



Wednesday, October 16, 2024

Board of Commissioners AGENDA-MINUTES – 7:00 PM

1. **CALL TO ORDER**

A. **Roll Call**

**Attendees:**

Commissioner Diane Kelly, President  
Commissioner Monica Hodges, Vice President  
Commissioner Jacob Roth, Assist. Twp. Secretary  
Commissioner Tom Johns  
Commissioner Chris Peischl  
Joseph A. Zator, Twp. Solicitor, Zator Law  
Tony Tallarida, Twp. Engineer, The Pidcock Co.

Tom Petrucci, Township Manager  
Herb Bender, Dir. of Twp. Operations  
Mike Elias, PW Utility & MS4 Coordinator \*  
Tricia Dickert, Director of Finance\*  
Stephen G. Brown, Interim Chief of Police  
Dave Manhardt, Director, Community Development Dept.  
Chris Stroehler, Long-Range Planner, CD Dept.\*  
John Frantz, Fire Marshal, Building Code Official \*  
Tom Harper, Code Enforcement Program Manager \*  
Rob Fehnel, IT Projects Manager \*  
Tracy Fehnel, Exec. Assistant  
**Absent\***      **Attended Virtually \*\***

2. **PLEDGE OF ALLEGIANCE**

3. **ANNOUNCEMENTS**

A. **All public sessions of the South Whitehall Township Board of Commissioners are electronically recorded, filed, and posted on the Township's Website for Public access.**

B. **Public /Virtual Meeting Rules**

C. **Board of Commissioners Met in Executive Session on the following dates to discuss legal and personnel Matters:** On October 9<sup>th</sup>, and prior to this evening's October 16<sup>th</sup> BOC Meeting.

4. **COURTESY OF THE FLOOR** – Public Comment on Non-Agenda Items – NONE. (1:58)

5. **PRESENTATION:** (2:15)

A. **August and September 2024 Financial Review YTD Reports** *(Copy of reports will be attached to this set of approved minutes)*

Tricia Dickert, Director, Finance Department, explained that the August and September Financial Summaries are both available, and to save time the September Summary was reviewed with Board. FYI - Financial Statements have been posted online.

Most of these funds start slow in the beginning of the year and then as the year progresses these numbers begin to fill in as Revenue starts to come in, as projects start to happen, and as invoices start to come in. Overall, there is nothing that looks problematic on the Summary.

- Revenue – Already at 91.11%. Will probably end up over revenue since we still have three months to go. You can see in the Financial Statements which revenue categories that are hitting. Admissions Tax, as well as Business Privilege Tax - did pretty well this year.
- Fire Tax Fund – typically the percentage coming in for R/E Tax comes in at the same time as Fire Tax Revenue, because it is all included on the same bill. Hovering around that 85% mark. With three months left, there usually is a good push close to December 31<sup>st</sup>, at which time we will see that number reach 100%.
- Water/Sewer Funds – Nothing noteworthy to point out at this time.

- Refuse/Recycling Fund – Pretty much spot on at 75%, which means during 4Q24 the 25% gap will be filled in.
- Capital Fund – Expenses are starting to fill in faster now since these projects are getting started and we are starting to pay some of those bills.
- State Highway Aid Fund – As previously mentioned, that revenue has already been received, resulting in 100%.

President Kelly thanked Ms. Dickert for this presentation and for sharing the financials with the Board monthly via email, and for posting to Township website for public access. Thank you for this snapshot, which is always good to have a picture of what is going on financially. Thank you to you and Staff.

## **6. MINUTES**

### **A. October 2, 2024 – Board of Commissioners Meeting Minutes (5:25)**

A MOTION was made by Commissioners Roth and Hodges to approve the October 2, 2024, BOC Meeting Minutes as presented. All in favor; none opposed. Vote 5:0; Motion carried.

At this time, skipped down to Agenda Item 8-B.

