



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

APRIL 2023 FINANCIAL REPORTING PACKAGE

JULY 3, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized April 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed April 2023 budget-to-actual reports for all funds of the Township. The summarized General Fund report consolidates major revenue and expenditure reporting categories, primarily by operating department, in a similar fashion to our budgetary documents. Narrative is provided to add perspective differences of significance, chiefly supporting those differences within the current year (**currently four of 12 months for the year, or roughly 33.33% of the year**).

General Fund Highlights

The General Fund is the major operating fund of the Township, chiefly accounting for all activities that are either partially or fully tax (primarily real estate and earned income) subsidized. This includes all general administration and leadership, as well as Public Safety, Public Works (roads, facilities, and relating infrastructure), Community Development (zoning, planning, and code enforcement), and Parks and Recreation functions.

April marks the largest collection point for discount payments on real estate taxes, and continued monthly remittances for earned income, local service, and real estate transfer tax revenues helping to well eclipse use on existing reserves during "lean" months to start the year, including inflation-mitigation stipends issued in January. Overall, absent the impacts of the above-noted stipends, results were fairly comparable to April 2022, and the Township maintains adequate reserves (reasonably in excess of our 25% expenditures policy requirement) to weather the initial months of the year. Ending General Fund reserves at April 2023 are just under \$10.3 million, with an additional \$1.5 million due from the Township Authority for various shared and administrative costs and reimbursements.

Other Operating/Capital Township Funds

While the General Fund maintains the majority of Township operations, chiefly those tied to activities and initiatives that are partially or fully tax subsidized, the Township also budgets for and operates three other major funds, which are presented in attached reports in detail but with less comparative information and analysis. That said, the following are summarized highlights relative to each of the respective major reporting funds:

State Aid Fund

The State Aid Fund accounts for funds received from the state's oil franchise tax to be used to support the construction, reconstruction, maintenance, and repair of public roads or streets, which are legally mandated to be segregated from all other operations for tracking and reporting purposes. Annual allotments from the State for roads maintenance and improvements were received in March (slightly ahead of budget), and annual state paving projects typically push to late Q3/early Q4. Another mild winter reduced exposure for winter maintenance costs, and expenses to-date focus primarily on capital investments and related financing costs. Ending State Aid Fund reserves at April 2023 are \$1.88 million, with just under \$75,000 unspent from 2022 bond proceeds issuance for equipment acquisition.

General Improvements and American Rescue Plan Act (ARPA) Funds

While each distinctly separate, the above funds are focused on significant capital investment projects of the Township, which are funded primarily from grant, contribution, sale proceeds, and debt financing; in particular for 2023 and forthcoming years, planned usage of significant ARPA funding and proceeds from excess land sales designated for improvements and acquisitions.

Many of the budgeted capital projects remain in evaluation and preparation, and should skew to Q3/Q4. ARPA funds will be transferred quarterly to replenish project use for Board-approved improvements and acquisitions. Significant activity through April limited to ongoing IT initiatives continuing from late 2022, municipal center security and operations upgrades, work relative to Brightbill Park new restrooms/storage facility, and playground work forthcoming, continued expenses relative to Red Top Road bridge project, and Q1 reimbursements for ARPA projects authorized. Ending cumulative reserves at April 2023 total just under \$6.6 million, predominantly earmarked for parks/recreation projects spending over the next several years.

Fire Protection Tax and Equipment (FPTE) Fund

The Fire Protection Tax and Equipment Fund accounts for the dedicated tax millage towards supporting the local volunteer fire companies as well as operating and capital costs for maintenance of infrastructure and assets of public safety services for fire response, prevention, and suppression, as well as funding the Township's Deputy Fire Chief position. Operating and capital reserve activities of the fund are segregated within the budget.

