

Semi-Annual Financial Report

Lower Saucon Township



June 30, 2024

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.

2024

As we move forward with 2024, most notable changes year to date would be the compensation for the Manager and Zoning Officer's positions. Resolutions will be provided to address the necessary expenses to support some of these administrative changes, notably contracts approved by Council. For correct accounting of salary and wage compensation, approvals of any pay increases for currently employees taking on additional responsibilities regarding those two positions are being taken out of the administrative pay for each department.

Revenue:

We have received 44.8% of our budgeted revenue; 90.18% of the 2024 Real Estate Tax revenue; which is not inconsistent with the late adoption of the 2024 Budget, which delayed processing of the Real Estate Tax bills. Delinquent taxes are collected by Northampton County and they send out notices in May of each year. As such we will expect to receive most of the funding within second half of the year.

The Township has received 57.11% of the estimated local enabling taxes, which consists of Earned Income Tax, Deed Transfer Tax, and Local Services Tax. We are anticipating exceeding our budgetary funds in deed transfer tax. We estimated sales would be similar to last year as new construction would be recognized in 2024 but also sales may slow due to the interest rates in mortgages. This has not happened, indicating that the Lower Saucon area is still a largely sought out by new home or relocating buyers.

Our Business License Fees received to date are 95.53% a 6.79% decrease from last year. This is 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. There is most likely an increase of residents modifying their cable usage and moving to internet-based subscriptions.

The Township has received 71.71% of non-business-related permits. Next budget cycle we will be moving Other Business Licenses; 01.322.310 to Business Licenses as these funds are for peddlers' licenses and as they are not businesses located or providing a service in the Township, they are businesses soliciting in the Township.

Fines are within the appropriate range as budgeted.

Our interest rate to date continues to exceed expectations. Forecasts are predicting two decreases this year in interest rates. We are renewing in short term deposits to optimize the best interest rate until we see a potential reset. We are also working opening accounts with PLGIT (an approved financial institution Res. 01.2024) to diversify our investments in approved institutions.

Grants are in progress and funds will be received when the projects are complete.

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 2023. The 2025 MMO's will be based off of the most current valuation. Increases in funding and expenses will be recognized in the next two years based on the hiring dates of the approved four officers.

General Government fees are at 38.17% of the budgeted amount. We are still anticipating meeting our expectations.

Public Safety also is currently below the mid-year levels anticipated at 37.04%. 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 higher at this time and will continue to be as housing increases. 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 also implemented the same method of

processing for grading permits as our engineers will be monitoring all grading permits from beginning to end and sufficient funds from applicants will be posted to cover the costs.

The Township has received 47.91% of the estimated budgeted Landfill Host Fees. Bethlehem Landfill previously advised that tonnage would be taken further south to another location. This will impact the hosting fee amount assumed. The Township has not received any gas royalty fees and do not expect to until Archaea is in operation. Payment is made quarterly, 3% on gross sales. 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 and the demands for rental. Miscellaneous income is income that does not apply to any other account and typically money we receive from insurance claims and other small amount.

We hope to exceed expectations on our dividend returns for our self-insured medical, Workers Compensation and general liability coverages. We have received \$44,76.09 from our self-insured program for workers compensation and a surplus distribution from our Health insurance from 2022. 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 44.38% of the amount budgeted.

Council approved utilizing from reserves including ARPA funds in the amount of 1,510,500.00 in the 2024 budget for projects. Along with that funding, via resolution utilized \$2,008,646.48 of unencumbered municipal funds (Res 42-2024) to allocated to the Park Capital Fund.

Expenses:

To date, the Township has paid 50.83% 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, 49.5%. In the resolution we will be requesting increases to transcription services due to the higher amount and time of the Council meetings and additional funding in contracted services for the manager search. Funding for the Manager’s position lessened due to payment for current admin staff to cover for the position is less than the bi-weekly budgeted expense.
- Finance – All expenses are within range, 54.51%.
- Legal – At is at 40.58%. Continue monitoring due to litigation.

- Data Processing 24.9% – Continuing to work on website upgrade and updating a server or two.
- Engineering – Expenses are at 34.77%. Most of the projects being worked by our engineer are on are construction projects identified in the Capital Fund.
- Buildings and Grounds - Within mid-year range at 45.10%. We are within range and will be working on the improvements budgeted for Council chambers. We also have some higher than normal expenses in repairs upcoming which Council was notified.
- Police Department – Funding is in range with 46.51% expended. Expenses are in range.
- Fire Department – 68.47% Fire allocation paid for the year. Increase noted for Workers Compensation and we will be budgeting next year to reflect this increase.
- Planning and Zoning – We are at 40.32%. Within normal range given there is no Zoning Officer.
- Emergency Management – 10% No reportable issues.
- Crossing Guards – All expenses within range.
- Dog Control - All expenses within range. All approved programming continues.
- Recycling – All expenses in range. Expenses for acceptance of yard waste will increase next quarter especially since the storm in June.
- Public Works – 39% expended overall; all expenses within range. We have a position approved by Council in the PW Department to advertise for and Judgement Fines are PUC fines from PA One calls we tried previously to dispute. We have placement measures to ensure compliance.
- Parks and Recreation - All expenses within range. The children’s summer and the senior programs are in progress for 2024. 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 previously approved. We will be processing the first payment to the senior program in July.
- Libraries – Reimbursements are being made to residents as Council approved. Also inclusive of Council approval of payment to Hellertown Area Library in the amount of \$98,237.26 in March of 2024, leaving 1,460.00 payments made to residents.
- Conservation – Programming will be in the fall for events. Council approved additional funds. Adequate funding for seminars and trainings
- Debt – No debt.
- Intergovernmental Expense – Nothing to report to date
- Insurance – Insurance coverage appears adequate this year other than bonding. We hold bonds for previous bonded officials and staff until a full year’s audit is complete in order to release. We will be requesting addition funding and also requesting Council to consider increasing the amount of the bond for next year.
- Benefits – These expenses are related to benefits the Authority piggy backs on the Township’s policy as they are listed as a small employer and have difficulty retaining less expenses coverage.
- Transfers – Budgeted Capital transfers have not been done as of yet. We will be transferring the 2024 budgeted allocations to Capital (\$225,000.00) Park Capital (\$20,000.00) and Historical Capital (\$20,000.00). Along with previously approved transfers

Items to note for the 2024 budget:

Interest income is again presenting as a major source of income in the last two years. This is expected to decrease and can decrease dramatically depending on the Federal Reserve Board's decisions in the next few months. We will be again, assuming conservatively next year but optimistic regarding our investments.

Budget line items for the police were increased due to the hiring of new officers as directed by Council and we are in a transitional phase due to the resignation of two key staff members.

Transcription and contract services will need to be addressed as Council approved contracts to address the loss of staff.

The municipal obligation towards the pension plans is based on the 2023 valuations. The pension advisory committee received preliminary status of the plans and the 2025 Municipal Monetary Obligations will be based on the new evaluation.

