

Semi-Annual Financial Report

Lower Saucon Township



June 15, 2016

Presented by Cathy Gorman, Director 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 presentation of this report the Director of Finance will discuss any revenues and expenses that are not within the projected range. Council will also be provided with a preview of projects that will be discussed in greater detail during budget deliberations.

The Township's Budget document is a one-year plan of revenues and expenses that are projected to occur during the course of that year. This semi-annual report contains the unaudited actual figures as of June 10th. Due to constraints with shortened summer meeting schedules this is being presented earlier but is a clear indicator of the Township's financial position to date.

The report will cover the progress in any agreements or projects approved during the first half of the year that were not part of the preceding budgeting process, and will provide Council information that can be used in the upcoming year's budget deliberations.

A CAFR is recommended by the Government Financial Officers Association (GFOA). Much of the financial information in the CAFR is prepared by our independent Auditor and submitted to the State by April and to Council by June or July of the following year. This enclosed information presents the net position of the Township. The Capital Improvements Plan (CIP) to Council before September 1st of each year pursuant to the Township Code.

General Fund (1)

Lower Saucon Township has received 59.76% of the total budgeted revenues and has expended 36.5% of the budgeted expenditures in the operating budget effective June 10, 2016.

Revenue:

We had received 91.09% of the 2016 Real Estate Tax revenue. We are anticipating receiving more in delinquent taxes this year as properties have sold privately or at Sheriff's Sales and residents are trying to pay amounts due from previous years. Deed Transfer taxes remain stagnated and as of June 30th we have received only 25.59% of this anticipated revenue. This amount will need to be re-examined for next budget deliberations.

The Township has received 53.8% of the estimated earned income tax for general purposes. This falls in line with our budget estimates at the mid-year point.

We have received 106.23% of the business licenses fees due to the increased amount of cable franchise tax received. This is a 3% tax on the revenue received by the cable providers in Lower Saucon Township's jurisdiction. If there is an increase in the amount we received it is directly tied to the gross income reported by the cable companies, as there still is a slow growth in real estate development. We will anticipate higher receipts next year as RCN installed new cabling in areas of the Township.

The Township has received only 21.83% of the budgeted fines. We will need to specifically address shortfalls in State Police Fines that are coming in less than expected. Also the Police Department June receipts are not posted in this report.

Grants received are on target and we received approval for the 2016-2017 funding from the Northampton County Gaming Revenue and Economic Redevelopment Authority (NCGR&ERA). Council felt confident in the award being received so this presumed funding was accounted for in the 2016 Budget. The Federal Grants estimated funds from the DUI program and the Bullet Proof Vest reimbursement program. Staff has submitted an application for FEMA/PEMA assistance from the historic snowfall in January of 2016. Submissions have been filed and we are anticipating receiving close to \$50,000.00.

The Township has received 63.9% of the budgeted landfill tipping fees.

We are also exceeding expectations on our dividend returns for our self-insured medical, workers compensation and general liability coverages.

All other revenues received remain on target as to what was anticipated. Overall revenue received is 59.76% of the budgeted amount.

Expenses:

To date the Township has paid 36.41% of its budgeted expenses. We are at the mid-point in most departments or 30-50% of what was budgeted was expended. Some departments, such as Fire, expend the most of their budget at the beginning of the year and there are some revenues/expenses due in September, such as our pension payments.

Budgeted line items that have monthly distributions are consistent with benchmarks.

There are several items that Council should be made aware of that I am projecting may go over budget, or have in small amounts that have not impacted the overall budget within the Departments. Hiring Expenses will need to be adjusted as we have had several part-time police officer changes and Administrative Staff hiring the new position. Also, currently we are at 60.78% for legal fees. We are monitoring these expenses but this item has always been a variable depending on what the solicitor is directed to do. Also included in this is the legal work requested to be done for the PennEast pipeline project and landfill reviews, we have spent \$16,809 to our environmental solicitor alone for his services with these projects. We also have had increased expenses from our Zoning Hearing Board attorney. Also included are transcriptionist's fees to attend those hearings.

In Engineering we are at adequate levels. The engineering for the Black River Road Project is under the Capital Plan.

Under Buildings and Grounds, we are at 36.81%; our electric expense is on target at 45.6% of the amount budgeted. We are at the last year of our electric generation contract agreement, we will be seeing on lowering those rates come October of this year. We locked into a low natural gas rate for the Public Works Building and Seidersville Hall, saving 2%. We looked at pest control services this year and switched vendors saving approximately \$400.00 hundred a year. We are under budget for fuel due to the lower prices observed nationally. We will look at readjusting budget figures for fuel with the Federal Energy analysis reports used to determine projected prices.

Police Budget is in line at 44.16% being expended. Major equipment is higher due to the purchase of equipment in 2016 that the Township received donated monies received in 2015. The expense was for the ballistic shields in the amount listed. We received \$11,066.00 over anticipated revenue for donations received last year.

Planning and Zoning Department is falling in line. Consulting services are lower due to the Economic Development Task Force work. Advertising will need to be increased as we have incurred more advertising costs than expected.

Public Works Department is at 37.35% for their operating expenses, 49.74% for traffic control expenses and 4.42% for material expenses. Materials are purchased in the fall months with the roadwork projects scheduled to be done this year. This funding is used in conjunction with the State Liquid Fuel funding for the Public Works Department's scheduled road maintenance work.

In the Park and Recreation Department we traditional expend most of the budget in the summer months. Lawn mowing and lawn treatment services are bid out and we sent an RFP out for toilet services saving almost \$2,000.00 annually.

Our debt payment is not due until the end of the year

Under insurance, we are under budget for vehicle and business insurances. We have yet to take possession of the fire truck that is ordered and the Township will be paying for the insurance on that vehicle which is estimated at 10% of the cost and will lessen each year as the vehicle depreciates.

For the budgeted Employee Benefits; we are in good position for the rest of the year. We will need to review closely. As of April, our Non Uniform plan has an ending balance of \$1,911,442.13 and our Uniformed Plan has \$5,624,243.87. Preliminary MMO reports indicate a \$629.00 increase total for both plans for next year. The next actuarial evaluation will be in 2017; reviewing the plans' performance for the previous two years. This valuation will set our financial exposure for 2018 and 2019.

Overall we are \$1,722,756.31 over in receipts compared to expenditures in the General Fund.

Special Taxes (2)

Special Taxes – The Township has received 60.5% of this budgeted revenue and has expended 3.89%. The Township has received \$604,883.04 in earned income tax for Open Space purposes which \$10,200.00 has been spent in consulting fees. The Township has received \$101,383.40 of the estimated \$112,000.00 in taxes for Fire Equipment and the Township received an additional \$63,113.83 in State Funding.

We are on target for all expenses for Open Space and State Liquid Fuel Funding for the year. We anticipate the 2nd payment for the fire vehicle to be made this year.

Capital (3)

The Capital Plan is for large expenses that would cause difficulty in appropriating funding in any given annual budget. Typically these items or projects are to be in excess of \$25,000.00. Also incorporated in the plan is the Township's 10 year vehicle replacement schedule. Revenue consists solely from received interest, proceeds from the sale of equipment or debt and Council allocations. As for expenses, we have paid \$215,145.77 to date which includes:

- \$70,467.00 for the balance of the vehicles paid which was ordered in 2015 but received in 2016
- 33,841.71 this year in engineering for the Black River Road Project totaling to \$64,203.85 since start date
- \$51,564.31 in construction costs for Steel City Park Development
- \$3,925.00 for the tree removal at the Heller Homestead
- \$55,347.75 for the Orchard View Development which is being paid from their escrow
- We are under contract agreement for the replace of the Public Works Garage Roof in the amount of \$49,500.00 and working on documents for the replacement of Seidersville Hall's roof.

