

Semi-Annual Financial Report

Lower Saucon Township



June 30, 2023

Presented by Cathy Gorman, Asst. Manager/ Dir. of Finance

Introduction

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

The Township's Budget document is a one-year plan of revenues and expenses that we project to occur during the course of the year as required by State law. This Semi-Annual Report contains the unaudited actual figures as of June 30th or close to that date.

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

This document compliments the Comprehensive Annual Financial Report (CAFR), which is recommended by the Government Financial Officers Association (GFOA) and referred to as the LSTCAFR (Lower Saucon Township Comprehensive Financial Report) acronym, and is provided to Council in March of each year. Much of the financial information in the annual report is audited by our independent Auditor and submitted to the State by April and to Council by June or July of the following year. This document is condensed for the public, in an easy-to-read format to clearly convey the financial condition of the Township, which presents the net position and the status of the Capital Improvements Plan (CIP) which is required to be presented to Council by September 1st pursuant to the Township Code.

2023 Inflation and Transitions

As predicted, many events and decisions on a federal level have affected the financial position of the township. Prices modestly declined such as energy costs, however we had opportunities to change procurement contracts that have benefited the township in other ways, such as reduced travel for delivery costs. Expenses are still higher than they were pre-pandemic. The items to take note of are the projected status of developments that was previously approved and deed transfer tax. With higher interest rates these revenue streams tend to slow as the investment to improve, buy or construct will cost more if funding is borrowed. On the other side, as the Township has funds to invest, we have seen great gains in interest received from our financial portfolio. Interest received has been significant. Accounts are being reviewed to optimize the best interest rates available within the financial institutions Council approved. Short term CD's have a higher yield as banks are preparing for the Federal Reserve to slow down increasing rates and start lowering rates into 2024.

Many things occurred in the first half of this year. Council approved the hiring of four additional officers. This is an annual increase in cost of over \$500,000.00. The approval of road infrastructure repairs is

significant, however, unlike most municipalities that need to increase debt or go out for bonds, we have the funding to complete these projects once approved.

The reserves are saved to address revenue risk management and economic challenges. As a Township, we budget revenue conservatively. Every government entity assumes some risk when projecting future incomes. It is more apparent now than ever that higher level governments can adversely or positively affect the “bottom line” of any local government. Examples of this are regulations and restrictions due to a health crisis or just simply the imposition of an unfunded mandate. These can be unplanned and would require modification of any budget if not prepared. The GFOA advocates for municipalities to strengthen their financial structure to address these uncontrollable events. Since the passage of the Budget Advisory Report in 2015, the Township has been fortunate to have a healthy reserve that we have not needed to draw from to continue operation. This may not be the case as of the end of this year but we will keep Council apprised of the status of the projected fund balance during the budgetary process. Our primary sources of revenue are the Real Estate Tax, Earned Income Tax and the Landfill Host Fees, which is the business that generates the largest amount of revenue. In the last several years, the Administration has been able to steadily save funds from revenue. Now that reserves are in place, Council has positioned itself to address infrastructure needs without incurring debt. Outside of the annual Capital appropriations, we have been able to save the host fees generated in the Operation and Capital Reserves.

There are several items looming that we will be covering in our Capital Improvement Plan (CIP) and General Funds. These include road, building and storm water infrastructures; as work will continue on the culverts on Black River Road and Reading Drive and the Steel City paving project. Also, we understand that paving neighborhoods, replacing bridges and culverts will be a temporary inconvenience to our residents. We ask for the residents’ patience while staff addresses these repairs. Areas identified for improvement that will mitigate our MS4 requirements will be worked on in the next couple of years. Currently Council has restricted \$7,525,000.00 and as of this date \$6,816,000.00 is unrestricted. Our policies state that \$3,000,000.00 in unrestricted reserve outside of our operational funding is our litmus test. If by the end of the year it is projected that we may need to use any of the unrestricted \$3,000,000.00 to get us to the next taxing period, Council will need to discuss options to fill that gap. Those options could entail cutting expenses, raising taxes or using reserve funds to meet that \$3,000,000.00. The Budget Advisory Committee recommended the \$3,000,000.00 mark to cover an operational budget if the landfill was required to close immediately or if there was an adverse condition impacting any other source of revenue; addressing revenue risk. As stated previously, the purpose of these classifications and restrictions was to afford Council time to modify services if needed or desired. The Bethlehem Landfill has formally requested approval from DEP to continue operations on another portion of their site. This means that the allocations to the Reserve and Capital Funds will continue for a time.

The Administration is addressing the infrastructure needs that Council identified as quickly as possible which may require the utilization of this year’s landfill funding to fund these projects thereby redirecting these funds to the Capital Fund.

Revenue:

We have received 56.48% of our budgeted revenue; 95.13% of the 2023 Real Estate Tax revenue; consistent with prior years. The percentage of taxes not received will be proportional to the delinquent amount. We are at the same percentage of receipts in delinquent taxes that we were in 2022. Northampton County mails notices at the end of May, so most receipts come in July, August, and September. Again, we are at the normal level as last year and anticipate minor deviations.

The Township has received 57.02% of the estimated local enabling taxes, which consists of Earned Income Tax, Deed Transfer Tax, and Local Services Tax.

We budgeted less for 2023 in deed transfer tax as interest rates rise, less housing is sold or constructed. We are still recommending budgeting conservatively in deed transfer tax until the inflation is more under control. Currently we have received 64.12% of our budgeted amount.

Our Business License Fees received to date are 102.32%, largely due to our Cable Franchise Taxes. The Cable Franchise is a 3% tax on the revenue received by cable providers in Lower Saucon Township's jurisdiction. We have received slightly more than budgeted from last year. We will need to continue to recognize lessening amounts of this revenue due to residents opting for internet streaming as opposed to cable.

The Township has received 44.46% of budgeted fines. State Police fines are budgeted based on the previous year's receipts. The next payment is scheduled for December. We have received less each year in State Police fines.

Our interest to date has been extremely good as interest rates were aggressively increased in the last year. The Finance Department has locked into short term maturity date certificate of deposits. Banks are unwilling to lock the highest rates for longer than 1 year as it is projected that the Federal Reserve will decrease interest rates starting next year. We will take advantage of the current market to extend the maturity period and comply with the Township's investment policy. To date we are above budgetary expectations.

Grants received to date are more than anticipated. Due to the slow time frame of production, many of the grant funding received this year was from last year's awards.

State Shared Revenue is not received this early in the year. We typically receive this funding in September or October. We have been paying the MMO (Minimum Municipal Obligation) on a monthly basis prior to receiving the State Aid. The pension advisory committee has reviewed our projected MMO that was based on the valuation from 2021. The valuations are being done this year and the 2024 MMO's will be based off of that valuation.

General Government fees are at 35.08% of the budgeted amount. We are still anticipating meeting our expectations even with construction costs at record highs based on the time of the year.

Public Safety also is currently beyond the mid-year levels anticipated at 29.99%. Police Services tie directly to Police overtime. Our Police Department offers coverage for graduations and other events with the entity sponsoring the event paying for those services. We will see more of this revenue by the end of summer for services performed. Accident reports and alarm fees are on the target as more people are out more often increasing the probability of accidents or false alarms. Building permits are lower at this time but should pick up in July and August. We will review closer to that time to see if adjustments need to be made. Sanitation permits are fees assessed for staff's internal work in processing and administering services in regards to sewage enforcement. We are closing out the remaining permits on file from our old method. We confirmed with our SEO that there is almost \$8,000.00 in anticipated expenses still outstanding and we will receive the fees from our previously adopted fee schedule when billed.

The Township has received 54.97% of the estimated budgeted Landfill Host Fees. The 2022 receipts over expenditures were allocated to reserves and the Capital and Park Capital Funds in April. Management will recommend at the CAFR reporting in March 2024 where excess funds should be applied in accordance with Township policies. The Township has not received any gas royalty fees and do not expect to until Archaea is in operation. We will review the budget for these on an annual basis as we are presented with their operational projections.

Health care costs for the Authority are a pass through as we bill the Authority for their employees on our medical and other insurance plans.

Recreational pavilion fees are in line. We will keep reviewing budget amounts based on improvements in park facilities.

Miscellaneous income is income that does not apply to any other account and typically money we receive from insurance claims and other small amounts. Over 36,000.00 are payments from our insurance company for expenses related to officers injured in the line of duty.