Special Taxes (2)

Special Taxes – The Township has received 39.62% of this budgeted revenue and has expended 30.91% of the budget.

- The Township has received \$22,289.642 in earned income tax. This represents delinquencies received in tax filings.
- The Township has received \$374,992.95 of the estimated \$410,000.00 in taxes for Fire Equipment and the fund currently has \$1,754,845.49. Lower Saucon Fire Rescue (LSFR) will be anticipating the requested \$134,313.00 from their next scheduled payment for the ladder truck and we have a 1.3 million liability for a vehicle on order.
- The Township received \$486,657.04 in State Highway Aid Funding and the Public Works Department is in process of starting this year's road maintenance project.

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 that were ordered last year have been received and paid for.
- 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 – Project Complete additional funding approved will be received in July.
- Historical Fund – Window repair at the Heller Homestead Widow’s House – Requesting final payment at this Council meeting and going into maintenance, Funding from grant was received.
- Modifications were approved on the Polk Valley Trail replacement project should be scheduled this fall.
- Working on closing grant for the improvements at Seidersville Hall. Council approved the wall repairs and painting at the last Council meeting.
- Approved two and submitted one grant for the tot lot replacements at Town Hall Park. Completion of the park improvement will be done in July and close out of applications will be done afterwards
- Working on quote for cameras at Parks; grant award.
- LPR grants are complete
- Easton Road Ballfield Development almost complete. Funding from the grants will be requested.
- Implementing recommendations noted in the Active Transportation Plan will occur as staff can accommodate coinciding with the Meadows Road Bridge construction.

As for expenses, we have paid \$2,904,537.78 to date which includes:

- \$4,550.00 – Building improvements
 - Seiderville Hall work
 - Signage
- \$140,282.00 Police Vehicles
- \$11,239.00 Police Equipment – LPR (2023 carry over)
- \$130.00 Stormwater
- \$524,218.00 Public Works Vehicles, paver and backhoe
- \$1,587,262.09 Park equipment and park improvements
- \$18,664.00 Historical Capital – Heller Homestead Widows House windows
- \$622,742.69 Road improvement – Black River Road; Reading Drive culverts

Council previously approved \$371,000.00 appropriation for the Cherrywood Project. Council also approved Frederick Street and Yost Avenue to also be addressed. All municipal funding approved has for the Easton Road Ballfield has been used or allocated to the Project

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

If, for whatever reason, estimated receipts are higher than projected for the year, we will request Council to allocate that funding into reserves or the Capital Funds or our Operation Reserve Fund.

Lower Saucon Township

Balance Sheet Period: 6 Year 2024

Fund	Account Number	Debits	Credits
01	General Fund		
01-100-000	Cash--Regular Checking Account	\$21,295.96	
01-102-000	Operating Reserve	\$4,468,696.47	
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	\$225,504.88	
01-104-001	Environmental Res CD	\$112,114.36	
01-105-000	Cash - Payroll Account	\$210,856.99	
01-106-000	General Savings	\$4,220,507.70	
01-107-000	Money Market	\$1,881,558.96	
01-109-000	Compost Center Funds	\$29,662.41	
01-110-000	Petty Cash	\$300.00	
01-111-000	General OAG	\$15,014.01	
01-112-001	ARPA Local Recovery	\$337,570.06	
	Asset Total:	\$13,398,314.41	
01-219-000	LST		\$642.95
01-279-000	Fund Balance		\$32,629.79
01-279-100	Fund Balance		\$13,365,041.67
	Liability Total:		\$13,398,314.41
	Fund Total:	\$13,398,314.41	\$13,398,314.41

