants which cover 50% of the Township's Host Municipal Inspector (HMI), and various Police Department grants for extra duty programs such as DUI checkpoints and Aggressive Driving details. We receive additional funding from the State to help defray the costs of our pension plan and it aids funding provided to the Lower Saucon Fire Relief Fund. This amount is consistent but not guaranteed.

General Government and Public Safety charges were less than anticipated for various reasons. Adjustments were made to our fee schedule, however some of these revenues are tied directly to the expense so if we received less in revenue, we paid less in the expense. As discussed during budget deliberations it was recommended to develop an in-house escrow accounting system for septic fees as opposed to fees being paid directly to our engineer.

The Township received an additional \$545,992.47 in Landfill Host fees; the total amount collected was \$2,545,992.47. Funds are placed in reserves for future use and to fund the Township's long term Capital Improvement Plan. We also received \$285,111.00 more than anticipated in our self-insured programs. Our medical claim rate was low for the year and there were several demographic changes in plan participants. These areas can fluctuate greatly and are not guaranteed every year. With a new Federal administration we may see previous requirements under the Affordable Health Care Act (ACA) come back into discussion again. We continue to monitor any ACA law changes and options should the self-insured programs not be in the Township's best interest.

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

Expenses:

Expenses came in 13.67% under budget, including an additional \$500,000.00 allocated to the Capital Plan from revenue received in 2019. This is approximately 8% less than what was spent last year and continues to illustrate the efforts made by staff to control spending. The remaining \$1,013,000.00 of the 2019 revenue receipts was placed in restricted Operational Reserves.

Council expenses were under budget due to two Council members declining compensation. The PSATS convention was canceled due to COVID-19 and some donations were not issued. In 2020, the Administration's budget was under budget by \$34,034.38 due to a concerted effort to limit spending to what was absolutely necessary. Events such as the volunteer picnic, Community Day and other scheduled plans were also cancelled due to COVID-19. The Finance Dept. expenses were under budget by \$8,781.00. Tax bill preparation was under budget, which has kept our use of the tax administrator's services low.

Legal expenses were 4.22% under budget. Legal consists of the Township solicitor, the Zoning Hearing Board Solicitor and 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 over budget due to the payment for laptops purchased which provided the ability for staff to work remotely due to COVID-19 if necessary. However, this purchase was offset by a grant received from Northampton County under the CARES Act.

Engineering costs exceeded the budgeted amount for several reasons. Grants we were awarded required technical engineering, such as road infrastructure work at the Lower Saucon Road Bridge, evaluation of bridges, completing other applications for grants along with emergency work to done in the time period the State provided to do accomplish this work. In addition to that there were stormwater and MS4 issues and added reviews that would have normally been done by the Township Planner. Sewage enforcement costs exceeded the amount of fees collected, which necessitated an operational change to the Township for administration of an escrow based system.

Buildings and Grounds was under budget by 22.55%. We saved a great deal under fuel, electric, and gas as market prices were significantly lower. We also converted to LED lighting in the Township buildings. Maintenance costs were high due to COVID-19 related expenses for cleaning and sanitizing equipment which was reimbursed to the Township from FEMA (Federal Grants).

Overall the Police Department came in under budget also. In an effort to limit expenses the Police Department reduced the use of part-time officers and overtime. Part of this was due to COVID-19 which because many school graduations and after school events the officers typically provide service for did not occur this year.

Expenses for the Fire and EMS services were also under budget. Fuel usage was under the allocation amount for each department. General Expenses cover items requested by the Fire Marshal. The Township did not release funds to the departments for their recruitment and retention program because Lower Saucon Fire and Rescue received a grant covering their program for four years and Steel City has not utilized all the funds from prior allotments. Emergency Management incurred no expenses.

The Planning and Zoning Dept. was approximately 10% under budget. We maintained funding in 2021 for plan document filing cabinets. Expenses were also reduced by not utilizing a Planning Consultant.

The Dog Control program provides for the housing of lost or abandoned dogs. Expenses cover the DCO's stipend, dog food, and other items needed for the program.

The Recycling Program costs are for inter-municipal services with Hellertown and Lower Saucon. Lower Saucon maintains the finances for the program and expenditures are reviewed by the Compost Center Committee.

The Public Works Dept. came in 13% under budget. Council had issued a temporary hiring freeze due to the pandemic, which was subsequently lifted and two staff members were hired in November which replaced retired employees. Therefore wages and benefit costs were lower than anticipated. Pension administrative fees are distributed over all departments. If there is an overage it will reflect in this department, but should not adversely affect the department itself, it was merely the last department line item to pull from. We spent less than anticipated in road sign replacements since most signs were in good condition and in compliance with PennDot regulations. We spent less in road materials because the road work planned was not entirely completed due repairing damages caused by Tropical Storm Isaias. Tropical Storm Isaias was not declared an emergency by PEMA or FEMA. In 2020 the Public Works Department completed approximately 2.64 miles of resurfacing and 2.53 miles of oil and chip.

The Township utilized 59.18% of the available Park and Recreation funding. Due to COVID-19 the Saucon Valley Community Center programs did not occur in 2020. Park maintenance was still performed as necessary. There were limited repairs made to park equipment in 2019, with payment occurring in 2020. This was for Town Hall Park baseball outfield fence repairs. During the audit process we move the “prior year expense” to the appropriate GL line.

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 is \$11,849,658.50; \$9,718,924.34 in Open Space funding, \$1,421,848.99 in Liquid Fuel funding and \$708,885.17 in funding left from the Fire Tax fund.

Revenue:

Fire Fund

The 1 mill Tax Funding for Fire equipment resulted in receiving \$448,595.82 which is consistent with the projected amount to be allocated to the Fire Equipment Fund. Also reported in this line item was the correct proportioned amount of delinquent taxes from previous years.

Open Space Fund

Earned Income Tax for Open Space was \$130,972.53 more than the revenue budget. In 2019 prior to the adoption of the 2020 budget, we made modifications noting that there was a sharp decline in projected receipts for the end of the year. This drop was apparently a one-time occurrence and not

a projection for future years. We continue to project conservatively in revenue to mitigate our risks in an event such as this.

Liquid Fuel Funding

State Liquid Fuel funding also came in \$9,007.27 higher than expected which is due to the State gas tax (Act 89) imposed in 2013. However, 2021 may be different due to travel limitations imposed because of COVID-19. As developments are completed, new roads are dedicated to the Township which in turn are reported to PennDOT. The amount received from the State could potentially increase as it is calculated on a formula utilizing miles of Township roads and population.

Expenses:

Fire Expenses

The only expense for the Fire Fund is the cost for the grant writer contracted by the Township to assist the departments with a FEMA grant. Due to timing and debt reporting issues, funding for Lower Saucon Fire and Rescue for their ladder truck was not expended this year. Also, Steel City Fire Department did not request funding during the grant period as the vehicle they wished to purchase was reviewed by the consultant hired by the Township and their recommendations were not implemented.

Open Space Expenses

Open Space payments are recorded under professional fees of 02 404 and 02 408 as well as actual purchases and easements under 02 461, consistent with PA DGS general ledger reporting listing. We spent \$9,866.20 on legal fees as well as \$8,309.23 in planning/consulting fees and \$4,000.00 in appraisal fees. We purchased an easement in the amount of \$60,901.20 and spent \$28,050.00 in maintenance costs on properties that fall under the Open Space program.

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. We fell under budget in all areas of this funding. Within the amount received each year, 20% of that funding is required to be used to purchase major equipment for the public works department.