Very limited activity to note through April, pending quarterly expenses for payroll-related benefits/taxes (to occur after Q2) and allotments to the three volunteer fire companies (month following quarter end), and capital reserve funding transfer. Unbudgeted expenses include office and operating equipment and supplies for the Deputy Fire Chief, repair assistance to a volunteer fire company for an apparatus piece, and final payments on the fire study performed (budgeted in 2022). Ending FPTE Fund reserves at April 2023 are \$1.7 million for operations and just under \$1.7 million for capital (no immediate capital acquisitions are in the plan).



**GENERAL FUND (01) – SUMMARIZED
REPORT WITH NARRATIVE**

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of April 30, 2023 and 2022

<u>Account Number</u>	<u>Account Title</u>	2023			2022		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 2/28/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 2/28/22)</u>	<u>Percent of Budget</u>
REVENUES:							
Tax Revenues	\$ 17,509,940	\$ 8,560,973	\$ (8,948,967)	48.89%	\$ 8,410,404	48.08%	Represents over 90% of total real estate tax collected, and other taxes at monthly/quarterly expectations and comparable to prior year.
General Recurring Aid and Other Revenues	6,705,312	1,266,515	(5,438,797)	18.89%	155,665	2.37%	For 2023, first quarter billing for Township Authority administration and reimbursements recorded timely.
Public Safety Revenues	903,060	222,034	(681,026)	24.59%	105,332	13.28%	For 2023, first quarter billing for Auto Task Force reimbursements through state recorded timely.
Community Development & Code Enforce. Revenues	943,258	299,965	(643,293)	31.80%	365,313	56.45%	Ratio decline primarily tied to larger 2023 budget, but very slow residential permitting to start the year versus historically.
Planning & Zoning Revenues	396,750	65,657	(331,093)	16.55%	59,559	18.73%	Typically slower during winter/early spring months.
Health & Sanitation Revenues	69,720	(5,558)	(75,278)	-7.97%	8,950	12.97%	Correction for Hornung's billing will occur in Q3, removing negative revenues; excluding, comparable to prior year.
Public Works Revenues	166,996	28,644	(138,353)	17.15%	19,984	26.34%	
Parks & Recreation Administrative Revenues	5,750	2,254	(3,496)	39.20%	5,713	25.97%	
Parks & Recreation Operational Revenues	266,700	184,074	(82,626)	69.02%	117,966	61.06%	Early registrations for summer camps and sports programs, accelerated from prior year.
5000 Commons Drive (FCC Senior Center) Revenues	301,120	101,322	(199,798)	33.65%	40,860	0.00%	Friendship Center rentals now billed in system for more timely reporting.
Interfund Transfers Revenues	-	-	0.00%	-	-	0.00%	
TOTAL GENERAL FUND REVENUES	27,268,606	10,725,878	(16,542,728)	39.33%	9,289,745	35.50%	
EXPENDITURES:							
Administration - General Services Expenditures	1,352,618	418,980	933,638	30.98%	447,659	33.79%	Primarily wages (including one-time inflation mitigation stipends) and IT subscriptions and annual dues/memberships.
Administration - Tax Collector Expenditures	34,199	17,045	17,154	49.84%	16,918	50.35%	Trend high early quarters for tax bill issuance costs (supplies, postage); comparable to prior year.
Administration - Solicitor Expenditures	75,000	34,712	40,288	46.28%	13,439	13.44%	High overall for additional labor counsel support for multiple labor and employment matters.
Administration - Building Maintenance Expenditures	133,569	44,669	88,900	33.44%	22,592	12.54%	Primarily wages (including one-time inflation mitigation stipends) for janitorial services; accelerated maintenance costs for roof repairs and preventative maintenance at Municipal Center.
Police Expenditures	8,074,607	2,898,544	5,176,063	35.90%	2,471,937	34.16%	Artificially high in 2023 due to one-time inflation mitigation stipends, prepaid IT subscriptions, and canine training costs.
Fire & Emergency Services Expenditures	400,750	-	400,750	0.00%	523	0.05%	Limited to pass-through volunteer fire association foreign fire state tax remittance.