## **7. ORDINANCES**

### **A. An Ordinance Of The Township Of South Whitehall, County Of Lehigh, And Commonwealth Of Pennsylvania, Amending Part I (“Administrative Legislation”), Chapter 58 (“Pension Plans”), Article VI (Nonuniformed Employees Defined Contribution Pension Plan) Of The Codified Ordinances Of South Whitehall Township At §58-65 (Vesting And Forfeitures) (A) (“Vesting”) (1) To Revise The Years Of Service And Vested Portion Schedule; Repealer; Severability And An Effective Date. (10:06)**

Township Manager Tom Petrucci explained that this is a draft ordinance, which would amend Chapter 58, in reference to the Pension Plan, which is a direct result of the bargaining negotiations between the Teamsters and Township. The vesting period for the Defined Contribution Pension Plan will be lowered from 7 years to 5 years for the Defined Contribution Plan only. The recommendation is to effectuate this change across all eligible Defined Contribution Plan participants, which includes both PW and non-union members. This would impact 46 plan members currently to ensure consistency across the Plan. The Actuary for the Township’s non-uniform employee pension plans, Jeff Myers, of Conrad Siegel, has confirmed that the projected cost of this plan change is \$1,600 for the PW Union and \$2,000 for all non-union employees, for a total of \$3,600. Mr. Petrucci said the action he is requesting this evening is for the Board to approve this ordinance, which was reviewed by Township Solicitor’s office, and is ready to be advertised.

A MOTION was made by Commissioners Johns and Roth to proceed with the advertising of said Ordinance. All in favor; none opposed. Vote 5:0; Motion carried.

## **8. RESOLUTIONS**

### **A. A Resolution Appointing an Independent Auditor to Serve as Township Auditor and Conduct the Financial Audit for the Fiscal Year 2024, and a Single Audit that must be Conducted per Federal Requirements. (12:20)**

Ms. Tricia Dickert, Director of Finance, explained that the resolution is to appoint the auditor who will perform the financial audit for the calendar year 2024 and also a single audit on the Township’s use of government funds. The proposal we received from the Auditor comes to about \$64,500, and included in the 2024 budget draft if this resolution is approved.

A MOTION was made by Commissioners Roth and Peischl to adopt said resolution appointing Herbein + Company, Inc. to serve as Township Auditor as explained above by Ms. Dickert. All in favor; none opposed. Vote 5:0; Motion carried.

**B. A Resolution of the Board of Commissioners of South Whitehall Township, Lehigh County, Pennsylvania Authorizing a Collective Bargaining Agreement between the Teamsters Local No. 773 Public Works Union and South Whitehall Township. (5:55)**

Township Manager Tom Petrucci explained that the current CB Agreement between the Teamsters Local No. 773 expires on December 31, 2024. The Union bargaining representatives and Township management representatives commenced negotiations for a new agreement beginning in June 2024. A labor mediator assigned by the Commonwealth of Pennsylvania Department of Labor and Industry attended each of the multiple negotiation sessions.

Following the negotiation sessions, the Union and the Township representatives arrived upon the Tentative Agreement which summarizes the terms agreed upon by both parties. Provided that the Board approves the resolution and the corresponding tentative agreement, the new CB Agreement would provide for the following:

- It is a 5-year term, which would expire December 31, 2029.
- Includes “no-strike” clause language.
- Provisions regarding seniority and job posting/bidding.
- Revised provisions for Bereavement Leave and a new section for Firefighting Leave.
- Provides for a combined PTO or Paid Time-Off Policy. Eliminates sick leave and the attendance incentive bonus.
- Permits the PWs Union Members to join the Township’s high deductible with Health Savings Account Health Insurance Plans.
- Caps the Opt-Out Payments for Health Insurance as applicable as to what they are this year for the duration of the contract.
- Provides for incremental increases to the employee contributions for those employees that are eligible for the Township’s Defined Benefit Pension Plan.
- It lowers the employees that are eligible for the Defined Contribution Plan—it would lower their vesting period from 7 years to 5 years., which is subject to Agenda Item 7-A this evening.
- Provides for wage increases with \$3.80 per hour in the first year, and then 3% each of the next 4 years.
- Confirms the processes for emergency call outs and revises the amount of standby pay for eligible employees.