To date in 2016 we have spent the following for consulting services:

- \$ 1,783.60 for legal fees for the PennEast Pipeline legal representation
- \$ 11,833.56 IESI Engineering submission review
- \$ 21,699.95 IESI Legal submission review
- \$ 7,252.50 for consultation other than engineering for the Landfill
- \$ 9,960.74 for Host Municipal inspector and general reporting

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget Summary
Year (2016) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01 General Fund						
Revenue						
	REAL PROPERTY TAXES	\$2,376,967.00	\$0.00	\$2,165,069.76	91.09%	\$211,897.24
	LOCAL TAX ENABLING ACT	\$2,622,000.00	\$0.00	\$1,320,108.82	50.35%	\$1,301,891.18
	BUSINESS LICENSES AND PERMITS	\$109,500.00	\$0.00	\$114,652.81	104.71%	(\$5,152.81)
	NON-BUSINESS LICENSES/PERMITS	\$1,875.00	\$0.00	\$1,125.00	60.00%	\$750.00
	FINES	\$100,111.00	\$0.00	\$21,857.26	21.83%	\$78,253.74
	INTEREST EARNINGS	\$6,500.00	\$0.00	\$3,546.51	54.56%	\$2,953.49
	INTERGOVERNMENT	\$10,000.00	\$0.00	\$3,116.29	31.16%	\$6,883.71
	FEDERAL GRANTS	\$19,000.00	\$0.00	\$5,262.16	27.70%	\$13,737.84
	STATE CAPITAL/OPERATING GRANTS	\$108,000.00	\$0.00	\$36,590.81	33.88%	\$71,409.19
	STATE SHARED REVENUE	\$302,923.00	\$0.00	\$150.00	0.05%	\$302,773.00
	GENERAL GOVERNMENT	\$25,100.00	\$0.00	\$9,716.95	38.71%	\$15,383.05
	PUB SAFETY-CHARGES FOR SERVICE	\$79,956.00	\$0.00	\$20,631.28	25.80%	\$59,324.72
	HIGHWAY-CHARGES FOR SERVICES	\$4,000.00	\$0.00	\$1,792.57	44.81%	\$2,207.43
	SANITATION/LANDFILL HOSTING	\$736,500.00	\$0.00	\$475,428.57	64.55%	\$261,071.43
	HEALTH-CHARGES FOR SERVICES	\$145,000.00	\$0.00	\$73,759.03	50.87%	\$71,240.97
	RECREATION-CHARGES FOR SRVCS	\$6,500.00	\$0.00	\$4,725.00	72.69%	\$1,775.00
	PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	MISCELLANEOUS	\$10,000.00	\$0.00	\$422.02	4.22%	\$9,577.98
	CONTRIBUTIONS	\$6,150.00	\$0.00	\$500.00	8.13%	\$5,650.00
	SALE OF FIXED ASSETS	\$500.00	\$0.00	\$70.45	14.09%	\$429.55
	TRANSFERS	\$618,213.00	\$0.00	\$0.00	0.00%	\$618,213.00
	PRIOR YEAR EXPENSES	\$90,000.00	\$0.00	\$150,901.86	167.67%	(\$60,901.86)
	Total General Fund Revenue:	\$7,378,795.00	\$0.00	\$4,409,427.15	59.76%	\$2,969,367.85
Expenditure						
	GENERAL GOVERNMENT	\$38,582.00	\$0.00	\$19,998.40	51.83%	\$18,583.60
	EXECUTIVE	\$282,253.00	\$0.00	\$92,495.67	32.77%	\$189,757.33
	FINANCE ADMINISTRATION	\$148,832.00	\$0.00	\$72,500.03	48.71%	\$76,331.97
	TAX COLLECTION	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
	LAW	\$142,000.00	\$0.00	\$86,307.34	60.78%	\$55,692.66
	PERSONNEL ADMINISTRATION	\$12,000.00	\$0.00	\$4,603.08	38.36%	\$7,396.92
	DATA PROCESSING	\$66,039.00	\$0.00	\$13,015.33	19.71%	\$53,023.67
	ENGINEER	\$150,500.00	\$0.00	\$64,278.73	42.71%	\$86,221.27
	BUILDINGS AND PLANT	\$409,455.00	\$0.00	\$150,709.90	36.81%	\$258,745.10
	POLICE	\$1,832,004.00	\$0.00	\$808,936.57	44.16%	\$1,023,067.43
	FIRE	\$353,565.00	\$0.00	\$213,580.00	60.41%	\$139,985.00
	PLANNING AND ZONING	\$227,159.00	\$0.00	\$88,085.41	38.78%	\$139,073.59
	EMERGENCY MANAGEMENT	\$6,500.00	\$0.00	\$999.96	15.38%	\$5,500.04
	CROSSING GUARDS	\$5,300.00	\$0.00	\$1,741.72	32.86%	\$3,558.28
	DOG CONTROL	\$6,000.00	\$0.00	\$1,857.60	30.96%	\$4,142.40
	RECYCLING	\$52,000.00	\$0.00	\$11,491.67	22.10%	\$40,508.33
	HIGHWAY-GENERAL SERVICES	\$729,399.00	\$0.00	\$272,414.45	37.35%	\$456,984.55
	HIGHWAY-TRAFFIC SIGNALS	\$30,850.00	\$0.00	\$15,344.49	49.74%	\$15,505.51
	HIGHWAY-REPAIRS TO HIGHWAYS	\$100,000.00	\$0.00	\$4,424.98	4.42%	\$95,575.02

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget Summary
Year (2016) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	HIGHWAY CONSTR AND REBUILDING	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	PARTICIPANT RECREATION	\$171,742.00	\$0.00	\$56,978.13	33.18%	\$114,763.87
	LIBRARIES	\$93,617.00	\$0.00	\$46,808.46	50.00%	\$46,808.54
	CONSERVATION	\$1,100.00	\$0.00	\$303.79	27.62%	\$796.21
	DEBT PRINCIPAL	\$444,974.00	\$0.00	\$0.00	0.00%	\$444,974.00
	DEBT INTEREST	\$106,730.00	\$0.00	\$0.00	0.00%	\$106,730.00
	INTERGOVERNMENT EXPENSES	\$20,000.00	\$0.00	\$53.50	0.27%	\$19,946.50
	INSURANCE	\$271,189.00	\$0.00	\$170,775.44	62.97%	\$100,413.56
	EMPLOYEE BENEFITS	\$1,441,005.00	\$0.00	\$445,047.69	30.88%	\$995,957.31
	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	REFUNDS-PRIOR YEAR EXPENSES	\$22,000.00	\$0.00	\$13,624.50	61.93%	\$8,375.50
	INTERFUND OPERATING TRANSFERS	\$212,000.00	\$0.00	\$30,294.00	14.29%	\$181,706.00
	Total General Fund Expenditure:	\$7,378,795.00	\$0.00	\$2,686,670.84	36.41%	\$4,692,124.16
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	Total General Fund Revenues:	\$7,378,795.00	\$0.00	\$4,409,427.15		\$2,969,367.85
	Total General Fund Expenditures:	\$7,378,795.00	\$0.00	\$2,686,670.84		\$4,692,124.16
	Total General Fund Fund Balance:	\$0.00	\$0.00	\$1,722,756.31		(\$1,722,756.31)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01 General Fund						
Revenue						
REAL PROPERTY TAXES						
01-301-100	Real Estate Taxes - Current Ye	\$2,305,767.00	\$0.00	\$2,132,125.81	92.47%	\$173,641.19
01-301-200	Real Estate Taxes - Prior Year	\$25,000.00	\$0.00	\$18,684.18	74.74%	\$6,315.82
01-301-400	Real Estate Taxes - Delinquent	\$45,000.00	\$0.00	\$13,817.00	30.70%	\$31,183.00
01-301-600	Real Estate Taxes - Interim	\$800.00	\$0.00	\$0.00	0.00%	\$800.00
01-301-601	Real Estate Tax-Interim-Prior	\$400.00	\$0.00	\$442.77	110.69%	(\$42.77)
	Subtotal	\$2,376,967.00	\$0.00	\$2,165,069.76	91.09%	\$211,897.24
LOCAL TAX ENABLING ACT						
01-310-100	Real Estate Transfer Tax	\$310,000.00	\$0.00	\$79,320.71	25.59%	\$230,679.29
01-310-210	Earned Income Tax - Current Ye	\$1,560,000.00	\$0.00	\$471,853.62	30.25%	\$1,088,146.38
01-310-220	Earned Income Tax - Prior Year	\$700,000.00	\$0.00	\$743,577.03	106.23%	(\$43,577.03)
01-310-510	Local Services Tax	\$40,000.00	\$0.00	\$15,244.02	38.11%	\$24,755.98
01-310-520	Local Services Tax Prior year	\$12,000.00	\$0.00	\$10,113.44	84.28%	\$1,886.56
	Subtotal	\$2,622,000.00	\$0.00	\$1,320,108.82	50.35%	\$1,301,891.18
BUSINESS LICENSES AND PERMITS						
01-321-320	Junkyard Licenses	\$1,000.00	\$0.00	\$1,000.00	100.00%	\$0.00
01-321-800	Cable TV Franchise	\$108,500.00	\$0.00	\$113,652.81	104.75%	(\$5,152.81)
	Subtotal	\$109,500.00	\$0.00	\$114,652.81	104.71%	(\$5,152.81)
NON-BUSINESS LICENSES/PERMITS						
01-322-100	Moving Permits	\$175.00	\$0.00	\$80.00	45.71%	\$95.00
01-322-820	Road Encroachment Permits	\$1,700.00	\$0.00	\$1,045.00	61.47%	\$655.00
	Subtotal	\$1,875.00	\$0.00	\$1,125.00	60.00%	\$750.00
FINES						
01-331-100	County Court Fines	\$21,069.00	\$0.00	\$4,775.55	22.67%	\$16,293.45
01-331-110	Motor Veh Code Violations (ST)	\$6,500.00	\$0.00	\$0.00	0.00%	\$6,500.00
01-331-120	Ordinance Violations (JP)	\$5,223.00	\$0.00	\$334.34	6.40%	\$4,888.66
01-331-130	Crimes Code Violations	\$12,625.00	\$0.00	\$3,050.62	24.16%	\$9,574.38
01-331-140	Motor Veh Code Violations (JP)	\$53,273.00	\$0.00	\$13,351.75	25.06%	\$39,921.25
01-331-150	Parking Tickets	\$1,421.00	\$0.00	\$345.00	24.28%	\$1,076.00
	Subtotal	\$100,111.00	\$0.00	\$21,857.26	21.83%	\$78,253.74
INTEREST EARNINGS						
01-341-000	Earnings from Investments	\$6,500.00	\$0.00	\$3,546.51	54.56%	\$2,953.49
	Subtotal	\$6,500.00	\$0.00	\$3,546.51	54.56%	\$2,953.49
INTERGOVERNMENT						
01-350-000	Intergovernmental Revenues	\$10,000.00	\$0.00	\$3,116.29	31.16%	\$6,883.71
	Subtotal	\$10,000.00	\$0.00	\$3,116.29	31.16%	\$6,883.71
FEDERAL GRANTS						
01-351-000	Federal Grants	\$19,000.00	\$0.00	\$5,262.16	27.70%	\$13,737.84
	Subtotal	\$19,000.00	\$0.00	\$5,262.16	27.70%	\$13,737.84