We incurred less expense due to road projects there were not finished and will be carried over to 2021; the Lower Saucon Road Bridge not being completed, which is now projected for a 2021 spring completion date; and a very mild winter. The Township purchases salt off season when possible to avoid delays in receiving it which has occurred in the past. We also upgraded street lights to LED's to save in energy costs.

CAPITAL (3)

The Capital Plan is for large expenses that are 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 the \$265,000.00 budgeted, as well as appropriated an additional \$500,000.00 from revenues over expenditure in the General Fund in April of last year. The total amount of expenses paid in 2020 was \$490,364.31 and comprised of:

- \$169,401.00 for improvements to Seidersville Hall which included remodeling bathrooms, flooring, window replacement and insulation. We received \$152,239.00 in grant funds to offset the expense.
- \$48,239.86 for a Police cruiser
- \$190,454.76 for Police Body Cameras which we received a grant for \$22,000.00 and portable radios which we will receive 100% of the funding in return when the project is complete.
- \$50,000.00 for purchase of a skid steer which was partially paid for under the State Fund.
- \$10,999.73 to help with stormwater issues.
- \$14,410.00 for the Lower Saucon Road Bridge which was for a required study and will be categorized as part of the Township's contribution towards the project. We received a \$209,000.00 grant through PennDOT for this replacement.
- \$3,748.96 for Park development projects including completion of the alternate dog park which we received a grant in the amount of \$20,000.00.
- \$3,110.00 for the Heller Homestead stair railings approved by Council.

The balance for all Capital Funds is \$2,730,981.87 for the beginning of 2021.

Following is a list of projects approved in 2020 with expenses recognized in, or carried over into 2021:

- Expenses recognized in 2020 – Police cruiser outfitting expenses and the radios. Final payments being held until completion of work
- Public Works Backhoe request which was carried over from 2020
- We will be bidding for the window replacement at the Heller Homestead Widows House shortly. We recently received the executed contract agreement for \$50,000.00
- The Town Hall water line project, due to higher than anticipated bid results, will be performed by our Public Works department. PADEP approved the change and will approve the cost of materials to do the work through the grant which was \$50,679.00.
- Study to be completed under the Walk Works grant. Recommending funding to come out of Park Capital and the grant funding to be placed there as well.

We should discuss for the 2021 budget MS4 requirements and timelines as to completion dates.

In conclusion:

Pursuant to the Fund Balance Policy adopted by Council in 2017, we ended 2020 with \$2,287,496.55 in excess of what is required as a minimum available in unrestricted money. We did not need to utilize any of the landfill funding to add to the general operation fund balance in 2020.

We are recommending that \$700,000.00, over the \$265,000.00 budgeted for 2020, be allocated to the Capital Fund for future infrastructure needs and MS4 requirements. We are also recommending the remaining \$1,587,496.55 be placed in the Operational Reserve Fund. This will bring our restricted Operational reserve savings to \$4,505,690.49, maintaining the \$3,000,000.00 in unrestricted while also increasing our Capital Fund to approximately \$3,500,000.00 by year end. We will know later in 2021, during the 2022 budget deliberations, if the Township's projected beginning balance needs are within the acceptable limits for cash flow purposes going into 2022.

We are also requesting to modify the Budget Advisory reports Capital Plan section to increase the amount of projects considered for Capital funding from \$25,000.00 to \$30,000.00.

Along with budgetary appropriations; recommendations of where to direct actual receipts over expenditures to the Capital or Operational Reserve Funds will be offered with future CAFR's. We will also be presenting to Council at a later date the requirements for the Municipal Separate Storm Sewer System (MS4) unfunded Federal mandate. Hanover Engineering is preparing cost projections and target areas to satisfy our obligations under the Act. This will not be inexpensive and will require both the services of our Engineer and Solicitor to remain in compliance and to provide options for funding this mandate. Hanover Engineering is also reviewing Township bridge conditions, which we will be presenting at a later date as well, and targeting the most needed and probable cost projections for Council to consider during the presentation of the Capital Improvement Plan (CIP) report at the September Council meeting.

Lower Saucon Township

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Balance Sheet Period: 13 Year: 2020

Fund	Account Number	Debits	Credits
01	General Fund		
	01-100-000 Cash--Regular Checking Account	\$20,044.12	
	01-102-000 Operating Reserve	\$2,543,106.77	
	01-102-001 Operational Res. CD	\$316,254.57	
	01-102-002 Oper Res 2 YR CD	\$209,561.64	
	01-102-103 Oper Res CD	\$736,767.51	
	01-104-000 Environmental Reserve	\$208,984.86	
	01-104-001 Environmental Res CD	\$105,854.57	
	01-105-000 Cash - Payroll Account	\$5,936.29	
	01-106-000 General Savings	\$5,287,496.55	
	01-107-000 Money Market	\$2,017,981.26	
	01-108-000 Gaming Authority Funding	\$2,024.41	
	01-109-000 Compost Center Funds	\$7,121.44	
	01-110-000 Petty Cash	\$300.00	
	Asset Total:	\$11,461,433.99	
	01-219-000 LST		\$453.30
	01-279-100 Fund Balance		\$11,460,980.69
	Liability Total:		\$11,461,433.99
	<u>Fund Total:</u>	\$11,461,433.99	\$11,461,433.99