Mr. Petrucci went on to say that both the Union and the Township representative started the process early and negotiated in good faith. This Agreement represents a compromise between the two parties, and the Union Membership ratified the tentative agreement yesterday afternoon with a majority vote. The resolution this evening would authorize the Collective Bargaining Agreement and the tentative agreement before the Board this evening.

President Kelly thanked Mr. Petrucci for summarizing the Agreement for the Board and the Public. She thanked Township Manager Tom Petrucci and Director of Township Operations Herb Bender for their strong work and working through the negotiations with the Union to arrive at a fair and equitable agreement for both the PWs Union employees and for the Township.

A MOTION was made by Commissioners Hodges and Roth to adopt said resolution authorizing said Collective Bargaining Agreement. All in favor; none opposed. Vote 5:0; Motion carried.

At this time, the Board went back to Agenda Item 7-A.

**C. A Resolution Approving a Third Amendment to the Subdivision Improvements Agreement for a Major Plan Entitled "Crackersport Road and Eck Road Warehouses" (2017-104). (13:52)**

Dave Manhardt, Director, CDD, explained that this is related to the project at Crackersport and Eck Roads, the Warehouse project. At the last meeting, the BOC authorized the Township Solicitor to prepare a Third

Amendment to the Improvements Agreement, subject to conditions included a revised checklist. An inspection occurred on October 10<sup>th</sup> and is included as an Exhibit. Norfolk Southern and Eck Road Crossing Improvement shall be completed by June 30, 2025. The condition for monthly meetings and the condition which will have the developer return at the December 4, 2024, meeting—this is all reflected in this resolution. Applicant was in attendance this evening.

The Board thanked everyone for their assistance in drafting this Amendment for the Board.

Brian Hite, Resident – 1273 Eck Road addressed the Board at this time. (16:15).

A MOTION was made by Commissioners Peischl and Johns to approve said resolution approving this Third Amendment to the Subdivision Improvements Agreement. All in favor; none opposed. Vote 5:0; Motion carried.

**D. A Resolution Amending Condition 19 of Resolution 2022-22 Granting Preliminary/Final Approval to a Major Plan Entitled "Long's Water Technology" to Extend the Timeframe in which to begin Work on the Improvements Shown on Plan Sheet GU-1 "Grading & Utility Plan, New Sidewalks at Long's Water Technology, Inc." (19:42)**

Dave Manhardt, Director, CDD, explained that this is related to the project located at 1567 Hausman Road. The building is already constructed—this is all related to the deferred improvements (i.e. stormwater, sidewalks). The last one-year extension was granted on October 18, 2023. Applicant is looking to get another one-year extension. Staff is recommending a three-month extension, and removed a section which talked about security for the revised improvements. The idea is to get this three-month extension so that we have a better picture for security and moving the project forward.

A MOTION was made by Commissioners Hodges and Peischl to adopt said resolution to extend the timeframe in which to begin work on the improvements shown on Plan Sheet GU-1 “Grading & Utility Plan, New Sidewalks at Long’s Water Technology, Inc.”, as a three-month extension. All in favor; none opposed. Vote 5:0; Motion carried.

**E. A Resolution Amending Resolution 2023-111, which Granted Final Approval to a Major Plan Entitled, "Ridge Farms - Phase 1B". (22:13)**

Dave Manhardt, Director, CDD, explained that this is Ridge Farms, Phase 1B, which is 1802 North Cedar Crest Boulevard (the NW corner of CC and Walbert). Phase 1B included apartment buildings, sets of twins as you go up the hill, some additional roadwork, and stormwater work as well.

At the November 15, 2023, BOC Meeting, the Board granted final approval. Condition #25 required that the plan be recorded within 12 months. Applicant is now asking for an additional six months to get the plan recorded. Applicant was in attendance this evening. We do have the signed Acceptance of Conditions from Applicant.