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
01 General Fund						
Revenue						
REAL PROPERTY TAXES						
01-301-100	Real Estate Taxes - Current Ye	\$1,934,500.00	\$90,178.27	\$1,766,877.38	91.34%	\$167,622.62
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	\$1,042.81	\$7,789.31	19.47%	\$32,210.69
01-301-600	Real Estate Taxes - Interim	\$1,500.00	\$824.89	\$4,036.99	269.13%	(\$2,536.99)
01-301-601	Real Estate Tax-Interim-Prior	\$1,000.00	\$0.00	\$557.76	55.78%	\$442.24
	Subtotal	\$2,002,000.00	\$92,045.97	\$1,805,429.44	90.18%	\$196,570.56
LOCAL TAX ENABLING ACT						
01-310-100	Real Estate Transfer Tax	\$358,000.00	\$24,445.53	\$234,126.03	65.40%	\$123,873.97
01-310-210	Earned Income Tax - Current Ye	\$2,200,000.00	\$273,479.95	\$837,670.06	38.08%	\$1,362,329.94
01-310-220	Earned Income Tax - Prior Year	\$1,000,000.00	\$28,600.00	\$956,744.22	95.67%	\$43,255.78
01-310-510	Local Services Tax	\$70,000.00	\$2,110.14	\$34,551.21	49.36%	\$35,448.79
01-310-520	Local Services Tax Prior year	\$8,500.00	\$0.00	\$13,873.97	163.22%	(\$5,373.97)
	Subtotal	\$3,636,500.00	\$328,635.62	\$2,076,965.49	57.11%	\$1,559,534.51
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	\$109,000.00	\$0.00	\$104,123.64	95.53%	\$4,876.36
	Subtotal	\$109,750.00	\$0.00	\$104,873.64	95.56%	\$4,876.36
NON-BUSINESS LICENSES/PERMITS						
01-322-100	Moving Permits	\$500.00	\$70.00	\$295.00	59.00%	\$205.00
01-322-101	Occupancy Permits	\$1,500.00	\$550.00	\$1,325.00	88.33%	\$175.00
01-322-310	Other Business Licenses	\$1,000.00	\$1,300.00	\$1,300.00	130.00%	(\$300.00)
01-322-820	Road Encroachment Permits	\$4,000.00	\$450.00	\$2,100.00	52.50%	\$1,900.00
	Subtotal	\$7,000.00	\$2,370.00	\$5,020.00	71.71%	\$1,980.00
FINES						
01-331-100	County Court Fines	\$10,000.00	\$99.92	\$1,345.98	13.46%	\$8,654.02
01-331-110	Motor Veh Code Violations (ST)	\$5,000.00	\$3,070.32	\$3,070.32	61.41%	\$1,929.68
01-331-120	Ordinance Violations (JP)	\$3,000.00	\$300.00	\$700.00	23.33%	\$2,300.00
01-331-130	Crimes Code Violations	\$4,000.00	\$10.00	\$21.00	0.53%	\$3,979.00
01-331-140	Motor Veh Code Violations (JP)	\$20,000.00	\$1,941.42	\$13,426.92	67.13%	\$6,573.08
01-331-150	Parking Tickets	\$300.00	\$10.00	\$185.00	61.67%	\$115.00
	Subtotal	\$42,300.00	\$5,431.66	\$18,749.22	44.32%	\$23,550.78
Restitution						
01-332-000	Restitution	\$0.00	\$0.00	\$3,956.40	0.00%	(\$3,956.40)
	Subtotal	\$0.00	\$0.00	\$3,956.40	0.00%	(\$3,956.40)
INTEREST EARNINGS						
01-341-000	Earnings from Investments	\$300,000.00	\$42,010.90	\$358,380.72	119.46%	(\$58,380.72)
	Subtotal	\$300,000.00	\$42,010.90	\$358,380.72	119.46%	(\$58,380.72)
INTERGOVERNMENT						
01-350-000	Intergovernmental Revenues	\$3,000.00	\$857.79	\$5,367.91	178.93%	(\$2,367.91)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
	Subtotal	\$3,000.00	\$857.79	\$5,367.91	178.93%	(\$2,367.91)
FEDERAL GRANTS						
01-351-000	Federal Grants	\$25,000.00	\$5,908.78	\$6,322.77	25.29%	\$18,677.23
	Subtotal	\$25,000.00	\$5,908.78	\$6,322.77	25.29%	\$18,677.23
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	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
01-354-020	Public Safety Grants	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$30,000.00	\$0.00	\$0.00	0.00%	\$30,000.00
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	\$330,000.00	\$0.00	\$0.00	0.00%	\$330,000.00
01-355-070	Fire Insurance Tax Reimb	\$91,600.00	\$0.00	\$0.00	0.00%	\$91,600.00
01-355-080	Beverage Licenses	\$1,600.00	\$0.00	\$200.00	12.50%	\$1,400.00
	Subtotal	\$430,628.00	\$0.00	\$200.00	0.05%	\$430,428.00
Local Grant Funding						
01-357-000	Northampton County Grants	\$25,000.00	\$14,300.00	\$15,900.00	63.60%	\$9,100.00
	Subtotal	\$25,000.00	\$14,300.00	\$15,900.00	63.60%	\$9,100.00
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$6,500.00	\$200.00	\$3,200.00	49.23%	\$3,300.00
01-361-310	Subdivision Fees	\$6,500.00	\$0.00	\$2,100.00	32.31%	\$4,400.00
01-361-800	Administration	\$2,000.00	\$0.00	\$425.00	21.25%	\$1,575.00
	Subtotal	\$15,000.00	\$200.00	\$5,725.00	38.17%	\$9,275.00
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$35,000.00	\$0.00	\$2,504.21	7.15%	\$32,495.79
01-362-110	Accident Report Requests	\$2,000.00	\$420.00	\$2,310.00	115.50%	(\$310.00)
01-362-130	Security Alarm Monitoring Fee	\$1,200.00	\$25.00	\$1,150.00	95.83%	\$50.00
01-362-410	Building Permits - Public Safe	\$23,000.00	\$2,550.00	\$14,455.00	62.85%	\$8,545.00
01-362-411	Zoning Services-Reviews	\$2,000.00	\$100.00	\$1,500.00	75.00%	\$500.00
01-362-440	Sanitation Permits	\$3,000.00	\$75.00	\$2,190.00	73.00%	\$810.00
01-362-460	State UCC Fees	\$500.00	\$103.50	\$594.00	118.80%	(\$94.00)
	Subtotal	\$66,700.00	\$3,273.50	\$24,703.21	37.04%	\$41,996.79
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$8,000.00	\$187.74	\$4,398.44	54.98%	\$3,601.56
	Subtotal	\$8,000.00	\$187.74	\$4,398.44	54.98%	\$3,601.56
SANITATION/LANDFILL HOSTING						
01-364-500	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,300,000.00	\$0.00	\$1,101,840.22	47.91%	\$1,198,159.78
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
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
01-364-620	Compost Sales	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$2,305,000.00	\$0.00	\$1,101,840.22	47.80%	\$1,203,159.78
HEALTH-CHARGES FOR SERVICES						
01-365-000	Health - Charges for Services	\$192,500.00	\$18,351.79	\$115,511.53	60.01%	\$76,988.47
	Subtotal	\$192,500.00	\$18,351.79	\$115,511.53	60.01%	\$76,988.47
RECREATION-CHARGES FOR SRVCS						
01-367-120	Playground Fees (Programs)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-367-710	Recreation Fees	\$8,500.00	\$700.00	\$5,950.00	70.00%	\$2,550.00
	Subtotal	\$8,500.00	\$700.00	\$5,950.00	70.00%	\$2,550.00
MISCELLANEOUS						
01-380-000	Miscellaneous Income	\$3,000.00	\$35.00	\$2,787.50	92.92%	\$212.50
	Subtotal	\$3,000.00	\$35.00	\$2,787.50	92.92%	\$212.50
CONTRIBUTIONS						
01-387-000	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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	\$2,000.00	\$7,830.00	195.75%	(\$3,830.00)
01-387-030	Township Donations/Contrib	\$3,600.00	\$2,600.00	\$5,665.00	157.36%	(\$2,065.00)
	Subtotal	\$11,600.00	\$4,600.00	\$13,495.00	116.34%	(\$1,895.00)
SALE OF FIXED ASSETS						
01-391-100	Sale of General Fixed Assets	\$500.00	\$122.43	\$654.88	130.98%	(\$154.88)
	Subtotal	\$500.00	\$122.43	\$654.88	130.98%	(\$154.88)
TRANSFERS						
01-392-012	Transfer from Fund Balance	\$3,519,146.48	\$0.00	\$0.00	0.00%	\$3,519,146.48
01-392-013	Transfer	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$3,519,146.48	\$0.00	\$0.00	0.00%	\$3,519,146.48
PRIOR YEAR EXPENSES						
01-395-000	Refund of Prior Year Expend	\$150,000.00	\$0.00	\$44,716.09	29.81%	\$105,283.91
	Subtotal	\$150,000.00	\$0.00	\$44,716.09	29.81%	\$105,283.91
Total General Fund Revenues:		\$12,891,124.48	\$519,031.18	\$5,720,947.46	44.38%	\$7,170,177.02
Total General Fund Revenues:		\$12,891,124.48	\$519,031.18	\$5,720,947.46		\$7,170,177.02
Total General Fund Expenditures:		\$12,891,124.48	\$1,037,012.54	\$6,551,935.51		\$6,339,188.97
Total General Fund Fund Balance:		\$0.00	(\$517,981.36)	(\$830,988.05)		\$830,988.05