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) 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	\$2,356,000.00	\$0.00	\$2,364,479.22	100.36%	(\$8,479.22)
01-301-200	Real Estate Taxes - Prior Year	\$20,000.00	\$0.00	\$15,405.72	77.03%	\$4,594.28
01-301-400	Real Estate Taxes - Delinquent	\$40,000.00	\$0.00	\$61,430.12	153.58%	(\$21,430.12)
01-301-600	Real Estate Taxes - Interim	\$1,000.00	\$0.00	\$1,641.13	164.11%	(\$641.13)
01-301-601	Real Estate Tax-Interim-Prior	\$1,000.00	\$0.00	\$1,460.98	146.10%	(\$460.98)
	Subtotal	\$2,418,000.00	\$0.00	\$2,444,417.17	101.09%	(\$26,417.17)
LOCAL TAX ENABLING ACT						
01-310-100	Real Estate Transfer Tax	\$365,000.00	\$0.00	\$435,379.89	119.28%	(\$70,379.89)
01-310-210	Earned Income Tax - Current Ye	\$1,800,000.00	\$0.00	\$1,798,271.50	99.90%	\$1,728.50
01-310-220	Earned Income Tax - Prior Year	\$840,000.00	\$0.00	\$976,073.24	116.20%	(\$136,073.24)
01-310-510	Local Services Tax	\$70,000.00	\$0.00	\$64,460.23	92.09%	\$5,539.77
01-310-520	Local Services Tax Prior year	\$12,000.00	\$0.00	\$18,157.43	151.31%	(\$6,157.43)
	Subtotal	\$3,087,000.00	\$0.00	\$3,292,342.29	106.65%	(\$205,342.29)
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	\$117,108.00	\$0.00	\$115,434.30	98.57%	\$1,673.70
	Subtotal	\$118,108.00	\$0.00	\$116,184.30	98.37%	\$1,923.70
NON-BUSINESS LICENSES/PERMITS						
01-322-100	Moving Permits	\$630.00	\$0.00	\$590.00	93.65%	\$40.00
01-322-820	Road Encroachment Permits	\$3,000.00	\$0.00	\$6,710.00	223.67%	(\$3,710.00)
	Subtotal	\$3,630.00	\$0.00	\$7,300.00	201.10%	(\$3,670.00)
FINES						
01-331-100	County Court Fines	\$10,000.00	\$0.00	\$9,332.07	93.32%	\$667.93
01-331-110	Motor Veh Code Violations (ST)	\$7,900.00	\$0.00	\$6,679.02	84.54%	\$1,220.98
01-331-120	Ordinance Violations (JP)	\$3,000.00	\$0.00	\$3,293.86	109.80%	(\$293.86)
01-331-130	Crimes Code Violations	\$7,800.00	\$0.00	\$3,239.87	41.54%	\$4,560.13
01-331-140	Motor Veh Code Violations (JP)	\$30,000.00	\$0.00	\$21,618.57	72.06%	\$8,381.43
01-331-150	Parking Tickets	\$400.00	\$0.00	\$160.00	40.00%	\$240.00
	Subtotal	\$59,100.00	\$0.00	\$44,323.39	75.00%	\$14,776.61
INTEREST EARNINGS						
01-341-000	Earnings from Investments	\$27,500.00	\$19,262.53	\$46,925.05	170.64%	(\$19,425.05)
	Subtotal	\$27,500.00	\$19,262.53	\$46,925.05	170.64%	(\$19,425.05)
INTERGOVERNMENT						
01-350-000	Intergovernmental Revenues	\$5,000.00	(\$11,003.20)	\$0.00	0.00%	\$5,000.00
	Subtotal	\$5,000.00	(\$11,003.20)	\$0.00	0.00%	\$5,000.00
FEDERAL GRANTS						
01-351-000	Federal Grants	\$20,000.00	\$0.00	\$41,084.68	205.42%	(\$21,084.68)
	Subtotal	\$20,000.00	\$0.00	\$41,084.68	205.42%	(\$21,084.68)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) 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	\$15,000.00	(\$1,325.00)	\$7,984.89	53.23%	\$7,015.11
01-354-020	Public Safety Grants	\$10,600.00	\$0.00	\$9,254.75	87.31%	\$1,345.25
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$25,600.00	(\$1,325.00)	\$17,239.64	67.34%	\$8,360.36
STATE SHARED REVENUE						
01-355-010	Utility Tax Reimbursement	\$6,700.00	\$0.00	\$6,957.52	103.84%	(\$257.52)
01-355-020	Pension State Aid	\$245,784.00	\$0.00	\$241,267.83	98.16%	\$4,516.17
01-355-070	Fire Insurance Tax Reimb	\$82,750.00	\$0.00	\$82,913.93	100.20%	(\$163.93)
01-355-080	Beverage Licenses	\$2,050.00	\$0.00	\$1,600.00	78.05%	\$450.00
	Subtotal	\$337,284.00	\$0.00	\$332,739.28	98.65%	\$4,544.72
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$6,000.00	\$0.00	\$5,925.00	98.75%	\$75.00
01-361-310	Subdivision Fees	\$5,000.00	\$0.00	\$23,672.50	473.45%	(\$18,672.50)
01-361-650	Tax Collection Fees	\$3,500.00	\$0.00	\$9,080.00	259.43%	(\$5,580.00)
01-361-700	Duplicate Bill Fee	\$300.00	\$0.00	\$287.50	95.83%	\$12.50
01-361-800	Administration	\$1,500.00	\$0.00	\$3,150.73	210.05%	(\$1,650.73)
	Subtotal	\$16,300.00	\$0.00	\$42,115.73	258.38%	(\$25,815.73)
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$20,000.00	\$0.00	\$4,513.48	22.57%	\$15,486.52
01-362-110	Accident Report Requests	\$3,000.00	\$0.00	\$2,125.00	70.83%	\$875.00
01-362-130	Security Alarm Monitoring Fee	\$1,250.00	\$0.00	\$765.00	61.20%	\$485.00
01-362-410	Building Permits - Public Safe	\$20,000.00	\$0.00	\$20,220.00	101.10%	(\$220.00)
01-362-440	Sanitation Permits	\$30,000.00	\$0.00	\$35,095.00	116.98%	(\$5,095.00)
01-362-460	State UCC Fees	\$650.00	\$0.00	\$630.00	96.92%	\$20.00
	Subtotal	\$74,900.00	\$0.00	\$63,348.48	84.58%	\$11,551.52
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$3,500.00	\$0.00	\$5,897.73	168.51%	(\$2,397.73)
	Subtotal	\$3,500.00	\$0.00	\$5,897.73	168.51%	(\$2,397.73)
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	\$2,545,992.47	127.30%	(\$545,992.47)
01-364-610	Gas Royalty Fees	\$0.00	\$0.00	\$6,189.54	0.00%	(\$6,189.54)
01-364-620	Compost Sales	\$2,500.00	\$0.00	\$860.00	34.40%	\$1,640.00
	Subtotal	\$2,027,000.00	\$0.00	\$2,577,542.01	127.16%	(\$550,542.01)
HEALTH-CHARGES FOR SERVICES						
01-365-000	Health - Charges for Services	\$161,200.00	\$0.00	\$164,719.94	102.18%	(\$3,519.94)
	Subtotal	\$161,200.00	\$0.00	\$164,719.94	102.18%	(\$3,519.94)
RECREATION-CHARGES FOR SRVCS						
01-367-710	Recreation Fees	\$7,500.00	\$0.00	\$4,400.00	58.67%	\$3,100.00
	Subtotal	\$7,500.00	\$0.00	\$4,400.00	58.67%	\$3,100.00
MISCELLANEOUS						
01-380-000	Miscellaneous Income	\$3,000.00	\$3,603.90	\$30,661.62	1022.05%	(\$27,661.62)

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
	Subtotal	\$3,000.00	\$3,603.90	\$30,661.62	1022.05%	(\$27,661.62)
CONTRIBUTIONS						
01-387-000	Contributions	\$0.00	\$6,710.30	\$6,710.30	0.00%	(\$6,710.30)
01-387-010	Dare/Crime Preven Donations	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-387-020	Police Misc Donations	\$2,000.00	\$0.00	\$200.00	10.00%	\$1,800.00
01-387-030	Township Donations/Contrib	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$2,000.00	\$6,710.30	\$6,910.30	345.52%	(\$4,910.30)
SALE OF FIXED ASSETS						
01-391-100	Sale of General Fixed Assets	\$500.00	\$0.00	\$246.75	49.35%	\$253.25
	Subtotal	\$500.00	\$0.00	\$246.75	49.35%	\$253.25
TRANSFERS						
01-392-012	Transfer from Fund Balance	\$76,466.23	\$0.00	\$0.00	0.00%	\$76,466.23
01-392-013	Transfer	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$76,466.23	\$0.00	\$0.00	0.00%	\$76,466.23
PRIOR YEAR EXPENSES						
01-395-000	Refund of Prior Year Expend	\$100,000.00	\$2,014.00	\$385,110.72	385.11%	(\$285,110.72)
	Subtotal	\$100,000.00	\$2,014.00	\$385,110.72	385.11%	(\$285,110.72)
Total General Fund Revenues:		\$8,573,588.23	\$19,262.53	\$9,623,509.08	112.25%	(\$1,049,920.85)
Total General Fund Revenues:		\$8,573,588.23	\$19,262.53	\$9,623,509.08		(\$1,049,920.85)
Total General Fund Expenditures:		\$8,573,588.23	\$0.00	\$7,402,002.06		\$1,171,586.17
Total General Fund Fund Balance:		\$0.00	\$19,262.53	\$2,221,507.02		(\$2,221,507.02)