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
STATE CAPITAL/OPERATING GRANTS						
01-354-000	Other State Grants	\$100,000.00	\$0.00	\$35,477.26	35.48%	\$64,522.74
01-354-020	Public Safety Grants	\$8,000.00	\$0.00	\$1,113.55	13.92%	\$6,886.45
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$108,000.00	\$0.00	\$36,590.81	33.88%	\$71,409.19
STATE SHARED REVENUE						
01-355-010	Utility Tax Reimbursement	\$6,437.00	\$0.00	\$0.00	0.00%	\$6,437.00
01-355-020	Pension State Aid	\$199,963.00	\$0.00	\$0.00	0.00%	\$199,963.00
01-355-070	Fire Insurance Tax Reimb	\$94,573.00	\$0.00	\$0.00	0.00%	\$94,573.00
01-355-080	Beverage Licenses	\$1,950.00	\$0.00	\$150.00	7.69%	\$1,800.00
	Subtotal	\$302,923.00	\$0.00	\$150.00	0.05%	\$302,773.00
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$8,000.00	\$0.00	\$4,950.00	61.88%	\$3,050.00
01-361-310	Subdivision Fees	\$4,000.00	\$0.00	\$737.50	18.44%	\$3,262.50
01-361-650	Tax Collection Fees	\$9,600.00	\$0.00	\$2,520.00	26.25%	\$7,080.00
01-361-700	Duplicate Bill Fee	\$500.00	\$0.00	\$335.00	67.00%	\$165.00
01-361-800	Administration	\$3,000.00	\$0.00	\$1,174.45	39.15%	\$1,825.55
	Subtotal	\$25,100.00	\$0.00	\$9,716.95	38.71%	\$15,383.05
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$20,000.00	\$0.00	\$394.28	1.97%	\$19,605.72
01-362-110	Accident Report Requests	\$2,891.00	\$0.00	\$1,080.00	37.36%	\$1,811.00
01-362-130	Security Alarm Monitoring Fee	\$1,465.00	\$0.00	\$745.00	50.85%	\$720.00
01-362-410	Building Permits - Public Safe	\$15,000.00	\$0.00	\$8,999.00	59.99%	\$6,001.00
01-362-440	Sanitation Permits	\$40,000.00	\$0.00	\$9,165.00	22.91%	\$30,835.00
01-362-460	State UCC Fees	\$600.00	\$0.00	\$248.00	41.33%	\$352.00
	Subtotal	\$79,956.00	\$0.00	\$20,631.28	25.80%	\$59,324.72
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$4,000.00	\$0.00	\$1,792.57	44.81%	\$2,207.43
	Subtotal	\$4,000.00	\$0.00	\$1,792.57	44.81%	\$2,207.43
SANITATION/LANDFILL HOSTING						
01-364-500	Contributions	\$24,500.00	\$0.00	\$21,000.00	85.71%	\$3,500.00
01-364-600	Host Municipality Fee - Solid	\$700,000.00	\$0.00	\$447,269.97	63.90%	\$252,730.03
01-364-610	BRE Sales	\$8,000.00	\$0.00	\$5,058.60	63.23%	\$2,941.40
01-364-620	Compost Sales	\$4,000.00	\$0.00	\$2,100.00	52.50%	\$1,900.00
	Subtotal	\$736,500.00	\$0.00	\$475,428.57	64.55%	\$261,071.43
HEALTH-CHARGES FOR SERVICES						
01-365-000	Health - Charges for Services	\$145,000.00	\$0.00	\$73,759.03	50.87%	\$71,240.97
	Subtotal	\$145,000.00	\$0.00	\$73,759.03	50.87%	\$71,240.97
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	\$6,500.00	\$0.00	\$4,725.00	72.69%	\$1,775.00
	Subtotal	\$6,500.00	\$0.00	\$4,725.00	72.69%	\$1,775.00
PURCHASED SERVICES						

