



LOWER PAXTON TOWNSHIP

425 PRINCE STREET, HARRISBURG, PA 17109

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www.lowerpaxton-pa.gov

2023 Adopted Budgets for General, State Aid, General Improvement, American Rescue Plan Act (ARPA), and Fire Tax & Equipment Funds

From: R. Samuel Miller, Assistant Township Manager / Finance Director

Date: December 21, 2022

Lower Paxton Adopts 2023 Operating and Capital Budgets

On Tuesday, December 20, 2022, the Board of Supervisors of Lower Paxton Township adopted the 2023 operating and capital budgets relative to the General (01), State Aid (Highway Liquid Fuels; 10), General Improvement (15), American Rescue Plan Act (ARPA; 04), and Fire Protection Tax & Equipment (20) Funds through Resolution 22-41 as attached. Appropriations made within the budgets are balanced through the use of or addition to financial reserves in the respective funds based on estimated revenue and expenses for the fiscal period.

The initial public budget presentation was provided at the advertised Board of Supervisor's Budget Meeting at the Township office at 5:30pm on Wednesday, October 18th. This presentation concluded a series of publicly advertised Budget Workshop meetings with individual department supervisors presenting departmental budget proposals for the 2023 fiscal year. At the Tuesday, November 15, 2022 Board of Supervisor's Business Meeting, action was taken to authorize the advertisement of the draft 2023 budgets for the above funds for a public inspection period of 20 days, per Commonwealth Code, and no amendments of significance occurred relative to the public inspection budgets through final adoption.

General Taxation and Majority of Charges/Fees Hold at 2023 Levels

In summary, there is no proposed increase to the general (1.554 mills), library services (0.041 mills), or fire protection and equipment real estate tax millage (0.6365 mills) of the Township, nor any proposed increases relative to earned income, local service, or real estate transfer taxes. There are revisions to the permit fees schedule that were approved by the Board in December (Resolution 22-38), primarily relative to road occupancy, zoning board, and foreclosure/vacancy registry charges; most charges/fees remained unchanged from 2022.

Any questions relative to the adopted budgets or relating funds can be directed to the Township's Finance Department at (717) 657-5600.

Respectively Submitted,

R. Samuel Miller, CPA, CGFM, MBA
Assistant Township Manager / Finance Director

**LOWER PAXTON TOWNSHIP
BOARD OF SUPERVISORS**

RESOLUTION 22-41

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LOWER PAXTON TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA, ADOPTING VARIOUS OPERATING AND CAPITAL BUDGETS AND ESTABLISHING RATES OF TAXATION FOR LOWER PAXTON TOWNSHIP FOR THE 2023 FISCAL YEAR.

WHEREAS, As required by Chapter 23, Section 23-6, Paragraph B (3), the Township Manager has prepared and submitted a proposed 2023 budget for each of the Township's funds to the Board of Supervisors: and

WHEREAS, In accordance with Article XXXII, Section 3202, Paragraph A of the Pennsylvania Second Class Township Code, the Board of Supervisors has conducted public budget workshops wherein the proposed 2023 budgets for all funds were reviewed and, if necessary, amended as determined by the Board of Supervisors; and

WHEREAS, Lower Paxton Township, Dauphin County, Pennsylvania has advertised the fiscal year 2023 budgets for all funds for inspection by the general public in accordance with Article XXXII, Section 3202, Paragraph B; and

NOW, THEREFORE, BE AND IT IS HEREBY RESOLVED by the Board of Supervisors of Lower Paxton Township that the budgeted revenues and expenditures for the fiscal year 2023 shall be in accordance with the final budget document for all funds attached to and made a part of this Resolution.

BE IT FURTHER RESOLVED that the approved fiscal-year 2023 budgets for operating, enterprise, and capital funds shall be:

- General Fund - \$27,268,606 in revenues and \$27,745,361 in expenditures.
- Fire Protection Tax and Equipment Fund - \$2,188,194 in revenues and \$1,709,129 in expenditures.
- State Liquid Fuels - \$1,611,785 in revenues and \$1,716,397 in expenditures.
- General Improvement Fund - \$3,371,046 in revenues and \$5,724,811 in expenditures.
- American Rescue Plan Act (ARPA) Fund - \$-0- in revenues and \$1,080,690 in expenditures.

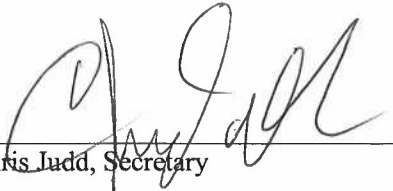
BE IT FURTHER RESOLVED that a tax be and is hereby levied on all real property within Lower Paxton Township at the rates of \$0.1554 mills for general purposes, \$0.06365 mills for fire protection, and \$0.0041 mills for library funding for every \$100 of assessed valuation of taxable property and totaling \$0.22315 mills of real estate tax.

BE IT FURTHER RESOLVED that the \$0.06365 for fire protection is budgeted to provide dedicated real estate tax millage towards purchase/maintenance of fire apparatus, make appropriations to fire companies located inside the Township, maintain fire hydrant water service, and pay current (and accumulate for future) salaries, benefits or other compensation of fire suppression employees of the Township.

ADOPTED this 20 day of December 2022, by the Board of Supervisors.

ATTEST:

**BOARD OF SUPERVISORS
LOWER PAXTON TOWNSHIP**


Chris Judd, Secretary


Lowman S. Henry, Chairman



GENERAL FUND (01)