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of April 30, 2023 and 2022

<u>Account Number</u>	<u>Account Title</u>	2023			2022		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 2/28/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 2/28/22)</u>	<u>Percent of Budget</u>
Emergency Management Expenditures		-	-	-	0.00%		0.00%
Shade Tree Expenditures		2,100	364	1,736	17.33%	404	27.88%
Community Development Expenditures		972,495	301,191	671,304	30.97%	219,741	32.21%
Public Works Expenditures		2,992,679	849,918	2,142,761	28.40%	870,995	27.08%
Sewer Dept. - Wastewater Collection Expenditures		1,425,058	550,802	874,256	38.65%	418,129	27.59%
Sewer Dept. - Stormwater Expenditures		777,118	165,853	611,265	21.34%	75,476	23.28%
Parks & Recreation Expenditures		1,041,318	357,230	684,088	34.31%	155,680	24.22%
5000 Commons Drive (FCC Senior Center) Expenditures		242,250	39,184	203,066	16.18%	49,236	0.00%
County Libraries Expenditures		139,694	45,602	94,092	32.64%	-	0.00%
Debt Service Expenditures		1,991,819	1,800,761	191,058	90.41%	1,779,862	114.51%
Employee Benefits Expenditures		7,877,250	2,110,868	5,766,382	26.80%	2,033,857	25.75%
Other General Expenditures		212,837	81,376	131,461	38.23%	129,342	54.54%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	9,717,101	18,028,260	35.02%	8,705,790	33.27%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	1,008,778	1,485,533	211.59%	583,955	0.00%
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%	9,976,896	116.86%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 13,566,407	\$ 1,485,533	112.30%	\$ 10,560,851	123.70%

CASH AND INVESTMENTS BALANCES	\$ 10,341,833	\$ 9,158,140
BALANCES DUE FROM AUTHORITY	\$ 1,543,095	\$ 6,716

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023			2022	
	<u>Budget</u>	<u>Actual (thru 2/28/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 2/28/22)</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 6,716,935	\$ 14,704,881	31.36%	\$ 5,870,240
Discretionary Expenditures	\$ 6,323,545	\$ 3,000,165	\$ 3,323,380	47.44%	\$ 2,835,550
Percentage of Contractual to Total Expenditures	77.21%	69.12%			67.43%