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
Expenditure						
GENERAL GOVERNMENT						
01-400-110	Council Compensation	\$16,250.00	\$0.00	\$9,343.74	57.50%	\$6,906.26
01-400-161	Social Security Taxes	\$1,008.00	\$0.00	\$579.33	57.47%	\$428.67
01-400-168	Medicare Tax	\$236.00	\$0.00	\$135.48	57.41%	\$100.52
01-400-420	Council Expenses	\$4,800.00	\$0.00	\$907.55	18.91%	\$3,892.45
01-400-500	Contributions/Grants/Subsidies	\$20,625.00	\$0.00	\$14,500.00	70.30%	\$6,125.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$42,919.00	\$0.00	\$25,466.10	59.34%	\$17,452.90
EXECUTIVE						
01-401-120	Manager Secretary Compensation	\$97,859.00	\$0.00	\$97,858.80	100.00%	\$0.20
01-401-121	Administrative Assistant	\$46,638.00	\$0.00	\$46,637.50	100.00%	\$0.50
01-401-140	Office Personnel Compensation	\$45,408.00	\$0.00	\$45,407.50	100.00%	\$0.50
01-401-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-401-143	Receptionist	\$38,000.00	\$0.00	\$37,001.57	97.37%	\$998.43
01-401-144	Transcriptionist Compensation	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-401-150	Benefits	\$140,000.00	\$0.00	\$138,888.68	99.21%	\$1,111.32
01-401-161	Social Security Taxes	\$14,143.00	\$0.00	\$14,085.17	99.59%	\$57.83
01-401-165	Pension Administration Fees	\$4,320.00	\$0.00	\$4,320.00	100.00%	\$0.00
01-401-166	Minimum Pension Obligation Non	\$26,356.00	\$0.00	\$26,356.00	100.00%	\$0.00
01-401-168	Medicare Tax	\$3,308.00	\$0.00	\$3,294.23	99.58%	\$13.77
01-401-169	Unemployment	\$350.00	\$0.00	\$340.25	97.21%	\$9.75
01-401-210	Supplies	\$5,000.00	\$30.26	\$2,634.70	52.69%	\$2,365.30
01-401-329	Newletter Expense	\$10,000.00	\$0.00	\$3,108.30	31.08%	\$6,891.70
01-401-330	Transportation Expenses	\$500.00	\$0.00	\$14.30	2.86%	\$485.70
01-401-340	Advertising and Printing	\$12,000.00	\$0.00	\$6,408.30	53.40%	\$5,591.70
01-401-341	Ordinance Codification Updates	\$8,500.00	\$0.00	\$1,195.00	14.06%	\$7,305.00
01-401-410	Community Events	\$600.00	\$0.00	\$0.00	0.00%	\$600.00
01-401-420	General Expenses	\$12,400.00	\$523.91	\$8,043.08	64.86%	\$4,356.92
01-401-453	Admin Contract Services	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-401-470	Hiring Expenses	\$1,500.00	\$0.00	\$441.00	29.40%	\$1,059.00
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-401-751	Admin IT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$470,082.00	\$554.17	\$436,034.38	92.76%	\$34,047.62
FINANCE ADMINISTRATION						
01-402-110	Controller Compensation	\$2,700.00	\$0.00	\$2,677.50	99.17%	\$22.50
01-402-120	Administrative Compensation	\$67,958.00	\$0.00	\$67,957.50	100.00%	\$0.50
01-402-140	Office Personnel Compensation	\$52,724.00	\$0.00	\$51,562.70	97.80%	\$1,161.30
01-402-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-402-150	Benefits	\$70,000.00	\$0.00	\$69,451.68	99.22%	\$548.32
01-402-161	Social Security Taxes	\$7,662.00	\$0.00	\$7,576.21	98.88%	\$85.79
01-402-165	Pension Administration Fees	\$2,376.00	\$0.00	\$2,376.00	100.00%	\$0.00
01-402-166	Minimum Pension Obligation-Non	\$14,021.00	\$0.00	\$14,021.00	100.00%	\$0.00
01-402-168	Medicare Tax	\$1,792.00	\$0.00	\$1,772.06	98.89%	\$19.94
01-402-169	Unemployment	\$162.00	\$0.00	\$180.78	111.59%	(\$18.78)
01-402-210	Supplies	\$500.00	\$0.00	\$117.59	23.52%	\$382.41
01-402-311	Auditing Services	\$14,600.00	\$0.00	\$14,600.00	100.00%	\$0.00
01-402-323	Real Estate Tax Prep/Mailing	\$12,000.00	\$0.00	\$7,490.65	62.42%	\$4,509.35
01-402-420	General Expenses	\$1,200.00	\$0.00	\$308.00	25.67%	\$892.00
01-402-430	Taxes	\$600.00	\$0.00	\$575.32	95.89%	\$24.68

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-402-451	Bank Services	\$1,900.00	\$0.00	\$946.13	49.80%	\$953.87
01-402-453	Contracted Services	\$2,300.00	\$0.00	\$2,232.00	97.04%	\$68.00
01-402-454	Payroll Services	\$4,500.00	\$0.00	\$4,614.27	102.54%	(\$114.27)
01-402-710	Finance IT	\$3,600.00	\$0.00	\$3,554.19	98.73%	\$45.81
	Subtotal	\$260,795.00	\$0.00	\$252,013.58	96.63%	\$8,781.42
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	\$135,000.00	\$0.00	\$135,578.50	100.43%	(\$578.50)
01-404-311	Legal Services-Planning/Zoning	\$20,000.00	\$0.00	\$5,387.80	26.94%	\$14,612.20
01-404-312	Special Counsel	\$25,000.00	\$0.00	\$32,780.35	131.12%	(\$7,780.35)
01-404-313	Court Stenographer	\$2,500.00	\$0.00	\$1,060.00	42.40%	\$1,440.00
	Subtotal	\$182,500.00	\$0.00	\$174,806.65	95.78%	\$7,693.35
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	\$3,341.35	55.69%	\$2,658.65
01-407-700	Major Equipment	\$6,000.00	\$0.00	\$13,352.70	222.55%	(\$7,352.70)
01-407-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$1,609.87	53.66%	\$1,390.13
01-407-751	Software/Licenses Purchase	\$6,500.00	\$0.00	\$6,349.26	97.68%	\$150.74
	Subtotal	\$25,100.00	\$0.00	\$28,253.18	112.56%	(\$3,153.18)
ENGINEER						
01-408-310	Engineering Services	\$120,000.00	\$0.00	\$133,114.31	110.93%	(\$13,114.31)
01-408-311	Engineering Services-Plan/Zon	\$15,000.00	\$0.00	\$3,606.39	24.04%	\$11,393.61
01-408-312	Consulting Services	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
01-408-313	Bldg Code Enforcement Services	\$750.00	\$0.00	\$0.00	0.00%	\$750.00
01-408-314	Sewage Enforcement Officer	\$40,000.00	\$0.00	\$53,620.59	134.05%	(\$13,620.59)
	Subtotal	\$177,250.00	\$0.00	\$190,341.29	107.39%	(\$13,091.29)
BUILDINGS AND PLANT						
01-409-140	Maintenance Personnel Compensa	\$4,175.00	\$0.00	\$1,969.55	47.17%	\$2,205.45
01-409-161	Social Security Taxes	\$879.00	\$0.00	\$122.11	13.89%	\$756.89
01-409-168	Medicare Tax	\$206.00	\$0.00	\$28.56	13.86%	\$177.44
01-409-169	Unemployment	\$100.00	\$0.00	\$15.75	15.75%	\$84.25
01-409-200	Building Materials/Supplies	\$4,600.00	\$129.09	\$3,531.01	76.76%	\$1,068.99
01-409-230	Heating Oil/Diesel Fuel	\$58,000.00	\$0.00	\$20,842.17	35.93%	\$37,157.83
01-409-231	Unleaded Gasoline	\$50,000.00	\$0.00	\$35,366.80	70.73%	\$14,633.20
01-409-234	Oils/Lubricants	\$3,000.00	\$0.00	\$1,806.54	60.22%	\$1,193.46
01-409-320	Communication Expense	\$43,195.00	\$0.00	\$37,554.39	86.94%	\$5,640.61
01-409-360	Water Usage	\$4,700.00	\$0.00	\$5,824.06	123.92%	(\$1,124.06)
01-409-361	Electricity	\$52,000.00	\$0.00	\$45,669.20	87.83%	\$6,330.80
01-409-362	Gas (Heating)	\$10,000.00	\$0.00	\$3,372.69	33.73%	\$6,627.31
01-409-367	Refuse Removal	\$2,500.00	\$0.00	\$2,113.61	84.54%	\$386.39
01-409-370	Maint/Repair of Building	\$50,000.00	\$0.00	\$57,784.19	115.57%	(\$7,784.19)
01-409-374	Office Equip Maint/Repair	\$2,000.00	\$0.00	\$232.72	11.64%	\$1,767.28
01-409-384	Office Equipment Rental	\$15,500.00	\$1,064.66	\$15,747.96	101.60%	(\$247.96)
01-409-420	General Expenses	\$800.00	\$571.50	\$571.50	71.44%	\$228.50
01-409-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