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,838,765	\$ 5,095,190	\$ 5,174,000	\$ 5,162,967
01-3001-301.11	Taxes - Real Estate Refunds	(13,073)	(15,750)	(7,000)	(7,000)
01-3001-301.15	Taxes - Real Estate Library	-	137,145	-	139,694
01-3001-301.30	Taxes - Real Estate Delinquent	202,773	121,869	116,000	139,279
01-3001-310.10	Taxes - Realty Transfer Taxes	2,029,369	2,454,744	1,500,000	1,700,000
01-3001-310.20	Taxes - Earned Income Taxes	8,962,354	9,043,529	8,500,000	9,200,000
01-3001-310.50	Taxes - Local Service Taxes	1,138,698	1,183,033	1,130,000	1,175,000
Tax Revenues Subtotal		18,158,886	18,019,760	16,413,000	17,509,940
01-3001-321.80	Lic & Permits - Cable TV Franchise	967,318	979,737	1,000,000	980,000
01-3001-341.01	Interest Earnings	6,104	112,924	5,000	220,000
01-3001-341.02	Investment Revenue - Swap Derivative	-	333,680	-	-
01-3001-342.20	Rent - Land & General Facilities	130,859	142,305	142,285	82,556
01-3001-355.01	State - Public Utility Tax (PURTA)	16,579	17,648	16,000	17,648
01-3001-355.04	State - Alcoholic Beverage Licenses	-	10,250	10,000	10,250
01-3001-355.05	State - Pension System Aid	954,659	1,015,369	1,025,000	1,041,271
01-3001-359.01	Local - Sewer Mgmt Agreement	2,980,839	2,468,501	3,022,964	2,664,884
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,121,661	1,319,025	1,009,856	1,671,203
01-3001-387.01	Contributions - Miscellaneous	5,000	5,000	-	5,000
01-3001-389.03	Misc - Miscellaneous	5,740	12,703	2,500	2,500
01-3001-391.10	Proceeds - Sales of Fixed Assets	190,536	-	10,000	10,000
General Recurring Aid and Other Revenues Subtotal		6,379,296	6,417,142	6,243,605	6,705,312
01-3100-321.61	Lic & Permits - Peddler/Transient	5,535	3,000	4,000	4,000
01-3100-331.10	Fines - Enforcement Revenues	212,829	245,000	245,000	245,000
01-3100-351.02	Federal - Police Grants/Reimbursements	12,593	10,444	3,000	13,900
01-3100-354.02	State - Police Grants/Reimbursements	-	27,000	15,000	15,000
01-3100-355.10	State - Operational Support Agent	141,444	176,718	176,718	179,660
01-3100-357.02	County - Police Grants	3,340	40,000	40,000	40,000
01-3100-358.10	County - Police Booking Reimbursements	2,887	1,800	3,500	2,500
01-3100-358.11	County - School Resource Officer	52,800	43,500	40,000	43,500
01-3100-358.12	County - Crossing Guard Services	19,102	16,250	-	19,500
01-3100-361.73	Pub Safety - Accident Reports	9,180	9,500	10,000	9,500
01-3100-362.03	Pub Safety - Reimb & Misc Income	28,810	5,000	5,000	5,000
01-3100-362.10	Pub Safety - Outside Contracting	18,228	25,000	-	20,000
01-3100-362.13	Pub Safety - Burglar Alarm Fees	950	2,500	2,500	2,500
01-3100-387.01	Contributions - Police Misc.	3,610	2,023	-	-
01-3100-387.02	Contributions - Police Canine	4,965	4,521	2,000	3,000
01-3110-355.07	State - Foreign Fire Premium Tax	270,236	353,917	280,000	300,000
Public Safety Revenues Subtotal		786,508	966,173	826,718	903,060
01-3120-362.40	Lic & Permits - State Fees	1,166	4,000	2,500	4,258
01-3120-362.41	Lic & Permits - Building App Fees	58,506	45,000	45,000	56,500
01-3120-362.42	Lic & Permits - Residential New	434,420	250,727	375,000	375,000
01-3120-362.47	Lic & Permits - Commercial New	131,853	91,018	50,000	150,000
01-3120-362.48	Lic & Permits - Residential Add	82,064	88,000	55,200	80,000
01-3120-362.49	Lic & Permits - Commercial Add	128,219	138,648	100,000	140,000
01-3120-362.51	Lic & Permits - Swimming Pools	20,852	10,500	15,000	24,000
01-3120-362.52	Lic & Permits - Miscellaneous	3,719	3,250	3,500	3,500

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

General Fund (01)

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01-3120-362.53	Lic & Permits - Plumbing Fees	106,564	75,000	100,000	100,000
01-3120-362.54	Lic & Permits - Signs	11,155	13,000	15,000	10,000
Community Development & Code Enforce. Revenues Subtotal		978,517	719,143	761,200	943,258
01-3130-322.80	Lic & Permits - Street/Sewer/SW Construction	75	-	-	-
01-3130-322.85	Lic & Permits - Foreclosure Registry	39,954	32,000	52,500	50,000
01-3130-354.15	State - 904 Recycling Grants	167,083	100,000	83,000	100,000
01-3130-361.30	Lic & Permits - SD/LD App Fees	12,880	10,000	7,000	10,000
01-3130-361.32	Lic & Permits - Reimbursements	255,139	145,000	175,000	175,000
01-3130-361.35	Lic & Permits - Zoning & Appeals	55,900	43,350	49,000	48,250
01-3130-361.50	Lic & Permits - Book/Map Sales	-	10	-	-
01-3130-364.31	Sanitation - Septic Permits	900	500	500	500
01-3130-364.32	Sanitation - Bag Tag Sales	12,961	12,000	17,000	13,000
Planning & Zoning Revenues Subtotal		544,891	342,860	384,000	396,750
01-3200-364.33	Sanitation - Compost Site Reimb	24,098	25,000	24,000	24,720
01-3200-364.35	Sanitation - Leaf Waste Fees	46,560	45,000	45,000	45,000
Health & Sanitation Revenues Subtotal		70,658	70,000	69,000	69,720
01-3300-322.50	Lic & Permits - Road Occupancy	24,490	13,500	15,000	85,000
01-3300-354.03	State - Snow Removal Contract	41,044	46,996	39,500	46,996
01-3300-362.57	Lic & Permits - Stormwater Mgmt	45,131	35,000	35,000	35,000
Public Works Revenues Subtotal		110,665	95,496	89,500	166,996
01-3501-342.10	Rent - Wolfersberger Land	12,000	3,500	12,000	-
01-3501-387.01	Contributions - Parks/Rec Programs	-	3,813	10,000	5,750
Parks & Recreation Administrative Revenues Subtotal		12,000	7,313	22,000	5,750
01-3502-321.17	Lic & Permits - Parks & Rec Events	4,770	7,500	3,000	5,500
01-3502-321.61	Lic & Permits - Park Peddlers	550	1,500	1,500	1,750
01-3502-367.04	Rec - Utility Reimbursements	604	700	700	700
01-3502-367.05	Rec - Pavillion Reservations	35,925	40,000	40,000	46,000
01-3502-367.06	Rec - Ball Court Lighting	1,244	900	900	900
01-3502-367.07	Rec - Fitness Programs	11,596	11,000	6,500	12,000
01-3502-367.09	Rec - Discount Ticket Sales	-	-	100	100
01-3502-367.10	Rec - Leisure Learning Programs	1,390	-	1,500	1,500
01-3502-367.11	Rec - Trips	-	620	26,400	500
01-3502-367.12	Rec - Sport Leagues	20,885	22,000	38,000	27,000
01-3502-367.13	Rec - Newsletter Advertising	910	850	2,500	750
01-3502-367.14	Rec - Summer & Day Camps	38,571	68,518	50,000	75,000
01-3502-367.15	Rec - Youth/Teen Programs	4,010	2,250	2,000	2,000
01-3502-367.16	Rec - Youth Basketball League	42,788	58,780	45,000	68,000
01-3502-367.19	Rec - Ballfield Reservations	11,346	12,000	8,000	15,000
01-3502-387.01	Contributions - Parks/Rec Friends	1,880	946	-	1,000
01-3502-387.02	Contributions - Rec Events/Sponsors	3,314	2,750	5,000	5,000
01-3502-387.03	Contributions - CEC Revenues	-	3,865	-	4,000
Parks & Recreation Operational Revenues Subtotal		179,781	234,179	231,100	266,700
01-3505-342.01	Rent - 5000 Commons Drive Rents	-	-	-	61,120
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	244,590	240,000	177,380	240,000