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 4,758,858	\$ (404,109)	92.17%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	139,694	125,560	(14,134)	89.88%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	33,908	(105,371)	24.35%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	254,398	(1,445,602)	14.96%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	3,038,297	(6,161,703)	33.02%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	349,953	(825,047)	29.78%
Tax Revenues Subtotal		17,509,940	8,560,973	(8,948,967)	48.89%
01-3001-321.80	Lic & Permits - Cable TV Franchise	980,000	3,762	(976,238)	0.38%
01-3001-341.01	Interest Earnings	220,000	164,873	(55,127)	74.94%
01-3001-342.20	Rent - Land & General Facilities	82,556	14,339	(68,217)	17.37%
01-3001-355.01	State - Public Utility Tax (PURTA)	17,648	-	(17,648)	0.00%
01-3001-355.04	State - Alcoholic Beverage Licenses	10,250	9,000	(1,250)	87.80%
01-3001-355.05	State - Pension System Aid	1,041,271	-	(1,041,271)	0.00%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,664,884	783,177	(1,881,707)	29.39%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	285,715	(1,385,488)	17.10%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	5,247	2,747	209.89%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	402	(9,598)	4.02%
General Recurring Aid and Other Revenues Subtotal		6,705,312	1,266,515	(5,438,797)	18.89%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	2,415	(1,585)	60.38%
01-3100-331.10	Fines - Enforcement Revenues	245,000	67,571	(177,429)	27.58%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	8,805	(5,095)	63.35%
01-3100-354.02	State - Police Grants/Reimbursements	15,000	-	(15,000)	0.00%
01-3100-355.10	State - Operational Support Agent	179,660	92,210	(87,450)	51.32%
01-3100-357.02	County - Police Grants/Reimbursements	40,000	700	(39,300)	1.75%
01-3100-358.10	County - Police Booking Reimbursements	2,500	67	(2,434)	2.66%
01-3100-358.11	County - School Resource Officer	43,500	21,000	(22,500)	48.28%
01-3100-358.12	County - Crossing Guard Services	19,500	6,840	(12,660)	35.08%
01-3100-361.73	Pub Safety - Accident Reports	9,500	2,970	(6,530)	31.26%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	1,133	(3,867)	22.66%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	9,503	(10,497)	47.51%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	125	(2,375)	5.00%
01-3100-387.01	Contributions - Police Misc.	-	7,752	7,752	0.00%
01-3100-387.02	Contributions - Police Canine	3,000	944	(2,056)	31.47%
01-3110-355.07	State - Foreign Fire Premium Tax	300,000	-	(300,000)	0.00%
Public Safety Revenues Subtotal		903,060	222,034	(681,026)	24.59%
01-3120-362.40	Lic & Permits - State Fees	4,258	1,328	(2,931)	31.18%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	29,780	(26,720)	52.71%
01-3120-362.42	Lic & Permits - Residential New	375,000	89,700	(285,300)	23.92%
01-3120-362.47	Lic & Permits - Commercial New	150,000	25,326	(124,674)	16.88%
01-3120-362.48	Lic & Permits - Residential Add	80,000	46,535	(33,465)	58.17%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	70,222	(69,778)	50.16%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	7,855	(16,145)	32.73%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	2,600	(900)	74.29%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	21,220	(78,781)	21.22%
01-3120-362.54	Lic & Permits - Signs	10,000	5,400	(4,600)	54.00%
Community Development & Code Enforce. Revenues Subtotal		943,258	299,965	(643,293)	31.80%
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	1,800	(48,200)	3.60%
01-3130-354.15	State - 904 Recycling Grants	100,000	-	(100,000)	0.00%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/(-) Variance	2023 % of Budget
01-3130-361.30	Lic & Permits - SD/LD App Fees	10,000	7,195	(2,805)	71.95%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	38,756	(136,244)	22.15%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	12,750	(35,500)	26.42%
01-3130-364.31	Sanitation - Septic Permits	500	300	(200)	60.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	4,856	(8,145)	37.35%
Planning & Zoning Revenues Subtotal		396,750	65,657	(331,093)	16.55%
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	(5,558)	(50,558)	-12.35%
Health & Sanitation Revenues Subtotal		69,720	(5,558)	(75,278)	-7.97%
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	19,665	(65,335)	23.14%
01-3300-354.03	State - Snow Removal Contract	46,996	429	(46,568)	0.91%
01-3300-362.57	Lic & Permits - Stormwater Mgmt	35,000	8,550	(26,450)	24.43%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	-	-	0.00%
Public Works Revenues Subtotal		166,996	28,644	(138,353)	17.15%
01-3501-387.01	Contributions - Parks/Rec Programs	5,750	2,254	(3,496)	39.20%
Parks & Recreation Administrative Revenues Subtotal		5,750	2,254	(3,496)	39.20%
01-3502-321.17	Lic & Permits - Parks & Rec Events	5,500	600	(4,900)	10.91%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	675	(1,075)	38.57%
01-3502-367.04	Rec - Utility Reimbursements	700	101	(599)	14.38%
01-3502-367.05	Rec - Pavilion Reservations	46,000	27,379	(18,621)	59.52%
01-3502-367.06	Rec - Ball Court Lighting	900	110	(790)	12.19%
01-3502-367.07	Rec - Fitness Programs	12,000	4,888	(7,112)	40.74%
01-3502-367.09	Rec - Discount Ticket Sales	100	-	(100)	0.00%