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-379-000	Other Purchased Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
MISCELLANEOUS						
01-380-000	Miscellaneous Income	\$10,000.00	\$0.00	\$422.02	4.22%	\$9,577.98
	Subtotal	\$10,000.00	\$0.00	\$422.02	4.22%	\$9,577.98
CONTRIBUTIONS						
01-387-000	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-387-010	Dare/Crime Preven Donations	\$150.00	\$0.00	\$500.00	333.33%	(\$350.00)
01-387-020	Police Misc Donations	\$6,000.00	\$0.00	\$0.00	0.00%	\$6,000.00
01-387-030	Township Donations/Contrib	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$6,150.00	\$0.00	\$500.00	8.13%	\$5,650.00
SALE OF FIXED ASSETS						
01-391-100	Sale of General Fixed Assets	\$500.00	\$0.00	\$70.45	14.09%	\$429.55
	Subtotal	\$500.00	\$0.00	\$70.45	14.09%	\$429.55
TRANSFERS						
01-392-012.	Transfer from Fund Balance	\$618,213.00	\$0.00	\$0.00	0.00%	\$618,213.00
	Subtotal	\$618,213.00	\$0.00	\$0.00	0.00%	\$618,213.00
PRIOR YEAR EXPENSES						
01-395-000	Refund of Prior Year Expend	\$90,000.00	\$0.00	\$150,901.86	167.67%	(\$60,901.86)
	Subtotal	\$90,000.00	\$0.00	\$150,901.86	167.67%	(\$60,901.86)
Total General Fund Revenues:		\$7,378,795.00	\$0.00	\$4,409,427.15	59.76%	\$2,969,367.85
Total General Fund Revenues:		\$7,378,795.00	\$0.00	\$4,409,427.15		\$2,969,367.85
Total General Fund Expenditures:		\$7,378,795.00	\$0.00	\$2,686,670.84		\$4,692,124.16
Total General Fund Fund Balance:		\$0.00	\$0.00	\$1,722,756.31		(\$1,722,756.31)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
GENERAL GOVERNMENT						
01-400-110	Council Compensation	\$16,250.00	\$0.00	\$4,062.60	25.00%	\$12,187.40
01-400-161	Social Security Taxes	\$1,008.00	\$0.00	\$251.86	24.99%	\$756.14
01-400-168	Medicare Tax	\$236.00	\$0.00	\$58.94	24.97%	\$177.06
01-400-500	Contributions/Grants/Subsidies	\$21,088.00	\$0.00	\$15,625.00	74.09%	\$5,463.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$38,582.00	\$0.00	\$19,998.40	51.83%	\$18,583.60
EXECUTIVE						
01-401-120	Manager/Secretary Compensation	\$90,431.00	\$0.00	\$26,725.83	29.55%	\$63,705.17
01-401-121	Assistant Manager Compensation	\$66,415.00	\$0.00	\$10,163.72	15.30%	\$56,251.28
01-401-140	Office Personnel Compensation	\$40,540.00	\$0.00	\$18,710.76	46.15%	\$21,829.24
01-401-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$41.46	20.73%	\$158.54
01-401-143	Receptionist	\$31,030.00	\$0.00	\$13,957.24	44.98%	\$17,072.76
01-401-144	Transcriptionist Compensation	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
01-401-161	Social Security Taxes	\$14,174.00	\$0.00	\$4,336.45	30.59%	\$9,837.55
01-401-168	Medicare Tax	\$3,315.00	\$0.00	\$1,014.14	30.59%	\$2,300.86
01-401-330	Transportation Expenses	\$500.00	\$0.00	\$113.40	22.68%	\$386.60
01-401-340	Advertising and Printing	\$11,000.00	\$0.00	\$5,394.21	49.04%	\$5,605.79
01-401-341	Ordinance Codification Updates	\$7,000.00	\$0.00	\$2,205.20	31.50%	\$4,794.80
01-401-420	General Expenses	\$11,300.00	\$0.00	\$5,667.18	50.15%	\$5,632.82
01-401-470	Hiring Expenses	\$650.00	\$0.00	\$968.08	148.94%	(\$318.08)
01-401-750	Minor Equipment Purchase	\$3,198.00	\$0.00	\$3,198.00	100.00%	\$0.00
	Subtotal	\$282,253.00	\$0.00	\$92,495.67	32.77%	\$189,757.33
FINANCE ADMINISTRATION						
01-402-110	Controller Compensation	\$2,000.00	\$0.00	\$862.50	43.13%	\$1,137.50
01-402-120	Administrative Compensation	\$60,134.00	\$0.00	\$29,249.16	48.64%	\$30,884.84
01-402-140	Office Personnel Compensation	\$41,040.00	\$0.00	\$16,799.57	40.93%	\$24,240.43
01-402-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-402-161	Social Security Taxes	\$6,409.00	\$0.00	\$2,908.54	45.38%	\$3,500.46
01-402-168	Medicare Tax	\$1,499.00	\$0.00	\$680.25	45.38%	\$818.75
01-402-311	Auditing Services	\$14,300.00	\$0.00	\$10,000.00	69.93%	\$4,300.00
01-402-323	Real Estate Tax Prep/Mailing	\$9,500.00	\$0.00	\$7,281.68	76.65%	\$2,218.32
01-402-420	General Expenses	\$750.00	\$0.00	\$245.00	32.67%	\$505.00
01-402-430	Taxes	\$5,000.00	\$0.00	\$104.09	2.08%	\$4,895.91
01-402-451	Bank Services	\$1,500.00	\$0.00	\$715.18	47.68%	\$784.82
01-402-453	Contracted Services	\$2,000.00	\$0.00	\$924.20	46.21%	\$1,075.80
01-402-454	Payroll Services	\$4,500.00	\$0.00	\$2,729.86	60.66%	\$1,770.14
01-402-700	Capital Purchases	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$148,832.00	\$0.00	\$72,500.03	48.71%	\$76,331.97
TAX COLLECTION						
01-403-316	Consulting Services -Accountin	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
	Subtotal	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
LAW						
01-404-310	Legal Services	\$110,000.00	\$0.00	\$59,351.50	53.96%	\$50,648.50
01-404-311	Legal Services-Planning/Zoning	\$10,000.00	\$0.00	\$7,584.26	75.84%	\$2,415.74
01-404-312	Special Counsel	\$20,000.00	\$0.00	\$17,061.58	85.31%	\$2,938.42
01-404-313	Court Stenographer	\$2,000.00	\$0.00	\$2,310.00	115.50%	(\$310.00)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$142,000.00	\$0.00	\$86,307.34	60.78%	\$55,692.66
PERSONNEL ADMINISTRATION						
01-406-200	Office Materials/Supplies	\$8,500.00	\$0.00	\$3,504.23	41.23%	\$4,995.77
01-406-201	Computer Supplies	\$3,500.00	\$0.00	\$1,098.85	31.40%	\$2,401.15
	Subtotal	\$12,000.00	\$0.00	\$4,603.08	38.36%	\$7,396.92
DATA PROCESSING						
01-407-140	Systems Management Coordinator	\$3,000.00	\$0.00	\$1,249.95	41.67%	\$1,750.05
01-407-161	Social Security Taxes	\$186.00	\$0.00	\$77.50	41.67%	\$108.50
01-407-168	Medicare Tax	\$44.00	\$0.00	\$18.14	41.23%	\$25.86
01-407-314	Website Operation/Maintenance	\$10,000.00	\$0.00	\$1,300.00	13.00%	\$8,700.00
01-407-370	Maintenance/Repair Office Equi	\$12,000.00	\$0.00	\$802.25	6.69%	\$11,197.75
01-407-700	Major Equipment	\$13,500.00	\$0.00	\$775.18	5.74%	\$12,724.82
01-407-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$354.20	11.81%	\$2,645.80
01-407-751	Software/Licenses Purchase	\$24,309.00	\$0.00	\$8,438.11	34.71%	\$15,870.89
	Subtotal	\$66,039.00	\$0.00	\$13,015.33	19.71%	\$53,023.67
ENGINEER						
01-408-310	Engineering Services	\$70,000.00	\$0.00	\$39,212.48	56.02%	\$30,787.52
01-408-311	Engineering Services-Plan/Zon	\$20,000.00	\$0.00	\$9,936.60	49.68%	\$10,063.40
01-408-312	Consulting Services	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-408-313	Bldg Code Enforcement Services	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
01-408-314	Sewage Enforcement Officer	\$56,000.00	\$0.00	\$15,129.65	27.02%	\$40,870.35
	Subtotal	\$150,500.00	\$0.00	\$64,278.73	42.71%	\$86,221.27
BUILDINGS AND PLANT						
01-409-140	Maintenance Personnel Compensa	\$8,500.00	\$0.00	\$2,950.85	34.72%	\$5,549.15
01-409-200	Building Materials/Supplies	\$4,000.00	\$0.00	\$1,832.12	45.80%	\$2,167.88
01-409-230	Heating Oil/Diesel Fuel	\$75,480.00	\$0.00	\$17,083.23	22.63%	\$58,396.77
01-409-231	Unleaded Gasoline	\$80,475.00	\$0.00	\$23,912.15	29.71%	\$56,562.85
01-409-234	Oils/Lubricants	\$5,000.00	\$0.00	\$1,160.45	23.21%	\$3,839.55
01-409-320	Communication Expense	\$47,000.00	\$0.00	\$18,609.33	39.59%	\$28,390.67
01-409-360	Water Usage	\$5,200.00	\$0.00	\$1,583.35	30.45%	\$3,616.65
01-409-361	Electricity	\$60,000.00	\$0.00	\$27,359.62	45.60%	\$32,640.38
01-409-362	Gas (Heating)	\$15,000.00	\$0.00	\$6,268.55	41.79%	\$8,731.45
01-409-367	Refuse Removal	\$3,000.00	\$0.00	\$1,115.98	37.20%	\$1,884.02
01-409-370	Maint/Repair of Building	\$50,000.00	\$0.00	\$25,924.18	51.85%	\$24,075.82
01-409-374	Office Equip Maint/Repair	\$5,000.00	\$0.00	\$2,435.78	48.72%	\$2,564.22
01-409-384	Office Equipment Rental	\$15,500.00	\$0.00	\$5,153.61	33.25%	\$10,346.39
01-409-420	General Expenses	\$300.00	\$0.00	\$0.00	0.00%	\$300.00
01-409-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-409-800	Capital Outlay	\$35,000.00	\$0.00	\$15,320.70	43.77%	\$19,679.30
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$409,455.00	\$0.00	\$150,709.90	36.81%	\$258,745.10
POLICE						
01-410-120	Administrative Compensation	\$92,238.00	\$0.00	\$43,855.09	47.55%	\$48,382.91
01-410-130	Police Compensation (FT)	\$1,176,893.00	\$0.00	\$511,368.77	43.45%	\$665,524.23
01-410-131	Police Compensation (PT)	\$130,000.00	\$0.00	\$65,011.87	50.01%	\$64,988.13
01-410-132	Police Overtime Compensation	\$100,000.00	\$0.00	\$49,676.63	49.68%	\$50,323.37
01-410-140	Office Personnel Compensation	\$87,601.00	\$0.00	\$38,455.21	43.90%	\$49,145.79

