

MT. LEBANON, PA
SUMMARY OF BUDGETED FUNDS
BUDGET AND ACTUAL
FOR THE PERIOD ENDING MARCH 31, 2024

UNAUDITED

	<u>2024</u> <u>Budget</u>	<u>MAR-2024</u> <u>YTD</u>	<u>Variance</u> <u>Amount</u>	<u>MAR-2023</u> <u>YTD</u>	<u>2023</u> <u>YE Balance</u>
<u>General Fund</u>					
Revenues					
Taxes					
Real Estate Taxes	\$ 12,426,190.00	\$ (516,177.10)	\$ (12,942,367.10)	\$ 91,767.22	\$ 13,443,751.88
Earned Income Taxes	15,090,000.00	3,090,052.61	(11,999,947.39)	3,092,074.37	15,002,004.43
Local Services Tax	425,000.00	111,936.97	(313,063.03)	3,975.65	478,617.19
Public Utility Realty Tax	29,000.00	0.00	(29,000.00)	0.00	28,748.19
Real Estate Transfer Tax	2,050,000.00	135,969.96	(1,914,030.04)	150,499.11	2,139,858.00
County Sales Tax	1,325,000.00	231,727.83	(1,093,272.17)	240,011.46	1,395,196.42
Total Taxes	31,345,190.00	3,053,510.27	(28,291,679.73)	3,578,327.81	32,488,176.11
Licenses, Permits and Fees	1,145,340.00	122,378.56	(1,022,961.44)	162,365.91	1,236,691.70
Fines, Forfeitures and Penalties	107,700.00	11,452.41	(96,247.59)	10,635.33	87,014.39
Investment and Rental	236,500.00	92,798.67	(143,701.33)	88,574.63	409,330.07
Intergovernmental	1,672,570.00	17,882.15	(1,654,687.85)	17,394.90	1,612,287.18
Recreation Programs and Fees	3,537,800.00	952,670.20	(2,585,129.80)	1,038,222.94	3,285,927.84
Other Revenue	2,767,100.00	825,532.59	(1,941,567.41)	367,478.92	2,556,289.06
Total Revenues	\$ 40,812,200.00	\$ 5,076,224.85	\$ (35,735,975.15)	\$ 5,263,000.44	\$ 41,675,716.35
Expenditures					
<u>Operating Expenditures</u>					
General Government					
General Management	\$ 727,160.00	\$ 157,434.07	\$ 569,725.93	\$ 154,239.71	\$ 728,319.81
Legal Services	331,000.00	65,130.40	265,869.60	64,451.58	311,345.84
Financial Management	571,200.00	164,668.33	406,531.67	159,986.87	564,343.79
Information Services	697,000.00	193,074.36	503,925.64	183,886.96	726,847.13
Treasury/Tax Collection	395,560.00	100,801.79	294,758.21	96,026.05	462,094.35
Public Information Office	934,630.00	215,817.67	718,812.33	191,024.66	833,589.89
Office Services	127,960.00	26,298.55	101,661.45	23,987.09	92,741.39
Insurance	411,000.00	190,581.48	220,418.52	176,636.54	364,237.14
Employment Benefits	1,271,150.00	1,247,319.10	23,830.90	1,228,399.71	1,245,960.46
Total General Government	5,466,660.00	2,361,125.75	3,105,534.25	2,278,639.17	5,329,479.80
Community Development					
Economic Development	292,670.00	39,894.58	252,775.42	43,545.76	176,992.69
Planning	197,180.00	43,261.16	153,918.84	56,356.65	247,840.51
Engineering	39,700.00	2,904.75	36,795.25	17,612.99	41,470.99
Building Inspection	573,760.00	97,377.29	476,382.71	93,051.21	430,548.48
Civic Activities	141,360.00	3,312.78	138,047.22	2,828.91	119,468.54
Total Community Development	1,244,670.00	186,750.56	1,057,919.44	213,395.52	1,016,321.21