We exceeded expectations on our dividend returns for our self-insured medical, Workers Compensation and general liability coverages. We have not received any funds from our self-insured program for workers compensation due to the large claims filed last year and this year. We are anticipating better results from our health insurance self-insured program which is set to be reviewed in July.

All other revenues received remain on target as to what was anticipated. Overall revenue received is 56.48% of the amount budgeted.

Expenses:

To date, the Township has paid 63.47% of its expenses budgeted.

Budgeted line items that have monthly distributions are consistent with our benchmarks. Departmentally we are on track with our budgets. There are some overages but overall, we are in line with amounts budgeted for most. Overages are identified below:

- Council - General Government – All expenses within range. No reportable issues.

- Executive – All expenses are within range, 55.27%. Community events are offset by reported increase in donations. These expenses are associated with Movies in the Park and the electronic recycling program.
- Finance – All expenses are within range, 52.45%.
- Legal – At is at 57.79%. After modifying the budget in April to reflect the anticipated expenditures in legal fees, we continue to monitor as some of these items are outside our control.
- Data Processing 10.63% – All expenses within range. We are anticipating expenses for server replacements.
- Engineering – Expenses are at 49.58%. Most of the projects being worked on at the direction of Council are complete in the planning or bidding process but will need additional oversight by engineers to ensure completion and compliance to specifications.
- Buildings and Grounds - Within mid-year range at 37.49%. Our biggest improvements identified this year was to repair the lobby flooring and the parking lots stairs. The stairs are expected to be completed this year.
- Police Department – Funding is in range with 45.27% expended. Expenses are in range. We increased line items in April to reflect the personnel additions and we are currently working on the repainting and replacing the flooring of the Police Department. Community Events were for NNO however the increase is due to a check issued this year for No Shave November and Don't Shave December funds were received in 2022.
- Fire Department – 67.30% Fire allocation paid for the year. Majority of funds (contributions to the fire department) were already made. The state aid will be paid when received in September. Dewey Ambulance has submitted their documentation to release their allocation.
- Planning and Zoning – We are at 45.39%. All expenses within range.
- Emergency Management – 13.33% No reportable issues.
- Crossing Guards – All expenses within range.
- Dog Control - All expenses within range. All approved programming continues.
- Recycling – All expenses in range. Funds available appear to be enough to carry us through the season. Higher levels of need will be this fall.
- Public Works – 62.9% expended; all expenses within range. We are still retaining a portion of the budgeted expense for the paving project at Saucon Terrace until Council approved release upon engineer's recommendation, the portion of the road project for 2023 is complete as the next step is paving. The only notable expense is Judgement-Damages as PA PUC has issued the Township fines for reporting issues that occurred years ago. After filing an initial dispute, it was our determination that the dispute was not going to be considered and steps were made to ensure future compliance.
- Parks and Recreation - All expenses within range. The children's summer and the senior programs are in progress for 2023. We are making the necessary repairs to park facilities when needed. Pool pass reimbursements is being done in the same method prior to our intermunicipal agreement. Reimbursements are being made as Council approved.
- Libraries – Reimbursements are being made as Council approved.
- Conservation – Reimbursements were made to participants of the composting workshop as Council approved.

- Debt – No debt.
- Intergovernmental Expense – Nothing to report to date
- Insurance – Vehicle insurance is higher as we are now getting the vehicles in that we had contracted for last year. Overall, still within range as we only spent 70.86% of what was budgeted.
- Employee Benefits – There is a revenue offset to this expense. This is a pass through for the Lower Saucon Authority employees and any cobra/retiree benefits
- Prior year items – Itemized expenses in this category will eventually be posted to the corresponding account in this year's budget after the audit as expenses were for 2022. As we are on a modified cash basis of reporting, this line item is necessary for expenses that should have been paid in 2022 but we were billed for in 2023.
- Transfers – Budgeted Capital transfers have not been done as of yet. We will be transferring the 2023 budgeted allocations to Capital (\$225,000.00) Park Capital (\$20,000.00) and Historical Capital (\$20,000.00).

Items to note for the 2023 budget:

As reported, legal expenses tend to be unknown as we are waiting on the courts for scheduling to make final rulings on outstanding matters. Engineering expenses will pick up as we will be relying on them to inspect projects that are outstanding.

Budget line items for the police were increased due to the hiring of new officers as directed by Council.

The municipal obligation towards the pension plans is based on the 2021 valuations. The pension advisory committee received preliminary status of the plans and the 2024 Municipal Monetary Obligations will be based on the new evaluation.

Park maintenance expenses will increase due economic conditions and needed repairs needed. We will be identifying playground units that need to be replaced due to depreciation and wear.

Special Taxes (2)

Special Taxes – The Township has received 45.33% of this budgeted revenue and has expended 7.08% of the budget.

- The Township has received \$20,548.32 in earned income tax. This represents delinquencies received in tax filings.
- The Township has received \$320,955.77 of the estimated \$330,000.00 in taxes for Fire Equipment and the fund currently has \$1,420,647.15. Lower Saucon Fire Rescue (LSFR) will be anticipating the requested \$134,313.00 from their next scheduled payment for the ladder truck.
- The Township received \$490,124.66 in State Highway Aid Funding and the Public Works Department is in process of starting this year's road maintenance project. This is \$13,095.38 more than last year.

We have sufficient funding to meet the budgeted expenses on all accounts in this fund.

- Penn DOT road project will soon be approved and a listing of scheduled roads will be worked on (State Fund).
- Public Works vehicles have been ordered and we are awaiting notification on delivery.
- Funding from the Open Space accounts has been appropriated for the maintenance and purchase of properties and consultation fees associated with the acquisitions.

Capital (3)

The Capital Plan is for large expenses that would present difficulty in appropriating funding in any given annual budget. We make an effort to use both State Funding and Capital Funding for permitted expenses. Expenses identified as costing more than \$30,000.00 are eligible. Also incorporated in the plan is the Township's 15-year public works vehicle replacement schedule. The 15-year model is reviewed annually as vehicles are exceeding the 15-year life cycle without too much of a loss in the return of investment. Also, the replacement costs for police vehicles which have a 2 to 3-year life span. Revenue consists solely from interest received, proceeds from the sale of equipment, issuance of debt, grant reimbursements and Council allocations. We continue to make improvements to our park infrastructure. Staff is still working on some items that are tied to grant awards. These include:

- Reading Dr. – Dirt & Gravel – Approved funding. Contract awarded. Half of the funds were received working towards a target date of spring of next year to complete.
- Historical Fund – Window repair at the Heller Homestead Widow's House – Council approved bid at the June 26, 2023 meeting.
- Modifications were approved on the Polk Valley Trail replacement however requiring additional stormwater mitigation efforts on the Township's part to offset the loss of a pervious trail.
- Working on closing grant for the improvements at Seidersville Hall.
- Approved two and submitted one grant for the tot lot replacements at Town Hall Park.
- Working on quote for cameras at Parks; grant award.
- Purchases of LPRs done and closing grants awarded for the police equipment.
- Easton Road Ballfield Development
- Implementing recommendations noted in the Active Transportation Plan.

As for expenses, we have paid \$431,354.90 to date which includes:

- \$4,550.00 – Building improvements
 - Seidersville Hall work
 - Signage
- \$179,063.00 Police Vehicles
- \$10,334.74 Police Equipment - LPR
- \$1,393.00 Stormwater
- \$200,177.92 Public Works Vehicles
- \$0.00 Park equipment
- \$3,696.00 Historical Capital – Heller Homestead Porch 1st payment
- \$24,965.24 Road improvement – Black River Road; Lower Saucon Road Bridge payment

Council previously approved \$1,000,000.00 appropriation for the Steel City Paving Project and \$500,000.00 to the Park Capital Fund for future use. The Township was also awarded a little over \$500,000.00 for the development of Easton Road Ballfield.

We continue to work on closing out grants received and look at our capital plan for additional infrastructure improvements to apply for grant funding.