Jason Englehardt, P.E., Langan Engineering, was in attendance this evening on behalf of the Applicant. The Board asked if six months was enough time. Phase 1A took a bit longer than expected, and there are some cleanup things there. They are working on Phase 1B and 1C, moving both of those forward. They are going to use the winter to clean up these items and hope to start in the spring. He cannot say that six months is the appropriate amount of time, and if the Board would prefer a nine-month extension he would be fine with that as well.

Mr. Manhardt said that recording always takes longer than anticipated. He feels an additional timeframe would be warranted. Mr. Englehardt said that he feels they could get things done in nine months. Township Engineer Tony Tallarida said he has no objection.

A MOTION was made by Commissioners Roth and Johns to adopt said resolution granting a nine-month extension to a Major Plan Entitled, “Ridge Farms – Phase 1B”. All in favor; none opposed. Vote 5:0; Motion carried.

**F. A Resolution Authorizing the Disposition of Township Records in Accordance with Act 428. (26:13)**

Dave Manhardt, Director, CDD, explained that this is in follow-up to the last meeting; the Board agreed to maintain permanent records in PDF/A format, which is the archive format the State dictates. The documents and permits listed in the IOM are the ones we sent out for scanning at the end of last year. The documents listed with the asterisk are the ones that require the permanent PDF/A format. We are now starting to move forward with this permanent archiving digitally. Looking to bring more before the Board. Mr. Manhardt explained that the files that can be destroyed are shredded currently by the scanning company; however, in some cases the shredding might be done in-house.

A MOTION was made by Commissioners Peischl and Hodges adopting said resolution authorizing the disposition of Township Records in accordance with Act 428. All in favor; none opposed. Vote 5:0; Motion carried.

**9. MOTIONS**

**A. Motion to Approve the 2024 and 2025 Donation Requests Submitted in a Manner Consistent with the Requirements of the South Whitehall Township Donation Policy. (28:55)**

Tricia Dickert, Director of Finance, explained that after the Board adopted a new Donations Policy, September 4<sup>th</sup> of this year, requests were received from three organizations—two were for 2024/2025, and the third was for 2025. Requests and documentation were reviewed by Administration and Budget FN Committee, and said requests were in line with the parameters in the Policy. If a motion is made to approve these donation requests, the impact would be \$3,000 in donations for 2024; and, for 2025 total is \$6,000 to be added to the 2025 draft budget line item.

President Kelly said she is very pleased to see a consistent policy where Staff is vetting through consistency.

Commissioner Roth said we always welcome any requests, and said that Staff is more than willing to assist anyone through this new process as well. Ms. Dickert said that all those interested in making requests, just to keep in mind that the due date will always be September 30<sup>th</sup> of every year.

A MOTION was made by Commissioners Peischl and Roth to approve the 2024 and 2025 donation requests submitted in a manner consistent with the requirements of the SWT Donation Policy. All in favor; none opposed. Vote 4:0; Motion carried. (1 abstention by Commissioner Johns)

**B. Motion to Proceed with Purchase of Ventrac Drop Spreader and Broom Attachments (36:10)**

Herb Bender, Director of Township Operations explained that PW General Services Division is respectfully asking for a motion to proceed with ordering two attachments (broom and drop spreader) for the Ventrac machine which was purchased earlier this year. The price for these two pieces of equipment is \$14,232.95. These two pieces of equipment will help with cleaning the campus and sidewalks (i.e. snow removal) throughout the Township. These can also be used to help clean the trail at CBP due to snow or flooding. The broom attachment is excellent for cleaning up the Trail. We are here this evening requesting a motion granting permission to proceed with the purchase of these two attachments for the Ventrac to help with winter operations and Trail clean-up/maintenance. Budgeted for \$91,000. Earlier this year the Ventrac w/ mower attachment was approved, w/cost of \$51,452. Price of broom and drop spreader \$14,232.95 for a Total of \$65,684.95. We will still be under budget by \$25,315.05.

A MOTION was made by Commissioners Hodges and Roth granting permission to proceed with purchase of the Ventrac drop spreader and broom attachments. All in favor; none opposed. Vote 5:0; Motion carried.