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
Expenditure						
GENERAL GOVERNMENT						
01-400-110	Council Compensation	\$16,250.00	\$1,083.38	\$6,500.28	40.00%	\$9,749.72
01-400-161	Social Security Taxes	\$1,008.00	\$67.18	\$403.02	39.98%	\$604.98
01-400-168	Medicare Tax	\$236.00	\$15.68	\$94.24	39.93%	\$141.76
01-400-420	Council Expenses	\$9,500.00	\$3,730.75	\$6,118.77	64.41%	\$3,381.23
01-400-500	Contributions/Grants/Subsidies	\$22,200.00	\$0.00	\$0.00	0.00%	\$22,200.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-400-751	Council IT	\$7,000.00	\$258.40	\$2,693.05	38.47%	\$4,306.95
01-400-800	Council Capital	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$56,194.00	\$5,155.39	\$15,809.36	28.13%	\$40,384.64
EXECUTIVE						
01-401-120	Manager Secretary Compensation	\$135,800.00	\$3,674.56	\$47,583.97	35.04%	\$88,216.03
01-401-121	Administrative Assistant	\$52,500.00	\$4,032.24	\$26,209.54	49.92%	\$26,290.46
01-401-140	Office Personnel Compensation	\$51,000.00	\$3,917.16	\$25,461.59	49.92%	\$25,538.41
01-401-142	Office Personnel Overtime Comp	\$300.00	\$0.00	\$0.00	0.00%	\$300.00
01-401-143	Receptionist	\$40,200.00	\$3,001.60	\$19,488.40	48.48%	\$20,711.60
01-401-144	Transcriptionist Compensation	\$5,500.00	\$0.00	\$7,668.75	139.43%	(\$2,168.75)
01-401-150	Benefits	\$92,500.00	\$6,892.23	\$43,319.74	46.83%	\$49,180.26
01-401-161	Social Security Taxes	\$17,500.00	\$906.80	\$7,475.35	42.72%	\$10,024.65
01-401-165	Pension Administration Fees	\$14,000.00	\$352.70	\$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	\$212.06	\$1,589.38	38.77%	\$2,510.62
01-401-169	Unemployment	\$1,000.00	\$0.00	\$945.98	94.60%	\$54.02
01-401-210	Supplies	\$6,500.00	\$411.75	\$3,014.26	46.37%	\$3,485.74
01-401-329	Newsletter Expense	\$13,000.00	\$0.00	\$3,652.11	28.09%	\$9,347.89
01-401-330	Transportation Expenses	\$1,000.00	\$0.00	\$113.90	11.39%	\$886.10
01-401-340	Advertising and Printing	\$13,000.00	\$0.00	\$3,281.04	25.24%	\$9,718.96
01-401-341	Ordinance Codification Updates	\$8,500.00	\$0.00	\$1,195.00	14.06%	\$7,305.00
01-401-410	Community Events	\$1,000.00	\$0.00	(\$150.00)	-15.00%	\$1,150.00
01-401-420	General Expenses	\$12,500.00	\$2,689.46	\$7,339.43	58.72%	\$5,160.57
01-401-453	Admin Contract Services	\$2,000.00	\$0.00	\$5,250.00	262.50%	(\$3,250.00)
01-401-470	Hiring Expenses	\$4,500.00	\$0.00	\$870.00	19.33%	\$3,630.00
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	\$67.99	\$1,917.13	21.30%	\$7,082.87
	Subtotal	\$526,600.00	\$26,158.55	\$260,425.57	49.45%	\$266,174.43
FINANCE ADMINISTRATION						
01-402-110	Controller Compensation	\$2,700.00	\$225.00	\$1,350.00	50.00%	\$1,350.00
01-402-120	Administrative Compensation	\$88,000.00	\$6,771.23	\$44,012.98	50.01%	\$43,987.02
01-402-140	Office Personnel Compensation	\$55,000.00	\$4,150.08	\$26,384.92	47.97%	\$28,615.08
01-402-142	Office Personnel Overtime Comp	\$350.00	\$0.00	\$0.00	0.00%	\$350.00
01-402-150	Benefits	\$53,000.00	\$4,052.83	\$24,691.79	46.59%	\$28,308.21
01-402-161	Social Security Taxes	\$9,000.00	\$691.07	\$4,448.36	49.43%	\$4,551.64
01-402-165	Pension Administration Fees	\$7,200.00	\$1,860.96	\$1,860.96	25.85%	\$5,339.04
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	\$161.62	\$1,040.34	47.29%	\$1,159.66
01-402-169	Unemployment	\$600.00	\$0.77	\$432.44	72.07%	\$167.56
01-402-210	Supplies	\$1,500.00	\$0.00	\$173.57	11.57%	\$1,326.43
01-402-311	Auditing Services	\$18,250.00	\$0.00	\$15,500.00	84.93%	\$2,750.00
01-402-323	Real Estate Tax Prep/Mailing	\$12,500.00	\$0.00	\$9,328.98	74.63%	\$3,171.02

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
01-402-420	General Expenses	\$750.00	\$0.00	\$619.25	82.57%	\$130.75
01-402-430	Taxes	\$600.00	\$0.00	\$95.26	15.88%	\$504.74
01-402-451	Bank Services	\$5,000.00	\$249.12	\$1,493.80	29.88%	\$3,506.20
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	\$251.69	\$2,234.11	44.68%	\$2,765.89
01-402-710	Finance IT	\$5,600.00	\$0.00	\$3,704.36	66.15%	\$1,895.64
	Subtotal	\$290,850.00	\$18,414.37	\$158,532.12	54.51%	\$132,317.88
TAX COLLECTION						
01-403-316	Consulting Services -Accountin	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
	Subtotal	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
LAW						
01-404-310	Legal Services	\$200,000.00	\$12,978.00	\$74,665.75	37.33%	\$125,334.25
01-404-311	Legal Services-Planning/Zoning	\$17,000.00	\$640.00	\$2,810.00	16.53%	\$14,190.00
01-404-312	Special Counsel	\$100,000.00	\$562.50	\$48,338.88	48.34%	\$51,661.12
01-404-313	Court Stenographer	\$1,500.00	\$227.00	\$3,447.65	229.84%	(\$1,947.65)
	Subtotal	\$318,500.00	\$14,407.50	\$129,262.28	40.58%	\$189,237.72
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	\$20,000.00	\$0.00	\$8,057.50	40.29%	\$11,942.50
01-407-370	Maintenance/Repair Office Equi	\$7,000.00	\$120.00	\$1,410.00	20.14%	\$5,590.00
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	\$969.99	32.33%	\$2,030.01
01-407-751	Software/Licenses Purchase	\$20,000.00	\$47.42	\$6,992.42	34.96%	\$13,007.58
	Subtotal	\$70,000.00	\$167.42	\$17,429.91	24.90%	\$52,570.09
ENGINEER						
01-408-310	Engineering Services	\$150,000.00	\$8,033.52	\$46,225.11	30.82%	\$103,774.89
01-408-311	Engineering Services-Plan/Zon	\$8,000.00	\$382.50	\$4,234.93	52.94%	\$3,765.07
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	\$10,000.00	\$1,445.10	\$10,389.90	103.90%	(\$389.90)
	Subtotal	\$175,000.00	\$9,861.12	\$60,849.94	34.77%	\$114,150.06
BUILDINGS AND PLANT						
01-409-200	Building Materials/Supplies	\$5,000.00	\$0.00	\$1,779.09	35.58%	\$3,220.91
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	\$4,217.63	\$15,985.86	38.06%	\$26,014.14
01-409-360	Water Usage	\$5,450.00	\$376.31	\$2,160.74	39.65%	\$3,289.26
01-409-361	Electricity	\$50,000.00	\$3,074.08	\$26,707.88	53.42%	\$23,292.12
01-409-362	Gas (Heating)	\$9,000.00	\$122.36	\$7,730.48	85.89%	\$1,269.52
01-409-367	Refuse Removal	\$3,000.00	\$236.47	\$1,659.49	55.32%	\$1,340.51
01-409-370	Maint/Repair of Building	\$45,000.00	\$1,655.50	\$30,184.14	67.08%	\$14,815.86
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	\$492.96	\$6,877.05	61.96%	\$4,222.95
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	\$1,022.46	\$6,334.76	42.23%	\$8,665.24