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		244,590	240,000	177,380	301,120
01-3900-392.01	Transfers In - Other Funds	(22,107)	-	-	-
Interfund Transfers Revenues Subtotal		(22,107)	-	-	-
TOTAL GENERAL FUND REVENUES		27,443,685	27,112,066	25,217,503	27,268,606
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	24,167	25,000	25,000	25,000
01-4001-400.102	Wages - Appointed Authority Officials	500	200	-	400
01-4001-400.318	Supp & Admin - Officials Expense	2,355	2,500	3,000	3,000
01-4001-401.110	Wages - Administration & Finance	545,021	697,779	675,086	799,198
01-4001-402.520	Prof Svcs - Accounting & Auditing	43,716	27,496	27,000	35,000
01-4001-406.120	Wages - Full-Time Admin Labor	178,061	171,723	168,972	179,978
01-4001-406.162	Wages - Overtime (Meetings)	2,944	3,000	5,000	5,000
01-4001-406.170	Wages - Longevity	20,158	1,986	19,700	2,674
01-4001-406.300	Supp & Admin - Office Supplies	8,965	8,000	8,500	8,500
01-4001-406.310	Supp & Admin - Bank Fees	2,809	1,700	2,000	1,700
01-4001-406.312	Supp & Admin - Advertising	6,836	8,500	8,500	8,500
01-4001-406.314	Supp & Admin - Postage	4,955	6,000	8,000	6,000
01-4001-406.316	Supp & Admin - Bonding	2,292	3,487	3,000	3,500
01-4001-406.322	Supp & Admin - Training/Seminars	2,521	9,000	8,500	9,000
01-4001-406.324	Supp & Admin - Dues/Subscriptions	18,799	21,500	18,000	21,500
01-4001-406.420	R&M - Vehicle Maintenance	(657)	750	1,800	1,250
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,822	21,000	25,000	21,500
01-4001-406.600	Utilities - Vehicle Fuel	1,174	1,850	1,000	1,500
01-4001-406.670	Utilities - Telephone	19,940	14,000	24,000	17,500
01-4001-406.680	Utilities - Cable/Internet	869	1,052	900	970
01-4001-406.740	Misc - Real Estate Tax Expense	3,078	1,248	3,200	-
01-4001-407.306	Supp & Admin - IT Supplies	-	-	-	12,500
01-4001-407.540	Prof Svcs - IT Consultant	278,502	225,000	279,240	105,000
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	11,227	21,500	25,000	66,500
01-4001-408.510	Prof Svcs - Engineering Services	18,184	10,000	5,000	10,000
01-4001-471.800	Debt - Principal - Capital Leases	14,833	6,948	14,708	6,493
01-4001-472.800	Debt - Interest - Capital Leases	-	-	-	455
Administration - General Services Expenditures Subtotal		1,233,068	1,291,219	1,360,106	1,352,618
01-4010-403.104	Wages - Elected Tax Collector	20,930	21,121	21,600	21,459
01-4010-403.300	Supp & Admin - Tax Office Supplies	9,208	8,500	8,500	8,500
01-4010-403.316	Supp & Admin - Tax Collector Bonding	-	1,240	-	1,240
01-4010-403.580	Prof Svcs - Tax Collection Costs	4,957	2,648	3,000	3,000
Administration - Tax Collector Expenditures Subtotal		35,095	33,509	33,100	34,199
01-4020-404.500	Prof Svcs - Solicitor	45,850	50,000	75,000	50,000
01-4020-404.502	Prof Svcs - Legal Counsel Services	24,695	25,000	40,000	25,000
Administration - Solicitor Expenditures Subtotal		70,545	75,000	115,000	75,000
01-4040-409.130	Wages - Part-Time Janitorial	29,775	31,985	28,243	44,096
01-4040-409.302	Supp & Admin - Building Supplies	6,787	8,500	5,000	6,500
01-4040-409.304	Supp & Admin - Cleaning Supplies	57	750	500	750