Lower Saucon Township

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Balance Sheet Period: 6 Year: 2023

Fund	Account Number	Debits	Credits
01	General Fund		
01-100-000	Cash--Regular Checking Account	\$14,004.65	
01-102-000	Operating Reserve	\$4,453,548.35	
01-102-001	Operational Res. CD	\$320,534.48	
01-102-002	Oper Res 2 YR CD	\$211,505.27	
01-102-103	Oper Res CD	\$1,262,469.19	
01-104-000	Environmental Reserve	\$215,105.73	
01-104-001	Environmental Res CD	\$107,287.10	
01-105-000	Cash - Payroll Account	\$10,165.33	
01-106-000	General Savings	\$4,318,388.88	
01-107-000	Money Market	\$2,474,123.78	
01-108-000	Gaming Authority Funding	\$1,900.34	
01-109-000	Compost Center Funds	\$29,662.41	
01-110-000	Petty Cash	\$300.00	
01-111-000	General OAG	\$15,376.01	
01-112-001	ARPA Local Recovery	\$909,828.82	
	Asset Total:	\$14,344,200.34	
01-219-000	LST		\$553.30
01-279-100	Fund Balance		\$14,343,647.04
	Liability Total:		\$14,344,200.34
	<u>Fund Total:</u>	\$14,344,200.34	\$14,344,200.34

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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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	\$1,938,000.00	\$60,637.66	\$1,848,569.91	95.39%	\$89,430.09
01-301-200	Real Estate Taxes - Prior Year	\$0.00	\$0.00	\$25,786.28	0.00%	(\$25,786.28)
01-301-400	Real Estate Taxes - Delinquent	\$45,000.00	\$5,037.49	\$10,802.80	24.01%	\$34,197.20
01-301-600	Real Estate Taxes - Interim	\$1,000.00	\$1,110.71	\$2,545.07	254.51%	(\$1,545.07)
01-301-601	Real Estate Tax-Interim-Prior	\$1,000.00	\$0.00	\$697.46	69.75%	\$302.54
	Subtotal	\$1,985,000.00	\$66,785.86	\$1,888,401.52	95.13%	\$96,598.48
LOCAL TAX ENABLING ACT						
01-310-100	Real Estate Transfer Tax	\$360,000.00	\$62,673.15	\$230,846.84	64.12%	\$129,153.16
01-310-210	Earned Income Tax - Current Ye	\$2,150,000.00	\$288,280.95	\$783,428.54	36.44%	\$1,366,571.46
01-310-220	Earned Income Tax - Prior Year	\$978,000.00	\$12,200.00	\$972,076.32	99.39%	\$5,923.68
01-310-510	Local Services Tax	\$64,000.00	\$1,443.64	\$37,832.18	59.11%	\$26,167.82
01-310-520	Local Services Tax Prior year	\$12,500.00	\$0.00	\$8,367.90	66.94%	\$4,132.10
	Subtotal	\$3,564,500.00	\$364,597.74	\$2,032,551.78	57.02%	\$1,531,948.22
BUSINESS LICENSES AND PERMITS						
01-321-320	Junkyard Licenses	\$750.00	\$0.00	\$750.00	100.00%	\$0.00
01-321-800	Cable TV Franchise	\$107,000.00	\$0.00	\$109,502.62	102.34%	(\$2,502.62)
	Subtotal	\$107,750.00	\$0.00	\$110,252.62	102.32%	(\$2,502.62)
NON-BUSINESS LICENSES/PERMITS						
01-322-100	Moving Permits	\$500.00	\$75.00	\$255.00	51.00%	\$245.00
01-322-101	Occupancy Permits	\$1,500.00	\$160.00	\$1,360.00	90.67%	\$140.00
01-322-310	Other Business Licenses	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-322-820	Road Encroachment Permits	\$4,500.00	\$375.00	\$2,025.00	45.00%	\$2,475.00
	Subtotal	\$6,500.00	\$610.00	\$3,640.00	56.00%	\$2,860.00
FINES						
01-331-100	County Court Fines	\$10,000.00	\$85.91	\$6,763.29	67.63%	\$3,236.71
01-331-110	Motor Veh Code Violations (ST)	\$6,000.00	\$2,633.31	\$2,633.31	43.89%	\$3,366.69
01-331-120	Ordinance Violations (JP)	\$6,500.00	\$25.32	\$1,005.82	15.47%	\$5,494.18
01-331-130	Crimes Code Violations	\$5,000.00	\$1.25	\$1,822.92	36.46%	\$3,177.08
01-331-140	Motor Veh Code Violations (JP)	\$25,000.00	\$2,880.30	\$11,095.45	44.38%	\$13,904.55
01-331-150	Parking Tickets	\$300.00	\$50.00	\$155.00	51.67%	\$145.00
	Subtotal	\$52,800.00	\$5,676.09	\$23,475.79	44.46%	\$29,324.21
INTEREST EARNINGS						
01-341-000	Earnings from Investments	\$22,000.00	\$37,504.31	\$255,818.61	1162.81%	(\$233,818.61)
	Subtotal	\$22,000.00	\$37,504.31	\$255,818.61	1162.81%	(\$233,818.61)
INTERGOVERNMENT						
01-350-000	Intergovernmental Revenues	\$3,000.00	\$586.19	\$16,396.65	546.56%	(\$13,396.65)
	Subtotal	\$3,000.00	\$586.19	\$16,396.65	546.56%	(\$13,396.65)
FEDERAL GRANTS						
01-351-000	Federal Grants	\$11,900.00	\$0.00	\$476.63	4.01%	\$11,423.37

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$11,900.00	\$0.00	\$476.63	4.01%	\$11,423.37
FEDERAL RELIEF FUNDS						
01-352-530	American Rescue Funds	\$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						
01-354-000	Other State Grants	\$40,000.00	\$0.00	\$56,700.00	141.75%	(\$16,700.00)
01-354-020	Public Safety Grants	\$10,600.00	\$0.00	\$0.00	0.00%	\$10,600.00
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$50,600.00	\$0.00	\$56,700.00	112.06%	(\$6,100.00)
STATE SHARED REVENUE						
01-355-010	Utility Tax Reimbursement	\$7,428.00	\$0.00	\$0.00	0.00%	\$7,428.00
01-355-020	Pension State Aid	\$248,660.00	\$0.00	\$0.00	0.00%	\$248,660.00
01-355-070	Fire Insurance Tax Reimb	\$92,290.00	\$0.00	\$0.00	0.00%	\$92,290.00
01-355-080	Beverage Licenses	\$1,600.00	\$0.00	\$400.00	25.00%	\$1,200.00
	Subtotal	\$349,978.00	\$0.00	\$400.00	0.11%	\$349,578.00
Local Grant Funding						
01-357-000	Northampton County Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$5,000.00	\$0.00	\$1,800.00	36.00%	\$3,200.00
01-361-310	Subdivision Fees	\$5,000.00	\$0.00	\$2,185.00	43.70%	\$2,815.00
01-361-340	Fees for Hearings	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-361-650	Tax Collection Fees	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-361-700	Duplicate Bill Fee	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-361-800	Administration	\$2,000.00	\$0.00	\$225.00	11.25%	\$1,775.00
	Subtotal	\$12,000.00	\$0.00	\$4,210.00	35.08%	\$7,790.00
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$34,410.00	\$295.29	\$4,623.82	13.44%	\$29,786.18
01-362-110	Accident Report Requests	\$2,000.00	\$330.75	\$1,710.75	85.54%	\$289.25
01-362-130	Security Alarm Monitoring Fee	\$1,200.00	\$35.00	\$1,010.00	84.17%	\$190.00
01-362-410	Building Permits - Public Safe	\$25,000.00	\$2,400.00	\$11,425.00	45.70%	\$13,575.00
01-362-411	Zoning Sevices-Reviews	\$2,000.00	\$300.00	\$800.00	40.00%	\$1,200.00
01-362-440	Sanitation Permits	\$3,750.00	\$75.00	\$3,075.00	82.00%	\$675.00
01-362-460	State UCC Fees	\$500.00	\$94.50	\$391.50	78.30%	\$108.50
	Subtotal	\$68,860.00	\$3,530.54	\$23,036.07	33.45%	\$45,823.93
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$5,000.00	\$207.24	\$6,352.11	127.04%	(\$1,352.11)
	Subtotal	\$5,000.00	\$207.24	\$6,352.11	127.04%	(\$1,352.11)
SANITATION/LANDFILL HOSTING						
01-364-500	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,200,000.00	\$0.00	\$1,209,266.20	54.97%	\$990,733.80
01-364-610	Gas Royalty Fees	\$8,000.00	\$0.00	\$0.00	0.00%	\$8,000.00
01-364-620	Compost Sales	\$0.00	\$0.00	\$25.00	0.00%	(\$25.00)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$2,208,000.00	\$0.00	\$1,209,291.20	54.77%	\$998,708.80
HEALTH-CHARGES FOR SERVICES						
01-365-000	Health - Charges for Services	\$176,300.00	\$16,484.66	\$114,110.55	64.73%	\$62,189.45
	Subtotal	\$176,300.00	\$16,484.66	\$114,110.55	64.73%	\$62,189.45
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	\$9,500.00	\$1,450.00	\$6,325.00	66.58%	\$3,175.00
	Subtotal	\$9,500.00	\$1,450.00	\$6,325.00	66.58%	\$3,175.00
MISCELLANEOUS						
01-380-000	Miscellaneous Income	\$3,000.00	\$4,820.00	\$43,373.28	1445.78%	(\$40,373.28)
	Subtotal	\$3,000.00	\$4,820.00	\$43,373.28	1445.78%	(\$40,373.28)
CONTRIBUTIONS						
01-387-000	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-387-010	Dare/Crime Preven Donations	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-387-020	Police Misc Donations	\$100.00	\$0.00	\$4,740.00	4740.00%	(\$4,640.00)
01-387-030	Township Donations/Contrib	\$500.00	\$0.00	\$3,600.00	720.00%	(\$3,100.00)
	Subtotal	\$600.00	\$0.00	\$8,340.00	1390.00%	(\$7,740.00)
SALE OF FIXED ASSETS						
01-391-100	Sale of General Fixed Assets	\$500.00	\$12.00	\$99.45	19.89%	\$400.55
	Subtotal	\$500.00	\$12.00	\$99.45	19.89%	\$400.55
TRANSFERS						
01-392-012	Transfer from Fund Balance	\$1,596,773.00	\$0.00	\$0.00	0.00%	\$1,596,773.00
01-392-013	Transfer	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$1,596,773.00	\$0.00	\$0.00	0.00%	\$1,596,773.00
PRIOR YEAR EXPENSES						
01-395-000	Refund of Prior Year Expend	\$200,000.00	\$90,512.00	\$90,512.00	45.26%	\$109,488.00
	Subtotal	\$200,000.00	\$90,512.00	\$90,512.00	45.26%	\$109,488.00
Total General Fund Revenues:		\$10,434,561.00	\$592,776.63	\$5,893,763.26	56.48%	\$4,540,797.74
Total General Fund Revenues:		\$10,434,561.00	\$592,776.63	\$5,893,763.26		\$4,540,797.74
Total General Fund Expenditures:		\$10,434,561.00	\$659,025.28	\$6,622,403.66		\$3,812,157.34
Total General Fund Fund Balance:		\$0.00	(\$66,248.65)	(\$728,640.40)		\$728,640.40

