

# *Comprehensive Annual Financial Report*

*2024*

*Lower Saucon Township*



*April 16, 2025*

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

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## Introduction

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

The Township's Budget document is a one-year plan of revenues and expenses that are projected to occur during that year. This LSTCAFR (Lower Saucon Township's Comprehensive Annual Finance Report) contains the audited actual figures as of December 31, 2024. This report is presented to Council after the audit is complete but before the appointed auditors complete the DCED financial reports, which are due by April. Their formal financial report is typically presented in June and published on the website once presented to Council.

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

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

One source of revenue for the Township is the landfill tipping fees. Receipts are directed into the Township General Savings account to be utilized when necessary. In 2024, expenses increased for various reasons thereby expending \$376,874 more in 2024. Utilizing funds of \$795,400.00 of the \$2,307,557.80 to ensure minimum fund balance thresholds going into 2025 as the minimum fund balance policy requires. As the life expectancy of the landfill continues to be questionable, we will need to prepare as we are budgeting \$2,300,000.00 in our general budget and have only been utilizing those revenues due to 1) Capital allocations, 2) additional receipts received but not expected; i.e., deed transfer tax and interest income and 2) expenses budgeted but not expenses primarily due to employment transitions. This has been reported in our financial statements presented by our auditors. If Phase V moves forward, Council would be able to reduce taxes unless the funds are appropriated elsewhere.

As of December 31, 2024, the Township has \$31,810,595.45, of which \$14,251,505.01 (Special Tax) is restricted due to ordinance or State Law, \$4,583,017.44 (Capital) of which 1,151,216.13 is dedicated or restricted; \$6,956,110.73 is restricted by Council Resolution or allocated for a specific purpose. Of the \$6,019,962.27 remaining; \$1,645,692.85 for minimum fund balance requirements and \$3,000,000.00 is unrestricted reserve in the event the revenue source from the Bethlehem Landfill changes. The Special Tax Funds are governed by Ordinance or State law.

## Revenue:

We received 96.02% or \$1,922,233.93 in real estate tax for General Fund. The discrepancy is that the Township's assessment did not come in as projected until later in the year or in 2025. The deed transfer tax is annually variable. The Township had a second excessively higher than predicted year in housing sales. If the housing market slows, receipts will decrease. In 2024 we received \$618,118.48 which is much higher than the norm as the sale price for homes maintains its high value. We will continue to monitor for any deviations in these areas and the department will need to watch for trends based on the demographic census, interest rates, investment markets and additional development. We received more in Local Services Tax as with the opening of more businesses which would mean increased amount of businesses or hiring additional employees.

We received 103.23% of the budgeted amount for police fines, which is higher than last year, but we did lower expectations in the 2024 budget. Staff will continue to adjust this line item with input from the Chief of Police. Officers continue to patrol our community and take time to show a presence in the community.

Investment earnings increased due to the Federal Reserve continued leaving rates where they were until the end of 2024. We received \$512,381.24 in 2024 in investment earnings in our General Account funds. That is \$43,231.26 more than in 2023. We negotiated rates of interest and certificates of deposits' interest as they came due. Again, we are negotiating short-term terms as that is the highest rate as the banks are hedging potential losses in long-term investments.

Staff continue to close out existing grants, and we work to secure new grants when they are available for expenses Council approves. These grants are for investments in municipal infrastructure or to offset funding for equipment needed by the Township. In 2024 the Township received Federal funding for Police Services, bullet proof vest reimbursements, and Funding from Northampton County for the License Plate Reader purchase and reimbursement for expenses related to our E Cycling event.

We received higher amounts of funding from the State of Pennsylvania to help with the costs of our pension plans and funding provided to the Lower Saucon Fire Relief Fund. The pension aid and volunteer firefighter funding come from a two percent state tax on casualty and fire insurance premiums paid to out-of-state insurance companies. We will be discussing more of that in the expense reporting portion of this document. The funding received is consistent but not guaranteed.

General Government and Public Safety charges did not reach expectations. Residents submitted more building applications, and we have been active with zoning applications. Zoning Services saw an increase in grading applications and escrows. Police services dropped but so did the corresponding expenses by the Police Department. This revenue is directly tied to the expenses line item of billed overtime in the Police Budget.

The Township received an additional \$7,557.80 in Landfill Host fees; the total amount collected was \$2,307,557.80; \$246,359.62 less than 2023. We also received \$64,852.33 in our self-insurance programs. This income will decrease in the next few years as we are recognizing more claim exposure in our workers' compensation and our medical insurance costs.

Miscellaneous income is higher as this is where we report the revenue received from our insurance company due to our officers' filings under the Heart and Lung Act and expenses that the Township received reimbursement for the expense. We do not offset revenue to the expense in our financials, so the expense is reported in the appropriate category.

The Township will also potentially recognize additional park rental income from the Easton Road Ballfield and if the development of the Heller Homestead Barn rehabilitation, if approved.

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

### **Expenses:**

The Township spent 83.44% of budgeted expenses is inclusive of transferring \$3,048,646.48 from General to Capital. This budget modification was to address additional expenses recognized and approved by Council.

The funding listed under Council expenses was not totally expended. An increase in the contribution line item was to reflect the approved payments to 501C3s done in December of 2024 to liquidate the ARPA (American Rescue Plan) Funds.

In 2024, the Administration used 80.68% of their budget. Decreases were due to not hiring a Township Manager for the year and utilizing existing staff to fill the void. Compensating key staff members for their work in filling in the role of Manager.

The Finance Dept. expenses came in under budget, expending 95.10% of those provided.

Legal decreased to 71.39% in 2024 due to hourly rates and hours of service requested. Federal Cases settled decreased the amount needed for special solicitors. Township will be renegotiating contracts for non-uniform employees in 2025. We would recommend keeping the special solicitor's line item higher in 2026 as the police contract is up for negotiation in 2026 and any other future litigation.

Data processing was under budget at 51.14%. No significant issues to report. Expenses will increase in 2025 due to required windows upgrades.

Engineering is under budget at 57.16% for the General Fund. Most projects involving the engineers are Capital projects and expenses are tied directly to the project and/or grant funding awarded.

Under Buildings and Grounds, we 75.76% of the budget. The only significant increases were office equipment rental as we exceeded our print service agreement with our copier supplier. Refuse removal increased as our rates increased higher than projected and will continue to do so as the industry is already recognizing potential effects of landfill closures in the region.

The Police Department spent 93.27% of their budget. Funding exceeded in certain line items such as overtime, due to overage due to injuries and attendance at Council meetings. K9 expenses due to

kennel charges increasing and equipment needs. Community events expenses were offset by donations received and booked as revenue. Vehicle maintenance increased as we recognized expenses paid in 2024 but were for repairs done at the end of 2023.

Expenses for the Fire and Ambulance service was over budget due to pass through funding from the State for the Fire Relief Association. Workers' compensation expense increased in 2024, and the amount received for the Association was more than budgeted.

The Zoning Department was 61.59% of the budgeted amount due to the resignation of the Zoning Officer and hiring a contracted service. Overtime increased as the Zoning Clerk was needed to attend more Zoning Hearing Board and Planning meetings. The stipend received by the clerk was paid out of the Zoning Officers compensation.

Emergency Management incurred the stipend for the EMC for the year. No additional expenses made in 2024. Crossing Guards came in at 23.88% as we pay one-third of the crossing guard expense located within Saucon Valley School District jurisdiction. There is an inter-municipal agreement by Lower Saucon, Hellertown, and the Saucon Valley School District.

Dog Control expenses were 49.41% of the program costs. Expenses covered the DCO's stipend, dog food, and other items needed for the program. We have been fortunate that the dogs found were reunited with their owners and we have not incurred emergency medical expenses in 2024. The expenses incurred were for our feral cat program.

The recycling program costs were for the yard waste operations. Payment to Hellertown Borough settlement was in 2025. The remaining funds will need to be transferred to the General Fund once approved by Council and the account associated with the Recycling Committee closed.

The Public Works Dept. spent 89.51% of their overall budget. The Public Works budget included compensation, funds for maintenance of garage equipment, vehicles and supplies needed for the department. Traffic signs and maintenance increased due to damage done to signs and paid for by insurance. The vehicle maintenance increases are directly caused by 2023 expenses recognized in 2024. Judgements again were PA One calls, and staff have addressed those filings. Street Signs and Markings increased due to sign replacement requirements and an increase in paint for the line markings.

The Parks Department also came under budget, at 78.88%. The summer program was successful and came under budget. The annual appropriation for the library services was issued as Council approved the agreement with the Hellertown Area Library.

Insurance increased as our claim exposure to our Workers Compensation insurance. Coverage is reevaluated in July for September renewal. We communicate with our agent frequently regarding coverages and exposure.

We utilize a modified cash-based accounting method reporting, so items under 01.491.280 we re-coded at the end of the year and reclassified the items or services purchased in the line item it would have been appropriately booked.

## Special Taxes (2)

The ending fund balance for the Special Tax Funds are \$14,251,505.01; \$11,373,284.51 in Open Space funding, \$1,407,236.64 in Liquid Fuel funding and \$1,470,983.86 in funding left from the Fire Tax fund.