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
01-4040-409.400	R&M - Facilities Maintenance	34,160	27,500	25,000	27,500
01-4040-409.610	Utilities - Electric	37,131	40,000	40,000	40,000
01-4040-409.620	Utilities - Natural Gas	989	7,500	6,500	8,000
01-4040-409.630	Utilities - Water	3,447	3,250	3,250	3,250
01-4040-409.640	Utilities - Sewer	727	800	800	800
01-4040-409.660	Utilities - Stormwater Fees	2,673	2,673	2,673	2,673
01-4040-409.920	Capital - Facility Improvements	-	-	5,000	-
Administration - Building Maintenance Expenditures Subtotal		115,746	122,958	116,966	133,569
01-4100-410.110	Wages - Public Safety Director	136,594	137,423	137,423	147,358
01-4100-410.112	Wages - Logistics & Admin	90,546	104,718	104,718	62,910
01-4100-410.114	Wages - Full-Time Operational Support Agent	-	123,123	118,996	128,855
01-4100-410.120	Wages - Full-Time Command Staff	372,936	366,256	405,983	410,989
01-4100-410.121	Wages - Full-Time Sergeants	426,663	423,218	428,410	466,130
01-4100-410.122	Wages - Full-Time Police Officers	3,862,298	3,889,833	3,993,973	4,476,721
01-4100-410.123	Wages - Full-Time Corporals	717,177	722,618	722,466	775,082
01-4100-410.124	Wages - Full-Time Civilians	178,062	211,244	191,536	219,250
01-4100-410.125	Wages - Full-Time Community Service Officers	45,057	46,440	46,440	54,111
01-4100-410.150	Wages - Shift Differential	26,160	31,000	32,000	32,000
01-4100-410.160	Wages - Overtime	78,165	120,000	80,000	120,000
01-4100-410.164	Wages - Outside Employment (Overtime)	15,466	21,750	-	17,400
01-4100-410.170	Wages - Longevity	512,068	323,400	315,735	342,393
01-4100-410.180	Wages - Accumulated Comp Time Payouts	20,370	15,910	28,000	20,000
01-4100-410.182	Wages - Accumulated Leave Payouts	27,304	90,467	166,204	-
01-4100-410.300	Supp & Admin - Office Supplies	3,659	5,000	5,000	5,000
01-4100-410.306	Supp & Admin - IT Supplies	23,053	14,900	8,000	8,000
01-4100-410.312	Supp & Admin - Printing	379	1,000	1,000	1,000
01-4100-410.320	Supp & Admin - Employment Costs	16,399	13,050	9,000	8,500
01-4100-410.322	Supp & Admin - Training/Seminars	25,832	28,500	31,000	35,000
01-4100-410.324	Supp & Admin - Dues/Subscriptions	6,807	7,000	7,000	7,000
01-4100-410.326	Supp & Admin - Uniforms	44,338	40,000	40,000	32,700
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	6,117	8,800	9,000	10,000
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	8,424	8,000	8,000	9,500
01-4100-410.332	Supp & Admin - Patrol Supplies	10,692	6,500	7,500	7,500
01-4100-410.333	Supp & Admin - Body Armor	19,028	18,975	12,000	17,000
01-4100-410.334	Supp & Admin - Canine Supplies	14,213	24,000	14,000	19,000
01-4100-410.335	Supp & Admin - Weapons	37,097	25,000	25,000	18,850
01-4100-410.336	Supp & Admin - Operational Support Agent	109,275	32,500	25,722	16,000
01-4100-410.420	R&M - Vehicle Maintenance	65,922	50,000	40,000	40,000
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	-	-	-	93,000
01-4100-410.544	Prof Svcs - Records Management Systems	25,335	34,250	44,000	6,000
01-4100-410.555	Prof Svcs - Victim's Witness Advocate	15,000	39,000	43,000	15,000
01-4100-410.556	Prof Svcs - Crossing Guards	27,476	32,500	18,500	39,000
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	27,990	40,000	46,000	9,600
01-4100-410.587	Prof Svcs - Animal Control	10,144	10,000	9,000	10,000
01-4100-410.600	Utilities - Vehicle Fuel	86,716	135,000	72,000	125,000
01-4100-410.670	Utilities - Telephone	30,204	33,000	26,000	33,500
01-4100-410.674	Utilities - Wireless Modem Cards	6,814	8,100	8,400	7,500
01-4100-410.900	Capital - Vehicle Purchases	83,946	112,788	101,339	26,250
01-4100-410.910	Capital - Equipment Purchases	33,053	28,500	30,000	30,000
01-4100-410.912	Capital - Specialized Gear	36,028	71,400	71,500	19,300

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

General Fund (01)

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01-4100-471.800	Debt - Principal - Vehicle Capital Leases	-	-	-	101,796
01-4100-471.801	Debt - Principal - Equipment Capital Leases	-	-	-	45,118
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	-	-	-	2,876
01-4100-472.801	Debt - Interest - Equipment Capital Leases	-	-	-	2,418
Police Expenditures Subtotal		7,282,807	7,455,163	7,483,845	8,074,607
01-4110-411.338	Supp & Admin - Fire Marshall	277	750	500	750
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	270,236	353,917	280,000	300,000
01-4110-411.551	Prof Svcs - Volunteer Fire Allotments	636,507	-	-	-
01-4110-411.634	Utilities - Water - Hydrants	260,056	-	-	-
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	100,000	100,000	100,000
Fire & Emergency Services Expenditures Subtotal		1,267,077	454,667	380,500	400,750
01-4140-415.337	Supp & Admin - Emergency Mgmt Supplies	491	750	750	-
Emergency Management Expenditures Subtotal		491	750	750	-
01-4150-455.340	Supp & Admin - Special Project Administration	164	352	1,700	1,100
01-4150-455.162	Wages - Overtime (Meetings)	156	1,000	200	1,000
Shade Tree Expenditures Subtotal		321	1,352	1,900	2,100
01-4160-426.312	Supp & Admin - Cards & Passes	2,262	300	2,000	2,000
01-4160-427.312	Supp & Admin - Waste Tags	9,000	12,000	18,000	13,000
01-4160-462.106	Wages - Zoning Hearing Board	10,121	15,000	10,000	5,000
01-4160-462.108	Wages - Planning Commission	2,875	8,400	8,400	8,400
01-4160-462.110	Wages - Codes/Planning Administration	256,598	272,237	318,884	288,850
01-4160-462.120	Wages - Full-Time Secretary	61,612	53,528	53,528	58,873
01-4160-462.162	Wages - Overtime (Meetings)	1,284	1,500	1,500	1,500
01-4160-462.170	Wages - Longevity	2,746	3,900	1,400	4,050
01-4160-462.300	Supp & Admin - Office Supplies	974	3,000	3,000	2,000
01-4160-462.312	Supp & Admin - Advertising	1,288	1,000	1,000	1,000
01-4160-462.322	Supp & Admin - Training/Seminars	25	1,000	1,500	1,000
01-4160-462.324	Supp & Admin - Dues/Subscriptions	185	150	400	250
01-4160-462.420	R&M - Vehicle Maintenance	10	-	-	-
01-4160-462.508	Prof Svcs - Zoning Hearing Services	-	-	-	7,750
01-4160-462.510	Prof Svcs - Engineering Services	284,861	170,000	200,000	200,000
01-4160-462.518	Prof Svcs - UCC/Inspection Services	274,643	300,000	275,000	300,000
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	69,863	52,500	64,000	63,000
01-4160-462.573	Prof Svcs - Property Abatement Services	(38,922)	-	500	-
01-4160-462.583	Prof Svcs - Plan Recording Fees	8	1,000	300	1,500
01-4160-462.589	Prof Svcs - State Permit Fees	-	4,000	-	4,258
01-4160-462.600	Utilities - Vehicle Fuel	1,680	1,000	1,500	1,500
01-4160-462.670	Utilities - Telephone	3,771	3,500	4,644	4,000
01-4160-471.800	Debt - Principal - Capital Leases	4,564	4,564	-	4,221
01-4160-472.800	Debt - Interest - Capital Leases	-	-	-	343
Community Development Expenditures Subtotal		949,449	908,579	965,556	972,495
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	15,970	17,083	17,493	17,582
01-4200-426.400	R&M - Compost Site Maintenance	-	-	-	1,800
01-4200-426.510	Prof Svcs - Compost Site Services	22,042	10,000	10,000	14,350
01-4200-426.610	Utilities - Electric	2,537	2,500	2,800	2,800