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
01-409-750	Minor Equipment Purchase	\$3,000.00	\$1,186.00	\$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
	Subtotal	\$238,550.00	\$12,383.77	\$107,586.40	45.10%	\$130,963.60
POLICE						
01-410-120	Administrative Compensation	\$113,516.00	\$8,732.02	\$56,758.11	50.00%	\$56,757.89
01-410-130	Police Compensation (FT)	\$1,765,000.00	\$121,601.24	\$815,436.48	46.20%	\$949,563.52
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	\$7,680.23	\$38,318.99	51.09%	\$36,681.01
01-410-133	Overtime Billable	\$35,000.00	\$5,470.41	\$12,439.08	35.54%	\$22,560.92
01-410-140	Office Personnel Compensation	\$58,000.00	\$4,232.00	\$30,270.72	52.19%	\$27,729.28
01-410-142	Office Personnel Overtime	\$400.00	\$0.00	\$0.00	0.00%	\$400.00
01-410-150	Benefits	\$700,000.00	\$52,539.59	\$315,703.47	45.10%	\$384,296.53
01-410-161	Social Security Taxes	\$126,300.00	\$9,158.36	\$59,711.14	47.28%	\$66,588.86
01-410-165	Pension Administration Fees	\$85,000.00	\$6,752.38	\$44,059.12	51.83%	\$40,940.88
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	\$23,504.66	\$141,027.96	50.00%	\$141,028.04
01-410-168	Medicare Tax	\$29,600.00	\$2,141.93	\$14,049.41	47.46%	\$15,550.59
01-410-169	Unemployment	\$6,000.00	\$64.08	\$4,359.37	72.66%	\$1,640.63
01-410-200	Office Materials/Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-210	Supplies	\$2,500.00	\$200.08	\$1,221.85	48.87%	\$1,278.15
01-410-228	K-9 Expenses	\$6,000.00	\$243.02	\$3,084.09	51.40%	\$2,915.91
01-410-231	Vehicle Gasoline	\$45,000.00	\$3,816.12	\$25,788.49	57.31%	\$19,211.51
01-410-234	Oils/Lubricants	\$2,000.00	\$0.00	\$125.00	6.25%	\$1,875.00
01-410-241	Uniforms	\$23,000.00	\$552.49	\$17,962.55	78.10%	\$5,037.45
01-410-242	Firearms	\$1,000.00	\$0.00	\$464.65	46.47%	\$535.35
01-410-243	Ammunition	\$8,000.00	\$0.00	\$5,140.00	64.25%	\$2,860.00
01-410-300	Contracted Services	\$14,000.00	\$0.00	\$1,739.25	12.42%	\$12,260.75
01-410-316	Training	\$25,000.00	\$705.53	\$8,094.48	32.38%	\$16,905.52
01-410-340	Advertising and Printing	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-410-370	Communication Equip - O/M/R	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-410-372	Maint/Repair Equipment	\$7,000.00	\$97.86	\$2,774.24	39.63%	\$4,225.76
01-410-373	Vehicle - O/M/R	\$25,000.00	\$4,820.54	\$16,465.07	65.86%	\$8,534.93
01-410-410	Community Events	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-420	General Expenses	\$7,500.00	\$133.65	\$3,100.37	41.34%	\$4,399.63
01-410-421	Community Events	\$20,000.00	\$1,186.79	\$7,098.83	35.49%	\$12,901.17
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	\$0.00	0.00%	\$3,000.00
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	\$2,362.91	\$28,813.90	64.03%	\$16,186.10
01-410-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$3,041.71	60.83%	\$1,958.29
01-410-800	Capital Outlay	\$18,000.00	\$0.00	\$3,911.43	21.73%	\$14,088.57
	Subtotal	\$3,592,772.00	\$255,995.89	\$1,671,099.76	46.51%	\$1,921,672.24
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	\$6,228.78	\$6,228.78	51.91%	\$5,771.22
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	\$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	\$12,000.00	\$0.00	\$5,313.50	44.28%	\$6,686.50
01-411-500	Contribution to Fire Cos.	\$235,000.00	\$0.00	\$235,000.00	100.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
01-411-501	Cont. to Fireman's Relief	\$91,600.00	\$0.00	\$0.00	0.00%	\$91,600.00
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	\$414,992.00	\$7,944.78	\$284,128.28	68.47%	\$130,863.72
PLANNING AND ZONING						
01-414-120	Zoning Officer Comp	\$79,000.00	\$446.81	\$31,679.59	40.10%	\$47,320.41
01-414-130	Officials Compensation	\$360.00	\$0.00	\$0.00	0.00%	\$360.00
01-414-140	Office Personnel Compensation	\$59,400.00	\$4,312.01	\$30,297.25	51.01%	\$29,102.75
01-414-142	Office Personnel Overtime Comp	\$600.00	\$0.00	\$496.14	82.69%	\$103.86
01-414-150	Benefits	\$51,500.00	(\$4,493.47)	\$15,768.82	30.62%	\$35,731.18
01-414-161	Social Security Taxes	\$8,700.00	\$295.04	\$3,556.04	40.87%	\$5,143.96
01-414-165	Pension Administration Fees	\$7,000.00	\$0.00	\$0.00	0.00%	\$7,000.00
01-414-166	Minimum Pension Obligation-Non	\$19,900.00	\$5,499.20	\$19,900.00	100.00%	\$0.00
01-414-168	Medicare Tax	\$2,100.00	\$69.00	\$905.86	43.14%	\$1,194.14
01-414-169	Unemployment	\$500.00	\$0.00	\$410.58	82.12%	\$89.42
01-414-210	Supplies	\$1,500.00	\$170.17	\$468.47	31.23%	\$1,031.53
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	\$298.26	\$1,328.40	18.98%	\$5,671.60
01-414-371	Vehicle Maint/Repair - O/M/R	\$2,000.00	\$0.00	\$69.95	3.50%	\$1,930.05
01-414-420	General Expenses	\$750.00	\$0.00	\$65.66	8.75%	\$684.34
01-414-450	Planning Services (Contracted)	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
01-414-460	Seminar/Education/Meetings	\$1,200.00	\$0.00	\$140.56	11.71%	\$1,059.44
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	\$571.60	4.54%	\$12,028.40
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$262,610.00	\$6,597.02	\$105,658.92	40.23%	\$156,951.08
EMERGENCY MANAGEMENT						
01-415-120	Administrative Person. Comp.	\$2,000.00	\$0.00	\$500.00	25.00%	\$1,500.00
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
	Subtotal	\$5,000.00	\$0.00	\$500.00	10.00%	\$4,500.00
CROSSING GUARDS						
01-419-150	Crossing Guard Wages	\$5,000.00	\$0.00	\$435.81	8.72%	\$4,564.19
	Subtotal	\$5,000.00	\$0.00	\$435.81	8.72%	\$4,564.19
DOG CONTROL						
01-421-150	Dog Control Wages	\$3,000.00	\$0.00	\$750.00	25.00%	\$2,250.00
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	\$600.00	13.33%	\$3,900.00
	Subtotal	\$8,500.00	\$0.00	\$1,350.00	15.88%	\$7,150.00
RECYCLING						
01-426-140	Recycling Coordinator	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-200	Recycling Supplies	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
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	\$0.00	0.00%	\$500.00
01-426-310	Professional Services	\$20,000.00	\$0.00	\$3,309.00	16.55%	\$16,691.00
01-426-320	Communications	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
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
	Subtotal	\$21,500.00	\$0.00	\$3,309.00	15.39%	\$18,191.00
HIGHWAY-GENERAL SERVICES						
01-430-120	Administrative Compensation	\$90,459.00	\$6,958.38	\$45,229.40	50.00%	\$45,229.60
01-430-121	Roadmaster Compensation	\$68,100.00	\$4,998.40	\$32,640.64	47.93%	\$35,459.36
01-430-140	Maintenance Compensation	\$654,600.00	\$44,714.31	\$290,875.76	44.44%	\$363,724.24
01-430-141	Seasonal Employee Comp	\$20,000.00	\$1,885.00	\$1,885.00	9.43%	\$18,115.00
01-430-142	Maintenance Personnel Overtime	\$67,000.00	\$1,615.31	\$27,289.65	40.73%	\$39,710.35
01-430-150	Benefits	\$384,000.00	\$29,376.39	\$177,217.57	46.15%	\$206,782.43
01-430-161	Social Security Taxes	\$56,000.00	\$3,730.61	\$24,671.08	44.06%	\$31,328.92
01-430-165	Pension Administration Fees	\$39,000.00	\$0.00	\$0.00	0.00%	\$39,000.00
01-430-166	Minimum Pension Obligation-Non	\$111,800.00	\$11,220.96	\$11,220.96	10.04%	\$100,579.04
01-430-168	Medicare Tax	\$13,000.00	\$872.50	\$5,769.86	44.38%	\$7,230.14
01-430-169	Unemployment	\$4,000.00	\$27.23	\$2,688.89	67.22%	\$1,311.11
01-430-200	Materials/Supplies	\$4,000.00	\$169.64	\$2,283.27	57.08%	\$1,716.73
01-430-210	Office Supplies	\$750.00	\$0.00	\$34.73	4.63%	\$715.27
01-430-230	Diesel Fuel	\$75,000.00	(\$2,746.94)	\$28,181.85	37.58%	\$46,818.15
01-430-234	Oils/Lubricants	\$4,500.00	\$806.96	\$2,619.15	58.20%	\$1,880.85
01-430-250	Traffic Sign - M/R	\$5,750.00	\$330.00	\$4,286.40	74.55%	\$1,463.60
01-430-373	Vehicle - O/M/R	\$35,000.00	\$259.17	\$18,912.55	54.04%	\$16,087.45
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	\$252.04	\$2,754.00	19.67%	\$11,246.00
01-430-450	Contracted Services	\$30,000.00	\$0.00	\$2,550.95	8.50%	\$27,449.05
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	\$153.31	\$3,834.75	76.70%	\$1,165.25
01-430-751	Public Works IT	\$5,000.00	\$0.00	\$2,549.59	50.99%	\$2,450.41
	Subtotal	\$1,691,959.00	\$104,623.27	\$688,496.05	40.69%	\$1,003,462.95
HIGHWAY-TRAFFIC SIGNALS						
01-433-240	Road/Street Signs/Markings	\$33,000.00	\$24,758.92	\$30,838.73	93.45%	\$2,161.27
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$33,000.00	\$24,758.92	\$30,838.73	93.45%	\$2,161.27
HIGHWAY-REPAIRS TO HIGHWAYS						
01-438-240	Road Materials/Supplies	\$155,000.00	\$1,782.43	\$7,605.78	4.91%	\$147,394.22
	Subtotal	\$155,000.00	\$1,782.43	\$7,605.78	4.91%	\$147,394.22
HIGHWAY CONSTR AND REBUILDING						
01-439-600	Capital Construction	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PARTICIPANT RECREATION						
01-452-200	Materials/Supplies	\$3,000.00	\$0.00	\$777.36	25.91%	\$2,222.64
01-452-367	Refuse Removal	\$5,000.00	\$525.51	\$3,687.87	73.76%	\$1,312.13
01-452-370	Maintenance/Repairs	\$25,000.00	\$436.10	\$2,566.58	10.27%	\$22,433.42
01-452-420	General Expenses	\$5,000.00	(\$24.00)	(\$272.28)	-5.45%	\$5,272.28