01-3502-367.10	Rec - Leisure Learning Programs	1,500	-	(1,500)	0.00%
01-3502-367.11	Rec - Trips	500	-	(500)	0.00%
01-3502-367.12	Rec - Sport Leagues	27,000	6,925	(20,075)	25.65%
01-3502-367.13	Rec - Newsletter Advertising	750	-	(750)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	75,000	53,892	(21,108)	71.86%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	234	(1,766)	11.70%
01-3502-367.16	Rec - Youth Basketball League	68,000	77,659	9,659	114.20%
01-3502-367.19	Rec - Ballfield Reservations	15,000	11,315	(3,685)	75.43%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	192	(808)	19.20%
01-3502-387.02	Contributions - Rec Events/Sponsors	5,000	104	(4,896)	2.08%
01-3502-387.03	Contributions - CEC Revenues	4,000	-	(4,000)	0.00%
Parks & Recreation Operational Revenues Subtotal		266,700	184,074	(82,626)	69.02%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	25,465	(35,655)	41.66%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	75,857	(164,143)	31.61%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		301,120	101,322	(199,798)	33.65%
TOTAL GENERAL FUND REVENUES		27,268,606	10,725,878	(16,542,728)	39.33%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	8,333	16,667	33.33%
01-4001-400.102	Wages - Appointed Authority Officials	400	-	400	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	415	2,585	13.83%
01-4001-401.110	Wages - Administration & Finance	799,198	247,525	551,673	30.97%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	8,000	27,000	22.86%
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	57,207	122,771	31.79%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	609	4,391	12.17%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/(-) Variance	2023 % of Budget
01-4001-406.170	Wages - Longevity	2,674	100	2,574	3.74%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	2,816	5,684	33.13%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	(7,954)	9,654	-467.86%
01-4001-406.311	Supp & Admin - Suspense/Voids	-	1,910	(1,910)	0.00%
01-4001-406.312	Supp & Admin - Advertising	8,500	1,123	7,377	13.21%
01-4001-406.314	Supp & Admin - Postage	6,000	(2,108)	8,108	-35.13%
01-4001-406.316	Supp & Admin - Bonding	3,500	1,938	1,563	55.36%
01-4001-406.322	Supp & Admin - Training/Seminars	9,000	2,300	6,700	25.56%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	23,106	(1,606)	107.47%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	599	651	47.92%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	8,281	13,219	38.52%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	5,775	(5,775)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	1,715	(215)	114.33%
01-4001-406.670	Utilities - Telephone	17,500	3,416	14,084	19.52%
01-4001-406.680	Utilities - Cable/Internet	970	271	699	27.95%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	3,222	9,278	25.77%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	21,036	83,964	20.03%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	28,449	38,051	42.78%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	896	9,104	8.96%
01-4001-471.800	Debt - Principal - Capital Leases	6,493	-	6,493	0.00%
01-4001-472.800	Debt - Interest - Capital Leases	455	-	455	0.00%
Administration - General Services Expenditures Subtotal		1,352,618	418,980	933,638	30.98%
01-4010-403.104	Wages - Elected Tax Collector	21,459	5,770	15,689	26.89%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,500	7,387	1,113	86.91%
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	-	100.00%
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,000	2,648	352	88.25%
Administration - Tax Collector Expenditures Subtotal		34,199	17,045	17,154	49.84%
01-4020-404.500	Prof Svcs - Solicitor	50,000	9,443	40,557	18.89%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	25,269	(269)	101.07%
Administration - Solicitor Expenditures Subtotal		75,000	34,712	40,288	46.28%
01-4040-409.130	Wages - Part-Time Janitorial	44,096	19,129	24,967	43.38%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	981	5,519	15.09%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	301	449	40.18%
01-4040-409.400	R&M - Facilities Maintenance	27,500	11,089	16,411	40.32%
01-4040-409.610	Utilities - Electric	40,000	10,884	29,116	27.21%
01-4040-409.620	Utilities - Natural Gas	8,000	1,165	6,835	14.56%
01-4040-409.630	Utilities - Water	3,250	294	2,956	9.05%
01-4040-409.640	Utilities - Sewer	800	158	642	19.75%
01-4040-409.660	Utilities - Stormwater Fees	2,673	668	2,005	25.00%
Administration - Building Maintenance Expenditures Subtotal		133,569	44,669	88,900	33.44%
01-4100-410.110	Wages - Public Safety Director	147,358	49,775	97,583	33.78%
01-4100-410.112	Wages - Logistics & Admin	62,910	47,713	15,197	75.84%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	39,145	89,710	30.38%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	182,105	228,884	44.31%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	120,013	346,117	25.75%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	1,498,895	2,977,826	33.48%
01-4100-410.123	Wages - Full-Time Corporals	775,082	308,451	466,631	39.80%
01-4100-410.124	Wages - Full-Time Civilians	219,250	78,974	140,276	36.02%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	21,127	32,984	39.04%
01-4100-410.150	Wages - Shift Differential	32,000	9,906	22,095	30.95%
01-4100-410.160	Wages - Overtime	120,000	32,653	87,347	27.21%