LOWER PAXTON TOWNSHIP

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General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
01-4200-426.640	Utilities - Sewer	101,523	115,000	100,000	118,500
01-4200-426.660	Utilities - Stormwater Fees	10,348	10,348	10,348	10,348
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>152,420</i>	<i>154,931</i>	<i>140,641</i>	<i>165,380</i>
01-4200-427.302	Supp & Admin - Building Supplies	-	-	-	250
01-4200-427.510	Prof Svcs - Landfill Site Services	4,949	16,000	20,000	33,150
<i>Health & Sanitation - Solid Waste Expenditures Subtotal</i>		<i>4,949</i>	<i>16,000</i>	<i>20,000</i>	<i>33,400</i>
01-4300-430.110	Wages - Public Works Administration	284,228	312,286	293,550	339,638
01-4300-430.120	Wages - Full-Time Secretary	51,932	53,528	53,528	58,873
01-4300-430.122	Wages - Full-Time Public Works Labor	1,435,709	1,442,022	1,802,654	1,430,230
01-4300-430.130	Wages - Part-Time Public Works Labor	22,238	5,350	26,000	18,441
01-4300-430.160	Wages - Overtime	37,324	42,500	42,500	35,000
01-4300-430.170	Wages - Longevity	27,988	22,830	20,750	22,787
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,755	17,500	20,000	20,000
01-4300-430.322	Supp & Admin - Training/Seminars	805	3,000	4,000	3,000
01-4300-430.400	R&M - Facilities Maintenance	32,868	35,000	30,000	33,500
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	-	2,000	2,000	8,500
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,606	2,650	3,000	2,650
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	69,248	59,763	75,000	77,556
01-4300-430.600	Utilities - Vehicle Fuel	102,620	110,000	80,000	120,920
01-4300-430.610	Utilities - Electric	26,236	25,000	22,000	11,500
01-4300-430.620	Utilities - Natural Gas	4,366	18,500	20,000	17,500
01-4300-430.630	Utilities - Water	10,356	16,250	13,000	4,500
01-4300-430.640	Utilities - Sewer	5,231	6,000	6,000	2,930
01-4300-430.650	Utilities - Trash Removal	8,470	9,000	10,000	10,500
01-4300-430.660	Utilities - Stormwater Fees	26,759	25,980	25,980	374
01-4300-430.670	Utilities - Telephone	22,305	12,000	18,000	13,500
01-4300-430.910	Capital - Equipment Purchases	8,510	30,000	30,000	30,000
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,200,553</i>	<i>2,251,159</i>	<i>2,597,962</i>	<i>2,261,899</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	20,080	20,000	20,000	20,000
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	18,332	10,000	10,000	10,000
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>38,412</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	86,500	72,605	75,000	75,000
01-4300-433.576	Prof Svcs - Pole Attachment Rents	-	-	-	5,000
01-4300-433.614	Utilities - Electric - Traffic Signals	131,159	132,500	125,000	123,500
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,772	5,500	5,000	5,500
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>223,431</i>	<i>210,605</i>	<i>205,000</i>	<i>209,000</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	10,371	12,500	15,000	12,500
01-4300-437.420	R&M - Vehicle Maintenance	124,743	115,000	125,000	125,000
01-4300-437.435	R&M - Vehicle Fuel Station	-	-	-	2,500
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<i>135,114</i>	<i>127,500</i>	<i>140,000</i>	<i>140,000</i>
01-4300-438.356	Supp & Admin - Sign Supplies	20,807	23,000	25,000	25,000
01-4300-438.430	R&M - Road Maintenance Materials	87,156	70,000	75,000	75,000
01-4300-438.431	R&M - Bridge Maintenance Materials	-	2,500	5,000	3,000
01-4300-438.510	Prof Svcs - Engineering Services	18,947	10,000	30,000	25,000

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General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
01-4300-438.576	Prof Svcs - Equipment Rental	-	-	6,000	-
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	2,375	21,000	25,000	25,000
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<i>129,285</i>	<i>126,500</i>	<i>166,000</i>	<i>153,000</i>
Public Works Expenditures Subtotal		2,884,164	2,916,695	3,299,603	2,992,679
01-4400-429.110	Wages - Sewer Management	342,235	191,119	328,112	247,628
01-4400-429.120	Wages - Full-Time Sewer Admin	159,502	101,029	162,842	140,707
01-4400-429.122	Wages - Full-Time Sewer Labor	1,042,285	904,324	1,072,172	980,363
01-4400-429.130	Wages - Part-Time Sewer Labor	6,355	2,320	22,071	11,401
01-4400-429.160	Wages - Overtime	31,359	30,000	32,110	30,000
01-4400-429.170	Wages - Longevity	21,335	16,756	14,450	14,059
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	262	900	2,250	900
01-4400-492.705	Misc - Transfers to Sewer Authority	76,141	-	-	-
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,679,475	1,246,448	1,634,007	1,425,058
01-4450-436.110	Wages - Stormwater Management	106,461	120,337	86,033	216,630
01-4450-436.120	Wages - Full-Time Stormwater Admin	-	41,042	-	60,303
01-4450-436.122	Wages - Full-Time Stormwater Labor	-	200,000	-	216,587
01-4450-436.124	Wages - Full-Time PW Street Sweeping	58,783	67,742	-	67,742
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	77,360	47,365	-	47,365
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	142,727	153,055	-	153,055
01-4450-436.130	Wages - Part-Time Stormwater Labor	20,944	-	22,070	7,040
01-4450-436.160	Wages - Overtime	-	5,500	-	5,000
01-4450-436.170	Wages - Longevity	-	200	-	3,396
Sewer Dept. - Stormwater Expenditures Subtotal		406,275	635,241	108,103	777,118
01-4501-451.110	Wages - Parks Management	173,568	171,626	173,625	195,281
01-4502-451.130	Wages - Part-Time Program Staff	13,221	17,680	17,680	22,127
01-4501-451.132	Wages - Part-Time Attendant Staff	16,523	18,000	16,800	28,720
01-4501-451.120	Wages - Full-Time Parks Admin Staff	93,746	104,481	104,481	115,094
01-4501-451.160	Wages - Overtime	6,223	5,000	5,000	6,000
01-4501-451.170	Wages - Longevity	4,081	3,690	2,250	3,840
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<i>307,364</i>	<i>320,477</i>	<i>319,836</i>	<i>371,062</i>
01-4501-451.300	Supp & Admin - Office Supplies	1,524	1,650	1,750	1,650
01-4501-451.308	Supp & Admin - Marketing Supplies	-	1,500	500	5,000
01-4501-451.322	Supp & Admin - Training/Seminars	549	800	1,000	1,500
01-4501-451.324	Supp & Admin - Dues/Subscriptions	440	671	500	750
01-4501-451.420	R&M - Vehicle Maintenance	639	750	1,000	750
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	22,196	6,500	5,000	9,000
01-4501-451.570	Prof Svcs - Copier Maintenance	8,685	8,500	5,100	8,500
01-4501-451.572	Prof Svcs - Cleaning Services	-	12,000	-	2,790
01-4501-451.600	Utilities - Vehicle Fuel	4,756	5,500	5,000	6,250
01-4501-451.670	Utilities - Telephone	5,243	5,000	6,000	5,500
01-4501-454.510	Prof Svcs - Engineering Services	147	-	10,000	-
01-4501-454.593	Prof Svcs - Park Facilities Rentals	27,477	26,450	11,450	22,000
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		<i>71,656</i>	<i>69,321</i>	<i>47,300</i>	<i>63,690</i>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	-	-	-	217,500
01-4501-454.144	Wages - Overtime (Public Works)	-	-	-	7,500