### **Revenue:**

#### Fire Funding

The .9 mill Tax Funding for Fire equipment resulted in receiving \$404,804.89, which is consistent with the amount originally budgeted. For tracking purposes, we will book the Fire Tx revenue as current, prior, delinquent, and interim to specifically report revenue categories in line with the General Fund.

#### Open Space Funding

Earned Income Tax for Open Space was \$34,134.57 in EIT revenue. This is from delinquent tax filings. We will still anticipate less amounts until all resident delinquencies are paid.

#### Liquid Fuel Funding

State Liquid Fuel funding came in higher than expected by \$3,777.04 which is due to the state gasoline tax (Act 89) imposed in 2013. As developments finish, new roads that are municipally maintained are reported to PennDOT to potentially increase the amount received. The amount received from the state is based on a formula utilizing miles of Township roads and population. Revenue received from the sale of fixed assets are proportioned on a percentage basis to this fund and the Capital Fund.

Interest exceeded expectations as we received \$557,878.81 in interest in all funds. Also, several certificates of deposits were reinvested short term to maximize the amount of interest.

### **Expenses:**

#### Fire Expenses (411)

Council approved a consultant for \$20,000.00 to review Fire Services for the Township and recommended Council create a formal committee that is open to the public for review all aspects of fire services. Council also approved payment of \$312,868.82 to Lower Saucon Fire Rescue to pay off the debt incurred for the ladder truck and to pay for maintenance expenses they incurred for a municipally purchased vehicle. The Township still has a 1,373,810.63 liability for a Pumper Tanker that is being constructed.

#### Open Space Expenses

The Township spent \$12,333.50 on professional services. \$153,387.77 to purchase property, \$40,995.00 for maintenance of property purchased with Open Space funds and \$500,000.00 that went towards the costs to improve the land during the construction of the Easton Road Ballfield.

## Liquid Fuel Expenses

The Township utilized Liquid Fuel funding to pay for public works vehicles pursuant to the 15-year capital plan, snow removal expenses, street lighting and road construction, as well as other permitted expenses. Public Works spent 72.8% of the \$914,000.00 approved budget.

Expenses came in less than anticipated and we did not need any emergency road materials.

## Capital (3)

This section is inclusive of Capital, Park Capital, and Historic Structures Capital Funds.

The Capital Plan is for large expenses that would be difficult to appropriate funding within the annual budget. These are now items or projects of more than \$35,000.00. Also incorporated in the Plan is the Township's 15-year vehicle replacement schedule. Revenue consists solely of interest received, proceeds from the sale of equipment, proceeds from the issuance of debt, grant funding and Council allocations. Council approved the \$390,000.00 appropriation to the fund, as well as an additional \$2,008,000.00 from revenue over expenditure in the general fund in April of last year. This went into the Capital Fund for projects approved. We received \$1,005,825.04 in grants from previous awards and interest in the amount of \$182,532.63. The total amount of expenses paid in 2024 was \$4,912,313.27 and comprised of:

- \$165,493.00 for Police vehicles and equipment
- \$524,218.00 for the Public Works Paver (utilized \$150,000.00 from ARPA funds)
- \$7,578.50 for storm water improvements
- \$1,063,937.73 for Reading Drive Culvert and Cherrywood paving.
- \$3,074,927.64 for Polk Valley Trail engineering, Easton Road Ballfield and Polk Valley Pickle Ball construction, and Playground equipment at Town Hall Park. Pickle Ball Court and trail to be worked on in 2025.
- \$76,158.40 to finish the Heller Homestead Widow's House Window Replacement Project

Grants awarded require projects to be complete and expenses submitted for release of those funds.

The fund balance for all Capital funds is \$4,583,017.44 for the beginning of 2025.

The following is a list of projects previously approved with expenses recognized in, or carried over into 2025:

- Improvements to the interior of Seidersville Hall
- Frederick-Yost/Peachtree-Dickenson, Peachtree Project, Robins Court (requested)
- Polk Valley Park Trail installation and Pickle Ball Courts

### ***In conclusion:***

Pursuant to the Fund Balance Policy adopted by the Council in 2017, we ended 2024 with \$1,310,580.54 from landfill tipping fees more than what is required as a minimum available (\$3,000,000.00) identified as unrestricted in our General Savings Account (01.106.000). We did utilize \$795,400.00 to maintain minimum fund balance to continue operations in 2025. A resolution is on this current agenda to transfer the \$1,310,480.54 to the Capital Fund as the Public Works Garage development is a priority focus.

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**Lower Saucon Township**

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**Balance Sheet**

03/31/2025

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**Period: 13 Year: 2024**

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<b>Fund</b>	<b>Account Number</b>	<b>Debits</b>	<b>Credits</b>
<hr/>			
<b>01</b>	<b>General Fund</b>		
01-100-000	Cash--Regular Checking Account	\$19,744.82	
01-102-000	Operating Reserve	\$4,535,177.94	
01-102-001	Operational Res. CD	\$334,956.57	
01-102-002	Oper Res 2 YR CD	\$221,024.25	
01-102-103	Oper Res CD	\$1,319,251.79	
01-104-000	Environmental Reserve	\$228,758.85	
01-104-001	Environmental Res CD	\$112,114.36	
01-105-000	Cash - Payroll Account	\$14,081.65	
01-106-000	General Savings	\$4,310,480.54	
01-107-000	Money Market	\$1,645,692.85	
01-109-000	Compost Center Funds	\$29,662.41	
01-110-000	Petty Cash	\$300.00	
01-112-001	ARPA Local Recovery		\$4.35
01-113-000	PLGIT Savings	\$204,826.97	
	<b>Asset Total:</b>	<b>\$12,976,073.00</b>	<b>\$4.35</b>
01-219-000	LST		\$540.95
01-279-000	Fund Balance		\$32,629.79
01-279-100	Fund Balance		\$12,942,897.91
	<b>Liability Total:</b>		<b>\$12,976,068.65</b>
	<b><u>Fund Total:</u></b>	<b>\$12,976,073.00</b>	<b>\$12,976,073.00</b>

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**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2024 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>01 General Fund</b>						
<b>Revenue</b>						
<b>REAL PROPERTY TAXES</b>						
01-301-100	Real Estate Taxes - Current Ye	\$1,934,500.00	\$0.00	\$1,848,929.66	95.58%	\$85,570.34
01-301-200	Real Estate Taxes - Prior Year	\$25,000.00	\$0.00	\$26,168.00	104.67%	(\$1,168.00)
01-301-400	Real Estate Taxes - Delinquent	\$40,000.00	\$0.00	\$36,080.84	90.20%	\$3,919.16
01-301-600	Real Estate Taxes - Interim	\$1,500.00	\$0.00	\$10,497.67	699.84%	(\$8,997.67)
01-301-601	Real Estate Tax-Interim-Prior	\$1,000.00	\$0.00	\$557.76	55.78%	\$442.24
	<b>Subtotal</b>	<b>\$2,002,000.00</b>	<b>\$0.00</b>	<b>\$1,922,233.93</b>	<b>96.02%</b>	<b>\$79,766.07</b>
<b>LOCAL TAX ENABLING ACT</b>						
01-310-100	Real Estate Transfer Tax	\$358,000.00	\$0.00	\$618,118.48	172.66%	(\$260,118.48)
01-310-210	Earned Income Tax - Current Ye	\$2,200,000.00	\$0.00	\$2,212,918.63	100.59%	(\$12,918.63)
01-310-220	Earned Income Tax - Prior Year	\$1,000,000.00	\$0.00	\$1,043,844.22	104.38%	(\$43,844.22)
01-310-510	Local Services Tax	\$70,000.00	\$0.00	\$81,729.61	116.76%	(\$11,729.61)
01-310-520	Local Services Tax Prior year	\$8,500.00	\$0.00	\$13,873.97	163.22%	(\$5,373.97)
	<b>Subtotal</b>	<b>\$3,636,500.00</b>	<b>\$0.00</b>	<b>\$3,970,484.91</b>	<b>109.18%</b>	<b>(\$333,984.91)</b>
<b>BUSINESS LICENSES AND PERMITS</b>						
01-321-320	Junkyard Licenses	\$750.00	\$0.00	\$750.00	100.00%	\$0.00
01-321-800	Cable TV Franchise	\$109,000.00	\$0.00	\$104,123.64	95.53%	\$4,876.36
	<b>Subtotal</b>	<b>\$109,750.00</b>	<b>\$0.00</b>	<b>\$104,873.64</b>	<b>95.56%</b>	<b>\$4,876.36</b>
<b>NON-BUSINESS LICENSES/PERMITS</b>						
01-322-100	Moving Permits	\$500.00	\$0.00	\$535.00	107.00%	(\$35.00)
01-322-101	Occupancy Permits	\$1,500.00	\$0.00	\$2,340.00	156.00%	(\$840.00)
01-322-310	Other Business Licenses	\$1,000.00	\$0.00	\$2,600.00	260.00%	(\$1,600.00)
01-322-820	Road Encroachment Permits	\$4,000.00	\$0.00	\$3,600.00	90.00%	\$400.00
	<b>Subtotal</b>	<b>\$7,000.00</b>	<b>\$0.00</b>	<b>\$9,075.00</b>	<b>129.64%</b>	<b>(\$2,075.00)</b>
<b>FINES</b>						
01-331-100	County Court Fines	\$10,000.00	\$0.00	\$3,313.17	33.13%	\$6,686.83
01-331-110	Motor Veh Code Violations (ST)	\$5,000.00	\$0.00	\$3,070.32	61.41%	\$1,929.68
01-331-120	Ordinance Violations (JP)	\$3,000.00	\$0.00	\$2,659.06	88.64%	\$340.94
01-331-130	Crimes Code Violations	\$4,000.00	\$0.00	\$3,390.95	84.77%	\$609.05
01-331-140	Motor Veh Code Violations (JP)	\$20,000.00	\$0.00	\$30,892.47	154.46%	(\$10,892.47)
01-331-150	Parking Tickets	\$300.00	\$0.00	\$340.00	113.33%	(\$40.00)
	<b>Subtotal</b>	<b>\$42,300.00</b>	<b>\$0.00</b>	<b>\$43,665.97</b>	<b>103.23%</b>	<b>(\$1,365.97)</b>
<b>Restitution</b>						
01-332-000	Restitution	\$0.00	\$2,035.00	\$5,991.40	0.00%	(\$5,991.40)
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$2,035.00</b>	<b>\$5,991.40</b>	<b>0.00%</b>	<b>(\$5,991.40)</b>
<b>INTEREST EARNINGS</b>						
01-341-000	Earnings from Investments	\$300,000.00	\$0.00	\$512,381.54	170.79%	(\$212,381.54)
	<b>Subtotal</b>	<b>\$300,000.00</b>	<b>\$0.00</b>	<b>\$512,381.54</b>	<b>170.79%</b>	<b>(\$212,381.54)</b>
<b>INTERGOVERNMENT</b>						
01-350-000	Intergovernmental Revenues	\$3,000.00	(\$10,018.82)	\$0.00	0.00%	\$3,000.00