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UNAUDITED

	<u>2024</u> <u>Budget</u>	<u>MAR-2024</u> <u>YTD</u>	<u>Variance</u> <u>Amount</u>	<u>MAR-2023</u> <u>YTD</u>	<u>2023</u> <u>YE Balance</u>
Public Works					
Public Works Administration	526,760.00	125,851.35	400,908.65	120,700.30	546,793.11
Street Maintenance	529,770.00	69,704.58	460,065.42	73,135.20	693,039.74
Curbs	193,140.00	0.00	193,140.00	0.00	180,305.72
Pedestrian Routes	155,020.00	10,570.83	144,449.17	4,038.25	301,423.51
Ice & Snow Control	702,260.00	228,985.54	473,274.46	191,674.05	250,176.64
Traffic Planning & Signals	343,530.00	52,857.46	290,672.54	37,387.46	401,079.05
Traffic Signs & Painting	218,040.00	34,421.36	183,618.64	78,802.31	210,465.77
Street Lighting	6,220.00	1,043.74	5,176.26	518.07	4,631.27
Sanitary Sewers	721,820.00	210,835.88	510,984.12	179,674.59	712,439.32
Storm Sewers	299,780.00	90,021.18	209,758.82	104,523.59	275,217.44
Street Sweeping	495,080.00	104,842.46	390,237.54	20,687.61	446,694.96
Refuse Collection	154,770.00	62,063.48	92,706.52	396,894.20	2,356,370.12
Municipal Building	376,510.00	73,601.00	302,909.00	48,257.17	245,594.02
Public Safety Center	318,200.00	86,266.86	231,933.14	105,162.10	404,621.02
Public Works Building	176,360.00	49,910.47	126,449.53	51,058.64	154,743.45
Firing Range	72,850.00	2,542.99	70,307.01	2,113.88	11,414.86
Library Building	258,340.00	76,064.91	182,275.09	57,826.95	359,357.16
Parks Maintenance	825,250.00	138,269.41	686,980.59	112,482.88	637,328.67
Planting Areas	52,500.00	0.00	52,500.00	0.00	39,280.72
Forestry	648,640.00	102,850.44	545,789.56	126,423.65	656,848.49
Equipment Maintenance	633,790.00	149,038.37	484,751.63	176,729.03	678,478.52
Total Public Works	7,708,630.00	1,669,742.31	6,038,887.69	1,888,089.93	9,566,303.56
Human Services					
Library	1,681,420.00	64,128.20	1,617,291.80	61,716.13	1,634,322.27
Outreach Program	125,870.00	26,010.00	99,860.00	26,610.00	105,215.00
MRTSA	536,200.00	520,593.90	15,606.10	459,266.66	459,266.66
Community Organizations	42,500.00	35,605.92	6,894.08	35,040.34	57,540.34
Total Human Services	2,385,990.00	646,338.02	1,739,651.98	582,633.13	2,256,344.27
Recreation					
Recreation Management	376,860.00	87,294.87	289,565.13	96,596.69	394,725.25
Seasonal Programs	472,640.00	91,487.45	381,152.55	88,529.30	435,591.29
Golf Course	594,960.00	95,534.15	499,425.85	109,024.73	507,998.24
Tennis Center	361,450.00	27,650.68	333,799.32	28,331.94	249,866.44
Platform Tennis Facility	25,440.00	4,526.20	20,913.80	8,276.23	62,818.89
Ice Rink	1,315,490.00	434,051.20	881,438.80	297,744.82	1,287,137.07
Swimming Center	741,570.00	45,790.55	695,779.45	39,483.17	607,687.91
Community Center	211,860.00	38,182.76	173,677.24	26,497.49	155,802.68
Total Recreation	4,100,270.00	824,517.86	3,275,752.14	694,484.37	3,701,627.77