LOWER PAXTON TOWNSHIP

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General Fund (01)

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01-4501-454.450	R&M - Parks & Playground Maintenance	70,430	102,000	99,000	110,000
01-4501-454.610	Utilities - Electric	-	-	-	13,500
01-4501-454.620	Utilities - Natural Gas	-	-	-	2,500
01-4501-454.630	Utilities - Water	-	-	-	10,500
01-4501-454.640	Utilities - Sewer	-	-	-	3,250
01-4501-454.660	Utilities - Stormwater Fees	-	-	-	25,606
01-4501-454.920	Capital - Parks Improvements	15,717	18,000	23,000	-
Parks & Recreation - Parks & Playgrounds Expenditures Subtotal		86,147	120,000	122,000	390,356
01-4502-451.596	Prof Svcs - Special Events	3,892	8,500	7,000	8,500
01-4502-451.599	Prof Svcs - CEC Activities	-	2,500	-	2,500
01-4502-452.130	Wages - Seasonal Instructors	61,299	98,000	76,000	106,000
01-4502-452.310	Supp & Admin - Bank Fees	7,303	10,500	9,000	12,000
01-4502-452.360	Supp & Admin - Program Supplies	17,928	2,500	2,500	3,000
01-4502-452.362	Supp & Admin - League Supplies	2,104	8,000	5,000	10,000
01-4502-452.590	Prof Svcs - Fireworks Show	4,879	5,152	5,000	5,500
01-4502-452.591	Prof Svcs - Art Council Events	3,550	3,500	3,500	3,500
01-4502-452.592	Prof Svcs - Summer/Day Camps	-	17,500	15,000	30,000
01-4502-452.593	Prof Svcs - Program Facilities Rentals	2,200	8,500	12,100	11,500
01-4502-452.594	Prof Svcs - Concerts & Movies	5,250	7,750	7,750	10,000
01-4502-452.595	Prof Svcs - Trips	-	-	24,000	-
01-4502-452.597	Prof Svcs - Instructors & Referees	3,741	6,000	12,500	5,000
01-4502-471.800	Debt - Principal - Capital Leases	-	8,673	-	8,631
01-4502-472.800	Debt - Interest - Capital Leases	-	-	-	79
Parks & Recreation - Program Expenditures Subtotal		112,145	187,075	179,350	216,210
Parks & Recreation Expenditures Subtotal		577,312	696,873	668,486	1,041,318
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	30,241	250	-	250
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	1,994	500	-	500
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	6,615	500	-	500
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	205,423	210,000	238,500	210,000
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,190	7,000	-	7,000
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	18,425	20,000	-	24,000
01-4505-492.538	Prof Svcs - Friendship Center (FCC) Subsidy	5,353	-	-	-
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		275,241	238,250	238,500	242,250
01-4520-456.586	Prof Svcs - Library Allotments	142,698	137,145	136,000	139,694
County Libraries Expenditures Subtotal		142,698	137,145	136,000	139,694
01-4700-471.809	Debt - Principal - 2010A FC Bonds	300,000	-	-	-
01-4700-471.812	Debt - Principal - 2012 PIB Loan	79,930	40,411	40,453	-
01-4700-471.817	Debt - Principal - 2014 Bonds	50,000	300,000	300,000	310,000
01-4700-471.819	Debt - Principal - 2016 Bonds	160,000	165,000	165,000	175,000
01-4700-471.820	Debt - Principal - 2019 Bonds	42,000	44,000	44,000	46,000
01-4700-471.824	Debt - Principal - 2020B Bonds	405,000	690,000	690,000	715,000
01-4700-471.825	Debt - Principal - 2020B FC Bonds	15,000	215,000	215,000	225,000
01-4700-471.826	Debt - Principal - 2020C Bonds	-	80,000	80,000	80,000
01-4700-471.827	Debt - Principal - 2022 Bonds	-	-	-	28,561
01-4700-472.809	Debt - Interest - 2010A FC Bonds	6,000	-	-	-
01-4700-472.812	Debt - Interest - 2012 PIB Loan	2,041	329	329	-

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General Fund (01)

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01-4700-472.817	Debt - Interest - 2014 Bonds	65,895	60,583	60,583	50,070
01-4700-472.819	Debt - Interest - 2016 Bonds	105,075	98,575	98,576	91,775
01-4700-472.820	Debt - Interest - 2019 Bonds	27,340	25,620	25,620	23,820
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	12,070	12,070	12,070
01-4700-472.824	Debt - Interest - 2020B Bonds	182,625	166,800	166,800	138,700
01-4700-472.825	Debt - Interest - 2020B FC Bonds	36,875	32,500	32,500	23,700
01-4700-472.826	Debt - Interest - 2020C Bonds	62,323	67,273	67,273	66,744
01-4700-472.827	Debt - Interest - 2022 Bonds	-	-	-	5,379
Debt Service Expenditures Subtotal		1,552,173	1,998,161	1,998,204	1,991,819
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	930,551	927,993	955,727	1,032,487
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	28,059	2,500	2,000	2,000
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,699,386	2,699,386	2,699,386	2,863,563
01-4810-484.230	Benefits & Taxes - Workmens Compensation	233,743	148,283	269,500	253,463
01-4810-487.240	Benefits & Taxes - Medical Insurance	2,604,786	3,448,546	3,627,500	3,490,837
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	171,977	125,000	187,800	175,000
01-4810-487.244	Benefits & Taxes - AFSCME Prescription Insurance	159,936	187,935	160,000	-
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	2,365	-	2,750	3,460
01-4810-487.250	Benefits & Taxes - Life Insurance	16,770	23,665	15,000	24,589
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,266	1,250	1,500	1,250
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	72,775	56,653	25,000	-
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	24,573	24,549	25,000	25,601
01-4810-487.282	Benefits & Taxes - Wellness Program	7,101	5,000	-	5,000
Employee Benefits Expenditures Subtotal		6,953,286	7,650,760	7,971,163	7,877,250
01-4820-486.730	Misc - Liability & Casualty Insurances	162,457	155,581	162,500	147,527
01-4900-492.708	Misc - Transfers Out	438,926	18,412	19,310	65,310
01-3900-393.01	Proceeds - GASB Debt Issuance	(236,788)	-	-	(200,000)
01-4900-493.900	Capital - GASB Vehicle Acquisitions	236,788	-	-	200,000
Other General Expenditures Subtotal		601,382	173,993	181,810	212,837
TOTAL GENERAL FUND EXPENDITURES		26,026,605	26,036,763	26,693,599	27,745,361
NET TOTAL GENERAL FUND CHANGE IN RESERVES		1,417,080	1,075,303	(1,476,096)	(476,755)
Net Financial Reserves - Beginning		8,537,340	9,954,420	9,954,420	11,029,723
NET FINANCIAL RESERVES - ENDING		\$ 9,954,420	\$ 11,029,723	\$ 8,478,324	\$ 10,552,968