**C. Motion to Approve Budget Transfer for Security Cameras for Greenawalds Fire Company and Cetronia Fire Company. (37:57)**

Cetronia Fire Department – Mr. Petrucci explained that Cetronia FD identified the need to upgrade their station camera monitoring system—looking to add three additional cameras in their engine bay. Currently no interior cameras at the facility. This would provide coverage for the gear racks entrance door and the apparatus. They have identified the need to protect both the department equipment and apparatus and the member’s belongings stored on the gear racks from theft, in addition to protecting the building facility from vandalism when responding to calls.

Essentially, Cetronia is asking to shift some of their line items around in order to support this purchase. Cost of the physical cameras is \$1,931. Cost of the labor/software installation is \$1,749. Mr. Petrucci is asking for a motion to approve those transfers. Chief Ricardo Diaz was in attendance to answer any questions. Mr. Petrucci confirmed that this is a budget neutral transaction, where funds are being moved within, specifically the Cetronia Department fire fund, to accommodate this purchase. This is an in-house monitoring system. Chief Diaz said they felt there was a need for these cameras to monitor and maintain security in-house.

A MOTION was made by Commissioners Roth and Hodges to approve budget transfer for Security Cameras for Cetronia Fire Department. All in favor; none opposed. Vote 5:0; Motion carried.

Greenawalds Fire Department – Mr. Petrucci explained that Greenawalds FD are looking to move around line items as well so as to purchase a new close-circuit TV system, since the one they currently have is not working. The data recorder has failed and cannot be repaired. They would need to replace the entire system including four cameras, cables, data recorder, and adding a fifth camera above the main door into the Fire House. They obtained two bids—one from TWG Security for \$18,423.68 and one from Eastern Time for \$8,275.00. They are requesting to go with Eastern Time.

Essentially, Greenawalds is asking to shift some of their line items around, as well, in order to support this purchase. Mr. Petrucci is asking for a motion to approve the transfers subject to staff identifying the correct line items on which transfers should occur.

A MOTION was made by Commissioners Kelly and Hodges to approve budget transfer for security cameras for Greenawalds FD subject to staff identifying the correct line items on which transfers should occur. All in favor; none opposed. Vote 4:0; Motion carried. (1 abstention from Commissioner Peischl)

**D. Motion to Proceed with Adoption of the Civil Service Eligibility List for Entry-Level Position of Patrol Officer in the SWT Police Department. (45:33)**

Interim Chief Steve Brown explained that the PD has conducted CS testing for entry-level patrol officer through the LC Chief’s of Police Association Consortium Test. All aspects of the testing process have been completed, to include the physical agility assessment, written examination, and oral interview examination. The CSC certified the eligibility list on Wednesday, October 9, 2024. There were no expenses associated with this testing process.

Currently there are no openings so this certification would just be to keep an active entry-level list as per the Rules and Regulations of the CSC. Interim Chief Brown explained we are requesting the Board make a motion to adopt the newly certified CS List for Entry-Level Patrol Officer.

A MOTION was made by Commissioners Hodges and Kelly to proceed with adoption of the CS Eligibility List for Entry-Level Position of Patrol Office in the SWT PD. All in favor; none opposed. Vote 5:0; Motion carried.

**E. Motion to Approve Environmental Advisory Council Action Plan. (46:50)**

Chris Strohler, Long-Range Planner, CDD, explained that in April of this year the EAC was re-established. Over the summer months the EAC has met and started to go through the six authorized duties of the EAC that are in the ordinance. As they are very broad duties, the EAC has looked at developing a more specific work plan so as to give clear direction as to what they would focus on each year going forward, and to how these goals each year would fit into the authorized duties that are more broad in nature.

Over the summer months there were a lot of ideas talking about outreach, developing programs, identifying potential plans to work on. Following the adoption of the SW Landscapes Plan, we looked at the action plan associated with that, and brought up more of the identified actions within that Plan as more of a higher priority to start to work on. Several of those actions will also influence some of the other things that were discussed over the summer.