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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	\$812.52	\$4,875.12	30.00%	\$11,374.88
01-400-161	Social Security Taxes	\$1,008.00	\$50.37	\$302.26	29.99%	\$705.74
01-400-168	Medicare Tax	\$236.00	\$11.78	\$70.69	29.95%	\$165.31
01-400-420	Council Expenses	\$9,880.00	\$150.00	\$3,920.79	39.68%	\$5,959.21
01-400-500	Contributions/Grants/Subsidies	\$22,200.00	\$0.00	\$1,000.00	4.50%	\$21,200.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-400-751	Council IT	\$7,075.00	\$84.40	\$859.93	12.15%	\$6,215.07
01-400-800	Council Capital	\$40,000.00	\$0.00	\$33,562.40	83.91%	\$6,437.60
	Subtotal	\$96,649.00	\$1,109.07	\$44,591.19	46.14%	\$52,057.81
EXECUTIVE						
01-401-120	Manager Secretary Compensation	\$131,840.00	\$10,141.54	\$65,919.99	50.00%	\$65,920.01
01-401-121	Administrative Assistant	\$50,593.00	\$3,914.80	\$25,446.10	50.30%	\$25,146.90
01-401-140	Office Personnel Compensation	\$49,440.00	\$3,803.08	\$24,719.98	50.00%	\$24,720.02
01-401-142	Office Personnel Overtime Comp	\$300.00	\$0.00	\$0.00	0.00%	\$300.00
01-401-143	Receptionist	\$37,900.00	\$2,913.61	\$18,917.23	49.91%	\$18,982.77
01-401-144	Transcriptionist Compensation	\$5,000.00	\$0.00	\$2,481.25	49.63%	\$2,518.75
01-401-150	Benefits	\$89,500.00	\$7,054.00	\$43,023.21	48.07%	\$46,476.79
01-401-161	Social Security Taxes	\$16,745.00	\$1,320.60	\$8,582.57	51.25%	\$8,162.43
01-401-162	Unemployment Compensation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-401-165	Pension Administration Fees	\$14,848.00	\$2,815.21	\$14,848.00	100.00%	\$0.00
01-401-166	Minimum Pension Obligation Non	\$36,114.00	\$0.00	\$36,114.00	100.00%	\$0.00
01-401-168	Medicare Tax	\$3,912.00	\$308.84	\$2,007.16	51.31%	\$1,904.84
01-401-169	Unemployment	\$840.00	\$0.00	\$867.53	103.28%	(\$27.53)
01-401-210	Supplies	\$6,350.00	\$1,358.62	\$3,784.52	59.60%	\$2,565.48
01-401-329	Newsletter Expense	\$12,300.00	\$0.00	\$3,461.30	28.14%	\$8,838.70
01-401-330	Transportation Expenses	\$1,000.00	\$116.20	\$571.22	57.12%	\$428.78
01-401-340	Advertising and Printing	\$11,550.00	\$467.46	\$7,473.70	64.71%	\$4,076.30
01-401-341	Ordinance Codification Updates	\$7,200.00	\$0.00	\$6,362.81	88.37%	\$837.19
01-401-410	Community Events	\$2,000.00	\$0.00	\$3,873.51	193.68%	(\$1,873.51)
01-401-420	General Expenses	\$12,500.00	\$579.00	\$6,902.62	55.22%	\$5,597.38
01-401-453	Admin Contract Services	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-401-470	Hiring Expenses	\$4,500.00	\$0.00	\$2,376.00	52.80%	\$2,124.00
01-401-750	Minor Equipment Purchase	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-401-751	Admin IT	\$8,945.00	\$0.00	\$2,164.56	24.20%	\$6,780.44
	Subtotal	\$506,377.00	\$34,792.96	\$279,897.26	55.27%	\$226,479.74
FINANCE ADMINISTRATION						
01-402-110	Controller Compensation	\$2,700.00	\$1,012.50	\$1,012.50	37.50%	\$1,687.50
01-402-120	Administrative Compensation	\$85,463.00	\$6,574.02	\$42,731.06	50.00%	\$42,731.94
01-402-140	Office Personnel Compensation	\$49,500.00	\$3,931.22	\$24,279.48	49.05%	\$25,220.52
01-402-142	Office Personnel Overtime Comp	\$350.00	\$0.00	\$0.00	0.00%	\$350.00
01-402-150	Benefits	\$50,000.00	\$3,784.49	\$22,925.54	45.85%	\$27,074.46
01-402-161	Social Security Taxes	\$8,368.00	\$714.10	\$4,217.77	50.40%	\$4,150.23
01-402-165	Pension Administration Fees	\$7,436.00	\$3,624.79	\$3,624.79	48.75%	\$3,811.21
01-402-166	Minimum Pension Obligation-Non	\$18,086.00	\$0.00	\$18,086.00	100.00%	\$0.00
01-402-168	Medicare Tax	\$1,957.00	\$167.00	\$986.35	50.40%	\$970.65
01-402-169	Unemployment	\$420.00	\$21.77	\$441.77	105.18%	(\$21.77)
01-402-210	Supplies	\$1,100.00	\$0.00	\$57.93	5.27%	\$1,042.07
01-402-311	Auditing Services	\$23,500.00	\$0.00	\$17,500.00	74.47%	\$6,000.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-402-323	Real Estate Tax Prep/Mailing	\$12,000.00	\$0.00	\$347.45	2.90%	\$11,652.55
01-402-420	General Expenses	\$1,345.00	\$0.00	\$245.00	18.22%	\$1,100.00
01-402-430	Taxes	\$1,000.00	\$0.00	\$95.26	9.53%	\$904.74
01-402-451	Bank Services	\$2,400.00	\$25.00	\$1,943.70	80.99%	\$456.30
01-402-453	Contracted Services	\$2,800.00	\$168.00	\$1,329.50	47.48%	\$1,470.50
01-402-454	Payroll Services	\$4,610.00	\$371.30	\$2,525.23	54.78%	\$2,084.77
01-402-710	Finance IT	\$5,630.00	\$900.00	\$3,819.30	67.84%	\$1,810.70
	Subtotal	\$278,665.00	\$21,294.19	\$146,168.63	52.45%	\$132,496.37
TAX COLLECTION						
01-403-316	Consulting Services -Accountin	\$650.00	\$0.00	\$0.00	0.00%	\$650.00
	Subtotal	\$650.00	\$0.00	\$0.00	0.00%	\$650.00
LAW						
01-404-310	Legal Services	\$283,500.00	\$16,742.00	\$126,584.00	44.65%	\$156,916.00
01-404-311	Legal Services-Planning/Zoning	\$14,040.00	\$1,480.00	\$10,180.00	72.51%	\$3,860.00
01-404-312	Special Counsel	\$152,000.00	\$0.00	\$122,353.27	80.50%	\$29,646.73
01-404-313	Court Stenographer	\$2,520.00	\$363.75	\$2,129.75	84.51%	\$390.25
	Subtotal	\$452,060.00	\$18,585.75	\$261,247.02	57.79%	\$190,812.98
DATA PROCESSING						
01-407-161	Social Security Taxes	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-407-168	Medicare Tax	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-407-314	Website Operation/Maintenance	\$3,600.00	\$0.00	\$2,290.00	63.61%	\$1,310.00
01-407-370	Maintenance/Repair Office Equi	\$10,920.00	\$0.00	\$1,863.55	17.07%	\$9,056.45
01-407-700	Major Equipment	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
01-407-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$89.99	3.00%	\$2,910.01
01-407-751	Software/Licenses Purchase	\$23,300.00	\$0.00	\$2,219.07	9.52%	\$21,080.93