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UNAUDITED

	<u>2024</u> <u>Budget</u>	<u>MAR-2024</u> <u>YTD</u>	<u>Variance</u> <u>Amount</u>	<u>MAR-2023</u> <u>YTD</u>	<u>2023</u> <u>YE Balance</u>
Public Safety					
Fire Protection	3,798,230.00	802,678.23	2,995,551.77	836,922.87	3,665,493.18
Emergency Management	48,850.00	30,004.14	18,845.86	23,157.69	38,704.68
Administration	770,010.00	177,852.98	592,157.02	123,622.98	708,136.94
Field Services	6,392,420.00	1,379,281.88	5,013,138.12	1,341,746.32	7,049,798.03
Support Services	393,300.00	90,765.38	302,534.62	110,847.14	358,082.44
Investigative Services	1,045,510.00	196,823.97	848,686.03	136,679.68	731,939.06
Traffic Safety	729,890.00	99,899.71	629,990.29	113,759.98	664,479.53
Community Outreach Unit	570,210.00	79,261.07	490,948.93	89,572.07	440,246.64
School Crossing Protection	608,520.00	151,429.18	457,090.82	163,543.17	548,729.70
Animal Control	581,310.00	131,585.16	449,724.84	163,786.22	600,871.64
Total Public Safety	<u>14,938,250.00</u>	<u>3,139,581.70</u>	<u>11,798,668.30</u>	<u>3,103,638.12</u>	<u>14,806,481.84</u>
Total Operating Expenditures	35,844,470.00	8,828,056.20	27,016,413.80	8,760,880.24	36,676,558.45
Debt Service	3,032,460.00	210,817.51	2,821,642.49	226,516.26	3,040,464.07
Capital Improvements	3,450,770.00	1,076,654.94	2,374,115.06	381,847.89	2,440,702.09
Total Expenditures	\$ 42,327,700.00	\$ 10,115,528.65	\$ 32,212,171.35	\$ 9,369,244.39	\$ 42,157,724.61
Other Financing Sources					
Transfers In	1,372,980.00	0.00	(1,372,980.00)	0.00	1,241,459.12
Transfers Out	(2,007,880.00)	(14,427.34)	1,993,452.66	(104,139.93)	(1,748,658.21)
Use of Surplus	2,150,400.00	0.00	(2,150,400.00)	0.00	0.00
Total Other Financing Sources	<u>\$ (1,515,500.00)</u>	<u>\$ 14,427.34</u>	<u>\$ (1,529,927.34)</u>	<u>\$ 104,139.93</u>	<u>\$ 507,199.09</u>
Net Change in Fund Balance	\$ 0.00	\$ (5,053,731.14)	\$ (5,053,731.14)	\$ (4,210,383.88)	\$ (989,207.35)



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UNAUDITED

	<u>2024</u> <u>Budget</u>	<u>MAR-2024</u> <u>YTD</u>	<u>Variance</u> <u>Amount</u>	<u>MAR-2023</u> <u>YTD</u>	<u>2023</u> <u>YE Balance</u>
<u>Sewage Fund</u>					
Revenues					
Licenses, Permits and Fees	\$ 14,445,000.00	\$ 2,789,563.70	\$ (11,655,436.30)	\$ 2,658,344.16	\$ 11,380,303.50
Fines, Forfeitures and Penalties	15,000.00	2,306.36	(12,693.64)	3,389.97	12,329.79
Investment and Rental	250,000.00	134,011.50	(115,988.50)	113,360.26	554,093.31
Other	40,000.00	38,311.14	(1,688.86)	39,759.52	39,759.52
Total Revenues	14,750,000.00	2,964,192.70	(11,785,807.30)	2,814,853.91	11,986,486.12
Expenditures					
General Government	131,340.00	1,453.91	129,886.09	3,213.28	128,848.26
Public Works	9,630,000.00	(2,252.54)	9,632,252.54	9,966.56	8,691,161.90
Total Expenditures	9,761,340.00	(798.63)	9,762,138.63	13,179.84	8,820,010.16
Excess (Deficiency) of Revenue Over Expenditures	4,988,660.00	2,964,991.33	(2,023,668.67)	2,801,674.07	3,166,475.96
Other Financing Sources					
Debt Service	(156,280.00)	(5,971.30)	150,308.70	(7,385.59)	(157,701.04)
Transfers Out	(4,571,820.00)	(199,481.37)	4,372,338.63	(139,745.55)	(2,960,779.46)
Fund Balance Enhancement	(260,560.00)	0.00	260,560.00	0.00	0.00
Total Other Financing Sources	(4,988,660.00)	(205,452.67)	4,783,207.33	(147,131.14)	(3,118,480.50)
Net Change in Fund Balance	\$ 0.00	\$ 2,759,538.66	\$ 2,759,538.66	\$ 2,654,542.93	\$ 47,995.46