In the meeting packet is the prepared work plan from the EAC, with five specific goals they want to work on—actions with more of a six-month timeline, and then to be revisited in early 2025 as to where we are, so as to develop a new action plan moving forward. The intention is to revisit this every year in order to identify how the EAC is fulfilling its duties.

Other items are—developing an environmental issues list specific to the Township; developing a community outreach packet; work on a land development review component of the EAC, in order to understand better what the land development process is and provide some training for that.

Mr. Strohler said they would be looking for a motion from the Board to approve the work plan, and then the EAC would then at their next meeting start to work on some of the action items that are identified.

President Kelly thanked Mr. Strohler for this presentation and all the members of the EAC as well, and Staff, assigned to this committee. This is very good work and it is wonderful to see a Plan—a very detailed look for the Board. She asked Mr. Strohler how does he envision keeping the Board up-to-date with the important work the EAC will be embarking on? Mr. Strohler explained that a lot of the work to be done is more of the development of projects, and then the outcomes would be brought to the Board as they are—that could be a draft ordinance, the Open Space Map, etc.

Mr. Strohler said one of the purposes of having the action plan laid out in this way is so that the EAC gives the Board an idea as to what they will be working on, which will help move things quickly from one meeting to the next. The EAC welcomes Board feedback as well, and welcomes anyone to attend.

A MOTION was made by Commissioners Hodges and Roth to approve the SW EAC Annual Workplan as presented this evening by Mr. Strohler. All in favor; none opposed. Vote 5:0; Motion carried.

**10. CORRESPONDENCE AND INFORMATION ITEMS**

**A. Boards and Commissions – Informational Items/Vacancies (55:00)**

**11. DIRECTION/DISCUSSION ITEMS – NONE.**

**12. OLD BUSINESS – NONE.**

**13. COURTESY OF THE FLOOR - Public Comment on Non-Agenda Items – NONE.**

**14. MOTION TO AUTHORIZE PAYMENT OF INVOICES & DISBURSEMENTS**

**A. Invoices and Disbursements (56:22)**

A MOTION was made by Commissioners Peischl and Kelly to authorize the payment of Invoices & Disbursements. All in favor; none opposed. Vote 5:0; Motion carried.

**15 EXECUTIVE SESSION**

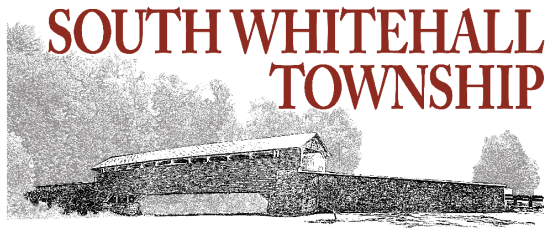
**A. Scheduled Accordingly – NONE.**

**16. ADJOURNMENT**

**A. Motion to Adjourn** – At 7:56P a MOTION was made by Commissioners Roth and Hodges to adjourn. All in favor; none opposed. Vote 5:0; Motion carried.

**17. APPROVED: On Wednesday, November 6, 2024,** a MOTION was made by Commissioners Roth and Hodges to approve the October 16, 2024, BOC Meeting Minutes as presented. All in favor; none opposed. Vote 5:0; Motion carried.





**MEMORANDUM FOR  
AGENDA ITEMS**

<b>TO:</b>	Board of Commissioners
<b>FROM:</b>	Kristin Blahnik, Financial Reporting & Fund Balance Specialist
<b>DATE:</b>	October 16, 2024
<b>SUBJECT:</b>	August 2024 Financial Review YTD
<b>COPY TO:</b>	T. Petrucci, H. Bender, T. Dickert

**General Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$19,788,338	\$17,077,288.48	86.30%
Expense:	<u>\$20,143,267</u>	<u>\$10,223,221.86</u>	50.75%
Net:	(\$354,929)	\$ 6,854,066.62	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Fire Tax Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$1,372,000	\$1,148,402.75	83.70%
Expense:	<u>\$1,372,000</u>	<u>\$ 451,273.54</u>	32.89%
Net:	\$0	\$ 697,129.21	