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
01-452-421	Community Evenes	\$4,600.00	\$1,500.00	\$1,500.00	32.61%	\$3,100.00
01-452-450	Park Contracted Services	\$80,000.00	\$11,529.74	\$16,365.15	20.46%	\$63,634.85
01-452-500	Summer Youth Program (SVCC)	\$34,900.00	\$0.00	\$4,000.00	11.46%	\$30,900.00
01-452-501	Senior Program	\$11,000.00	\$0.00	\$0.00	0.00%	\$11,000.00
01-452-510	Pool Pass Reimbursement	\$11,000.00	\$3,265.00	\$3,800.00	34.55%	\$7,200.00
01-452-700	Major Equipment Purchase	\$10,000.00	\$0.00	\$5,500.00	55.00%	\$4,500.00
01-452-750	Minor Equipment Purchase	\$1,000.00	\$0.00	\$269.90	26.99%	\$730.10
	Subtotal	\$190,500.00	\$17,232.35	\$38,194.58	20.05%	\$152,305.42
LIBRARIES						
01-456-500	Library Contribution	\$125,000.00	\$380.00	\$99,697.26	79.76%	\$25,302.74
	Subtotal	\$125,000.00	\$380.00	\$99,697.26	79.76%	\$25,302.74
CONSERVATION						
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	\$145.00	14.50%	\$855.00
01-461-421	Community Events	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00
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
	Subtotal	\$5,950.00	\$0.00	\$145.00	2.44%	\$5,805.00
INTERGOVERNMENT EXPENSES						
01-481-000	Intergovernmental Expenditures	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
	Subtotal	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
INSURANCE						
01-486-150	Benefits	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-486-351	Business Insurance	\$86,000.00	\$0.00	\$79,526.00	92.47%	\$6,474.00
01-486-352	Vehicle Insurance	\$45,000.00	\$435.00	\$44,630.00	99.18%	\$370.00
01-486-354	Workmen's Compensation	\$175,000.00	\$14,345.21	\$98,482.26	56.28%	\$76,517.74
01-486-356	Public Officials Bond	\$1,050.00	\$0.00	\$1,366.00	130.10%	(\$316.00)
	Subtotal	\$307,050.00	\$14,780.21	\$224,004.26	72.95%	\$83,045.74
EMPLOYEE BENEFITS						
01-487-150	Benefits	\$192,500.00	\$16,369.55	\$99,983.15	51.94%	\$92,516.85
	Subtotal	\$192,500.00	\$16,369.55	\$99,983.15	51.94%	\$92,516.85
MISCELLANEOUS						
01-489-000	Intergovernmental DCED	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-489-410	Legal Settlements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-489-541	Matching Grant Allocation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Transfer						
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	\$0.00	\$0.00	\$113.02	0.00%	(\$113.02)
01-491-280	Unpaid Bills Prior Years	\$20,000.00	\$0.00	\$37,833.85	189.17%	(\$17,833.85)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
	Subtotal	\$20,000.00	\$0.00	\$37,946.87	189.73%	(\$17,946.87)
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$3,898,646.48	\$500,000.00	\$2,508,646.48	64.35%	\$1,390,000.00
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	\$500,000.00	\$2,508,646.48	60.04%	\$1,669,451.00
Total General Fund Expenditures:		\$12,891,124.48	\$1,037,012.54	\$6,551,935.51	50.83%	\$6,339,188.97
Total General Fund Revenues:		\$12,891,124.48	\$519,031.18	\$5,720,947.46		\$7,170,177.02
Total General Fund Expenditures:		\$12,891,124.48	\$1,037,012.54	\$6,551,935.51		\$6,339,188.97
Total General Fund Fund Balance:		\$0.00	(\$517,981.36)	(\$830,988.05)		\$830,988.05