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01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	8,540	8,860	49.08%
01-4100-410.170	Wages - Longevity	342,393	136,696	205,697	39.92%
01-4100-410.180	Wages - Accumulated Comp Time Payouts	20,000	18,731	1,269	93.66%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	1,244	3,756	24.89%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	360	7,640	4.50%
01-4100-410.312	Supp & Admin - Printing	1,000	-	1,000	0.00%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	4,161	4,339	48.95%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	10,519	24,481	30.06%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	4,392	2,608	62.74%
01-4100-410.326	Supp & Admin - Uniforms	32,700	13,570	19,130	41.50%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	714	9,286	7.14%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	1,151	8,349	12.11%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	2,327	5,173	31.03%
01-4100-410.333	Supp & Admin - Body Armor	17,000	1,516	15,484	8.92%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	21,515	(2,515)	113.24%
01-4100-410.335	Supp & Admin - Weapons	18,850	633	18,217	3.36%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	1,941	14,059	12.13%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	15,212	24,788	38.03%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	93,000	68,450	24,550	73.60%
01-4100-410.544	Prof Svcs - Records Management Systems	6,000	5,871	129	97.85%
01-4100-410.555	Prof Svcs - Victim's Witness Advocate	15,000	15,000	-	100.00%
01-4100-410.556	Prof Svcs - Crossing Guards	39,000	13,369	25,631	34.28%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	9,600	2,879	6,721	29.99%
01-4100-410.587	Prof Svcs - Animal Control	10,000	2,696	7,304	26.96%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	35,382	89,618	28.31%
01-4100-410.670	Utilities - Telephone	33,500	7,580	25,920	22.63%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	1,520	5,980	20.27%
01-4100-410.900	Capital - Vehicle Purchases	26,250	34,823	(8,573)	132.66%
01-4100-410.910	Capital - Equipment Purchases	30,000	15,985	14,015	53.28%
01-4100-410.912	Capital - Specialized Gear	19,300	1,491	17,809	7.72%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	101,796	50,158	51,638	49.27%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	45,118	11,361	33,757	25.18%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	2,876	-	2,876	0.00%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	2,418	-	2,418	0.00%
Police Expenditures Subtotal		8,074,607	2,898,544	5,176,063	35.90%
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01-4110-411.338	Supp & Admin - Fire Marshall	750	-	750	0.00%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	300,000	-	300,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
Fire & Emergency Services Expenditures Subtotal		400,750	-	400,750	0.00%
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01-4150-455.162	Wages - Overtime (Meetings)	1,000	319	681	31.90%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	45	1,055	4.09%
Shade Tree Expenditures Subtotal		2,100	364	1,736	17.33%
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01-4160-426.312	Supp & Admin - Cards & Passes	2,000	207	1,793	10.35%
01-4160-427.312	Supp & Admin - Waste Tags	13,000	163	12,838	1.25%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	(2,517)	7,517	-50.34%
01-4160-462.108	Wages - Planning Commission	8,400	2,090	6,310	24.88%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	97,892	190,958	33.89%
01-4160-462.120	Wages - Full-Time Secretary	58,873	20,858	38,015	35.43%
01-4160-462.162	Wages - Overtime (Meetings)	1,500	257	1,243	17.12%
01-4160-462.170	Wages - Longevity	4,050	1,450	2,600	35.80%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	1,742	259	87.08%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%