**Water Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$4,870,500	\$3,271,504.45	67.17%
Expense:	<u>\$5,206,738</u>	<u>\$1,981,617.20</u>	38.06%
Net:	(\$336,238)	\$1,289,887.25	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Sewer Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$4,169,258	\$2,453,902.35	58.86%
Expense:	<u>\$4,499,890</u>	<u>\$2,010,355.86</u>	44.68%
Net:	(\$330,632)	\$ 443,546.49	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Refuse/Recycling Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$5,022,240	\$3,800,216.76	75.67%
Expense:	<u>\$4,801,452</u>	<u>\$2,966,416.95</u>	61.78%
Net:	\$ 220,788	\$ 833,799.81	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Capital Fund:**

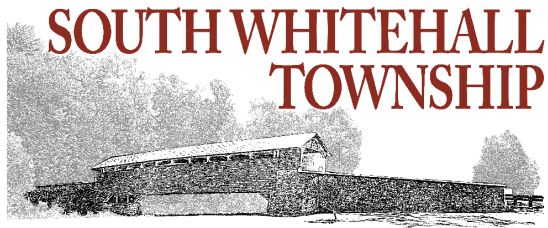
	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$4,888,473	\$1,517,137.28	31.03%
Expense:	<u>\$6,146,259</u>	<u>\$1,690,908.09</u>	27.51%
Net:	(\$1,257,786)	(\$ 173,770.81)	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**State Highway Aid Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$726,270	\$732,506.39	100.86%
Expense:	<u>\$839,907</u>	<u>\$362,805.36</u>	43.20%
Net:	(\$113,637)	\$369,701.03	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.



**MEMORANDUM FOR  
AGENDA ITEMS**

<b>TO:</b>	Board of Commissioners
<b>FROM:</b>	Kristin Blahnik, Financial Reporting & Fund Balance Specialist
<b>DATE:</b>	October 16, 2024
<b>SUBJECT:</b>	September 2024 Financial Review YTD
<b>COPY TO:</b>	T. Petrucci, H. Bender, T. Dickert

**General Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$19,788,338	\$18,030,106.53	91.11%
Expense:	<u>\$20,118,569</u>	<u>\$12,204,981.30</u>	60.67%
Net:	(\$330,231)	\$ 5,825,125.23	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Fire Tax Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$1,372,000	\$1,167,732.64	85.11%
Expense:	<u>\$1,372,000</u>	<u>\$ 509,501.86</u>	37.14%
Net:	\$0	\$ 658,230.78	

**Water Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$4,870,500	\$3,829,997.28	78.64%
Expense:	<u>\$5,206,738</u>	<u>\$2,299,159.80</u>	44.16%
Net:	(\$336,238)	\$1,530,837.48	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Sewer Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$4,169,258	\$2,829,332.47	67.86%
Expense:	<u>\$4,499,890</u>	<u>\$2,293,247.82</u>	50.96%
Net:	(\$330,632)	\$ 536,084.65	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Refuse/Recycling Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$5,022,240	\$3,803,236.71	75.73%
Expense:	<u>\$4,752,414</u>	<u>\$3,893,295.83</u>	81.92%
Net:	\$ 269,826	\$ (90,059.12)	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**Capital Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$4,888,473	\$2,804,553.06	57.37%
Expense:	<u>\$6,246,259</u>	<u>\$2,568,379.66</u>	41.12%
Net:	(\$1,357,786)	(\$ 236,173.40)	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.

**State Highway Aid Fund:**

	<u>Budget</u>	<u>Actual</u>	<u>% Budget</u>
Revenue:	\$726,270	\$733,274.60	100.96%
Expense:	<u>\$839,907</u>	<u>\$397,127.27</u>	47.28%
Net:	(\$113,637)	\$336,147.33	

\*Please note the 2024 Expense Budget amount includes the 2023 Rollover Pos.