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-410-142	Office Personnel Overtime	\$400.00	\$0.00	\$0.00	0.00%	\$400.00
01-410-161	Social Security Taxes	\$98,402.00	\$0.00	\$44,393.41	45.11%	\$54,008.59
01-410-168	Medicare Tax	\$23,014.00	\$0.00	\$10,382.28	45.11%	\$12,631.72
01-410-228	K-9 Expenses	\$5,750.00	\$0.00	\$2,914.29	50.68%	\$2,835.71
01-410-241	Uniforms	\$13,200.00	\$0.00	\$5,176.20	39.21%	\$8,023.80
01-410-242	Firearms	\$5,200.00	\$0.00	\$0.00	0.00%	\$5,200.00
01-410-243	Ammunition	\$5,800.00	\$0.00	\$3,152.70	54.36%	\$2,647.30
01-410-300	Contracted Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-316	Training	\$15,500.00	\$0.00	\$6,752.70	43.57%	\$8,747.30
01-410-340	Advertising and Printing	\$3,000.00	\$0.00	\$77.03	2.57%	\$2,922.97
01-410-370	Communication Equip - O/M/R	\$3,000.00	\$0.00	\$1,436.05	47.87%	\$1,563.95
01-410-372	Maint/Repair Equipment	\$12,800.00	\$0.00	\$3,179.81	24.84%	\$9,620.19
01-410-373	Vehicle - O/M/R	\$26,956.00	\$0.00	\$7,705.72	28.59%	\$19,250.28
01-410-420	General Expenses	\$12,000.00	\$0.00	\$5,275.40	43.96%	\$6,724.60
01-410-440	Uniform Maintenance	\$5,200.00	\$0.00	\$399.95	7.69%	\$4,800.05
01-410-470	Investigation Expense	\$2,000.00	\$0.00	\$778.06	38.90%	\$1,221.94
01-410-700	Major Equipment Purchase	\$7,050.00	\$0.00	\$8,477.15	120.24%	(\$1,427.15)
01-410-750	Minor Equipment Purchase	\$6,000.00	\$0.00	\$468.25	7.80%	\$5,531.75
01-410-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$1,832,004.00	\$0.00	\$808,936.57	44.16%	\$1,023,067.43
FIRE						
01-411-130	Police Services	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-411-360	Hydrant Service	\$22,392.00	\$0.00	\$8,580.00	38.32%	\$13,812.00
01-411-373	Vehicle - O/M/R	\$600.00	\$0.00	\$0.00	0.00%	\$600.00
01-411-420	General Expense	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
01-411-500	Contribution to Fire Cos.	+\$200,000.00	\$0.00	\$190,000.00	95.00%	\$10,000.00 →
01-411-501	Cont. to Fireman's Relief	\$94,573.00	\$0.00	\$0.00	0.00%	\$94,573.00
01-411-502	Contribution to EMS Services	\$15,000.00	\$0.00	\$15,000.00	100.00%	\$0.00
	Subtotal	\$353,565.00	\$0.00	\$213,580.00	60.41%	\$139,985.00
PLANNING AND ZONING						
01-414-120	Zoning Officer Comp	\$72,481.00	\$0.00	\$33,452.40	46.15%	\$39,028.60
01-414-130	Officials Compensation	\$900.00	\$0.00	\$420.00	46.67%	\$480.00
01-414-140	Office Personnel Compensation	\$46,353.00	\$0.00	\$20,825.24	44.93%	\$25,527.76
01-414-142	Office Personnel Overtime Comp	\$200.00	\$0.00	\$93.47	46.74%	\$106.53
01-414-161	Social Security Taxes	\$7,436.00	\$0.00	\$3,397.07	45.68%	\$4,038.93
01-414-168	Medicare Tax	\$1,739.00	\$0.00	\$794.49	45.69%	\$944.51
01-414-312	Consulting Services	\$80,000.00	\$0.00	\$19,886.63	24.86%	\$60,113.37
01-414-340	Advertising and Printing	\$5,000.00	\$0.00	\$4,937.68	98.75%	\$62.32
01-414-341	Township Newsletter	\$8,700.00	\$0.00	\$3,606.58	41.45%	\$5,093.42
01-414-371	Vehicle Maint/Repair - O/M/R	\$600.00	\$0.00	\$426.85	71.14%	\$173.15
01-414-420	General Expenses	\$2,000.00	\$0.00	\$50.00	2.50%	\$1,950.00
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-414-460	Seminar/Education/Meetings	\$1,250.00	\$0.00	\$195.00	15.60%	\$1,055.00
01-414-750	Minor Equipment Purchase	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$227,159.00	\$0.00	\$88,085.41	38.78%	\$139,073.59
EMERGENCY MANAGEMENT						
01-415-120	Administrative Person. Comp.	\$2,000.00	\$0.00	\$999.96	50.00%	\$1,000.04
01-415-200	Materials/Supplies	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-415-300	Haz Mat Clean-up	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-415-700	Minor Equipment Purchase	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$6,500.00	\$0.00	\$999.96	15.38%	\$5,500.04
CROSSING GUARDS						
01-419-150	Crossing Guard Wages	\$5,300.00	\$0.00	\$1,741.72	32.86%	\$3,558.28
	Subtotal	\$5,300.00	\$0.00	\$1,741.72	32.86%	\$3,558.28
DOG CONTROL						
01-421-150	Dog Control Wages	\$3,000.00	\$0.00	\$1,500.00	50.00%	\$1,500.00
01-421-220	Dog Control Supplies	\$1,000.00	\$0.00	\$357.60	35.76%	\$642.40
01-421-450	Dog Control Contracted Service	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
	Subtotal	\$6,000.00	\$0.00	\$1,857.60	30.96%	\$4,142.40
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	\$35.00	7.00%	\$465.00
01-426-260	Small Tools	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-426-310	Professional Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-320	Communications	\$400.00	\$0.00	\$213.73	53.43%	\$186.27
01-426-340	Advertising and Printing	\$600.00	\$0.00	\$287.00	47.83%	\$313.00
01-426-360	Utilities	\$1,500.00	\$0.00	\$455.94	30.40%	\$1,044.06
01-426-370	Maint/Repairs Facility	\$38,000.00	\$0.00	\$0.00	0.00%	\$38,000.00
01-426-500	Compost Center Appropriation	\$10,500.00	\$0.00	\$10,500.00	100.00%	\$0.00
01-426-700	Minor equipment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$52,000.00	\$0.00	\$11,491.67	22.10%	\$40,508.33
HIGHWAY-GENERAL SERVICES						
01-430-120	Administrative Compensation	\$67,601.00	\$0.00	\$31,604.04	46.75%	\$35,996.96
01-430-121	Roadmaster Compensation	\$51,493.00	\$0.00	\$22,412.40	43.53%	\$29,080.60
01-430-140	Maintenance Compensation	\$419,508.00	\$0.00	\$163,193.69	38.90%	\$256,314.31
01-430-141	Seasonal Employee Comp	\$11,587.00	\$0.00	\$0.00	0.00%	\$11,587.00
01-430-142	Maintenance Personnel Overtime	\$65,500.00	\$0.00	\$15,829.46	24.17%	\$49,670.54
01-430-161	Social Security Taxes	\$38,173.00	\$0.00	\$14,448.47	37.85%	\$23,724.53
01-430-168	Medicare Tax	\$8,927.00	\$0.00	\$3,379.06	37.85%	\$5,547.94
01-430-200	Materials/Supplies	\$3,500.00	\$0.00	\$1,733.76	49.54%	\$1,766.24
01-430-250	Traffic Sign - M/R	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
01-430-373	Vehicle - O/M/R	\$25,000.00	\$0.00	\$10,253.39	41.01%	\$14,746.61
01-430-380	Equipment Rental	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-430-420	General Expenses	\$7,750.00	\$0.00	\$1,763.94	22.76%	\$5,986.06
01-430-450	Contracted Services	\$4,000.00	\$0.00	\$1,162.54	29.06%	\$2,837.46
01-430-700	Major Equipment Purchase	\$4,610.00	\$0.00	\$4,610.00	100.00%	\$0.00
01-430-750	Minor Equipment Purchase	\$6,750.00	\$0.00	\$2,023.70	29.98%	\$4,726.30
	Subtotal	\$729,399.00	\$0.00	\$272,414.45	37.35%	\$456,984.55
HIGHWAY-TRAFFIC SIGNALS						
01-433-240	Road/Street Signs/Markings	\$24,650.00	\$0.00	\$13,074.49	53.04%	\$11,575.51
01-433-250	Traffic Signal Purchase/Improv	\$6,200.00	\$0.00	\$2,270.00	36.61%	\$3,930.00
	Subtotal	\$30,850.00	\$0.00	\$15,344.49	49.74%	\$15,505.51
HIGHWAY-REPAIRS TO HIGHWAYS						
01-438-240	Road Materials/Supplies	\$100,000.00	\$0.00	\$4,424.98	4.42%	\$95,575.02