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01-409-800	Capital Outlay	\$0.00	\$0.00	\$1,065.94	0.00%	(\$1,065.94)
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$301,655.00	\$1,765.25	\$233,618.75	77.45%	\$68,036.25
POLICE						
01-410-120	Administrative Compensation	\$97,729.00	\$0.00	\$97,729.16	100.00%	(\$0.16)
01-410-130	Police Compensation (FT)	\$1,373,500.00	\$0.00	\$1,306,935.96	95.15%	\$66,564.04
01-410-131	Police Compensation (PT)	\$80,000.00	\$0.00	\$24,208.33	30.26%	\$55,791.67
01-410-132	Police Overtime Compensation	\$119,000.00	\$0.00	\$93,326.32	78.43%	\$25,673.68
01-410-133	Overtime Billable	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-140	Office Personnel Compensation	\$52,851.00	\$0.00	\$50,631.05	95.80%	\$2,219.95
01-410-142	Office Personnel Overtime	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-410-150	Benefits	\$560,000.00	\$0.00	\$547,004.96	97.68%	\$12,995.04
01-410-161	Social Security Taxes	\$106,831.00	\$0.00	\$97,708.06	91.46%	\$9,122.94
01-410-165	Pension Administration Fees	\$58,864.00	\$0.00	\$59,315.25	100.77%	(\$451.25)
01-410-166	Minimum Pension Obligation-Non	\$5,400.00	\$0.00	\$5,400.00	100.00%	\$0.00
01-410-167	Minimum Pension Obligation-Pol	\$454,698.00	\$0.00	\$454,698.00	100.00%	\$0.00
01-410-168	Medicare Tax	\$24,985.00	\$0.00	\$22,050.48	88.25%	\$2,934.52
01-410-169	Unemployment	\$2,100.00	\$0.00	\$1,525.26	72.63%	\$574.74
01-410-210	Supplies	\$2,000.00	\$0.00	\$1,683.57	84.18%	\$316.43
01-410-228	K-9 Expenses	\$5,750.00	\$0.00	\$4,670.31	81.22%	\$1,079.69
01-410-241	Uniforms	\$11,400.00	\$0.00	\$8,496.87	74.53%	\$2,903.13
01-410-242	Firearms	\$1,500.00	\$0.00	\$483.75	32.25%	\$1,016.25
01-410-243	Ammunition	\$5,800.00	\$0.00	\$5,721.55	98.65%	\$78.45
01-410-300	Contracted Services	\$7,320.00	\$0.00	\$6,878.87	93.97%	\$441.13
01-410-316	Training	\$17,400.00	\$220.00	\$15,049.62	86.49%	\$2,350.38
01-410-340	Advertising and Printing	\$1,000.00	\$94.79	\$572.35	57.24%	\$427.65
01-410-370	Communication Equip - O/M/R	\$3,000.00	\$0.00	\$743.90	24.80%	\$2,256.10
01-410-372	Maint/Repair Equipment	\$10,000.00	\$0.00	\$3,957.40	39.57%	\$6,042.60
01-410-373	Vehicle - O/M/R	\$20,000.00	\$2,585.72	\$19,342.65	96.71%	\$657.35
01-410-420	General Expenses	\$7,800.00	\$7,729.70	\$10,130.67	129.88%	(\$2,330.67)
01-410-421	Community Events	\$7,104.00	\$0.00	\$455.00	6.40%	\$6,649.00
01-410-440	Uniform Maintenance	\$5,500.00	\$617.69	\$1,181.24	21.48%	\$4,318.76
01-410-470	Investigation Expense	\$2,000.00	\$709.06	\$2,245.40	112.27%	(\$245.40)
01-410-700	Major Equipment Purchase	\$44,900.00	\$0.00	\$945.00	2.10%	\$43,955.00
01-410-710	Police Computer- IT	\$25,000.00	\$0.00	\$16,988.47	67.95%	\$8,011.53
01-410-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$3,919.99	78.40%	\$1,080.01
01-410-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$3,118,632.00	\$11,956.96	\$2,863,999.44	91.84%	\$254,632.56
FIRE						
01-411-240	Vehicle Gasoline & Oil	\$12,000.00	\$0.00	\$7,823.72	65.20%	\$4,176.28
01-411-354	Workmen's Compensation	\$27,700.00	\$0.00	\$24,885.00	89.84%	\$2,815.00
01-411-360	Hydrant Service	\$22,392.00	\$0.00	\$22,392.00	100.00%	\$0.00
01-411-373	Vehicle - O/M/R	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00
01-411-420	General Expense	\$11,000.00	\$0.00	\$2,792.96	25.39%	\$8,207.04
01-411-500	Contribution to Fire Cos.	\$215,000.00	\$0.00	\$200,000.00	93.02%	\$15,000.00
01-411-501	Cont. to Fireman's Relief	\$82,750.00	\$0.00	\$82,913.93	100.20%	(\$163.93)
01-411-502	Contribution to EMS Services	\$15,000.00	\$0.00	\$15,000.00	100.00%	\$0.00
	Subtotal	\$389,842.00	\$0.00	\$355,807.61	91.27%	\$34,034.39
PLANNING AND ZONING						
01-414-120	Zoning Officer Comp	\$70,049.00	\$0.00	\$70,048.50	100.00%	\$0.50