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01-4160-462.322	Supp & Admin - Training/Seminars	1,000	10	990	1.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	8,339	(589)	107.60%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	70,257	129,743	35.13%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	98,653	201,348	32.88%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	2,491	60,509	3.95%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(1,729)	1,729	0.00%
01-4160-462.583	Prof Svcs - Plan Recording Fees	1,500	27	1,473	1.80%
01-4160-462.589	Prof Svcs - State Permit Fees	4,258	-	4,258	0.00%
01-4160-462.600	Utilities - Vehicle Fuel	1,500	118	1,382	7.86%
01-4160-462.670	Utilities - Telephone	4,000	825	3,175	20.62%
01-4160-471.800	Debt - Principal - Capital Leases	4,221	-	4,221	0.00%
01-4160-472.800	Debt - Interest - Capital Leases	343	-	343	0.00%
Community Development Expenditures Subtotal		972,495	301,191	671,304	30.97%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	1,009	16,573	5.74%
01-4200-426.400	R&M - Compost Site Maintenance	1,800	216	1,584	12.02%
01-4200-426.510	Prof Svcs - Compost Site Services	14,350	255	14,095	1.78%
01-4200-426.610	Utilities - Electric	2,800	847	1,953	30.23%
01-4200-426.640	Utilities - Sewer	118,500	25,040	93,460	21.13%
01-4200-426.660	Utilities - Stormwater Fees	10,348	2,587	7,761	25.00%
Health & Sanitation - Recycling Expenditures Subtotal		165,380	29,954	135,426	18.11%
01-4200-427.302	Supp & Admin - Building Supplies	250	-	250	0.00%
01-4200-427.510	Prof Svcs - Landfill Site Services	33,150	4,700	28,450	14.18%
Health & Sanitation - Solid Waste Expenditures Subtotal		33,400	4,700	28,700	14.07%
01-4300-430.110	Wages - Public Works Administration	339,638	117,558	222,080	34.61%
01-4300-430.120	Wages - Full-Time Secretary	58,873	20,858	38,015	35.43%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	436,414	993,816	30.51%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	853	17,588	4.63%
01-4300-430.160	Wages - Overtime	35,000	2,215	32,785	6.33%
01-4300-430.170	Wages - Longevity	22,787	4,400	18,387	19.31%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	3,526	16,474	17.63%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	760	2,240	25.34%
01-4300-430.326	Supp & Admin - Uniforms	-	1,932	(1,932)	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	9,608	23,892	28.68%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	4,285	4,215	50.41%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	458	2,192	17.28%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	22,657	54,899	29.21%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	38,671	82,249	31.98%
01-4300-430.610	Utilities - Electric	11,500	7,243	4,257	62.98%
01-4300-430.620	Utilities - Natural Gas	17,500	7,045	10,455	40.26%
01-4300-430.630	Utilities - Water	4,500	(567)	5,067	-12.61%
01-4300-430.640	Utilities - Sewer	2,930	790	2,140	26.96%
01-4300-430.650	Utilities - Trash Removal	10,500	2,327	8,173	22.16%
01-4300-430.660	Utilities - Stormwater Fees	374	6,690	(6,316)	1788.72%
01-4300-430.670	Utilities - Telephone	13,500	4,134	9,366	30.62%
01-4300-430.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
Public Works - General Services Expenditures Subtotal		2,261,899	691,857	1,570,042	30.59%
01-4300-432.433	R&M - Winter Equipment Maintenance	20,000	12,000	8,000	60.00%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	-	10,000	0.00%
Public Works - Winter Maintenance Expenditures Subtotal		30,000	12,000	18,000	40.00%