STATE AID (HIGHWAY LIQUID FUELS) FUND (10)

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

State Aid Fund (10)

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 732	\$ 500	\$ 1,000	\$ 1,000
10-3300-355.02	State - Liquid Fuels State Aid	1,487,527	1,590,951	1,465,153	1,607,105
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	3,680	3,680
TOTAL STATE AID FUND REVENUES		1,491,939	1,595,131	1,469,833	1,611,785
EXPENDITURES:					
10-4300-430.910	Capital - Equipment Purchases	-	36,085	-	64,580
10-4300-438.354	Supp & Admin - Salt/Anti-Skid	212,081	205,000	220,000	220,000
10-4300-438.576	Prof Svcs - Equipment Rental	4,980	-	15,000	-
10-4300-438.577	Prof Svcs - Road Line Painting	71,106	96,800	65,000	100,000
10-4300-439.940	Capital - Road Repaving	1,395,997	1,025,000	1,022,439	1,100,000
10-4300-471.800	Debt - Principal - Capital Leases	250,670	221,872	293,011	174,067
10-4300-471.827	Debt - Principal - 2022 Bonds	-	-	-	31,439
10-4300-472.800	Debt - Interest - Capital Leases	-	24,761	-	20,390
10-4300-472.827	Debt - Interest - 2022 Bonds	-	3,338	-	5,921
10-3900-393.01	Proceeds - GASB Debt Issuance	(228,600)	(346,948)	-	-
10-4900-430.900	Capital - GASB Vehicle Acquisitions	228,600	343,610	-	-
TOTAL STATE AID FUND EXPENDITURES		1,934,835	1,609,518	1,615,450	1,716,397
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(442,896)	(14,387)	(145,617)	(104,612)
Net Financial Reserves - Beginning		655,061	212,165	212,165	197,778
NET FINANCIAL RESERVES - ENDING		\$ 212,165	\$ 197,778	\$ 66,548	\$ 93,166



**GENERAL IMPROVEMENT (15)
AND AMERICAN RESCUE PLAN ACT (ARPA) (04) FUNDS**

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

General Improvement (15) and American Rescue Plan Act (04) Funds

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
REVENUES:					
15-3001-321.80	Lic & Permits - Cable PEG Fees	\$ -	\$ 53,154	\$ -	\$ -
15-3001-341.01	Interest Earnings	418	33,957	250	50,000
15-3001-354.01	State - Administrative Grants	3,059	55,191	58,250	-
15-3001-354.03	State - Stormwater Grants	-	274,802	-	-
15-3001-354.15	State - 902 Recycling Grants	-	350,000	-	-
15-3001-355.08	State - Local Share/Gaming Grants	(0)	-	820,265	-
15-3001-387.01	Contributions	10,000	-	15,000	-
15-3001-391.10	Proceeds - Sales of Fixed Assets	-	2,407,378	-	-
15-3001-393.01	Proceeds - Bond Issuance	-	171,631	-	-
15-3001-393.02	Proceeds - Lease Issuance	206,875	-	-	-
15-3100-357.02	County - Police Grants	128,387	-	-	-
15-3300-351.03	Federal - Public Works Grants	131,988	640,870	-	1,035,079
15-3300-354.03	State - Public Works Grants	32,997	160,218	-	63,749
15-3501-354.07	State - Heroes Grove Grants	77,144	188,525	-	-
15-3501-354.08	State - Parks/Rec Grants	-	-	-	945,528
15-3501-357.04	County - Heroes Grove Grants	243,620	189,479	-	-
15-3501-357.05	County - Parks/Rec Grants	47,000	150,000	-	150,000
15-3501-367.01	Rec - Park Fees-in-Lieu	127,082	54,397	-	-
15-3900-392.01	Transfers In - General Fund	438,926	630,522	-	1,126,690
TOTAL GENERAL IMPROVEMENT FUND REVENUES		1,447,496	5,360,124	893,765	3,371,046
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	-	13,750	-	13,750
15-4001-406.510	Prof Svcs - STMP Programs	6,118	110,382	116,500	-
15-4001-407.920	Capital - IT Improvements	-	176,928	-	332,996
15-4001-409.920	Capital - Municipal Center Improvements	2,414	53,117	-	325,000
15-4100-410.522	Prof Svcs - Grant Consultant	-	17,500	-	-
15-4100-410.910	Capital - Police Equipment	335,262	179,537	-	12,214
15-4100-410.920	Capital - Police Facility Improvements	-	-	-	138,000
15-4110-411.940	Capital - Flashing Fire Signals	2,199	28,000	-	-
15-4160-462.512	Prof Svcs - Zoning/SALDO Ordinance	7,497	24,731	-	-
15-4160-462.900	Community Development Vehicle	-	25,850	-	-
15-4300-430.910	Capital - PW Equipment	-	742,434	-	-
15-4300-433.940	Capital - Traffic Control Projects	-	30,000	-	101,356
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	-	18,000	-	-
15-4300-438.942	Capital - Red Top Rd Bridge	177,168	740,844	803,437	-
15-4300-438.944	Capital - McIntosh Rd Bridge	142,998	153,327	95,000	-
15-4300-439.940	Capital - Road Repaving	-	-	-	25,000
15-4300-439.942	Capital - Union Deposit Improvements	2,233	30,000	-	1,288,396
15-4501-454.510	Prof Svcs - Parks Master Plan	2,544	81,900	-	-
15-4501-454.910	Capital - Parks Signage	-	77,263	-	27,576
15-4501-454.920	Capital - Koons Park Improvements	-	41,474	-	320,000
15-4501-454.922	Capital - Centennial Acres Park Improvements	-	133,816	-	403,275
15-4501-454.923	Capital - Brightbill Park Improvements	1,196	235,991	-	1,357,449
15-4501-454.925	Capital - Heroes Grove Improvements	313,114	479,324	-	-
15-4501-454.926	Capital - George Park Improvements	-	5,333	-	25,000
15-4501-454.927	Capital - Lamplight Park Improvements	-	77,126	-	-
15-4501-454.928	Capital - Kings Crossing Park Improvements	-	121,239	-	-
15-4501-454.929	Capital - Kohl Park Improvements	-	-	-	26,500
15-4501-454.930	Capital - Hodges Heights Park Improvements	2,585	6,500	-	851,056
15-4501-454.931	Capital - Forest Hills Park Improvements	-	-	-	283,243