	Subtotal	\$60,820.00	\$0.00	\$6,462.61	10.63%	\$54,357.39
ENGINEER						
01-408-310	Engineering Services	\$165,796.00	\$17,283.66	\$88,601.35	53.44%	\$77,194.65
01-408-311	Engineering Services-Plan/Zon	\$8,840.00	\$125.00	\$1,887.08	21.35%	\$6,952.92
01-408-312	Consulting Services	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-408-313	Bldg Code Enforcement Services	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-408-314	Sewage Enforcement Officer	\$12,000.00	\$2,292.91	\$6,019.30	50.16%	\$5,980.70
	Subtotal	\$194,636.00	\$19,701.57	\$96,507.73	49.58%	\$98,128.27
BUILDINGS AND PLANT						
01-409-200	Building Materials/Supplies	\$7,000.00	\$160.53	\$1,162.97	16.61%	\$5,837.03
01-409-230	Heating Oil/Diesel Fuel	\$5,000.00	\$1,593.83	\$2,165.89	43.32%	\$2,834.11
01-409-231	Unleaded Gasoline	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-409-234	Oils/Lubricants	\$0.00	\$0.00	(\$802.00)	0.00%	\$802.00
01-409-320	Communication Expense	\$42,216.00	\$4,051.88	\$19,772.43	46.84%	\$22,443.57
01-409-360	Water Usage	\$5,120.00	\$400.06	\$2,151.98	42.03%	\$2,968.02
01-409-361	Electricity	\$51,200.00	\$6,027.86	\$26,810.88	52.37%	\$24,389.12
01-409-362	Gas (Heating)	\$9,000.00	(\$1,453.87)	\$6,406.48	71.18%	\$2,593.52
01-409-367	Refuse Removal	\$2,160.00	\$236.47	\$1,614.05	74.72%	\$545.95
01-409-370	Maint/Repair of Building	\$45,530.00	\$4,332.48	\$24,230.43	53.22%	\$21,299.57
01-409-374	Office Equip Maint/Repair	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-409-384	Office Equipment Rental	\$11,159.00	\$514.91	\$4,984.47	44.67%	\$6,174.53
01-409-420	General Expenses	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-409-450	Contracted Services	\$17,270.00	\$1,022.46	\$5,985.86	34.66%	\$11,284.14
01-409-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$26.30	0.88%	\$2,973.70
01-409-800	Capital Outlay	\$50,000.00	\$0.00	\$579.10	1.16%	\$49,420.90
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$253,655.00	\$16,886.61	\$95,088.84	37.49%	\$158,566.16
POLICE						
01-410-120	Administrative Compensation	\$110,210.00	\$8,477.70	\$55,105.04	50.00%	\$55,104.96
01-410-130	Police Compensation (FT)	\$1,681,409.00	\$111,268.91	\$744,095.17	44.25%	\$937,313.83
01-410-131	Police Compensation (PT)	\$13,670.00	\$0.00	\$10,093.60	73.84%	\$3,576.40
01-410-132	Police Overtime Compensation	\$86,025.00	\$7,477.31	\$49,101.70	57.08%	\$36,923.30
01-410-133	Overtime Billable	\$34,410.00	\$4,085.25	\$6,726.53	19.55%	\$27,683.47
01-410-140	Office Personnel Compensation	\$55,506.00	\$4,108.80	\$29,098.49	52.42%	\$26,407.51
01-410-142	Office Personnel Overtime	\$385.00	\$0.00	\$0.00	0.00%	\$385.00
01-410-150	Benefits	\$663,100.00	\$47,787.95	\$282,597.87	42.62%	\$380,502.13
01-410-161	Social Security Taxes	\$123,444.00	\$8,395.91	\$55,441.28	44.91%	\$68,002.72
01-410-165	Pension Administration Fees	\$78,000.00	\$8,355.80	\$40,435.63	51.84%	\$37,564.37
01-410-166	Minimum Pension Obligation-Non	\$7,703.00	\$0.00	\$7,703.00	100.00%	\$0.00
01-410-167	Minimum Pension Obligation-Pol	\$426,673.00	\$35,556.08	\$213,336.48	50.00%	\$213,336.52
01-410-168	Medicare Tax	\$28,798.00	\$1,963.58	\$12,966.22	45.02%	\$15,831.78
01-410-169	Unemployment	\$4,708.00	\$143.38	\$4,626.41	98.27%	\$81.59
01-410-200	Office Materials/Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-210	Supplies	\$2,500.00	\$178.86	\$853.02	34.12%	\$1,646.98
01-410-228	K-9 Expenses	\$5,750.00	\$0.00	\$3,089.38	53.73%	\$2,660.62
01-410-231	Vehicle Gasoline & Oil	\$72,000.00	\$6,486.44	\$22,345.43	31.04%	\$49,654.57
01-410-234	Oils/Lubricants	\$2,000.00	\$0.00	\$300.00	15.00%	\$1,700.00
01-410-241	Uniforms	\$23,600.00	\$2,720.01	\$8,826.13	37.40%	\$14,773.87
01-410-242	Firearms	\$1,500.00	\$0.00	\$62.64	4.18%	\$1,437.36
01-410-243	Ammunition	\$6,000.00	\$0.00	\$6,261.64	104.36%	(\$261.64)
01-410-300	Contracted Services	\$6,980.00	\$0.00	\$1,675.46	24.00%	\$5,304.54
01-410-316	Training	\$28,000.00	\$2,465.00	\$10,923.74	39.01%	\$17,076.26
01-410-340	Advertising and Printing	\$1,000.00	\$200.00	\$200.00	20.00%	\$800.00
01-410-370	Communication Equip - O/M/R	\$2,150.00	\$0.00	\$118.50	5.51%	\$2,031.50
01-410-372	Maint/Repair Equipment	\$7,000.00	\$24.68	\$2,374.63	33.92%	\$4,625.37
01-410-373	Vehicle - O/M/R	\$30,000.00	\$940.21	\$12,788.90	42.63%	\$17,211.10
01-410-410	Community Events	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-420	General Expenses	\$7,000.00	\$799.65	\$4,496.00	64.23%	\$2,504.00
01-410-421	Community Events	\$4,000.00	\$500.15	\$12,365.15	309.13%	(\$8,365.15)
01-410-440	Uniform Maintenance	\$0.00	\$0.00	\$91.08	0.00%	(\$91.08)
01-410-470	Investigation Expense	\$2,500.00	\$1,095.00	\$2,200.00	88.00%	\$300.00
01-410-700	Major Equipment Purchase	\$50,000.00	\$0.00	\$10,110.00	20.22%	\$39,890.00
01-410-710	Police Computer- IT	\$51,625.00	\$6,300.59	\$36,066.84	69.86%	\$15,558.16
01-410-750	Minor Equipment Purchase	\$17,000.00	\$10,126.15	\$10,191.15	59.95%	\$6,808.85
01-410-800	Capital Outlay	\$25,000.00	\$0.00	\$0.00	0.00%	\$25,000.00
	Subtotal	\$3,659,646.00	\$269,457.41	\$1,656,667.11	45.27%	\$2,002,978.89
FIRE						
01-411-130	Police Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-411-240	Vehicle Gasoline & Oil	\$12,000.00	\$0.00	\$4,890.05	40.75%	\$7,109.95
01-411-354	Workmen's Compensation	\$21,000.00	\$0.00	\$19,773.00	94.16%	\$1,227.00
01-411-360	Hydrant Service	\$22,392.00	\$1,716.00	\$12,096.00	54.02%	\$10,296.00
01-411-373	Vehicle - O/M/R	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-411-420	General Expense	\$8,100.00	\$4,594.27	\$4,697.27	57.99%	\$3,402.73