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2024 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	<b>Subtotal</b>	<b>\$3,000.00</b>	<b>(\$10,018.82)</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$3,000.00</b>
<b>FEDERAL GRANTS</b>						
01-351-000	Federal Grants	\$25,000.00	\$5,814.51	\$17,821.44	71.29%	\$7,178.56
	<b>Subtotal</b>	<b>\$25,000.00</b>	<b>\$5,814.51</b>	<b>\$17,821.44</b>	<b>71.29%</b>	<b>\$7,178.56</b>
<b>FEDERAL RELIEF FUNDS</b>						
01-352-530	American Rescue Funds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>STATE CAPITAL/OPERATING GRANTS</b>						
01-354-000	Other State Grants	\$10,000.00	\$1,363.58	\$4,363.58	43.64%	\$5,636.42
01-354-020	Public Safety Grants	\$20,000.00	(\$10,178.09)	\$0.00	0.00%	\$20,000.00
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$30,000.00</b>	<b>(\$8,814.51)</b>	<b>\$4,363.58</b>	<b>14.55%</b>	<b>\$25,636.42</b>
<b>STATE SHARED REVENUE</b>						
01-355-010	Utility Tax Reimbursement	\$7,428.00	\$0.00	\$5,813.76	78.27%	\$1,614.24
01-355-020	Pension State Aid	\$330,000.00	\$0.00	\$346,035.54	104.86%	(\$16,035.54)
01-355-070	Fire Insurance Tax Reimb	\$91,600.00	\$0.00	\$92,966.39	101.49%	(\$1,366.39)
01-355-080	Beverage Licenses	\$1,600.00	\$0.00	\$2,000.00	125.00%	(\$400.00)
	<b>Subtotal</b>	<b>\$430,628.00</b>	<b>\$0.00</b>	<b>\$446,815.69</b>	<b>103.76%</b>	<b>(\$16,187.69)</b>
<b>Local Grant Funding</b>						
01-357-000	Northampton County Grants	\$25,000.00	\$3,000.00	\$18,900.00	75.60%	\$6,100.00
	<b>Subtotal</b>	<b>\$25,000.00</b>	<b>\$3,000.00</b>	<b>\$18,900.00</b>	<b>75.60%</b>	<b>\$6,100.00</b>
<b>GENERAL GOVERNMENT</b>						
01-361-300	Zoning Permits and Fees	\$6,500.00	\$0.00	\$6,000.00	92.31%	\$500.00
01-361-310	Subdivision Fees	\$6,500.00	\$0.00	\$5,625.00	86.54%	\$875.00
01-361-800	Administration	\$2,000.00	\$0.00	\$425.00	21.25%	\$1,575.00
	<b>Subtotal</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$12,050.00</b>	<b>80.33%</b>	<b>\$2,950.00</b>
<b>PUB SAFETY-CHARGES FOR SERVICE</b>						
01-362-100	Police Services	\$35,000.00	\$0.00	\$16,242.80	46.41%	\$18,757.20
01-362-110	Accident Report Requests	\$2,000.00	\$0.00	\$3,810.75	190.54%	(\$1,810.75)
01-362-130	Security Alarm Monitoring Fee	\$1,200.00	\$0.00	\$1,450.00	120.83%	(\$250.00)
01-362-410	Building Permits - Public Safe	\$23,000.00	\$0.00	\$24,880.00	108.17%	(\$1,880.00)
01-362-411	Zoning Services-Reviews	\$2,000.00	\$0.00	\$2,100.00	105.00%	(\$100.00)
01-362-440	Sanitation Permits	\$3,000.00	\$0.00	\$3,060.00	102.00%	(\$60.00)
01-362-460	State UCC Fees	\$500.00	\$0.00	\$1,003.50	200.70%	(\$503.50)
	<b>Subtotal</b>	<b>\$66,700.00</b>	<b>\$0.00</b>	<b>\$52,547.05</b>	<b>78.78%</b>	<b>\$14,152.95</b>
<b>HIGHWAY-CHARGES FOR SERVICES</b>						
01-363-000	Highway Street Charges	\$8,000.00	\$0.00	\$5,627.28	70.34%	\$2,372.72
	<b>Subtotal</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$5,627.28</b>	<b>70.34%</b>	<b>\$2,372.72</b>
<b>SANITATION/LANDFILL HOSTING</b>						
01-364-500	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,300,000.00	\$0.00	\$2,307,557.80	100.33%	(\$7,557.80)
01-364-610	Gas Royalty Fees	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00

**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
01-364-620	Compost Sales	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$2,305,000.00</b>	<b>\$0.00</b>	<b>\$2,307,557.80</b>	<b>100.11%</b>	<b>(\$2,557.80)</b>
<b>HEALTH-CHARGES FOR SERVICES</b>						
01-365-000	Health - Charges for Services	\$192,500.00	\$0.00	\$193,043.46	100.28%	(\$543.46)
	<b>Subtotal</b>	<b>\$192,500.00</b>	<b>\$0.00</b>	<b>\$193,043.46</b>	<b>100.28%</b>	<b>(\$543.46)</b>
<b>RECREATION-CHARGES FOR SRVCS</b>						
01-367-120	Playground Fees (Programs)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-367-710	Recreation Fees	\$8,500.00	\$0.00	\$8,450.00	99.41%	\$50.00
	<b>Subtotal</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$8,450.00</b>	<b>99.41%</b>	<b>\$50.00</b>
<b>MISCELLANEOUS</b>						
01-380-000	Miscellaneous Income	\$3,000.00	\$7,548.94	\$28,059.61	935.32%	(\$25,059.61)
	<b>Subtotal</b>	<b>\$3,000.00</b>	<b>\$7,548.94</b>	<b>\$28,059.61</b>	<b>935.32%</b>	<b>(\$25,059.61)</b>
<b>CONTRIBUTIONS</b>						
01-387-000	Contributions	\$0.00	\$434.88	\$434.88	0.00%	(\$434.88)
01-387-010	Dare/Crime Preven Donations	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00
01-387-020	Police Misc Donations	\$4,000.00	\$0.00	\$13,385.00	334.63%	(\$9,385.00)
01-387-030	Township Donations/Contrib	\$3,600.00	\$0.00	\$7,771.80	215.88%	(\$4,171.80)
	<b>Subtotal</b>	<b>\$11,600.00</b>	<b>\$434.88</b>	<b>\$21,591.68</b>	<b>186.14%</b>	<b>(\$9,991.68)</b>
<b>SALE OF FIXED ASSETS</b>						
01-391-100	Sale of General Fixed Assets	\$500.00	\$0.00	\$873.53	174.71%	(\$373.53)
	<b>Subtotal</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$873.53</b>	<b>174.71%</b>	<b>(\$373.53)</b>
<b>TRANSFERS</b>						
01-392-012	Transfer from Fund Balance	\$3,816,413.93	\$0.00	\$0.00	0.00%	\$3,816,413.93
01-392-013	Transfer	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$3,816,413.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$3,816,413.93</b>
<b>PRIOR YEAR EXPENSES</b>						
01-395-000	Refund of Prior Year Expend	\$150,000.00	\$0.00	\$64,852.33	43.23%	\$85,147.67
	<b>Subtotal</b>	<b>\$150,000.00</b>	<b>\$0.00</b>	<b>\$64,852.33</b>	<b>43.23%</b>	<b>\$85,147.67</b>
<b>Total General Fund Revenues:</b>		<b>\$13,188,391.93</b>	<b>\$0.00</b>	<b>\$9,751,259.84</b>	<b>73.94%</b>	<b>\$3,437,132.09</b>
<b>Total General Fund Expenditures:</b>						
<b>Total General Fund Revenues:</b>		<b>\$13,188,391.93</b>	<b>\$0.00</b>	<b>\$9,751,259.84</b>		<b>\$3,437,132.09</b>
<b>Total General Fund Expenditures:</b>		<b>\$13,188,391.93</b>	<b>(\$21,081.21)</b>	<b>\$11,004,391.65</b>		<b>\$2,184,000.28</b>
<b>Total General Fund Fund Balance:</b>		<b>\$0.00</b>	<b>\$21,081.21</b>	<b>(\$1,253,131.81)</b>		<b>\$1,253,131.81</b>