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01-414-130	Officials Compensation	\$900.00	\$0.00	\$120.00	13.33%	\$780.00
01-414-140	Office Personnel Compensation	\$53,175.00	\$0.00	\$53,079.63	99.82%	\$95.37
01-414-142	Office Personnel Overtime Comp	\$300.00	\$0.00	\$765.31	255.10%	(\$465.31)
01-414-150	Benefits	\$51,000.00	\$0.00	\$49,277.59	96.62%	\$1,722.41
01-414-161	Social Security Taxes	\$7,715.00	\$0.00	\$7,688.77	99.66%	\$26.23
01-414-165	Pension Administration Fees	\$2,376.00	\$0.00	\$2,376.00	100.00%	\$0.00
01-414-166	Minimum Pension Obligation-Non	\$13,991.00	\$0.00	\$13,991.00	100.00%	\$0.00
01-414-168	Medicare Tax	\$1,804.00	\$0.00	\$1,798.31	99.68%	\$5.69
01-414-169	Unemployment	\$250.00	\$0.00	\$166.45	66.58%	\$83.55
01-414-210	Supplies	\$1,000.00	\$0.00	\$364.32	36.43%	\$635.68
01-414-312	Consulting Services	\$40,500.00	\$0.00	\$30,537.32	75.40%	\$9,962.68
01-414-340	Advertising and Printing	\$7,000.00	\$0.00	\$5,436.00	77.66%	\$1,564.00
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	\$84.26	8.43%	\$915.74
01-414-420	General Expenses	\$2,000.00	\$108.00	\$560.00	28.00%	\$1,440.00
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	\$0.00	0.00%	\$800.00
01-414-750	Minor Equipment Purchase	\$3,320.00	\$0.00	\$0.00	0.00%	\$3,320.00
01-414-751	Zoning IT	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$259,680.00	\$108.00	\$236,293.46	90.99%	\$23,386.54
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	\$3,278.37	61.86%	\$2,021.63
	Subtotal	\$5,300.00	\$0.00	\$3,278.37	61.86%	\$2,021.63
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	\$215.80	21.58%	\$784.20
01-421-450	Dog Control Contracted Service	\$2,000.00	\$0.00	\$248.79	12.44%	\$1,751.21
	Subtotal	\$6,000.00	\$0.00	\$3,464.59	57.74%	\$2,535.41
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	\$124.72	24.94%	\$375.28
01-426-230	Compost Center Fuel	\$2,000.00	\$0.00	\$1,371.67	68.58%	\$628.33
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	\$439.96	87.99%	\$60.04
01-426-340	Advertising and Printing	\$600.00	\$0.00	\$465.00	77.50%	\$135.00
01-426-360	Utilities	\$2,200.00	\$0.00	\$1,499.17	68.14%	\$700.83
01-426-370	Maint/Repairs Facility	\$88,466.23	\$0.00	\$88,446.23	99.98%	\$20.00
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

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
	Subtotal	\$105,266.23	\$0.00	\$102,846.75	97.70%	\$2,419.48
HIGHWAY-GENERAL SERVICES						
01-430-120	Administrative Compensation	\$76,636.00	\$0.00	\$76,635.15	100.00%	\$0.85
01-430-121	Roadmaster Compensation	\$61,500.00	\$0.00	\$59,364.96	96.53%	\$2,135.04
01-430-140	Maintenance Compensation	\$460,000.00	\$0.00	\$423,837.32	92.14%	\$36,162.68
01-430-141	Seasonal Employee Comp	\$18,400.00	\$0.00	\$0.00	0.00%	\$18,400.00
01-430-142	Maintenance Personnel Overtime	\$59,100.00	\$0.00	\$25,450.90	43.06%	\$33,649.10
01-430-150	Benefits	\$356,000.00	\$0.00	\$305,720.11	85.88%	\$50,279.89
01-430-161	Social Security Taxes	\$41,900.00	\$0.00	\$36,287.86	86.61%	\$5,612.14
01-430-165	Pension Administration Fees	\$11,664.00	\$0.00	\$15,161.27	129.98%	(\$3,497.27)
01-430-166	Minimum Pension Obligation-Non	\$71,432.00	\$0.00	\$71,433.00	100.00%	(\$1.00)
01-430-168	Medicare Tax	\$9,797.00	\$0.00	\$8,486.69	86.63%	\$1,310.31
01-430-169	Unemployment	\$1,500.00	\$0.00	\$978.39	65.23%	\$521.61
01-430-200	Materials/Supplies	\$4,000.00	\$0.00	\$1,855.60	46.39%	\$2,144.40
01-430-210	Office Supplies	\$1,000.00	\$0.00	\$808.00	80.80%	\$192.00
01-430-250	Traffic Sign - M/R	\$7,500.00	\$0.00	\$4,531.56	60.42%	\$2,968.44
01-430-373	Vehicle - O/M/R	\$25,000.00	\$258.40	\$18,820.45	75.28%	\$6,179.55
01-430-380	Equipment Rental	\$5,000.00	\$0.00	\$2,855.00	57.10%	\$2,145.00
01-430-420	General Expenses	\$9,750.00	\$6,370.00	\$13,195.24	135.34%	(\$3,445.24)
01-430-450	Contracted Services	\$18,000.00	\$0.00	\$12,773.96	70.97%	\$5,226.04
01-430-700	Major Equipment Purchase	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00
01-430-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$4,885.60	97.71%	\$114.40
01-430-751	Public Works IT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$1,247,179.00	\$6,628.40	\$1,083,081.06	86.84%	\$164,097.94
HIGHWAY-TRAFFIC SIGNALS						
01-433-240	Road/Street Signs/Markings	\$30,000.00	\$0.00	\$14,918.46	49.73%	\$15,081.54
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$30,000.00	\$0.00	\$14,918.46	49.73%	\$15,081.54
HIGHWAY-REPAIRS TO HIGHWAYS						
01-438-240	Road Materials/Supplies	\$100,000.00	\$0.00	\$37,398.38	37.40%	\$62,601.62
	Subtotal	\$100,000.00	\$0.00	\$37,398.38	37.40%	\$62,601.62
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	\$2,168.72	61.96%	\$1,331.28
01-452-367	Refuse Removal	\$5,000.00	\$0.00	\$4,697.25	93.95%	\$302.75
01-452-370	Maintenance/Repairs	\$5,000.00	\$4,275.00	\$6,554.57	131.09%	(\$1,554.57)
01-452-420	General Expenses	\$4,000.00	\$2,936.00	\$3,484.00	87.10%	\$516.00
01-452-450	Park Contracted Services	\$60,000.00	\$0.00	\$48,105.44	80.18%	\$11,894.56
01-452-500	Summer Youth Program (SVCC)	\$25,000.00	\$0.00	\$0.00	0.00%	\$25,000.00
01-452-501	Senior Program	\$13,878.00	\$0.00	\$3,469.50	25.00%	\$10,408.50
01-452-510	Pool Pass Reimbursement	\$9,950.00	\$0.00	\$9,950.00	100.00%	\$0.00
01-452-700	Major Equipment Purchase	\$5,000.00	\$0.00	\$1,070.00	21.40%	\$3,930.00
01-452-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$134,328.00	\$7,211.00	\$79,499.48	59.18%	\$54,828.52

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
LIBRARIES						
01-456-500	Library Contribution	\$100,264.00	\$0.00	\$100,264.00	100.00%	\$0.00
	Subtotal	\$100,264.00	\$0.00	\$100,264.00	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	\$352.79	88.20%	\$47.21
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	\$352.79	32.07%	\$747.21
DEBT PRINCIPAL						
01-471-200	Loan Principal Payments	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEBT INTEREST						
01-472-200	Loan Interest Payments	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INTERGOVERNMENT EXPENSES						
01-481-000	Intergovernmental Expenditures	\$15,000.00	(\$17,406.71)	\$0.00	0.00%	\$15,000.00
	Subtotal	\$15,000.00	(\$17,406.71)	\$0.00	0.00%	\$15,000.00
INSURANCE						
01-486-351	Business Insurance	\$76,450.00	\$0.00	\$73,419.00	96.04%	\$3,031.00
01-486-352	Vehicle Insurance	\$38,000.00	\$0.00	\$34,666.00	91.23%	\$3,334.00
01-486-354	Workmen's Compensation	\$148,425.00	\$0.00	\$143,747.12	96.85%	\$4,677.88
01-486-356	Public Officials Bond	\$3,000.00	\$0.00	\$1,173.00	39.10%	\$1,827.00
	Subtotal	\$265,875.00	\$0.00	\$253,005.12	95.16%	\$12,869.88
EMPLOYEE BENEFITS						
01-487-150	Benefits	\$130,380.00	\$407.00	\$160,258.62	122.92%	(\$29,878.62)
	Subtotal	\$130,380.00	\$407.00	\$160,258.62	122.92%	(\$29,878.62)
MISCELLANEOUS						
01-489-000	Intergovernmental DCED	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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	(\$11,224.07)	\$0.00	0.00%	\$20,000.00
	Subtotal	\$22,000.00	(\$11,224.07)	\$0.00	0.00%	\$22,000.00
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$265,000.00	\$0.00	\$765,000.00	288.68%	(\$500,000.00)
01-492-100	Transfer to Fund Balance	\$912,441.00	\$0.00	\$0.00	0.00%	\$912,441.00
	Subtotal	\$1,177,441.00	\$0.00	\$765,000.00	64.97%	\$412,441.00