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$100,000.00	\$0.00	\$4,424.98	4.42%	\$95,575.02
HIGHWAY CONSTR AND REBUILDING						
01-439-600	Capital Construction	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PARTICIPANT RECREATION						
01-452-200	Materials/Supplies	\$3,500.00	\$0.00	\$1,032.51	29.50%	\$2,467.49
01-452-367	Refuse Removal	\$5,000.00	\$0.00	\$2,062.44	41.25%	\$2,937.56
01-452-370	Maintenance/Repairs	\$10,000.00	\$0.00	\$3,701.93	37.02%	\$6,298.07
01-452-420	General Expenses	\$3,000.00	\$0.00	\$415.83	13.86%	\$2,584.17
01-452-450	Park Contracted Services	\$85,000.00	\$0.00	\$21,478.53	25.27%	\$63,521.47
01-452-500	Summer Youth Program (SVCC)	\$29,079.00	\$0.00	\$16,143.42	55.52%	\$12,935.58
01-452-501	Senior Program	\$16,219.00	\$0.00	\$0.00	0.00%	\$16,219.00
01-452-510	Pool Pass Reimbursement	\$8,035.00	\$0.00	\$8,035.00	100.00%	\$0.00
01-452-700	Major Equipment Purchase	\$8,909.00	\$0.00	\$4,108.47	46.12%	\$4,800.53
01-452-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$171,742.00	\$0.00	\$56,978.13	33.18%	\$114,763.87
LIBRARIES						
01-456-500	Library Contribution	\$93,617.00	\$0.00	\$46,808.46	50.00%	\$46,808.54
	Subtotal	\$93,617.00	\$0.00	\$46,808.46	50.00%	\$46,808.54
CONSERVATION						
01-461-200	Supplies	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-461-420	Dues, Subscriptions etc	\$400.00	\$0.00	\$303.79	75.95%	\$96.21
01-461-540	Contribution	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-461-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$1,100.00	\$0.00	\$303.79	27.62%	\$796.21
DEBT PRINCIPAL						
01-471-200	Loan Principal Payments	\$444,974.00	\$0.00	\$0.00	0.00%	\$444,974.00
	Subtotal	\$444,974.00	\$0.00	\$0.00	0.00%	\$444,974.00
DEBT INTEREST						
01-472-200	Loan Interest Payments	\$106,730.00	\$0.00	\$0.00	0.00%	\$106,730.00
	Subtotal	\$106,730.00	\$0.00	\$0.00	0.00%	\$106,730.00
INTERGOVERNMENT EXPENSES						
01-481-000	Intergovernmental Expenditures	\$20,000.00	\$0.00	\$53.50	0.27%	\$19,946.50
	Subtotal	\$20,000.00	\$0.00	\$53.50	0.27%	\$19,946.50
INSURANCE						
01-486-351	Business Insurance	\$64,889.00	\$0.00	\$62,626.00	96.51%	\$2,263.00
01-486-352	Vehicle Insurance	\$35,000.00	\$0.00	\$26,190.00	74.83%	\$8,810.00
01-486-354	Workmen's Compensation	\$170,000.00	\$0.00	\$80,939.44	47.61%	\$89,060.56
01-486-356	Public Officials Bond	\$1,300.00	\$0.00	\$1,020.00	78.46%	\$280.00
	Subtotal	\$271,189.00	\$0.00	\$170,775.44	62.97%	\$100,413.56
EMPLOYEE BENEFITS						
01-487-152	Dental Insurance	\$25,000.00	\$0.00	\$9,471.23	37.88%	\$15,528.77