LOWER PAXTON TOWNSHIP

Adopted 2023 Budget

General Improvement (15) and American Rescue Plan Act (04) Funds

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
15-4501-454.937	Capital - Blue Ridge Park Improvements	-	-	-	194,000
15-4505-452.920	Capital - Friendship Center Improvements	45,772	-	-	-
15-4700-475.880	Debt - Issuance Costs	-	4,308	-	-
15-4900-492.708	Misc - Transfers Out	-	372,088	-	-
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		1,041,100	3,980,762	1,014,937	5,724,811
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		406,396	1,379,362	(121,172)	(2,353,765)
Net Financial Reserves - Beginning		588,802	995,197	995,197	2,374,559
NET FINANCIAL RESERVES - ENDING		\$ 995,197	\$ 2,374,559	\$ 874,025	\$ 20,794

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
REVENUES:					
04-3001-341.01	Interest Earnings	\$ 898	\$ -	\$ -	\$ -
04-3001-352.01	Federal - ARPA Grant	13,750	5,229,537	-	-
04-3900-392.01	Transfers In - General Fund	-	(898)	-	-
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		14,648	5,228,639	-	-
EXPENDITURES:					
04-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	-	-
04-4900-492.703	Misc - Transfers Out	-	630,522	-	1,080,690
TOTAL ARPA FUND EXPENDITURES		13,750	630,522	-	1,080,690
NET TOTAL ARPA FUND CHANGE IN RESERVES		898	4,598,117	-	(1,080,690)
Net Financial Reserves - Beginning		-	898	898	4,599,015
NET FINANCIAL RESERVES - ENDING		\$ 898	\$ 4,599,015	\$ 898	\$ 3,518,325



FIRE PROTECTION TAX & EQUIPMENT FUND (20)

LOWER PAXTON TOWNSHIP
Adopted 2023 Budget
Fire Protection Tax Equipment Fund (20)

<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Projected Actual</u>	<u>2022 Adopted Budget</u>	<u>2023 Proposed Budget</u>
<u>OPERATIONS</u>					
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 620,120	\$ 2,086,100	\$ 2,110,843	\$ 2,114,690
20-3110-301.30	Taxes - Real Estate Delinq/Refund	22,404	44,372	-	54,194
20-3110-391.10	Proceeds - Sales of Fixed Assets	260,000	22,000	-	-
20-3900-392.01	Transfers In - General Fund	-	19,310	19,310	19,310
TOTAL FIRE PROTECTION & EQUIPMENT FUND REVENUES		902,524	2,171,782	2,130,153	2,188,194
EXPENDITURES:					
20-4110-411.420	R&M - Vehicle Maintenance	860	-	-	-
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	-	528,000	511,500	539,200
20-4110-411.110	Wages - Fire Management	-	16,667	50,000	106,500
20-4110-411.900	Capital - Vehicle Purchases	745,487	49,800	46,000	10,000
20-4110-411.519	Prof Svcs - Fire/EMS Study	-	53,550	50,000	-
20-4110-411.554	Prof Svcs - LOSAP Payment	-	79,310	79,310	79,310
20-4110-411.634	Utilities - Water - Hydrants	-	260,000	260,000	260,000
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	-	7,226	28,680	8,148
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	-	-	-	50,000
20-4810-484.230	Benefits & Taxes - Workmens Compensation	-	-	-	3,007
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	-	-	-	1,620
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	-	-	-	285
20-4810-487.240	Benefits & Taxes - Medical Insurance	-	-	-	32,575
20-4810-487.250	Benefits & Taxes - Life Insurance	-	-	-	264
20-4820-486.730	Misc - Liability & Casualty Insurances	-	410	5,750	-
20-4700-471.820	Debt - Principal - 2019 Bonds	218,000	226,000	226,000	234,000
20-4700-472.820	Debt - Interest - 2019 Bonds	96,890	88,010	88,010	78,810
20-4900-492.707	Misc - Transfer to Capital Reserve	564,500	478,028	305,410	305,410
TOTAL FIRE PROTECTION & EQUIPMENT FUND EXPENDITURES		1,625,737	1,787,001	1,650,660	1,709,129
NET TOTAL FIRE PROTECTION & EQUIPMENT FUND CHANGE IN RESERVES - OPERATIONS					
		(723,213)	384,781	479,493	479,065
Net Financial Reserves - Beginning - Operations		938,553	215,340	215,340	600,121
NET FINANCIAL RESERVES - ENDING - OPERATIONS		\$ 215,340	\$ 600,121	\$ 694,833	\$ 1,079,186
<u>CAPITAL RESERVES</u>					
REVENUES:					
20-3110-341.01	Interest Earnings	\$ 87	\$ 20,276	\$ 100	\$ 40,750
20-3900-392.50	Transfers In - Fire Operations	564,500	478,028	305,410	305,410
TOTAL FIRE PROTECTION & EQUIPMENT FUND REVENUES		564,587	498,304	305,510	346,160
EXPENDITURES:					
20-4110-411.904	Capital - Apparatus Purchases	-	-	-	-
TOTAL FIRE PROTECTION & EQUIPMENT FUND EXPENDITURES		-	-	-	-
NET TOTAL FIRE PROTECTION & EQUIPMENT FUND CHANGE IN RESERVES - CAPITAL RESERVES					
		564,587	498,304	305,510	346,160
Net Financial Reserves - Beginning - Capital Reserves		308,033	872,620	872,620	1,370,924
NET FINANCIAL RESERVES - ENDING - CAPITAL RESERVES		\$ 872,620	\$ 1,370,924	\$ 1,178,130	\$ 1,717,084