**Lower Saucon Township**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>Expenditure</b>						
<b>GENERAL GOVERNMENT</b>						
01-400-110	Council Compensation	\$16,250.00	\$0.00	\$13,234.59	81.44%	\$3,015.41
01-400-161	Social Security Taxes	\$1,008.00	\$0.00	\$806.00	79.96%	\$202.00
01-400-168	Medicare Tax	\$236.00	\$0.00	\$188.52	79.88%	\$47.48
01-400-420	Council Expenses	\$9,500.00	\$0.00	\$8,067.42	84.92%	\$1,432.58
01-400-500	Contributions/Grants/Subsidies	\$210,967.45	\$0.00	\$199,678.00	94.65%	\$11,289.45
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-400-751	Council IT	\$7,000.00	\$0.00	\$3,768.25	53.83%	\$3,231.75
01-400-800	Council Capital	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$244,961.45</b>	<b>\$0.00</b>	<b>\$225,742.78</b>	<b>92.15%</b>	<b>\$19,218.67</b>
<b>EXECUTIVE</b>						
01-401-120	Manager Secretary Compensation	\$135,800.00	\$0.00	\$81,611.58	60.10%	\$54,188.42
01-401-121	Administrative Assistant	\$52,500.00	\$0.00	\$52,419.08	99.85%	\$80.92
01-401-140	Office Personnel Compensation	\$51,000.00	\$0.00	\$48,964.60	96.01%	\$2,035.40
01-401-142	Office Personnel Overtime Comp	\$300.00	\$0.00	\$0.00	0.00%	\$300.00
01-401-143	Receptionist	\$40,200.00	\$0.00	\$32,540.67	80.95%	\$7,659.33
01-401-144	Transcriptionist Compensation	\$12,000.00	\$0.00	\$12,631.24	105.26%	(\$631.24)
01-401-150	Benefits	\$92,500.00	\$0.00	\$85,852.33	92.81%	\$6,647.67
01-401-161	Social Security Taxes	\$17,500.00	\$0.00	\$13,209.11	75.48%	\$4,290.89
01-401-165	Pension Administration Fees	\$14,000.00	\$0.00	\$14,000.00	100.00%	\$0.00
01-401-166	Minimum Pension Obligation Non	\$40,200.00	\$0.00	\$40,200.00	100.00%	\$0.00
01-401-168	Medicare Tax	\$4,100.00	\$0.00	\$2,930.29	71.47%	\$1,169.71
01-401-169	Unemployment	\$1,000.00	\$0.00	\$945.98	94.60%	\$54.02
01-401-210	Supplies	\$6,500.00	\$158.01	\$4,803.60	73.90%	\$1,696.40
01-401-329	Newsletter Expense	\$13,000.00	\$0.00	\$7,279.56	56.00%	\$5,720.44
01-401-330	Transportation Expenses	\$1,000.00	\$0.00	\$222.92	22.29%	\$777.08
01-401-340	Advertising and Printing	\$13,000.00	\$1,247.94	\$6,277.49	48.29%	\$6,722.51
01-401-341	Ordinance Codification Updates	\$8,500.00	\$0.00	\$5,013.00	58.98%	\$3,487.00
01-401-410	Community Events	\$1,000.00	\$0.00	\$128.64	12.86%	\$871.36
01-401-420	General Expenses	\$12,500.00	\$324.79	\$11,084.55	88.68%	\$1,415.45
01-401-453	Admin Contract Services	\$17,000.00	\$0.00	\$16,109.22	94.76%	\$890.78
01-401-470	Hiring Expenses	\$4,500.00	\$786.40	\$2,213.40	49.19%	\$2,286.60
01-401-750	Minor Equipment Purchase	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-401-751	Admin IT	\$9,000.00	\$0.00	\$3,795.19	42.17%	\$5,204.81
	<b>Subtotal</b>	<b>\$548,100.00</b>	<b>\$2,517.14</b>	<b>\$442,232.45</b>	<b>80.68%</b>	<b>\$105,867.55</b>
<b>FINANCE ADMINISTRATION</b>						
01-402-110	Controller Compensation	\$2,700.00	\$0.00	\$2,700.00	100.00%	\$0.00
01-402-120	Administrative Compensation	\$88,000.00	\$0.00	\$88,025.98	100.03%	(\$25.98)
01-402-140	Office Personnel Compensation	\$55,000.00	\$0.00	\$55,258.70	100.47%	(\$258.70)
01-402-142	Office Personnel Overtime Comp	\$350.00	\$0.00	\$0.00	0.00%	\$350.00
01-402-150	Benefits	\$53,000.00	\$0.00	\$49,653.46	93.69%	\$3,346.54
01-402-161	Social Security Taxes	\$9,000.00	\$0.00	\$9,109.74	101.22%	(\$109.74)
01-402-165	Pension Administration Fees	\$7,200.00	\$0.00	\$7,200.00	100.00%	\$0.00
01-402-166	Minimum Pension Obligation-Non	\$20,600.00	\$0.00	\$20,600.00	100.00%	\$0.00
01-402-168	Medicare Tax	\$2,200.00	\$0.00	\$2,130.54	96.84%	\$69.46
01-402-169	Unemployment	\$600.00	\$0.00	\$474.42	79.07%	\$125.58
01-402-210	Supplies	\$1,500.00	\$0.00	\$331.98	22.13%	\$1,168.02
01-402-311	Auditing Services	\$18,250.00	\$0.00	\$18,250.00	100.00%	\$0.00
01-402-323	Real Estate Tax Prep/Mailing	\$12,500.00	\$0.00	\$9,517.93	76.14%	\$2,982.07

**Lower Saucon Township**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-402-420	General Expenses	\$750.00	\$0.00	\$694.25	92.57%	\$55.75
01-402-430	Taxes	\$600.00	\$0.00	\$647.09	107.85%	(\$47.09)
01-402-451	Bank Services	\$5,000.00	\$0.00	\$3,320.92	66.42%	\$1,679.08
01-402-453	Contracted Services	\$3,000.00	\$0.00	\$561.00	18.70%	\$2,439.00
01-402-454	Payroll Services	\$5,000.00	\$0.00	\$3,852.76	77.06%	\$1,147.24
01-402-710	Finance IT	\$5,600.00	\$0.00	\$4,275.96	76.36%	\$1,324.04
	<b>Subtotal</b>	<b>\$290,850.00</b>	<b>\$0.00</b>	<b>\$276,604.73</b>	<b>95.10%</b>	<b>\$14,245.27</b>
<b>TAX COLLECTION</b>						
01-403-316	Consulting Services -Accountin	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
	<b>Subtotal</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$1,000.00</b>
<b>LAW</b>						
01-404-310	Legal Services	\$200,000.00	\$0.00	\$160,707.75	80.35%	\$39,292.25
01-404-311	Legal Services-Planning/Zoning	\$17,000.00	\$0.00	\$7,490.00	44.06%	\$9,510.00
01-404-312	Special Counsel	\$100,000.00	\$0.00	\$55,856.88	55.86%	\$44,143.12
01-404-313	Court Stenographer	\$4,500.00	\$0.00	\$5,450.08	121.11%	(\$950.08)
	<b>Subtotal</b>	<b>\$321,500.00</b>	<b>\$0.00</b>	<b>\$229,504.71</b>	<b>71.39%</b>	<b>\$91,995.29</b>
<b>DATA PROCESSING</b>						
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	\$20,000.00	\$900.00	\$11,297.50	56.49%	\$8,702.50
01-407-370	Maintenance/Repair Office Equi	\$7,000.00	\$0.00	\$3,633.90	51.91%	\$3,366.10
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	\$1,400.59	46.69%	\$1,599.41
01-407-751	Software/Licenses Purchase	\$20,000.00	\$0.00	\$19,466.91	97.33%	\$533.09
	<b>Subtotal</b>	<b>\$70,000.00</b>	<b>\$900.00</b>	<b>\$35,798.90</b>	<b>51.14%</b>	<b>\$34,201.10</b>
<b>ENGINEER</b>						
01-408-310	Engineering Services	\$150,000.00	\$0.00	\$79,433.08	52.96%	\$70,566.92
01-408-311	Engineering Services-Plan/Zon	\$8,000.00	\$0.00	\$6,629.28	82.87%	\$1,370.72
01-408-312	Consulting Services	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-408-313	Bldg Code Enforcement Services	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-408-314	Sewage Enforcement Officer	\$15,000.00	\$0.00	\$16,829.85	112.20%	(\$1,829.85)
	<b>Subtotal</b>	<b>\$180,000.00</b>	<b>\$0.00</b>	<b>\$102,892.21</b>	<b>57.16%</b>	<b>\$77,107.79</b>
<b>BUILDINGS AND PLANT</b>						
01-409-200	Building Materials/Supplies	\$5,000.00	\$0.00	\$3,186.51	63.73%	\$1,813.49
01-409-230	Heating Oil	\$5,000.00	\$0.00	\$3,044.41	60.89%	\$1,955.59
01-409-231	Unleaded Gasoline	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-409-234	Oils/Lubricants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-409-320	Communication Expense	\$42,000.00	\$0.00	\$34,664.51	82.53%	\$7,335.49
01-409-360	Water Usage	\$5,450.00	\$0.00	\$4,709.56	86.41%	\$740.44
01-409-361	Electricity	\$50,000.00	\$0.00	\$49,482.25	98.96%	\$517.75
01-409-362	Gas ( Heating )	\$9,000.00	\$0.00	\$8,755.88	97.29%	\$244.12
01-409-367	Refuse Removal	\$3,000.00	\$0.00	\$3,169.26	105.64%	(\$169.26)
01-409-370	Maint/Repair of Building	\$52,000.00	\$511.20	\$48,760.27	93.77%	\$3,239.73
01-409-374	Office Equip Maint/Repair	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-409-384	Office Equipment Rental	\$11,100.00	\$0.00	\$12,472.13	112.36%	(\$1,372.13)
01-409-420	General Expenses	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-409-450	Contracted Services	\$15,000.00	\$0.00	\$12,653.54	84.36%	\$2,346.46