Lower Saucon Township

Balance Sheet Period: 6 Year 2024

Fund	Account Number	Debits	Credits
02	Special Taxes		
02-100-000	Checking Account	\$2,033.34	
02-109-000	State Liquid Fuels	\$1,692,026.77	
02-110-000	Open Space Fund	\$8,630,315.57	
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	
02-110-100	Open Space Checking	\$2,000.00	
02-111-000	Fire Tax Fund	\$1,754,845.49	
	Asset Total:	\$14,711,398.42	
02-279-000	Fund Balance		\$6,956,153.63
02-296-000	Budgetary Fund Balance		\$7,755,244.79
	Liability Total:		\$14,711,398.42
	<u>Fund Total:</u>	\$14,711,398.42	\$14,711,398.42

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
02 Special Taxes						
Revenue						
REAL PROPERTY TAXES						
02-301-100	Fire Tax	\$410,000.00	\$19,130.30	\$374,992.95	91.46%	\$35,007.05
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	\$869.89	0.00%	(\$869.89)
02-301-600	FireTaxes - Interim	\$0.00	\$175.10	\$847.23	0.00%	(\$847.23)
02-301-601	Fire Tax Interim - Prior	\$0.00	\$0.00	\$95.37	0.00%	(\$95.37)
	Subtotal	\$410,000.00	\$19,305.40	\$381,276.29	92.99%	\$28,723.71
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	\$2,460.89	\$22,289.64	445.79%	(\$17,289.64)
	Subtotal	\$5,000.00	\$2,460.89	\$22,289.64	445.79%	(\$17,289.64)
INTEREST EARNINGS						
02-341-000	Interest	\$300,000.00	\$44,762.70	\$387,601.30	129.20%	(\$87,601.30)
	Subtotal	\$300,000.00	\$44,762.70	\$387,601.30	129.20%	(\$87,601.30)
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	\$482,880.00	\$0.00	\$486,657.04	100.78%	(\$3,777.04)
	Subtotal	\$482,880.00	\$0.00	\$486,657.04	100.78%	(\$3,777.04)
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	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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	\$0.00	\$0.00	0.00%	\$10,000.00
02-391-110	Sale of Fixed Assets - Fire	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
TRANSFERS						
02-392-000	Fund Balance - State Fund	\$356,120.00	\$0.00	\$0.00	0.00%	\$356,120.00
02-392-100	Fire Fund Balance	\$245,000.00	\$0.00	\$0.00	0.00%	\$245,000.00
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 (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
	Subtotal	\$2,017,120.00	\$0.00	\$0.00	0.00%	\$2,017,120.00
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:		\$3,225,000.00	\$66,528.99	\$1,277,824.27	39.62%	\$1,947,175.73
Total Special Taxes Revenues:		\$3,225,000.00	\$66,528.99	\$1,277,824.27		\$1,947,175.73
Total Special Taxes Expenditures:		\$3,225,000.00	\$235,312.35	\$996,957.39		\$2,228,042.61
Total Special Taxes Fund Balance:		\$0.00	(\$168,783.36)	\$280,866.88		(\$280,866.88)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	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	\$900.00	15.00%	\$5,100.00
	Subtotal	\$6,000.00	\$0.00	\$900.00	15.00%	\$5,100.00
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	\$1,400.00	7.00%	\$18,600.00
	Subtotal	\$40,000.00	\$0.00	\$2,900.00	7.25%	\$37,100.00
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	\$0.00	0.00%	\$5,000.00
02-411-720	Fire Allocations	\$700,000.00	\$0.00	\$0.00	0.00%	\$700,000.00
02-411-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$705,000.00	\$0.00	\$0.00	0.00%	\$705,000.00
HIGHWAY-GENERAL SERVICES						
02-430-231	Vehicle Gasoline Oil	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-430-250	Traffic Signal M/R	\$10,000.00	\$170.22	\$1,026.89	10.27%	\$8,973.11
02-430-373	Vehicle - O/M/R	\$35,000.00	\$9,928.77	\$25,117.13	71.76%	\$9,882.87
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	\$200,000.00	\$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	\$303,000.00	\$210,098.99	\$226,144.02	74.63%	\$76,855.98
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$130,000.00	\$0.00	\$65,389.00	50.30%	\$64,611.00
	Subtotal	\$130,000.00	\$0.00	\$65,389.00	50.30%	\$64,611.00
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$25,000.00	\$15,000.00	\$15,000.00	60.00%	\$10,000.00
02-433-241	Traffic Control Device	\$48,000.00	\$0.00	\$0.00	0.00%	\$48,000.00
	Subtotal	\$73,000.00	\$15,000.00	\$15,000.00	20.55%	\$58,000.00
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$40,000.00	\$2,843.36	\$17,535.60	43.84%	\$22,464.40
	Subtotal	\$40,000.00	\$2,843.36	\$17,535.60	43.84%	\$22,464.40
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 (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
02-438-240	Road Materials and Suppl	\$50,000.00	\$0.00	\$0.00	0.00%	\$50,000.00
	Subtotal	\$50,000.00	\$0.00	\$0.00	0.00%	\$50,000.00
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	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$300,000.00	\$0.00	\$0.00	0.00%	\$300,000.00
CONSERVATION						
02-461-000	Open Space Purchases	\$1,000,000.00	\$0.00	\$153,137.77	15.31%	\$846,862.23
02-461-370	Maintenance of Open Space	\$575,000.00	\$7,370.00	\$515,951.00	89.73%	\$59,049.00
	Subtotal	\$1,575,000.00	\$7,370.00	\$669,088.77	42.48%	\$905,911.23
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	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-002	Transfer to General	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-003	CD Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Special Taxes Expenditures:		\$3,225,000.00	\$235,312.35	\$996,957.39	30.91%	\$2,228,042.61
Total Special Taxes Revenues:		\$3,225,000.00	\$66,528.99	\$1,277,824.27		\$1,947,175.73
Total Special Taxes Expenditures:		\$3,225,000.00	\$235,312.35	\$996,957.39		\$2,228,042.61
Total Special Taxes Fund Balance:		\$0.00	(\$168,783.36)	\$280,866.88		(\$280,866.88)