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-411-500	Contribution to Fire Cos.	\$235,000.00	\$0.00	\$235,000.00	100.00%	\$0.00
01-411-501	Cont. to Fireman's Relief	\$92,290.00	\$0.00	\$0.00	0.00%	\$92,290.00
01-411-502	Contribution to EMS Services	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
01-411-740	Fire and Rescue Equip	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$410,782.00	\$6,310.27	\$276,456.32	67.30%	\$134,325.68
PLANNING AND ZONING						
01-414-120	Zoning Officer Comp	\$76,545.00	\$5,888.00	\$38,271.89	50.00%	\$38,273.11
01-414-130	Officials Compensation	\$360.00	\$0.00	\$0.00	0.00%	\$360.00
01-414-140	Office Personnel Compensation	\$55,907.00	\$4,108.80	\$29,277.20	52.37%	\$26,629.80
01-414-142	Office Personnel Overtime Comp	\$600.00	\$0.00	\$365.94	60.99%	\$234.06
01-414-150	Benefits	\$50,000.00	\$3,782.19	\$22,907.14	45.81%	\$27,092.86
01-414-161	Social Security Taxes	\$8,272.00	\$619.80	\$4,210.72	50.90%	\$4,061.28
01-414-165	Pension Administration Fees	\$7,400.00	\$0.00	\$0.00	0.00%	\$7,400.00
01-414-166	Minimum Pension Obligation-Non	\$17,999.00	\$8,961.60	\$17,999.00	100.00%	\$0.00
01-414-168	Medicare Tax	\$1,935.00	\$144.96	\$984.80	50.89%	\$950.20
01-414-169	Unemployment	\$420.00	\$0.00	\$420.00	100.00%	\$0.00
01-414-210	Supplies	\$1,100.00	\$0.00	\$837.70	76.15%	\$262.30
01-414-312	Consulting Services	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
01-414-340	Advertising and Printing	\$7,000.00	\$365.94	\$1,656.66	23.67%	\$5,343.34
01-414-371	Vehicle Maint/Repair - O/M/R	\$2,300.00	\$0.00	\$648.34	28.19%	\$1,651.66
01-414-420	General Expenses	\$500.00	\$0.00	\$167.98	33.60%	\$332.02
01-414-450	Planning Services (Contracted)	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-414-460	Seminar/Education/Meetings	\$1,200.00	\$0.00	\$0.00	0.00%	\$1,200.00
01-414-750	Minor Equipment Purchase	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-414-751	Zoning IT	\$12,600.00	\$0.00	\$331.30	2.63%	\$12,268.70
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$260,138.00	\$23,871.29	\$118,078.67	45.39%	\$142,059.33
EMERGENCY MANAGEMENT						
01-415-120	Administrative Person. Comp.	\$2,000.00	\$500.00	\$1,000.00	50.00%	\$1,000.00
01-415-200	Materials/Supplies	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-415-300	Haz Mat Clean-up	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-415-700	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$7,500.00	\$500.00	\$1,000.00	13.33%	\$6,500.00
CROSSING GUARDS						
01-419-150	Crossing Guard Wages	\$5,000.00	\$0.00	\$1,166.42	23.33%	\$3,833.58
	Subtotal	\$5,000.00	\$0.00	\$1,166.42	23.33%	\$3,833.58
DOG CONTROL						
01-421-150	Dog Control Wages	\$3,000.00	\$750.00	\$1,500.00	50.00%	\$1,500.00
01-421-220	Dog Control Supplies	\$1,400.00	\$0.00	\$538.07	38.43%	\$861.93
01-421-450	Dog Control Contracted Service	\$4,500.00	\$40.00	\$200.00	4.44%	\$4,300.00
	Subtotal	\$8,900.00	\$790.00	\$2,238.07	25.15%	\$6,661.93
RECYCLING						
01-426-140	Recycling Coordinator	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-200	Recycling Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-230	Compost Center Fuel	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-260	Small Tools	\$500.00	\$0.00	\$432.36	86.47%	\$67.64
01-426-310	Professional Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-426-320	Communications	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-340	Advertising and Printing	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-360	Utilities	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-370	Maint/Repairs Facility	\$10,500.00	\$2,694.50	\$6,616.08	63.01%	\$3,883.92
01-426-500	Compost Center Appropriation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-700	Minor equipment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$11,000.00	\$2,694.50	\$7,048.44	64.08%	\$3,951.56
HIGHWAY-GENERAL SERVICES						
01-430-120	Administrative Compensation	\$87,824.00	\$6,755.70	\$43,911.93	50.00%	\$43,912.07
01-430-121	Roadmaster Compensation	\$65,722.00	\$4,852.80	\$31,508.00	47.94%	\$34,214.00
01-430-140	Maintenance Compensation	\$569,178.00	\$42,897.09	\$260,421.06	45.75%	\$308,756.94
01-430-141	Seasonal Employee Comp	\$24,120.00	\$2,876.00	\$2,876.00	11.92%	\$21,244.00
01-430-142	Maintenance Personnel Overtime	\$67,667.00	\$1,904.09	\$9,357.17	13.83%	\$58,309.83
01-430-150	Benefits	\$348,442.00	\$27,325.96	\$161,286.43	46.29%	\$187,155.57
01-430-161	Social Security Taxes	\$50,500.00	\$3,675.72	\$21,580.60	42.73%	\$28,919.40
01-430-165	Pension Administration Fees	\$37,100.00	\$5,995.35	\$5,995.35	16.16%	\$31,104.65
01-430-166	Minimum Pension Obligation-Non	\$90,357.00	\$5,226.48	\$5,226.48	5.78%	\$85,130.52
01-430-168	Medicare Tax	\$11,810.00	\$859.64	\$5,047.06	42.74%	\$6,762.94
01-430-169	Unemployment	\$2,940.00	\$61.83	\$2,819.64	95.91%	\$120.36
01-430-200	Materials/Supplies	\$4,000.00	\$0.00	\$1,938.85	48.47%	\$2,061.15
01-430-210	Office Supplies	\$1,500.00	\$93.36	\$108.35	7.22%	\$1,391.65
01-430-230	Fuel Diesel	\$77,850.00	\$5,909.93	\$20,410.37	26.22%	\$57,439.63
01-430-234	Oils/Lubricants	\$3,000.00	\$0.00	\$2,041.82	68.06%	\$958.18
01-430-250	Traffic Sign - M/R	\$5,750.00	\$340.00	\$505.00	8.78%	\$5,245.00
01-430-373	Vehicle - O/M/R	\$27,000.00	\$2,060.47	\$14,402.14	53.34%	\$12,597.86
01-430-380	Equipment Rental	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-430-410	Judgements- Damages	\$0.00	\$0.00	\$2,000.00	0.00%	(\$2,000.00)
01-430-420	General Expenses	\$9,950.00	\$635.85	\$2,623.56	26.37%	\$7,326.44
01-430-450	Contracted Services	\$38,000.00	\$0.00	\$4,642.47	12.22%	\$33,357.53
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	\$94.99	\$3,760.72	75.21%	\$1,239.28
01-430-751	Public Works IT	\$5,600.00	\$0.00	\$1,951.30	34.84%	\$3,648.70
	Subtotal	\$1,538,310.00	\$111,565.26	\$604,414.30	39.29%	\$933,895.70
HIGHWAY-TRAFFIC SIGNALS						
01-433-240	Road/Street Signs/Markings	\$33,000.00	\$932.12	\$6,913.67	20.95%	\$26,086.33
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$33,000.00	\$932.12	\$6,913.67	20.95%	\$26,086.33
HIGHWAY-REPAIRS TO HIGHWAYS						
01-438-240	Road Materials/Supplies	\$155,000.00	\$78,536.65	\$115,182.47	74.31%	\$39,817.53
	Subtotal	\$155,000.00	\$78,536.65	\$115,182.47	74.31%	\$39,817.53
HIGHWAY CONSTR AND REBUILDING						
01-439-600	Capital Construction	\$1,070,793.00	\$0.00	\$1,032,149.35	96.39%	\$38,643.65
	Subtotal	\$1,070,793.00	\$0.00	\$1,032,149.35	96.39%	\$38,643.65
PARTICIPANT RECREATION						
01-452-200	Materials/Supplies	\$4,860.00	\$54.06	\$1,356.36	27.91%	\$3,503.64
01-452-367	Refuse Removal	\$4,340.00	\$525.51	\$3,586.89	82.65%	\$753.11
01-452-370	Maintenance/Repairs	\$14,300.00	\$2,826.41	\$11,435.01	79.97%	\$2,864.99