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-409-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$1,186.00	39.53%	\$1,814.00
01-409-800	Capital Outlay	\$40,000.00	\$0.00	\$3,936.50	9.84%	\$36,063.50
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$245,550.00</b>	<b>\$511.20</b>	<b>\$186,020.82</b>	<b>75.76%</b>	<b>\$59,529.18</b>
<b>POLICE</b>						
01-410-120	Administrative Compensation	\$113,516.00	\$0.00	\$109,150.23	96.15%	\$4,365.77
01-410-130	Police Compensation (FT)	\$1,765,000.00	\$0.00	\$1,672,441.55	94.76%	\$92,558.45
01-410-131	Police Compensation (PT)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-132	Police Overtime Compensation	\$75,000.00	\$0.00	\$76,186.13	101.58%	(\$1,186.13)
01-410-133	Overtime Billable	\$35,000.00	\$0.00	\$28,379.40	81.08%	\$6,620.60
01-410-140	Office Personnel Compensation	\$58,000.00	\$0.00	\$57,778.73	99.62%	\$221.27
01-410-142	Office Personnel Overtime	\$400.00	\$0.00	\$0.00	0.00%	\$400.00
01-410-150	Benefits	\$700,000.00	\$0.00	\$642,834.06	91.83%	\$57,165.94
01-410-161	Social Security Taxes	\$126,300.00	\$0.00	\$122,091.59	96.67%	\$4,208.41
01-410-165	Pension Administration Fees	\$85,000.00	\$0.00	\$92,218.18	108.49%	(\$7,218.18)
01-410-166	Minimum Pension Obligation-Non	\$8,400.00	\$0.00	\$8,400.00	100.00%	\$0.00
01-410-167	Minimum Pension Obligation-Pol	\$282,056.00	\$0.00	\$282,056.00	100.00%	\$0.00
01-410-168	Medicare Tax	\$29,600.00	\$0.00	\$28,637.88	96.75%	\$962.12
01-410-169	Unemployment	\$6,000.00	\$0.00	\$4,532.40	75.54%	\$1,467.60
01-410-200	Office Materials/Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-210	Supplies	\$2,500.00	\$0.00	\$2,799.21	111.97%	(\$299.21)
01-410-228	K-9 Expenses	\$6,000.00	\$175.20	\$7,084.32	118.07%	(\$1,084.32)
01-410-231	Vehicle Gasoline	\$60,000.00	\$540.14	\$56,192.60	93.65%	\$3,807.40
01-410-234	Oils/Lubricants	\$2,000.00	\$0.00	\$205.00	10.25%	\$1,795.00
01-410-241	Uniforms	\$23,000.00	\$1,052.12	\$29,258.91	127.21%	(\$6,258.91)
01-410-242	Firearms	\$1,000.00	\$0.00	\$335.82	33.58%	\$664.18
01-410-243	Ammunition	\$8,000.00	\$0.00	\$5,847.04	73.09%	\$2,152.96
01-410-300	Contracted Services	\$14,000.00	\$0.00	\$4,192.60	29.95%	\$9,807.40
01-410-316	Training	\$25,000.00	\$795.00	\$18,599.05	74.40%	\$6,400.95
01-410-340	Advertising and Printing	\$500.00	\$84.70	\$550.50	110.10%	(\$50.50)
01-410-370	Communication Equip - O/M/R	\$1,000.00	\$250.00	\$398.50	39.85%	\$601.50
01-410-372	Maint/Repair Equipment	\$7,000.00	\$0.00	\$6,024.22	86.06%	\$975.78
01-410-373	Vehicle - O/M/R	\$40,000.00	\$10,063.01	\$43,814.45	109.54%	(\$3,814.45)
01-410-410	Community Events	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-420	General Expenses	\$7,500.00	\$379.86	\$8,930.09	119.07%	(\$1,430.09)
01-410-421	Community Events	\$20,000.00	\$0.00	\$13,995.44	69.98%	\$6,004.56
01-410-440	Uniform Maintenance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-470	Investigation Expense	\$3,000.00	\$0.00	\$1,158.15	38.61%	\$1,841.85
01-410-700	Major Equipment Purchase	\$50,000.00	\$0.00	\$1,740.00	3.48%	\$48,260.00
01-410-710	Police Computer- IT	\$45,000.00	\$0.00	\$40,464.11	89.92%	\$4,535.89
01-410-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$4,345.52	86.91%	\$654.48
01-410-800	Capital Outlay	\$18,000.00	\$0.00	\$8,263.43	45.91%	\$9,736.57
	<b>Subtotal</b>	<b>\$3,622,772.00</b>	<b>\$13,340.03</b>	<b>\$3,378,905.11</b>	<b>93.27%</b>	<b>\$243,866.89</b>
<b>FIRE</b>						
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	\$12,000.00	100.00%	\$0.00
01-411-331	Accounting Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-411-354	Workmen's Compensation	\$22,000.00	\$0.00	\$25,490.00	115.86%	(\$3,490.00)
01-411-360	Hydrant Service	\$22,392.00	\$0.00	\$22,392.00	100.00%	\$0.00
01-411-373	Vehicle - O/M/R	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-411-420	General Expense	\$12,000.00	\$0.00	\$9,250.82	77.09%	\$2,749.18

**Lower Saucon Township**  
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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	\$91,600.00	\$0.00	\$92,966.39	101.49%	(\$1,366.39)
01-411-502	Contribution to EMS Services	\$20,000.00	\$0.00	\$20,000.00	100.00%	\$0.00
01-411-740	Fire and Rescue Equip	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$414,992.00</b>	<b>\$0.00</b>	<b>\$417,099.21</b>	<b>100.51%</b>	<b>(\$2,107.21)</b>
<b>PLANNING AND ZONING</b>						
01-414-120	Zoning Officer Comp	\$79,000.00	\$0.00	\$34,179.62	43.27%	\$44,820.38
01-414-130	Officials Compensation	\$360.00	\$0.00	\$0.00	0.00%	\$360.00
01-414-140	Office Personnel Compensation	\$59,400.00	\$0.00	\$57,805.29	97.32%	\$1,594.71
01-414-142	Office Personnel Overtime Comp	\$600.00	\$0.00	\$1,081.34	180.22%	(\$481.34)
01-414-150	Benefits	\$51,500.00	\$0.00	\$22,890.07	44.45%	\$28,609.93
01-414-161	Social Security Taxes	\$8,700.00	\$0.00	\$5,452.84	62.68%	\$3,247.16
01-414-165	Pension Administration Fees	\$7,000.00	\$0.00	\$6,999.98	100.00%	\$0.02
01-414-166	Minimum Pension Obligation-Non	\$19,900.00	\$0.00	\$19,900.00	100.00%	\$0.00
01-414-168	Medicare Tax	\$2,100.00	\$0.00	\$1,349.47	64.26%	\$750.53
01-414-169	Unemployment	\$500.00	\$0.00	\$410.58	82.12%	\$89.42
01-414-210	Supplies	\$1,500.00	\$0.00	\$962.43	64.16%	\$537.57
01-414-312	Consulting Services	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-414-340	Advertising and Printing	\$7,000.00	\$0.00	\$2,254.86	32.21%	\$4,745.14
01-414-371	Vehicle Maint/Repair - O/M/R	\$2,000.00	\$0.00	\$104.95	5.25%	\$1,895.05
01-414-420	General Expenses	\$750.00	\$0.00	\$65.66	8.75%	\$684.34
01-414-450	Planning Services (Contracted)	\$32,500.00	\$0.00	\$24,033.75	73.95%	\$8,466.25
01-414-460	Seminar/Education/Meetings	\$1,200.00	\$0.00	\$421.68	35.14%	\$778.32
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	\$2,303.20	18.28%	\$10,296.80
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$292,610.00</b>	<b>\$0.00</b>	<b>\$180,215.72</b>	<b>61.59%</b>	<b>\$112,394.28</b>
<b>EMERGENCY MANAGEMENT</b>						
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	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
01-415-700	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>40.00%</b>	<b>\$3,000.00</b>
<b>CROSSING GUARDS</b>						
01-419-150	Crossing Guard Wages	\$5,000.00	\$0.00	\$1,193.84	23.88%	\$3,806.16
	<b>Subtotal</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$1,193.84</b>	<b>23.88%</b>	<b>\$3,806.16</b>
<b>DOG CONTROL</b>						
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	\$0.00	0.00%	\$1,000.00
01-421-450	Dog Control Contracted Service	\$4,500.00	\$0.00	\$1,200.00	26.67%	\$3,300.00
	<b>Subtotal</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$4,200.00</b>	<b>49.41%</b>	<b>\$4,300.00</b>
<b>RECYCLING</b>						
01-426-140	Recycling Coordinator	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-200	Recycling Supplies	\$500.00	\$0.00	\$94.52	18.90%	\$405.48
01-426-230	Compost Center Fuel	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-260	Small Tools	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-426-310	Professional Services	\$20,000.00	\$0.00	\$7,301.00	36.51%	\$12,699.00