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
01-487-153	Vision	\$5,600.00	\$0.00	\$2,117.61	37.81%	\$3,482.39
01-487-156	Hospitalization Insurance	\$921,400.00	\$0.00	\$380,323.95	41.28%	\$541,076.05
01-487-159	Group Term Life Insurance	\$8,000.00	\$0.00	\$3,086.65	38.58%	\$4,913.35
01-487-162	Unemployment Compensation	\$16,500.00	\$0.00	\$13,997.56	84.83%	\$2,502.44
01-487-163	Vocational Training	\$3,000.00	\$0.00	\$670.00	22.33%	\$2,330.00
01-487-164	Income Protection	\$18,000.00	\$0.00	\$7,955.81	44.20%	\$10,044.19
01-487-165	Pension Administration Fees	\$70,000.00	\$0.00	\$27,424.88	39.18%	\$42,575.12
01-487-166	Minimum Pension Obligation-Non	\$83,613.00	\$0.00	\$0.00	0.00%	\$83,613.00
01-487-167	Minimum Pension Obligation-Pol	\$289,892.00	\$0.00	\$0.00	0.00%	\$289,892.00
	Subtotal	\$1,441,005.00	\$0.00	\$445,047.69	30.88%	\$995,957.31
MISCELLANEOUS						
01-489-410	Legal Settlements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-489-541	Matching Grant Allocation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REFUNDS-PRIOR YEAR EXPENSES						
01-491-001	Refund of Prior Year Revenue	\$2,000.00	\$0.00	\$461.43	23.07%	\$1,538.57
01-491-280	Unpaid Bills Prior Years	\$20,000.00	\$0.00	\$13,163.07	65.82%	\$6,836.93
	Subtotal	\$22,000.00	\$0.00	\$13,624.50	61.93%	\$8,375.50
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$100,000.00	\$0.00	\$30,294.00	30.29%	\$69,706.00
01-492-100	Transfer to Other Funds - Fire	\$112,000.00	\$0.00	\$0.00	0.00%	\$112,000.00
	Subtotal	\$212,000.00	\$0.00	\$30,294.00	14.29%	\$181,706.00
Total General Fund Expenditures:		\$7,378,795.00	\$0.00	\$2,686,670.84	36.41%	\$4,692,124.16
Total General Fund Revenues:		\$7,378,795.00	\$0.00	\$4,409,427.15		\$2,969,367.85
Total General Fund Expenditures:		\$7,378,795.00	\$0.00	\$2,686,670.84		\$4,692,124.16
Total General Fund Fund Balance:		\$0.00	\$0.00	\$1,722,756.31		(\$1,722,756.31)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget Summary
Year (2016) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
02 Special Taxes						
Revenue						
	REAL PROPERTY TAXES	\$112,000.00	\$0.00	\$101,383.40	90.52%	\$10,616.60
	LOCAL TAX ENABLING ACT	\$1,050,000.00	\$0.00	\$604,883.04	57.61%	\$445,116.96
	INTEREST EARNINGS	\$7,000.00	\$0.00	\$3,861.53	55.16%	\$3,138.47
	INTERGOVERNMENT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	STATE SHARED REVENUE	\$402,515.00	\$0.00	\$465,628.83	115.68%	(\$63,113.83)
	MISCELLANEOUS	\$0.00	\$0.00	\$17.82	0.00%	(\$17.82)
	CONTRIBUTIONS	\$9,750.00	\$0.00	\$0.00	0.00%	\$9,750.00
	SALE OF FIXED ASSETS	\$25,000.00	\$0.00	\$25,000.00	100.00%	\$0.00
	TRANSFERS	\$393,209.00	\$0.00	\$0.00	0.00%	\$393,209.00
	PROCEEDS OF LONG-TERM DEBT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Special Taxes Revenue:	\$1,999,474.00	\$0.00	\$1,200,774.62	60.05%	\$798,699.38
Expenditure						
	GENERAL GOVERNMENT	\$1,000,000.00	\$0.00	\$0.00	0.00%	\$1,000,000.00
	FINANCE ADMINISTRATION	\$50.00	\$0.00	\$20.00	40.00%	\$30.00
	LAW	\$20,000.00	\$0.00	\$1,020.10	5.10%	\$18,979.90
	ENGINEER	\$40,000.00	\$0.00	\$9,179.50	22.95%	\$30,820.50
	FIRE	\$265,530.00	\$0.00	\$0.00	0.00%	\$265,530.00
	HIGHWAY-GENERAL SERVICES	\$117,757.00	\$0.00	\$8,199.96	6.96%	\$109,557.04
	HIGHWAY-SNOW/ICE REMOVAL	\$140,000.00	\$0.00	\$22,030.73	15.74%	\$117,969.27
	HIGHWAY-TRAFFIC SIGNALS	\$16,000.00	\$0.00	\$11,692.28	73.08%	\$4,307.72
	HIGHWAY-STREET LIGHTING	\$38,500.00	\$0.00	\$15,355.99	39.89%	\$23,144.01
	HIGHWAY-REPAIRS OF TOOLS/MACH	\$3,000.00	\$0.00	\$153.99	5.13%	\$2,846.01
	HIGHWAY-REPAIRS TO HIGHWAYS	\$50,000.00	\$0.00	\$0.00	0.00%	\$50,000.00
	HIGHWAY CONSTR AND REBUILDING	\$250,000.00	\$0.00	\$0.00	0.00%	\$250,000.00
	DEBT PRINCIPAL	\$51,797.00	\$0.00	\$0.00	0.00%	\$51,797.00
	DEBT INTEREST	\$5,340.00	\$0.00	\$0.00	0.00%	\$5,340.00
	Transfer	\$1,500.00	\$0.00	\$10,193.29	679.55%	(\$8,693.29)
	Total Special Taxes Expenditure:	\$1,999,474.00	\$0.00	\$77,845.84	3.89%	\$1,921,628.16
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	Total Special Taxes Revenues:	\$1,999,474.00	\$0.00	\$1,200,774.62		\$798,699.38
	Total Special Taxes Expenditures:	\$1,999,474.00	\$0.00	\$77,845.84		\$1,921,628.16
	Total Special Taxes Fund Balance:	\$0.00	\$0.00	\$1,122,928.78		(\$1,122,928.78)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
02 Special Taxes						
Revenue						
REAL PROPERTY TAXES						
02-301-100	Fire Tax	\$112,000.00	\$0.00	\$101,383.40	90.52%	\$10,616.60
	Subtotal	\$112,000.00	\$0.00	\$101,383.40	90.52%	\$10,616.60
LOCAL TAX ENABLING ACT						
02-310-210	Earned Income Tax - Current Ye	\$750,000.00	\$0.00	\$225,016.15	30.00%	\$524,983.85
02-310-220	Open Space EIT - Prior Year	\$300,000.00	\$0.00	\$379,866.89	126.62%	(\$79,866.89)
	Subtotal	\$1,050,000.00	\$0.00	\$604,883.04	57.61%	\$445,116.96
INTEREST EARNINGS						
02-341-000	Interest	\$7,000.00	\$0.00	\$3,861.53	55.16%	\$3,138.47
	Subtotal	\$7,000.00	\$0.00	\$3,861.53	55.16%	\$3,138.47
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	\$402,515.00	\$0.00	\$465,628.83	115.68%	(\$63,113.83)
	Subtotal	\$402,515.00	\$0.00	\$465,628.83	115.68%	(\$63,113.83)
MISCELLANEOUS						
02-380-000	Misc Revenue	\$0.00	\$0.00	\$17.82	0.00%	(\$17.82)
	Subtotal	\$0.00	\$0.00	\$17.82	0.00%	(\$17.82)
CONTRIBUTIONS						
02-387-000	Donation/Contributions	\$9,750.00	\$0.00	\$0.00	0.00%	\$9,750.00
	Subtotal	\$9,750.00	\$0.00	\$0.00	0.00%	\$9,750.00
SALE OF FIXED ASSETS						
02-391-100	Sale of Fixed Assets	\$25,000.00	\$0.00	\$25,000.00	100.00%	\$0.00
	Subtotal	\$25,000.00	\$0.00	\$25,000.00	100.00%	\$0.00
TRANSFERS						
02-392-000	Fund Balance - State Fund	\$186,767.00	\$0.00	\$0.00	0.00%	\$186,767.00
02-392-100	Fire Fund Balance	\$206,442.00	\$0.00	\$0.00	0.00%	\$206,442.00
	Subtotal	\$393,209.00	\$0.00	\$0.00	0.00%	\$393,209.00
PROCEEDS OF LONG-TERM DEBT						
02-393-130	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Special Taxes Revenues:		\$1,999,474.00	\$0.00	\$1,200,774.62	60.05%	\$798,699.38
Total Special Taxes Revenues:		\$1,999,474.00	\$0.00	\$1,200,774.62		\$798,699.38
Total Special Taxes Expenditures:		\$1,999,474.00	\$0.00	\$77,845.84		\$1,921,628.16
Total Special Taxes Fund Balance:		\$0.00	\$0.00	\$1,122,928.78		(\$1,122,928.78)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
GENERAL GOVERNMENT						
02-400-000	Open Space Purchases	\$1,000,000.00	\$0.00	\$0.00	0.00%	\$1,000,000.00
02-400-370	Open Space Maintenance Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$1,000,000.00	\$0.00	\$0.00	0.00%	\$1,000,000.00
FINANCE ADMINISTRATION						
02-402-000	Bank Fees	\$50.00	\$0.00	\$20.00	40.00%	\$30.00
	Subtotal	\$50.00	\$0.00	\$20.00	40.00%	\$30.00
LAW						
02-404-710	Legal Fees	\$20,000.00	\$0.00	\$1,020.10	5.10%	\$18,979.90
	Subtotal	\$20,000.00	\$0.00	\$1,020.10	5.10%	\$18,979.90
ENGINEER						
02-408-314	Engineering/Planning Fees	\$20,000.00	\$0.00	\$5,979.50	29.90%	\$14,020.50
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$3,200.00	16.00%	\$16,800.00
	Subtotal	\$40,000.00	\$0.00	\$9,179.50	22.95%	\$30,820.50
FIRE						
02-411-700	Fire Equip Costs	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-710	Fire Equip Consultation	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
02-411-840	Vehicle Purchase	\$265,030.00	\$0.00	\$0.00	0.00%	\$265,030.00
	Subtotal	\$265,530.00	\$0.00	\$0.00	0.00%	\$265,530.00
HIGHWAY-GENERAL SERVICES						
02-430-231	Vehicle Gasoline Oil	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
02-430-250	Traffic Signal M/R	\$8,500.00	\$0.00	\$1,017.72	11.97%	\$7,482.28
02-430-373	Vehicle - O/M/R	\$30,000.00	\$0.00	\$7,182.24	23.94%	\$22,817.76
02-430-380	Hgwy Equipment Rentals	\$5,500.00	\$0.00	\$0.00	0.00%	\$5,500.00
02-430-700	Highway Major Equipment	\$61,757.00	\$0.00	\$0.00	0.00%	\$61,757.00
02-430-750	Minor Equipment Purchase	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$117,757.00	\$0.00	\$8,199.96	6.96%	\$109,557.04
HIGHWAY-SNOW/ICE REMOVAL						
02-432-240	Snow Removal Expenses	\$140,000.00	\$0.00	\$22,030.73	15.74%	\$117,969.27
	Subtotal	\$140,000.00	\$0.00	\$22,030.73	15.74%	\$117,969.27
HIGHWAY-TRAFFIC SIGNALS						
02-433-240	Street Signs and Markings	\$16,000.00	\$0.00	\$11,692.28	73.08%	\$4,307.72
	Subtotal	\$16,000.00	\$0.00	\$11,692.28	73.08%	\$4,307.72
HIGHWAY-STREET LIGHTING						
02-434-360	Street Lighting	\$38,500.00	\$0.00	\$15,355.99	39.89%	\$23,144.01
	Subtotal	\$38,500.00	\$0.00	\$15,355.99	39.89%	\$23,144.01
HIGHWAY-REPAIRS OF TOOLS/MACH						
02-437-240	Equip and Tools M/R	\$3,000.00	\$0.00	\$153.99	5.13%	\$2,846.01
	Subtotal	\$3,000.00	\$0.00	\$153.99	5.13%	\$2,846.01