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Transfer

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-490-003	CD Purchase	\$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	\$0.00	\$28,728.56	143.64%	(\$8,728.56)
	Subtotal	\$22,000.00	\$0.00	\$28,728.56	130.58%	(\$6,728.56)
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$315,000.00	\$0.00	\$0.00	0.00%	\$315,000.00
01-492-100	Transfer to Fund Balance	\$275,218.00	\$0.00	\$1,500,000.00	545.02%	(\$1,224,782.00)
01-492-120	Compost CTR	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$590,218.00	\$0.00	\$1,500,000.00	254.14%	(\$909,782.00)
Total General Fund Expenditures:		\$10,434,561.00	\$659,025.28	\$6,622,403.66	63.47%	\$3,812,157.34
Total General Fund Revenues:		\$10,434,561.00	\$592,776.63	\$5,893,763.26		\$4,540,797.74
Total General Fund Expenditures:		\$10,434,561.00	\$659,025.28	\$6,622,403.66		\$3,812,157.34
Total General Fund Fund Balance:		\$0.00	(\$66,248.65)	(\$728,640.40)		\$728,640.40

Lower Saucon Township

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Balance Sheet

Period: 6 Year: 2023

Fund	Account Number	Debits	Credits
02	Special Taxes		
02-100-000	Checking Account	\$1,868.48	
02-109-000	State Liquid Fuels	\$1,905,471.53	
02-110-000	Open Space Fund	\$8,857,511.53	
02-110-001	Open Space CD	\$426,494.72	
02-110-002	Open Space CD 2 yr	\$528,763.20	
02-110-003	Open Space CD 4 2019	\$1,561,691.38	
02-110-100	Open Space Checking	\$2,000.00	
02-111-000	Fire Tax Fund	\$1,420,647.15	
	Asset Total:	\$14,704,447.99	
02-279-000	Fund Balance		\$6,926,660.93
02-296-000	Budgetary Fund Balance		\$7,777,787.06
	Liability Total:		\$14,704,447.99
	<u>Fund Total:</u>	\$14,704,447.99	\$14,704,447.99

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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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	\$330,000.00	\$10,549.65	\$320,955.77	97.26%	\$9,044.23
	Subtotal	\$330,000.00	\$10,549.65	\$320,955.77	97.26%	\$9,044.23
LOCAL TAX ENABLING ACT						
02-310-210	Earned Income Tax - Current Ye	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-310-220	Open Space EIT - Prior Year	\$5,000.00	\$2,009.11	\$20,548.32	410.97%	(\$15,548.32)
	Subtotal	\$5,000.00	\$2,009.11	\$20,548.32	410.97%	(\$15,548.32)
INTEREST EARNINGS						
02-341-000	Interest	\$9,000.00	\$40,983.07	\$257,155.08	2857.28%	(\$248,155.08)
	Subtotal	\$9,000.00	\$40,983.07	\$257,155.08	2857.28%	(\$248,155.08)
INTERGOVERNMENT						
02-350-000	Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STATE SHARED REVENUE						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$481,339.00	\$0.00	\$490,124.66	101.83%	(\$8,785.66)
	Subtotal	\$481,339.00	\$0.00	\$490,124.66	101.83%	(\$8,785.66)
GENERAL GOVERNMENT						
02-361-000	Charge for Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-361-370	Open Space Maintenance	\$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	\$31.50	0.00%	(\$31.50)
	Subtotal	\$0.00	\$0.00	\$31.50	0.00%	(\$31.50)
CONTRIBUTIONS						
02-387-000	Donation/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						
02-391-100	Sale of Fixed Assets	\$10,000.00	\$2,750.00	\$2,750.00	27.50%	\$7,250.00
02-391-110	Sale of Fixed Assets - Fire	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$10,000.00	\$2,750.00	\$2,750.00	27.50%	\$7,250.00
TRANSFERS						
02-392-000	Fund Balance - State Fund	\$445,661.00	\$0.00	\$0.00	0.00%	\$445,661.00
02-392-100	Fire Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-392-200	Open Space Fund Balance	\$1,127,000.00	\$0.00	\$0.00	0.00%	\$1,127,000.00
	Subtotal	\$1,572,661.00	\$0.00	\$0.00	0.00%	\$1,572,661.00
PROCEEDS OF LONG-TERM DEBT						
02-393-130	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Special Taxes Revenues:		\$2,408,000.00	\$56,291.83	\$1,091,565.33	45.33%	\$1,316,434.67
Total Special Taxes Revenues:		\$2,408,000.00	\$56,291.83	\$1,091,565.33		\$1,316,434.67
Total Special Taxes Expenditures:		\$2,408,000.00	\$11,168.78	\$170,578.99		\$2,237,421.01
Total Special Taxes Fund Balance:		\$0.00	\$45,123.05	\$920,986.34		(\$920,986.34)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
FINANCE ADMINISTRATION						
02-402-000	Bank Fees	\$0.00	\$0.00	\$350.00	0.00%	(\$350.00)
	Subtotal	\$0.00	\$0.00	\$350.00	0.00%	(\$350.00)
LAW						
02-404-710	Legal Fees	\$10,000.00	\$0.00	\$2,178.00	21.78%	\$7,822.00
	Subtotal	\$10,000.00	\$0.00	\$2,178.00	21.78%	\$7,822.00
ENGINEER						
02-408-314	Engineering/Planning Fees	\$40,000.00	\$0.00	\$0.00	0.00%	\$40,000.00
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
	Subtotal	\$60,000.00	\$0.00	\$0.00	0.00%	\$60,000.00
FIRE						
02-411-000	Fire Fuel	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-540	Fire Contribution	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-700	Fire Equip Costs	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-710	Fire Equip Consultation	\$5,000.00	\$0.00	\$4,500.00	90.00%	\$500.00
02-411-720	Fire Allocations	\$134,313.00	\$0.00	\$0.00	0.00%	\$134,313.00
02-411-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$139,313.00	\$0.00	\$4,500.00	3.23%	\$134,813.00
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	\$10,000.00	\$245.90	\$2,000.70	20.01%	\$7,999.30
02-430-373	Vehicle - O/M/R	\$25,000.00	\$668.23	\$22,398.46	89.59%	\$2,601.54
02-430-380	Hgwy Equipment Rentals	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
02-430-700	Highway Major Equipment	\$250,000.00	\$0.00	\$60,000.00	24.00%	\$190,000.00
02-430-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
	Subtotal	\$293,000.00	\$914.13	\$84,399.16	28.81%	\$208,600.84
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$130,000.00	\$0.00	\$43,762.45	33.66%	\$86,237.55
	Subtotal	\$130,000.00	\$0.00	\$43,762.45	33.66%	\$86,237.55
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$25,000.00	\$0.00	\$0.00	0.00%	\$25,000.00
02-433-241	Traffic Control Device	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$25,000.00	\$0.00	\$0.00	0.00%	\$25,000.00
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$38,000.00	\$3,148.56	\$18,793.29	49.46%	\$19,206.71
	Subtotal	\$38,000.00	\$3,148.56	\$18,793.29	49.46%	\$19,206.71
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						