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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	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-426-360	Utilities	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-370	Maint/Repairs Facility	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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
	<b>Subtotal</b>	<b>\$21,500.00</b>	<b>\$0.00</b>	<b>\$7,395.52</b>	<b>34.40%</b>	<b>\$14,104.48</b>
<b>HIGHWAY-GENERAL SERVICES</b>						
01-430-120	Administrative Compensation	\$90,459.00	\$0.00	\$90,458.75	100.00%	\$0.25
01-430-121	Roadmaster Compensation	\$68,100.00	\$0.00	\$65,035.47	95.50%	\$3,064.53
01-430-140	Maintenance Compensation	\$654,600.00	\$0.00	\$570,023.61	87.08%	\$84,576.39
01-430-141	Seasonal Employee Comp	\$20,000.00	\$0.00	\$17,533.00	87.67%	\$2,467.00
01-430-142	Maintenance Personnel Overtime	\$67,000.00	\$0.00	\$41,781.46	62.36%	\$25,218.54
01-430-150	Benefits	\$384,000.00	\$0.00	\$358,435.60	93.34%	\$25,564.40
01-430-161	Social Security Taxes	\$56,000.00	\$0.00	\$48,908.65	87.34%	\$7,091.35
01-430-165	Pension Administration Fees	\$39,000.00	\$0.00	\$6,380.56	16.36%	\$32,619.44
01-430-166	Minimum Pension Obligation-Non	\$111,800.00	\$0.00	\$111,542.00	99.77%	\$258.00
01-430-168	Medicare Tax	\$13,000.00	\$0.00	\$11,438.31	87.99%	\$1,561.69
01-430-169	Unemployment	\$4,000.00	\$0.00	\$3,215.11	80.38%	\$784.89
01-430-200	Materials/Supplies	\$4,000.00	\$0.00	\$3,883.21	97.08%	\$116.79
01-430-210	Office Supplies	\$750.00	\$188.82	\$301.42	40.19%	\$448.58
01-430-230	Diesel Fuel	\$75,000.00	\$4,670.47	\$56,843.67	75.79%	\$18,156.33
01-430-234	Oils/Lubricants	\$4,500.00	\$0.00	\$4,474.12	99.42%	\$25.88
01-430-250	Traffic Sign - M/R	\$5,750.00	\$0.00	\$7,390.90	128.54%	(\$1,640.90)
01-430-373	Vehicle - O/M/R	\$45,000.00	\$14,618.06	\$58,202.38	129.34%	(\$13,202.38)
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	\$1,000.00	0.00%	(\$1,000.00)
01-430-420	General Expenses	\$14,000.00	\$0.00	\$11,956.81	85.41%	\$2,043.19
01-430-450	Contracted Services	\$30,000.00	\$0.00	\$29,355.12	97.85%	\$644.88
01-430-700	Major Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-430-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$4,931.68	98.63%	\$68.32
01-430-751	Public Works IT	\$5,000.00	\$0.00	\$3,297.39	65.95%	\$1,702.61
	<b>Subtotal</b>	<b>\$1,701,959.00</b>	<b>\$19,477.35</b>	<b>\$1,506,389.22</b>	<b>88.51%</b>	<b>\$195,569.78</b>
<b>HIGHWAY-TRAFFIC SIGNALS</b>						
01-433-240	Road/Street Signs/Markings	\$33,000.00	\$0.00	\$41,556.71	125.93%	(\$8,556.71)
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$33,000.00</b>	<b>\$0.00</b>	<b>\$41,556.71</b>	<b>125.93%</b>	<b>(\$8,556.71)</b>
<b>HIGHWAY-REPAIRS TO HIGHWAYS</b>						
01-438-240	Road Materials/Supplies	\$155,000.00	\$0.00	\$144,034.22	92.93%	\$10,965.78
	<b>Subtotal</b>	<b>\$155,000.00</b>	<b>\$0.00</b>	<b>\$144,034.22</b>	<b>92.93%</b>	<b>\$10,965.78</b>
<b>HIGHWAY CONSTR AND REBUILDING</b>						
01-439-600	Capital Construction	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>PARTICIPANT RECREATION</b>						
01-452-200	Materials/Supplies	\$3,000.00	\$0.00	\$3,153.22	105.11%	(\$153.22)
01-452-367	Refuse Removal	\$5,000.00	\$0.00	\$5,934.08	118.68%	(\$934.08)
01-452-370	Maintenance/Repairs	\$25,000.00	\$216.56	\$9,489.01	37.96%	\$15,510.99



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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-452-420	General Expenses	\$5,000.00	\$0.00	\$3,997.72	79.95%	\$1,002.28
01-452-421	Community Evenes	\$4,600.00	\$0.00	\$2,558.13	55.61%	\$2,041.87
01-452-450	Park Contracted Services	\$80,000.00	\$400.00	\$61,800.48	77.25%	\$18,199.52
01-452-500	Summer Youth Program (SVCC)	\$34,900.00	\$0.00	\$33,666.93	96.47%	\$1,233.07
01-452-501	Senior Program	\$11,000.00	\$0.00	\$10,340.00	94.00%	\$660.00
01-452-510	Pool Pass Reimbursement	\$11,000.00	\$0.00	\$5,375.00	48.86%	\$5,625.00
01-452-700	Major Equipment Purchase	\$10,000.00	\$0.00	\$13,675.60	136.76%	(\$3,675.60)
01-452-750	Minor Equipment Purchase	\$1,000.00	\$0.00	\$269.90	26.99%	\$730.10
	<b>Subtotal</b>	<b>\$190,500.00</b>	<b>\$616.56</b>	<b>\$150,260.07</b>	<b>78.88%</b>	<b>\$40,239.93</b>
<b>LIBRARIES</b>						
01-456-500	Library Contribution	\$125,000.00	\$0.00	\$100,777.26	80.62%	\$24,222.74
	<b>Subtotal</b>	<b>\$125,000.00</b>	<b>\$0.00</b>	<b>\$100,777.26</b>	<b>80.62%</b>	<b>\$24,222.74</b>
<b>CONSERVATION</b>						
01-461-200	Supplies	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-461-420	Dues, Subscriptions etc	\$1,000.00	\$0.00	\$295.00	29.50%	\$705.00
01-461-421	Community Events	\$4,000.00	\$0.00	\$6,594.12	164.85%	(\$2,594.12)
01-461-540	Contribution	\$750.00	\$0.00	\$0.00	0.00%	\$750.00
01-461-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$5,950.00</b>	<b>\$0.00</b>	<b>\$6,889.12</b>	<b>115.78%</b>	<b>(\$939.12)</b>
<b>INTERGOVERNMENT EXPENSES</b>						
01-481-000	Intergovernmental Expenditures	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
	<b>Subtotal</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$5,000.00</b>
<b>INSURANCE</b>						
01-486-150	Benefits	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-486-351	Business Insurance	\$86,000.00	\$0.00	\$80,316.00	93.39%	\$5,684.00
01-486-352	Vehicle Insurance	\$45,000.00	\$0.00	\$44,630.00	99.18%	\$370.00
01-486-354	Workmen's Compensation	\$175,000.00	\$0.00	\$200,789.42	114.74%	(\$25,789.42)
01-486-356	Public Officials Bond	\$3,050.00	\$0.00	\$2,241.00	73.48%	\$809.00
	<b>Subtotal</b>	<b>\$309,050.00</b>	<b>\$0.00</b>	<b>\$327,976.42</b>	<b>106.12%</b>	<b>(\$18,926.42)</b>
<b>EMPLOYEE BENEFITS</b>						
01-487-150	Benefits	\$192,500.00	\$0.00	\$187,484.06	97.39%	\$5,015.94
	<b>Subtotal</b>	<b>\$192,500.00</b>	<b>\$0.00</b>	<b>\$187,484.06</b>	<b>97.39%</b>	<b>\$5,015.94</b>
<b>MISCELLANEOUS</b>						
01-489-000	Intergovernmental DCED	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-489-410	Legal Settlements	\$0.00	(\$20,622.14)	\$459.07	0.00%	(\$459.07)
01-489-541	Matching Grant Allocation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>(\$20,622.14)</b>	<b>\$459.07</b>	<b>0.00%</b>	<b>(\$459.07)</b>
<b>Transfer</b>						
01-490-003	CD Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>REFUNDS-PRIOR YEAR EXPENSES</b>						
01-491-001	Refund of Prior Year Revenue	\$0.00	\$0.00	\$113.02	0.00%	(\$113.02)
01-491-280	Unpaid Bills Prior Years	\$20,000.00	(\$37,821.35)	\$0.00	0.00%	\$20,000.00