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
Total General Fund Expenditures:		\$8,573,588.23	\$0.00	\$7,402,002.06	86.33%	\$1,171,586.17
Total General Fund Revenues:		\$8,573,588.23	\$19,262.53	\$9,623,509.08		(\$1,049,920.85)
Total General Fund Expenditures:		\$8,573,588.23	\$0.00	\$7,402,002.06		\$1,171,586.17
Total General Fund Fund Balance:		\$0.00	\$19,262.53	\$2,221,507.02		(\$2,221,507.02)

Lower Saucon Township

Balance Sheet
Period: 13 Year: 2020

Fund	Account Number	Debits	Credits
02	Special Taxes		
02-100-000	Checking Account	\$2,000.40	
02-109-000	State Liquid Fuels	\$1,419,948.59	
02-110-000	Open Space Fund	\$6,726,652.22	
02-110-001	Open Space CD	\$420,800.00	
02-110-002	Open Space CD 2 yr	\$523,904.11	
02-110-003	Open Space CD 4 2019	\$1,026,846.54	
02-110-004	Money Market BBT	\$1,018,621.28	
02-110-100	Open Space Checking	\$2,000.19	
02-111-000	Fire Tax Fund	\$708,885.17	
	Asset Total:	\$11,849,658.50	
02-279-000	Fund Balance		\$6,926,660.93
02-296-000	Budgetary Fund Balance		\$4,922,997.57
	Liability Total:		\$11,849,658.50
	Fund Total:	\$11,849,658.50	\$11,849,658.50

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) Period (13)

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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	\$432,000.00	\$0.00	\$448,595.82	103.84%	(\$16,595.82)
	Subtotal	\$432,000.00	\$0.00	\$448,595.82	103.84%	(\$16,595.82)
LOCAL TAX ENABLING ACT						
02-310-210	Earned Income Tax - Current Ye	\$825,000.00	\$0.00	\$910,189.00	110.33%	(\$85,189.00)
02-310-220	Open Space EIT - Prior Year	\$420,000.00	\$0.00	\$465,783.53	110.90%	(\$45,783.53)
	Subtotal	\$1,245,000.00	\$0.00	\$1,375,972.53	110.52%	(\$130,972.53)
INTEREST EARNINGS						
02-341-000	Interest	\$45,000.00	\$26,846.54	\$63,221.83	140.49%	(\$18,221.83)
	Subtotal	\$45,000.00	\$26,846.54	\$63,221.83	140.49%	(\$18,221.83)
INTERGOVERNMENT						
02-350-000	Grant Funding	\$0.00	(\$5,037.50)	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	(\$5,037.50)	\$0.00	0.00%	\$0.00
STATE SHARED REVENUE						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$496,520.00	\$0.00	\$505,527.27	101.81%	(\$9,007.27)
	Subtotal	\$496,520.00	\$0.00	\$505,527.27	101.81%	(\$9,007.27)
Local Grant Funding						
02-357-000	Local Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
MISCELLANEOUS						
02-380-000	Misc Revenue	\$0.00	\$0.00	\$218.10	0.00%	(\$218.10)
	Subtotal	\$0.00	\$0.00	\$218.10	0.00%	(\$218.10)
CONTRIBUTIONS						
02-387-000	Donation/Contributions	\$45.00	\$5,037.50	\$5,037.50	11194.44%	(\$4,992.50)
	Subtotal	\$45.00	\$5,037.50	\$5,037.50	11194.44%	(\$4,992.50)
SALE OF FIXED ASSETS						
02-391-100	Sale of Fixed Assets	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
TRANSFERS						
02-392-000	Fund Balance - State Fund	\$193,780.00	\$0.00	\$0.00	0.00%	\$193,780.00
02-392-100	Fire Fund Balance	\$109,430.00	\$0.00	\$0.00	0.00%	\$109,430.00
02-392-200	Open Space Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$303,210.00	\$0.00	\$0.00	0.00%	\$303,210.00
PROCEEDS OF LONG-TERM DEBT						
02-393-130	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Special Taxes Revenues:		\$2,531,775.00	\$26,846.54	\$2,398,573.05	94.74%	\$133,201.95
Total Special Taxes Revenues:		\$2,531,775.00	\$26,846.54	\$2,398,573.05		\$133,201.95
Total Special Taxes Expenditures:		\$2,531,775.00	\$0.00	\$441,469.14		\$2,090,305.86
Total Special Taxes Fund Balance:		\$0.00	\$26,846.54	\$1,957,103.91		(\$1,957,103.91)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
FINANCE ADMINISTRATION						
02-402-000	Bank Fees	\$26.00	\$0.00	\$12.55	48.27%	\$13.45
	Subtotal	\$26.00	\$0.00	\$12.55	48.27%	\$13.45
LAW						
02-404-710	Legal Fees	\$10,000.00	\$0.00	\$9,866.20	98.66%	\$133.80
	Subtotal	\$10,000.00	\$0.00	\$9,866.20	98.66%	\$133.80
ENGINEER						
02-408-314	Engineering/Planning Fees	\$40,000.00	\$0.00	\$8,309.23	20.77%	\$31,690.77
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$4,000.00	20.00%	\$16,000.00
	Subtotal	\$60,000.00	\$0.00	\$12,309.23	20.52%	\$47,690.77
FIRE						
02-411-000	Fire Fuel	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-700	Fire Equip Costs	\$537,949.00	\$0.00	\$0.00	0.00%	\$537,949.00
02-411-710	Fire Equip Consultation	\$5,000.00	\$0.00	\$4,499.00	89.98%	\$501.00
02-411-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$542,949.00	\$0.00	\$4,499.00	0.83%	\$538,450.00
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	\$2,248.42	26.45%	\$6,251.58
02-430-373	Vehicle - O/M/R	\$25,000.00	\$0.00	\$12,194.28	48.78%	\$12,805.72
02-430-380	Hgwy Equipment Rentals	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
02-430-700	Highway Major Equipment	\$125,000.00	\$0.00	\$41,448.52	33.16%	\$83,551.48
02-430-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$2,013.59	40.27%	\$2,986.41
	Subtotal	\$168,500.00	\$0.00	\$57,904.81	34.36%	\$110,595.19
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$140,000.00	\$0.00	\$33,930.80	24.24%	\$106,069.20
	Subtotal	\$140,000.00	\$0.00	\$33,930.80	24.24%	\$106,069.20
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$20,000.00	\$0.00	\$5,727.03	28.64%	\$14,272.97
02-433-241	Traffic Control Device	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$20,000.00	\$0.00	\$5,727.03	28.64%	\$14,272.97
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$38,000.00	\$0.00	\$37,886.59	99.70%	\$113.41
	Subtotal	\$38,000.00	\$0.00	\$37,886.59	99.70%	\$113.41
HIGHWAY-REPAIRS OF TOOLS/MACH						
02-437-240	Equip and Tools M/R	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
HIGHWAY-REPAIRS TO HIGHWAYS						
02-438-240	Road Materials and Suppl	\$59,500.00	\$0.00	\$47,505.50	79.84%	\$11,994.50