Lower Saucon Township

Balance Sheet Period: 6 Year 2024

Fund	Account Number	Debits	Credits
03	Capital Fund		
03-100-000	Cash--Regular Checking Account	\$2,000.00	
03-107-0036	Park Capital Fund	\$1,377,655.65	
03-107-0041	Capital - Historical Structure	\$63,206.64	
03-107-754	Motorcar Land Development	\$41,851.13	
03-107-755	NCCD Funds	\$136,415.40	
03-110-000	Capital Fund	\$3,316,397.63	
	Asset Total:	\$4,937,526.45	
03-250-000	Maintenance Escrow		\$41,851.13
03-279-100	Fund Balance		\$4,895,675.32
	Liability Total:		\$4,937,526.45
	<u>Fund Total:</u>	\$4,937,526.45	\$4,937,526.45

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
03 Capital Fund						
Revenue						
INTEREST EARNINGS						
03-341-000	Earnings from Investments	\$150,000.00	\$19,192.28	\$119,798.69	79.87%	\$30,201.31
	Subtotal	\$150,000.00	\$19,192.28	\$119,798.69	79.87%	\$30,201.31
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	\$1,130,000.00	\$0.00	\$0.00	0.00%	\$1,130,000.00
	Subtotal	\$1,130,000.00	\$0.00	\$0.00	0.00%	\$1,130,000.00
Local Grant Funding						
03-357-000	Local Grant Funding	\$50,000.00	\$0.00	\$50,000.00	100.00%	\$0.00
	Subtotal	\$50,000.00	\$0.00	\$50,000.00	100.00%	\$0.00
GENERAL GOVERNMENT						
03-361-300	Developer Fees	\$0.00	\$10,000.00	\$10,000.00	0.00%	(\$10,000.00)
	Subtotal	\$0.00	\$10,000.00	\$10,000.00	0.00%	(\$10,000.00)
CONTRIBUTIONS						
03-387-000	Donations/Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SALE OF FIXED ASSETS						
03-391-000	Sale of Fixed Assets	\$20,000.00	\$0.00	\$31,500.00	157.50%	(\$11,500.00)
	Subtotal	\$20,000.00	\$0.00	\$31,500.00	157.50%	(\$11,500.00)
TRANSFERS						
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	\$500,000.00	\$2,508,646.48	64.35%	\$1,390,000.00
	Subtotal	\$5,747,646.48	\$500,000.00	\$2,508,646.48	43.65%	\$3,239,000.00
Total Capital Fund Revenues:		\$7,097,646.48	\$529,192.28	\$2,719,945.17	38.32%	\$4,377,701.31
Total Capital Fund Revenues:		\$7,097,646.48	\$529,192.28	\$2,719,945.17		\$4,377,701.31
Total Capital Fund Expenditures:		\$7,097,646.48	\$1,603,404.11	\$2,904,537.78		\$4,193,108.70
Total Capital Fund Fund Balance:		\$0.00	(\$1,074,211.83)	(\$184,592.61)		\$184,592.61

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
Expenditure						
FINANCE ADMINISTRATION						
03-402-451	Bank Fee	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DATA PROCESSING						
03-407-829	Video Equip	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
BUILDINGS AND PLANT						
03-409-730	Building Purchase/Improvement	\$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
	Subtotal	\$180,000.00	\$0.00	\$0.00	0.00%	\$180,000.00
POLICE						
03-410-840	Vehicle Purchase	\$155,000.00	\$112,574.00	\$140,282.00	90.50%	\$14,718.00
03-410-850	Police Capital Equ	\$0.00	\$0.00	\$11,239.00	0.00%	(\$11,239.00)
	Subtotal	\$155,000.00	\$112,574.00	\$151,521.00	97.76%	\$3,479.00
HIGHWAY-GENERAL SERVICES						
03-430-840	Vehicle Purchase	\$569,000.00	\$321,046.00	\$524,218.00	92.13%	\$44,782.00
	Subtotal	\$569,000.00	\$321,046.00	\$524,218.00	92.13%	\$44,782.00
Storm Water						
03-436-810	Storm Water Improvements	\$150,000.00	\$0.00	\$130.00	0.09%	\$149,870.00
	Subtotal	\$150,000.00	\$0.00	\$130.00	0.09%	\$149,870.00
HIGHWAY CONSTR AND REBUILDING						
03-439-810	Road Improvement	\$1,440,000.00	\$75,452.32	\$622,742.69	43.25%	\$817,257.31
	Subtotal	\$1,440,000.00	\$75,452.32	\$622,742.69	43.25%	\$817,257.31
PARTICIPANT RECREATION						
03-452-810	Park Improvement	\$4,000,000.00	\$1,094,331.79	\$1,587,262.09	39.68%	\$2,412,737.91
	Subtotal	\$4,000,000.00	\$1,094,331.79	\$1,587,262.09	39.68%	\$2,412,737.91
Historical Bldg						
03-459-810	Historical Bldg Improvements	\$95,000.00	\$0.00	\$18,664.00	19.65%	\$76,336.00
	Subtotal	\$95,000.00	\$0.00	\$18,664.00	19.65%	\$76,336.00
INTERFUND OPERATING TRANSFERS						
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
	Subtotal	\$508,646.48	\$0.00	\$0.00	0.00%	\$508,646.48

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2024) Period (6)

Account	Account Description	Budget	MTD	YTD Actual	% Used	Remaining
Total Capital Fund Expenditures:		\$7,097,646.48	\$1,603,404.11	\$2,904,537.78	40.92%	\$4,193,108.70
Total Capital Fund Revenues:		\$7,097,646.48	\$529,192.28	\$2,719,945.17		\$4,377,701.31
Total Capital Fund Expenditures:		\$7,097,646.48	\$1,603,404.11	\$2,904,537.78		\$4,193,108.70
Total Capital Fund Fund Balance:		\$0.00	(\$1,074,211.83)	(\$184,592.61)		\$184,592.61