**Lower Saucon Township**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$20,000.00	(\$37,821.35)	\$113.02	0.57%	\$19,886.98
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$3,898,646.48	\$0.00	\$3,048,646.48	78.20%	\$850,000.00
01-492-100	Transfer to Fund Balance	\$279,451.00	\$0.00	\$0.00	0.00%	\$279,451.00
01-492-120	Compost CTR	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$4,178,097.48	\$0.00	\$3,048,646.48	72.97%	\$1,129,451.00
Total General Fund Expenditures:		\$13,188,391.93	(\$21,081.21)	\$11,004,391.65	83.44%	\$2,184,000.28
Total General Fund Revenues:		\$13,188,391.93	\$0.00	\$9,751,259.84		\$3,437,132.09
Total General Fund Expenditures:		\$13,188,391.93	(\$21,081.21)	\$11,004,391.65		\$2,184,000.28
Total General Fund Fund Balance:		\$0.00	\$21,081.21	(\$1,253,131.81)		\$1,253,131.81

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**Balance Sheet**

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**Period: 13 Year: 2024**

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<b>Fund</b>	<b>Account Number</b>	<b>Debits</b>	<b>Credits</b>
<hr/>			
<b>02</b>	<b>Special Taxes</b>		
02-100-000	Checking Account	\$2,021.98	
02-109-000	State Liquid Fuels	\$1,251,871.42	
02-109-100	State Fund PLIGT	\$153,343.24	
02-110-000	Open Space Fund	\$8,229,963.16	
02-110-001	Open Space CD	\$445,684.37	
02-110-002	Open Space CD 2 yr	\$552,560.66	
02-110-003	Open Space CD 4 2019	\$1,631,932.22	
02-110-005	Open Space PLGIT	\$511,144.10	
02-110-100	Open Space Checking	\$2,000.00	
02-111-000	Fire Tax Fund	\$1,368,683.94	
02-111-100	PLGIT Fire Account	\$102,299.92	
	<b>Asset Total:</b>	<b>\$14,251,505.01</b>	
02-279-000	Fund Balance		\$6,956,153.63
02-296-000	Budgetary Fund Balance		\$7,295,351.38
	<b>Liability Total:</b>		<b>\$14,251,505.01</b>
	<b>Fund Total:</b>	<b>\$14,251,505.01</b>	<b>\$14,251,505.01</b>

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>02 Special Taxes</b>						
<b>Revenue</b>						
<b>REAL PROPERTY TAXES</b>						
02-301-100	Fire Tax	\$410,000.00	\$0.00	\$392,407.55	95.71%	\$17,592.45
02-301-200	Fire Tax Prior Year	\$0.00	\$0.00	\$4,470.85	0.00%	(\$4,470.85)
02-301-400	Fire Taxes - Delinquent	\$0.00	\$0.00	\$5,613.76	0.00%	(\$5,613.76)
02-301-600	FireTaxes - Interim	\$0.00	\$0.00	\$2,217.36	0.00%	(\$2,217.36)
02-301-601	Fire Tax Interim - Prior	\$0.00	\$0.00	\$95.37	0.00%	(\$95.37)
	<b>Subtotal</b>	<b>\$410,000.00</b>	<b>\$0.00</b>	<b>\$404,804.89</b>	<b>98.73%</b>	<b>\$5,195.11</b>
<b>LOCAL TAX ENABLING ACT</b>						
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	\$0.00	\$34,134.57	682.69%	(\$29,134.57)
	<b>Subtotal</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$34,134.57</b>	<b>682.69%</b>	<b>(\$29,134.57)</b>
<b>INTEREST EARNINGS</b>						
02-341-000	Interest	\$300,000.00	\$0.00	\$557,878.81	185.96%	(\$257,878.81)
	<b>Subtotal</b>	<b>\$300,000.00</b>	<b>\$0.00</b>	<b>\$557,878.81</b>	<b>185.96%</b>	<b>(\$257,878.81)</b>
<b>INTERGOVERNMENT</b>						
02-350-000	Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>STATE SHARED REVENUE</b>						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$482,880.00	\$0.00	\$486,657.04	100.78%	(\$3,777.04)
	<b>Subtotal</b>	<b>\$482,880.00</b>	<b>\$0.00</b>	<b>\$486,657.04</b>	<b>100.78%</b>	<b>(\$3,777.04)</b>
<b>GENERAL GOVERNMENT</b>						
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
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>MISCELLANEOUS</b>						
02-380-000	Misc Revenue	\$0.00	\$0.00	\$64.92	0.00%	(\$64.92)
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$64.92</b>	<b>0.00%</b>	<b>(\$64.92)</b>
<b>CONTRIBUTIONS</b>						
02-387-000	Donation/Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>SALE OF FIXED ASSETS</b>						
02-391-100	Sale of Fixed Assets	\$10,000.00	\$0.00	\$42,212.50	422.13%	(\$32,212.50)
02-391-110	Sale of Fixed Assets - Fire	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$42,212.50</b>	<b>422.13%</b>	<b>(\$32,212.50)</b>
<b>TRANSFERS</b>						
02-392-000	Fund Balance - State Fund	\$371,120.00	\$0.00	\$0.00	0.00%	\$371,120.00
02-392-100	Fire Fund Balance	\$265,000.00	\$0.00	\$0.00	0.00%	\$265,000.00
02-392-200	Open Space Fund Balance	\$1,416,000.00	\$0.00	\$0.00	0.00%	\$1,416,000.00

Lower Saucon Township

Statement of Revenues and Expenditures - Compared to Budget

Year ( 2024 ) Period ( 13 )

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$2,052,120.00	\$0.00	\$0.00	0.00%	\$2,052,120.00
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
Total Special Taxes Revenues:		\$3,260,000.00	\$0.00	\$1,525,752.73	46.80%	\$1,734,247.27
Total Special Taxes Revenues:		\$3,260,000.00	\$0.00	\$1,525,752.73		\$1,734,247.27
Total Special Taxes Expenditures:		\$3,260,000.00	\$0.00	\$1,704,779.26		\$1,555,220.74
Total Special Taxes Fund Balance:		\$0.00	\$0.00	(\$179,026.53)		\$179,026.53

**Year ( 2024 ) Period ( 13 )**

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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	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
LAW						
02-404-710	Legal Fees	\$6,000.00	\$0.00	\$2,833.50	47.23%	\$3,166.50
	Subtotal	\$6,000.00	\$0.00	\$2,833.50	47.23%	\$3,166.50
ENGINEER						
02-408-314	Engineering/Planning Fees	\$20,000.00	\$0.00	\$1,500.00	7.50%	\$18,500.00
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$8,000.00	40.00%	\$12,000.00
	Subtotal	\$40,000.00	\$0.00	\$9,500.00	23.75%	\$30,500.00
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	\$25,000.00	\$0.00	\$20,000.00	80.00%	\$5,000.00
02-411-720	Fire Allocations	\$700,000.00	\$0.00	\$312,868.82	44.70%	\$387,131.18
02-411-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$725,000.00	\$0.00	\$332,868.82	45.91%	\$392,131.18
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	\$0.00	\$2,047.12	20.47%	\$7,952.88
02-430-373	Vehicle - O/M/R	\$50,000.00	\$0.00	\$45,536.32	91.07%	\$4,463.68
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	\$200,000.00	80.00%	\$50,000.00
02-430-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
	Subtotal	\$318,000.00	\$0.00	\$247,583.44	77.86%	\$70,416.56
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$130,000.00	\$0.00	\$81,775.65	62.90%	\$48,224.35
	Subtotal	\$130,000.00	\$0.00	\$81,775.65	62.90%	\$48,224.35
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$25,000.00	\$0.00	\$22,119.04	88.48%	\$2,880.96
02-433-241	Traffic Control Device	\$48,000.00	\$0.00	\$0.00	0.00%	\$48,000.00
	Subtotal	\$73,000.00	\$0.00	\$22,119.04	30.30%	\$50,880.96
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$40,000.00	\$0.00	\$34,827.74	87.07%	\$5,172.26
	Subtotal	\$40,000.00	\$0.00	\$34,827.74	87.07%	\$5,172.26
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						