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$59,500.00	\$0.00	\$47,505.50	79.84%	\$11,994.50
HIGHWAY CONSTR AND REBUILDING						
02-439-240	PennDot Road Projects	\$190,500.00	\$0.00	\$142,876.23	75.00%	\$47,623.77
02-439-241	Bridge Project	\$84,300.00	\$0.00	\$0.00	0.00%	\$84,300.00
	Subtotal	\$274,800.00	\$0.00	\$142,876.23	51.99%	\$131,923.77
CONSERVATION						
02-461-000	Open Space Purchases	\$500,000.00	\$0.00	\$60,901.20	12.18%	\$439,098.80
02-461-370	Maintenance of Open Space	\$37,000.00	\$0.00	\$28,050.00	75.81%	\$8,950.00
	Subtotal	\$537,000.00	\$0.00	\$88,951.20	16.56%	\$448,048.80
DEBT PRINCIPAL						
02-471-200	Principal payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-471-210	Principal Payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEBT INTEREST						
02-472-200	Interest payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Transfer						
02-490-000	Transfer to Fund Balance - Ope	\$678,000.00	\$0.00	\$0.00	0.00%	\$678,000.00
02-490-001	Transfer to Fund Balance - Fir	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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	\$678,000.00	\$0.00	\$0.00	0.00%	\$678,000.00
Total Special Taxes Expenditures:		\$2,531,775.00	\$0.00	\$441,469.14	17.44%	\$2,090,305.86
Total Special Taxes Revenues:		\$2,531,775.00	\$26,846.54	\$2,398,573.05		\$133,201.95
Total Special Taxes Expenditures:		\$2,531,775.00	\$0.00	\$441,469.14		\$2,090,305.86
Total Special Taxes Fund Balance:		\$0.00	\$26,846.54	\$1,957,103.91		(\$1,957,103.91)

Lower Saucon Township

Balance Sheet
Period: 13 Year: 2020

Fund	Account Number	Debits	Credits
03	Capital Fund		
03-100-000	Cash--Regular Checking Account	\$2,005.54	
03-107-0036	Park Capital Fund	\$196,048.14	
03-107-0041	Capital - Historical Structure	\$45,403.02	
03-107-752	Capital PLGIT Act 537	\$2,138.33	
03-107-753	PLGIT P8 6 4A Septic	\$2,563.07	
03-107-754	Motorcar Land Development	\$41,844.55	
03-110-000	Capital Fund	\$1,478,224.13	
03-110-002	Money Market Acct BB&T	\$1,009,301.04	
	Asset Total:	\$2,777,527.82	
03-250-000	Maintenance Escrow		\$41,866.87
03-250-020	537 Escrows		\$4,679.08
03-279-100	Fund Balance		\$2,730,981.87
	Liability Total:		\$2,777,527.82
	Fund Total:	\$2,777,527.82	\$2,777,527.82

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
03 Capital Fund						
Revenue						
INTEREST EARNINGS						
03-341-000	Earnings from Investments	\$8,000.00	(\$22.32)	\$5,025.77	62.82%	\$2,974.23
	Subtotal	\$8,000.00	(\$22.32)	\$5,025.77	62.82%	\$2,974.23
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	\$450,038.00	\$0.00	\$0.00	0.00%	\$450,038.00
	Subtotal	\$450,038.00	\$0.00	\$0.00	0.00%	\$450,038.00
Local Grant Funding						
03-357-000	Local Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
GENERAL GOVERNMENT						
03-361-300	Developer Fees	\$0.00	\$0.00	\$9,930.00	0.00%	(\$9,930.00)
	Subtotal	\$0.00	\$0.00	\$9,930.00	0.00%	(\$9,930.00)
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	\$15,000.00	\$0.00	\$1,800.00	12.00%	\$13,200.00
	Subtotal	\$15,000.00	\$0.00	\$1,800.00	12.00%	\$13,200.00
TRANSFERS						
03-392-000	Fund Balance Appropriation	\$330,353.00	\$0.00	\$0.00	0.00%	\$330,353.00
03-392-001	Transfer from other funds	\$265,000.00	\$0.00	\$765,000.00	288.68%	(\$500,000.00)
	Subtotal	\$595,353.00	\$0.00	\$765,000.00	128.50%	(\$169,647.00)
Total Capital Fund Revenues:		\$1,068,391.00	(\$22.32)	\$781,755.77	73.17%	\$286,635.23
Total Capital Fund Revenues:		\$1,068,391.00	(\$22.32)	\$781,755.77		\$286,635.23
Total Capital Fund Expenditures:		\$1,068,391.00	\$0.00	\$490,364.31		\$578,026.69
Total Capital Fund Fund Balance:		\$0.00	(\$22.32)	\$291,391.46		(\$291,391.46)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2020) Period (13)

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	\$184,623.00	\$0.00	\$169,401.00	91.76%	\$15,222.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$184,623.00	\$0.00	\$169,401.00	91.76%	\$15,222.00
POLICE						
03-410-840	Vehicle Purchase	\$86,000.00	\$0.00	\$48,239.86	56.09%	\$37,760.14
03-410-850	Police Capital Equ	\$193,868.00	\$0.00	\$190,454.76	98.24%	\$3,413.24
	Subtotal	\$279,868.00	\$0.00	\$238,694.62	85.29%	\$41,173.38
HIGHWAY-GENERAL SERVICES						
03-430-840	Vehicle Purchase	\$198,000.00	\$0.00	\$50,000.00	25.25%	\$148,000.00
	Subtotal	\$198,000.00	\$0.00	\$50,000.00	25.25%	\$148,000.00
Storm Water						
03-436-810	Storm Water Improvements	\$75,000.00	\$0.00	\$10,999.73	14.67%	\$64,000.27
	Subtotal	\$75,000.00	\$0.00	\$10,999.73	14.67%	\$64,000.27
HIGHWAY CONSTR AND REBUILDING						
03-439-810	Road Improvement	\$230,900.00	\$0.00	\$14,410.00	6.24%	\$216,490.00
	Subtotal	\$230,900.00	\$0.00	\$14,410.00	6.24%	\$216,490.00
PARTICIPANT RECREATION						
03-452-810	Park Improvement	\$45,000.00	\$0.00	\$3,748.96	8.33%	\$41,251.04
	Subtotal	\$45,000.00	\$0.00	\$3,748.96	8.33%	\$41,251.04
Historical Bldg						
03-459-810	Historical Bldg Improvements	\$55,000.00	\$0.00	\$3,110.00	5.65%	\$51,890.00
	Subtotal	\$55,000.00	\$0.00	\$3,110.00	5.65%	\$51,890.00
INTERFUND OPERATING TRANSFERS						
03-492-000	Developer Maintenance return	\$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 (2020) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Total Capital Fund Expenditures:	\$1,068,391.00	\$0.00	\$490,364.31	45.90%	\$578,026.69
	Total Capital Fund Revenues:	\$1,068,391.00	(\$22.32)	\$781,755.77		\$286,635.23
	Total Capital Fund Expenditures:	\$1,068,391.00	\$0.00	\$490,364.31		\$578,026.69
	Total Capital Fund Fund Balance:	\$0.00	(\$22.32)	\$291,391.46		(\$291,391.46)