HIGHWAY-REPAIRS TO HIGHWAYS

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
02-438-240	Road Materials and Suppl	\$50,000.00	\$81.09	\$1,251.09	2.50%	\$48,748.91
	Subtotal	\$50,000.00	\$81.09	\$1,251.09	2.50%	\$48,748.91
HIGHWAY CONSTR AND REBUILDING						
02-439-240	PennDot Road Projects	\$300,000.00	\$0.00	\$0.00	0.00%	\$300,000.00
02-439-241	Bridge Project	\$100,000.00	\$0.00	\$0.00	0.00%	\$100,000.00
	Subtotal	\$400,000.00	\$0.00	\$0.00	0.00%	\$400,000.00
CONSERVATION						
02-461-000	Open Space Purchases	\$500,000.00	\$0.00	\$100.00	0.02%	\$499,900.00
02-461-370	Maintenance of Open Space	\$567,000.00	\$7,025.00	\$15,245.00	2.69%	\$551,755.00
	Subtotal	\$1,067,000.00	\$7,025.00	\$15,345.00	1.44%	\$1,051,655.00
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	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-001	Transfer to Fund Balance - Fir	\$192,687.00	\$0.00	\$0.00	0.00%	\$192,687.00
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	\$192,687.00	\$0.00	\$0.00	0.00%	\$192,687.00
Total Special Taxes Expenditures:		\$2,408,000.00	\$11,168.78	\$170,578.99	7.08%	\$2,237,421.01
Total Special Taxes Revenues:		\$2,408,000.00	\$56,291.83	\$1,091,565.33		\$1,316,434.67
Total Special Taxes Expenditures:		\$2,408,000.00	\$11,168.78	\$170,578.99		\$2,237,421.01
Total Special Taxes Fund Balance:		\$0.00	\$45,123.05	\$920,986.34		(\$920,986.34)

Lower Saucon Township

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Balance Sheet Period: 6 Year: 2023

Fund	Account Number	Debits	Credits
03	Capital Fund		
03-100-000	Cash--Regular Checking Account	\$6,050.00	
03-107-0036	Park Capital Fund	\$865,965.38	
03-107-0041	Capital - Historical Structure	\$82,017.84	
03-107-754	Motorcar Land Development	\$41,851.13	
03-107-755	NCCD Funds	\$131,780.90	
03-110-000	Capital Fund	\$5,413,885.77	
	Asset Total:	\$6,541,551.02	
03-250-000	Maintenance Escrow		\$41,851.13
03-279-100	Fund Balance		\$6,499,699.89
	Liability Total:		\$6,541,551.02
	<u>Fund Total:</u>	\$6,541,551.02	\$6,541,551.02

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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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	\$6,000.00	\$22,069.11	\$116,830.61	1947.18%	(\$110,830.61)
	Subtotal	\$6,000.00	\$22,069.11	\$116,830.61	1947.18%	(\$110,830.61)
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
FEDERAL GRANTS						
03-351-000	Federal Grant Funding	\$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	\$1,360,757.00	\$0.00	\$219,640.00	16.14%	\$1,141,117.00
	Subtotal	\$1,360,757.00	\$0.00	\$219,640.00	16.14%	\$1,141,117.00
Local Grant Funding						
03-357-000	Local Grant Funding	\$490,255.00	\$0.00	\$0.00	0.00%	\$490,255.00
	Subtotal	\$490,255.00	\$0.00	\$0.00	0.00%	\$490,255.00
GENERAL GOVERNMENT						
03-361-300	Developer Fees	\$0.00	\$0.00	\$36,410.00	0.00%	(\$36,410.00)
	Subtotal	\$0.00	\$0.00	\$36,410.00	0.00%	(\$36,410.00)
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	\$25,000.00	\$49,050.00	\$49,050.00	196.20%	(\$24,050.00)
	Subtotal	\$25,000.00	\$49,050.00	\$49,050.00	196.20%	(\$24,050.00)
TRANSFERS						
03-392-000	Fund Balance Appropriation	\$3,706,032.00	\$0.00	\$0.00	0.00%	\$3,706,032.00
03-392-001	Transfer from other funds	\$500,000.00	\$0.00	\$1,500,000.00	300.00%	(\$1,000,000.00)
	Subtotal	\$4,206,032.00	\$0.00	\$1,500,000.00	35.66%	\$2,706,032.00
Total Capital Fund Revenues:		\$6,088,044.00	\$71,119.11	\$1,921,930.61	31.57%	\$4,166,113.39
Total Capital Fund Revenues:		\$6,088,044.00	\$71,119.11	\$1,921,930.61		\$4,166,113.39
Total Capital Fund Expenditures:		\$6,088,044.00	\$140,736.40	\$431,354.90		\$5,656,689.10
Total Capital Fund Fund Balance:		\$0.00	(\$69,617.29)	\$1,490,575.71		(\$1,490,575.71)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (6)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
FINANCE ADMINISTRATION						
03-402-451	Bank Fee	\$0.00	\$0.00	\$175.00	0.00%	(\$175.00)
	Subtotal	\$0.00	\$0.00	\$175.00	0.00%	(\$175.00)
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	\$405,000.00	\$0.00	\$4,550.00	1.12%	\$400,450.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$405,000.00	\$0.00	\$4,550.00	1.12%	\$400,450.00
POLICE						
03-410-840	Vehicle Purchase	\$233,029.00	\$40,950.00	\$179,063.00	76.84%	\$53,966.00
03-410-850	Police Capital Equ	\$45,000.00	\$0.00	\$10,334.74	22.97%	\$34,665.26
	Subtotal	\$278,029.00	\$40,950.00	\$189,397.74	68.12%	\$88,631.26
HIGHWAY-GENERAL SERVICES						
03-430-840	Vehicle Purchase	\$470,985.00	\$99,786.40	\$200,177.92	42.50%	\$270,807.08
	Subtotal	\$470,985.00	\$99,786.40	\$200,177.92	42.50%	\$270,807.08
Storm Water						
03-436-810	Storm Water Improvements	\$75,000.00	\$0.00	\$1,393.00	1.86%	\$73,607.00
	Subtotal	\$75,000.00	\$0.00	\$1,393.00	1.86%	\$73,607.00
HIGHWAY CONSTR AND REBUILDING						
03-439-810	Road Improvement	\$1,350,000.00	\$0.00	\$24,965.24	1.85%	\$1,325,034.76
	Subtotal	\$1,350,000.00	\$0.00	\$24,965.24	1.85%	\$1,325,034.76
PARTICIPANT RECREATION						
03-452-810	Park Improvement	\$3,444,030.00	\$0.00	\$0.00	0.00%	\$3,444,030.00
	Subtotal	\$3,444,030.00	\$0.00	\$0.00	0.00%	\$3,444,030.00
Historical Bldg						
03-459-810	Historical Bldg Improvements	\$65,000.00	\$0.00	\$3,696.00	5.69%	\$61,304.00
	Subtotal	\$65,000.00	\$0.00	\$3,696.00	5.69%	\$61,304.00
INTERFUND OPERATING TRANSFERS						
03-492-000	Developer Maintenance return	\$0.00	\$0.00	\$7,000.00	0.00%	(\$7,000.00)
03-492-001	Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$7,000.00	0.00%	(\$7,000.00)

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 Capital Fund Expenditures:		\$6,088,044.00	\$140,736.40	\$431,354.90	7.09%	\$5,656,689.10
Total Capital Fund Revenues:		\$6,088,044.00	\$71,119.11	\$1,921,930.61		\$4,166,113.39
Total Capital Fund Expenditures:		\$6,088,044.00	\$140,736.40	\$431,354.90		\$5,656,689.10
Total Capital Fund Fund Balance:		\$0.00	(\$69,617.29)	\$1,490,575.71		(\$1,490,575.71)