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<u>Storm Water Fund</u>					
Revenues					
Licenses, Permits and Fees	\$ 1,631,250.00	\$ 939,597.99	\$ (691,652.01)	\$ 1,286,628.63	\$ 1,456,811.71
Fines, Forfeitures and Penalties	0.00	990.11	990.11	0.00	0.00
Investment and Rental	25,000.00	5,925.89	(19,074.11)	7,482.89	41,010.87
Total Revenues	1,656,250.00	946,513.99	(709,736.01)	1,294,111.52	1,497,822.58
Expenditures					
General Government	27,250.00	4,863.05	22,386.95	41,984.49	48,205.90
Total Expenditures	27,250.00	4,863.05	22,386.95	41,984.49	48,205.90
Excess (Deficiency) of Revenue Over Expenditures	1,629,000.00	941,650.94	(687,349.06)	1,252,127.03	1,449,616.68
Other Financing Sources					
Debt Service	(127,050.00)	(8,548.90)	118,501.10	(10,643.49)	(126,016.99)
Transfers Out	(1,501,950.00)	(6,692.13)	1,495,257.87	(44,673.55)	(1,323,599.69)
Total Other Financing Sources	(1,629,000.00)	(15,241.03)	1,613,758.97	(55,317.04)	(1,449,616.68)
Net Change in Fund Balance	\$ 0.00	\$ 926,409.91	\$ 926,409.91	\$ 1,196,809.99	\$ 0.00



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<u>State Highway Aid Fund</u>					
Revenues					
Investment and Rental	\$ 1,000.00	\$ 2,944.79	\$ 1,944.79	\$ 237.47	\$ 34,067.38
Intergovernmental	874,000.00	884,675.92	10,675.92	890,565.20	890,565.20
Total Revenues	875,000.00	887,620.71	12,620.71	890,802.67	924,632.58
Expenditures					
Public Works	875,000.00	332,282.17	542,717.83	323,214.21	860,371.93
Total Expenditures	875,000.00	332,282.17	542,717.83	323,214.21	860,371.93
Excess (Deficiency) of Revenue Over Expenditures	0.00	555,338.54	555,338.54	567,588.46	64,260.65
Net Change in Fund Balance	\$ 0.00	\$ 555,338.54	\$ 555,338.54	\$ 567,588.46	\$ 64,260.65



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<u>Solid Waste Fund</u>					
Revenues					
Fines, Forfeitures and Penalties	\$ 7,000.00	\$ 0.00	\$ (7,000.00)	\$ 0.00	\$ 0.00
Licenses, Permits and Fees	3,086,200.00	1,538,374.24	(1,547,825.76)	0.00	0.00
Investment and Rental	40,000.00	5,020.35	(34,979.65)	0.00	0.00
Total Revenues	3,133,200.00	1,543,394.59	(1,589,805.41)	0.00	0.00
Expenditures					
Public Works	3,133,200.00	514,412.73	2,618,787.27	0.00	0.00
Total Expenditures	3,133,200.00	514,412.73	2,618,787.27	0.00	0.00
Excess (Deficiency) of Revenue Over Expenditures	0.00	1,028,981.86	1,028,981.86	0.00	0.00
Net Change in Fund Balance	\$ 0.00	\$ 1,028,981.86	\$ 1,028,981.86	\$ 0.00	\$ 0.00