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
HIGHWAY-REPAIRS TO HIGHWAYS						
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	\$250,000.00	\$0.00	\$0.00	0.00%	\$250,000.00
	Subtotal	\$250,000.00	\$0.00	\$0.00	0.00%	\$250,000.00
DEBT PRINCIPAL						
02-471-200	Principal payment	\$51,797.00	\$0.00	\$0.00	0.00%	\$51,797.00
	Subtotal	\$51,797.00	\$0.00	\$0.00	0.00%	\$51,797.00
DEBT INTEREST						
02-472-200	Interest payment	\$5,340.00	\$0.00	\$0.00	0.00%	\$5,340.00
	Subtotal	\$5,340.00	\$0.00	\$0.00	0.00%	\$5,340.00
Transfer						
02-490-000	Transfer to Fund Balance - Ope	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
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	\$10,193.29	0.00%	(\$10,193.29)
	Subtotal	\$1,500.00	\$0.00	\$10,193.29	679.55%	(\$8,693.29)
Total Special Taxes Expenditures:		\$1,999,474.00	\$0.00	\$77,845.84	3.89%	\$1,921,628.16
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Total Special Taxes Revenues:		\$1,999,474.00	\$0.00	\$1,200,774.62		\$798,699.38
Total Special Taxes Expenditures:		\$1,999,474.00	\$0.00	\$77,845.84		\$1,921,628.16
Total Special Taxes Fund Balance:		\$0.00	\$0.00	\$1,122,928.78		(\$1,122,928.78)

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget Summary
Year (2016) Period (13)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
03 Capital Fund						
Revenue						
	INTEREST EARNINGS	\$4,000.00	\$0.00	\$1,334.31	33.36%	\$2,665.69
	INTERGOVERNMENT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	STATE CAPITAL/OPERATING GRANTS	\$159,000.00	\$0.00	\$0.00	0.00%	\$159,000.00
	GENERAL GOVERNMENT	\$0.00	\$0.00	\$8,275.00	0.00%	(\$8,275.00)
	CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	SALE OF FIXED ASSETS	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	TRANSFERS	\$1,220,107.75	\$0.00	\$30,294.00	2.48%	\$1,189,813.75
	Total Capital Fund Revenue:	\$1,393,107.75	\$0.00	\$39,903.31	2.86%	\$1,353,204.44
Expenditure						
	FINANCE ADMINISTRATION	\$50.00	\$0.00	\$0.00	0.00%	\$50.00
	DATA PROCESSING	\$25,000.00	\$0.00	\$0.00	0.00%	\$25,000.00
	BUILDINGS AND PLANT	\$140,000.00	\$0.00	\$0.00	0.00%	\$140,000.00
	POLICE	\$67,000.00	\$0.00	\$0.00	0.00%	\$67,000.00
	HIGHWAY-GENERAL SERVICES	\$150,467.00	\$0.00	\$70,467.00	46.83%	\$80,000.00
	Storm Water	\$600,000.00	\$0.00	\$33,841.71	5.64%	\$566,158.29
	HIGHWAY CONSTR AND REBUILDING	\$55,212.75	\$0.00	\$55,347.75	100.24%	(\$135.00)
	PARTICIPANT RECREATION	\$345,953.00	\$0.00	\$51,564.31	14.91%	\$294,388.69
	Historical Bldg	\$9,425.00	\$0.00	\$3,925.00	41.64%	\$5,500.00
	Total Capital Fund Expenditure:	\$1,393,107.75	\$0.00	\$215,145.77	15.44%	\$1,177,961.98
Total Capital Fund Revenues:		\$1,393,107.75	\$0.00	\$39,903.31		\$1,353,204.44
Total Capital Fund Expenditures:		\$1,393,107.75	\$0.00	\$215,145.77		\$1,177,961.98
Total Capital Fund Fund Balance:		\$0.00	\$0.00	(\$175,242.46)		\$175,242.46

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
03 Capital Fund						
Revenue						
INTEREST EARNINGS						
03-341-000	Earnings from Investments	\$4,000.00	\$0.00	\$1,334.31	33.36%	\$2,665.69
	Subtotal	\$4,000.00	\$0.00	\$1,334.31	33.36%	\$2,665.69
INTERGOVERNMENT						
03-350-100	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STATE CAPITAL/OPERATING GRANTS						
03-354-000	Grants	\$159,000.00	\$0.00	\$0.00	0.00%	\$159,000.00
	Subtotal	\$159,000.00	\$0.00	\$0.00	0.00%	\$159,000.00
GENERAL GOVERNMENT						
03-361-300	Developer Fees	\$0.00	\$0.00	\$8,275.00	0.00%	(\$8,275.00)
	Subtotal	\$0.00	\$0.00	\$8,275.00	0.00%	(\$8,275.00)
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	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
TRANSFERS						
03-392-000	Fund Balance Appropriation	\$1,120,107.75	\$0.00	\$0.00	0.00%	\$1,120,107.75
03-392-001	Transfer from other funds	\$100,000.00	\$0.00	\$30,294.00	30.29%	\$69,706.00
	Subtotal	\$1,220,107.75	\$0.00	\$30,294.00	2.48%	\$1,189,813.75
	Total Capital Fund Revenues:	\$1,393,107.75	\$0.00	\$39,903.31	2.86%	\$1,353,204.44
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	Total Capital Fund Revenues:	\$1,393,107.75	\$0.00	\$39,903.31		\$1,353,204.44
	Total Capital Fund Expenditures:	\$1,393,107.75	\$0.00	\$215,145.77		\$1,177,961.98
	Total Capital Fund Fund Balance:	\$0.00	\$0.00	(\$175,242.46)		\$175,242.46

Lower Saucon Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2016) Period (13)

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
FINANCE ADMINISTRATION						
03-402-451	Bank Fee	\$50.00	\$0.00	\$0.00	0.00%	\$50.00
	Subtotal	\$50.00	\$0.00	\$0.00	0.00%	\$50.00
DATA PROCESSING						
03-407-829	Video Equip	\$25,000.00	\$0.00	\$0.00	0.00%	\$25,000.00
	Subtotal	\$25,000.00	\$0.00	\$0.00	0.00%	\$25,000.00
BUILDINGS AND PLANT						
03-409-730	Building Purchase/Improvement	\$140,000.00	\$0.00	\$0.00	0.00%	\$140,000.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$140,000.00	\$0.00	\$0.00	0.00%	\$140,000.00
POLICE						
03-410-840	Vehicle Purchase	\$67,000.00	\$0.00	\$0.00	0.00%	\$67,000.00
	Subtotal	\$67,000.00	\$0.00	\$0.00	0.00%	\$67,000.00
HIGHWAY-GENERAL SERVICES						
03-430-840	Vehicle Purchase	\$150,467.00	\$0.00	\$70,467.00	46.83%	\$80,000.00
	Subtotal	\$150,467.00	\$0.00	\$70,467.00	46.83%	\$80,000.00
Storm Water						
03-436-810	Storm Water Improvements	\$600,000.00	\$0.00	\$33,841.71	5.64%	\$566,158.29
	Subtotal	\$600,000.00	\$0.00	\$33,841.71	5.64%	\$566,158.29
HIGHWAY CONSTR AND REBUILDING						
03-439-810	Road Improvement	\$55,212.75	\$0.00	\$55,347.75	100.24%	(\$135.00)
	Subtotal	\$55,212.75	\$0.00	\$55,347.75	100.24%	(\$135.00)
PARTICIPANT RECREATION						
03-452-810	Park Improvement	\$345,953.00	\$0.00	\$51,564.31	14.91%	\$294,388.69
	Subtotal	\$345,953.00	\$0.00	\$51,564.31	14.91%	\$294,388.69
Historical Bldg						
03-459-810	Historical Bldg Improvements	\$9,425.00	\$0.00	\$3,925.00	41.64%	\$5,500.00
	Subtotal	\$9,425.00	\$0.00	\$3,925.00	41.64%	\$5,500.00
Total Capital Fund Expenditures:		\$1,393,107.75	\$0.00	\$215,145.77	15.44%	\$1,177,961.98
Total Capital Fund Revenues:		\$1,393,107.75	\$0.00	\$39,903.31		\$1,353,204.44
Total Capital Fund Expenditures:		\$1,393,107.75	\$0.00	\$215,145.77		\$1,177,961.98
Total Capital Fund Fund Balance:		\$0.00	\$0.00	(\$175,242.46)		\$175,242.46