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2024 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
02-438-240	Road Materials and Suppl	\$50,000.00	\$0.00	\$0.00	0.00%	\$50,000.00
	<b>Subtotal</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$50,000.00</b>
<b>HIGHWAY CONSTR AND REBUILDING</b>						
02-439-240	PennDot Road Projects	\$300,000.00	\$0.00	\$278,928.30	92.98%	\$21,071.70
02-439-241	Bridge Project	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$300,000.00</b>	<b>\$0.00</b>	<b>\$278,928.30</b>	<b>92.98%</b>	<b>\$21,071.70</b>
<b>CONSERVATION</b>						
02-461-000	Open Space Purchases	\$1,000,000.00	\$0.00	\$153,387.77	15.34%	\$846,612.23
02-461-370	Maintenance of Open Space	\$575,000.00	\$0.00	\$540,955.00	94.08%	\$34,045.00
	<b>Subtotal</b>	<b>\$1,575,000.00</b>	<b>\$0.00</b>	<b>\$694,342.77</b>	<b>44.09%</b>	<b>\$880,657.23</b>
<b>DEBT PRINCIPAL</b>						
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
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>DEBT INTEREST</b>						
02-472-200	Interest payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>Transfer</b>						
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	\$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
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>Total Special Taxes Expenditures:</b>		<b>\$3,260,000.00</b>	<b>\$0.00</b>	<b>\$1,704,779.26</b>	<b>52.29%</b>	<b>\$1,555,220.74</b>
<b>Total Special Taxes Revenues:</b>		<b>\$3,260,000.00</b>	<b>\$0.00</b>	<b>\$1,525,752.73</b>		<b>\$1,734,247.27</b>
<b>Total Special Taxes Expenditures:</b>		<b>\$3,260,000.00</b>	<b>\$0.00</b>	<b>\$1,704,779.26</b>		<b>\$1,555,220.74</b>
<b>Total Special Taxes Fund Balance:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$179,026.53)</b>		<b>\$179,026.53</b>

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**Lower Saucon Township**

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**Balance Sheet**

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**Period: 13 Year: 2024**

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<b>Fund</b>	<b>Account Number</b>	<b>Debits</b>	<b>Credits</b>
<hr/>			
<b>03</b>	<b>Capital Fund</b>		
03-100-000	Cash--Regular Checking Account	\$2,000.00	
03-107-0036	Park Capital Fund	\$628,928.85	
03-107-0041	Capital - Historical Structure	\$49,442.58	
03-107-754	Motorcar Land Development	\$41,851.13	
03-110-000	Capital Fund	\$3,656,195.06	
03-110-100	PLGIT Capital Account	\$204,599.82	
	<b>Asset Total:</b>	<b>\$4,583,017.44</b>	
03-250-000	Maintenance Escrow		\$41,851.13
03-279-100	Fund Balance		\$4,541,166.31
	<b>Liability Total:</b>		<b>\$4,583,017.44</b>
	<b><u>Fund Total:</u></b>	<b>\$4,583,017.44</b>	<b>\$4,583,017.44</b>

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**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2024 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>03 Capital Fund</b>						
<b>Revenue</b>						
<b>INTEREST EARNINGS</b>						
03-341-000	Earnings from Investments	\$150,000.00	\$0.00	\$182,532.63	121.69%	(\$32,532.63)
	<b>Subtotal</b>	<b>\$150,000.00</b>	<b>\$0.00</b>	<b>\$182,532.63</b>	<b>121.69%</b>	<b>(\$32,532.63)</b>
<b>INTERGOVERNMENT</b>						
03-350-100	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>FEDERAL GRANTS</b>						
03-351-000	Federal Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>STATE CAPITAL/OPERATING GRANTS</b>						
03-354-000	Grants	\$1,130,000.00	\$0.00	\$935,825.04	82.82%	\$194,174.96
	<b>Subtotal</b>	<b>\$1,130,000.00</b>	<b>\$0.00</b>	<b>\$935,825.04</b>	<b>82.82%</b>	<b>\$194,174.96</b>
<b>Local Grant Funding</b>						
03-357-000	Local Grant Funding	\$50,000.00	\$0.00	\$70,000.00	140.00%	(\$20,000.00)
	<b>Subtotal</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>140.00%</b>	<b>(\$20,000.00)</b>
<b>GENERAL GOVERNMENT</b>						
03-361-300	Developer Fees	\$0.00	\$0.00	\$60,945.00	0.00%	(\$60,945.00)
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,945.00</b>	<b>0.00%</b>	<b>(\$60,945.00)</b>
<b>CONTRIBUTIONS</b>						
03-387-000	Donations/Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>SALE OF FIXED ASSETS</b>						
03-391-000	Sale of Fixed Assets	\$20,000.00	\$0.00	\$75,262.50	376.31%	(\$55,262.50)
	<b>Subtotal</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$75,262.50</b>	<b>376.31%</b>	<b>(\$55,262.50)</b>
<b>TRANSFERS</b>						
03-392-000	Fund Balance Appropriation	\$1,849,000.00	\$0.00	\$0.00	0.00%	\$1,849,000.00
03-392-001	Transfer from other funds	\$3,898,646.48	\$0.00	\$3,048,646.48	78.20%	\$850,000.00
	<b>Subtotal</b>	<b>\$5,747,646.48</b>	<b>\$0.00</b>	<b>\$3,048,646.48</b>	<b>53.04%</b>	<b>\$2,699,000.00</b>
<b>Total Capital Fund Revenues:</b>		<b>\$7,097,646.48</b>	<b>\$0.00</b>	<b>\$4,373,211.65</b>	<b>61.61%</b>	<b>\$2,724,434.83</b>
<b>Total Capital Fund Expenditures:</b>						
<b>Total Capital Fund Expenditures:</b>		<b>\$7,097,646.48</b>	<b>\$0.00</b>	<b>\$4,912,313.27</b>		<b>\$2,185,333.21</b>
<b>Total Capital Fund Fund Balance:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$539,101.62)</b>		<b>\$539,101.62</b>

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2024 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>Expenditure</b>						
<b>FINANCE ADMINISTRATION</b>						
03-402-451	Bank Fee	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>DATA PROCESSING</b>						
03-407-829	Video Equip	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>BUILDINGS AND PLANT</b>						
03-409-730	Building Purchase/Improvement	\$150,000.00	\$0.00	\$0.00	0.00%	\$150,000.00
03-409-800	IT Improvements	\$30,000.00	\$0.00	\$0.00	0.00%	\$30,000.00
	<b>Subtotal</b>	<b>\$180,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$180,000.00</b>
<b>POLICE</b>						
03-410-840	Vehicle Purchase	\$155,000.00	\$0.00	\$154,254.00	99.52%	\$746.00
03-410-850	Police Capital Equ	\$0.00	\$0.00	\$11,239.00	0.00%	(\$11,239.00)
	<b>Subtotal</b>	<b>\$155,000.00</b>	<b>\$0.00</b>	<b>\$165,493.00</b>	<b>106.77%</b>	<b>(\$10,493.00)</b>
<b>HIGHWAY-GENERAL SERVICES</b>						
03-430-840	Vehicle Purchase	\$569,000.00	\$0.00	\$524,218.00	92.13%	\$44,782.00
	<b>Subtotal</b>	<b>\$569,000.00</b>	<b>\$0.00</b>	<b>\$524,218.00</b>	<b>92.13%</b>	<b>\$44,782.00</b>
<b>Storm Water</b>						
03-436-810	Storm Water Improvements	\$150,000.00	\$0.00	\$7,578.50	5.05%	\$142,421.50
	<b>Subtotal</b>	<b>\$150,000.00</b>	<b>\$0.00</b>	<b>\$7,578.50</b>	<b>5.05%</b>	<b>\$142,421.50</b>
<b>HIGHWAY CONSTR AND REBUILDING</b>						
03-439-810	Road Improvement	\$1,440,000.00	\$0.00	\$1,063,937.73	73.88%	\$376,062.27
	<b>Subtotal</b>	<b>\$1,440,000.00</b>	<b>\$0.00</b>	<b>\$1,063,937.73</b>	<b>73.88%</b>	<b>\$376,062.27</b>
<b>PARTICIPANT RECREATION</b>						
03-452-810	Park Improvement	\$4,000,000.00	\$0.00	\$3,074,927.64	76.87%	\$925,072.36
	<b>Subtotal</b>	<b>\$4,000,000.00</b>	<b>\$0.00</b>	<b>\$3,074,927.64</b>	<b>76.87%</b>	<b>\$925,072.36</b>
<b>Historical Bldg</b>						
03-459-810	Historical Bldg Improvements	\$95,000.00	\$0.00	\$76,158.40	80.17%	\$18,841.60
	<b>Subtotal</b>	<b>\$95,000.00</b>	<b>\$0.00</b>	<b>\$76,158.40</b>	<b>80.17%</b>	<b>\$18,841.60</b>
<b>INTERFUND OPERATING TRANSFERS</b>						
03-492-000	Developer Maintenance return	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
03-492-001	Fund Balance	\$508,646.48	\$0.00	\$0.00	0.00%	\$508,646.48
	<b>Subtotal</b>	<b>\$508,646.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$508,646.48</b>

Lower Saucon Township

Statement of Revenues and Expenditures - Compared to Budget

Year ( 2024 ) Period ( 13 )

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Capital Fund Expenditures:		\$7,097,646.48	\$0.00	\$4,912,313.27	69.21%	\$2,185,333.21
Total Capital Fund Revenues:		\$7,097,646.48	\$0.00	\$4,373,211.65		\$2,724,434.83
Total Capital Fund Expenditures:		\$7,097,646.48	\$0.00	\$4,912,313.27		\$2,185,333.21
Total Capital Fund Fund Balance:		\$0.00	\$0.00	(\$539,101.62)		\$539,101.62