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<u>Capital Projects Fund</u>					
Revenues					
Investment and Rental	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,885.18	\$ 4,885.18
Intergovernmental	795,680.00	0.00	(795,680.00)	394,674.40	849,520.00
Other	246,410.00	0.00	(246,410.00)	0.00	8,800.00
Total Revenues	1,042,090.00	0.00	(1,042,090.00)	399,559.58	863,205.18
Expenditures					
Equipment	611,120.00	7,080.93	604,039.07	7,080.93	455,673.22
Buildings	335,280.00	428.75	334,851.25	92,786.08	309,937.74
Streets	2,200,000.00	5,939.54	2,194,060.46	25,975.12	2,079,137.58
General	1,012,600.00	3,056.75	1,009,543.25	54,970.50	1,130,644.43
Parks	0.00	0.00	0.00	39,533.00	156,340.65
Recreation	369,960.00	8,776.89	361,183.11	4,793.60	41,586.85
Sanitary Sewers	3,850,000.00	199,481.37	3,650,518.63	139,745.55	1,975,587.14
Storm Sewers	350,790.00	5,042.25	345,747.75	38,761.99	315,493.59
Total Expenditures	8,729,750.00	229,806.48	8,499,943.52	403,646.77	6,464,401.20
Excess (Deficiency) of Revenue Over Expenditures	(7,687,660.00)	(229,806.48)	7,457,853.52	(4,087.19)	(5,601,196.02)
Other Financing Sources					
Transfers In	6,808,670.00	220,600.84	(6,588,069.16)	288,559.03	4,865,694.24
Use of Surplus	878,990.00	0.00	(878,990.00)	0.00	0.00
Total Other Financing Sources	7,687,660.00	220,600.84	(7,467,059.16)	288,559.03	4,865,694.24
Net Change in Fund Balance	\$ 0.00	\$ (9,205.64)	\$ (9,205.64)	\$ 284,471.84	\$ (735,501.78)



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<u>Parking Fund</u>					
Revenues					
Transient Fees	\$ 413,000.00	\$ 94,798.00	\$ (318,202.00)	\$ 102,350.00	\$ 389,648.46
Meter Collections	644,000.00	157,030.32	(486,969.68)	155,200.70	666,266.91
Permits	660,900.00	167,532.43	(493,367.57)	183,104.68	640,351.52
Fines	312,000.00	100,240.00	(211,760.00)	58,525.00	262,195.00
Rental Income	206,500.00	63,791.60	(142,708.40)	57,022.52	196,052.50
Investment	40,000.00	20,249.43	(19,750.57)	9,912.01	76,412.08
Miscellaneous Income	100.00	(216.52)	(316.52)	1,075.15	1,397.44
Total Revenues	2,276,500.00	603,425.26	(1,673,074.74)	567,190.06	2,232,323.91
Expenses					
Parking Administration	161,580.00	45,099.06	116,480.94	46,236.07	161,154.44
North Garage	645,500.00	71,767.00	573,733.00	143,466.47	592,921.44
South Garage	631,860.00	65,801.55	566,058.45	105,602.36	499,096.81
Street Meter Enforcement	270,580.00	20,253.73	250,326.27	25,512.22	262,114.19
Lot Enforcement	285,200.00	27,621.38	257,578.62	39,493.36	228,084.65
General Enforcement	96,580.00	66,090.19	30,489.81	62,879.78	67,547.21
Property	220.00	211.68	8.32	230.15	966.09
Distributed Costs	64,500.00	23,811.06	40,688.94	35,611.71	74,551.40
Debt Service	2,600.00	1,296.88	1,303.12	2,146.84	3,585.38
Total Expenses	2,158,620.00	321,952.53	1,836,667.47	461,178.96	1,890,021.61
Change in Net Position	\$ 117,880.00	\$ 281,472.73	\$ 163,592.73	\$ 106,011.10	\$ 342,302.30