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01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	25,039	49,961	33.39%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	-	5,000	0.00%
01-4300-433.614	Utilities - Electric - Traffic Signals	123,500	37,133	86,367	30.07%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	2,000	3,500	36.36%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		209,000	64,173	144,827	30.70%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	1,012	11,488	8.10%
01-4300-437.420	R&M - Vehicle Maintenance	125,000	31,811	93,189	25.45%
01-4300-437.435	R&M - Road Maintenance Materials	75,000	2,075	72,925	2.77%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		212,500	34,898	177,602	16.42%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	1,898	23,102	7.59%
01-4300-438.430	R&M - Bridge Maintenance Materials	3,000	-	3,000	0.00%
01-4300-438.431	R&M - Vehicle Fuel Station	2,500	1,195	1,305	47.78%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	5,703	19,297	22.81%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	3,540	21,460	14.16%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		80,500	12,335	68,165	15.32%
Public Works Expenditures Subtotal		2,992,679	849,918	2,142,761	28.40%
01-4400-429.110	Wages - Sewer Management	247,628	67,600	180,028	27.30%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	72,112	68,595	51.25%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	393,694	586,669	40.16%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	853	10,548	7.48%
01-4400-429.160	Wages - Overtime	30,000	6,145	23,855	20.48%
01-4400-429.170	Wages - Longevity	14,059	10,384	3,675	73.86%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	900	15	885	1.67%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,425,058	550,802	874,256	38.65%
01-4450-436.110	Wages - Stormwater Management	216,630	64,815	151,815	29.92%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	33,173	27,130	55.01%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	-	216,587	0.00%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,742	3,264	64,478	4.82%
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	47,365	521	46,844	1.10%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	153,055	60,915	92,140	39.80%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	-	7,040	0.00%
01-4450-436.160	Wages - Overtime	5,000	3,166	1,834	63.32%
01-4450-436.170	Wages - Longevity	3,396	-	3,396	0.00%
Sewer Dept. - Stormwater Expenditures Subtotal		777,118	165,853	611,265	21.34%
01-4501-451.110	Wages - Parks Management	195,281	73,544	121,737	37.66%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	40,945	74,149	35.57%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	1,959	26,761	6.82%
01-4501-451.160	Wages - Overtime	6,000	1,325	4,675	22.09%
01-4501-451.170	Wages - Longevity	3,840	-	3,840	0.00%
01-4502-451.130	Wages - Part-Time Program Staff	22,127	114	22,013	0.52%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		371,062	117,887	253,175	31.77%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	563	1,087	34.13%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	495	4,505	9.90%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	1,145	355	76.33%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	795	(45)	106.00%
01-4501-451.420	R&M - Vehicle Maintenance	750	143	607	19.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	5,815	3,185	64.62%

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01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	1,374	7,126	16.16%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	363	5,887	5.81%
01-4501-451.670	Utilities - Telephone	5,500	1,117	4,383	20.31%
01-4501-454.510	Prof Svcs - Engineering Services	-	518	(518)	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	6,200	15,800	28.18%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		63,690	18,528	45,162	29.09%
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01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	169,187	48,313	77.79%
01-4501-454.144	Wages - Overtime (Public Works)	7,500	-	7,500	0.00%
01-4501-454.450	R&M - Parks & Playground Maintenance	110,000	28,463	81,537	25.88%
01-4501-454.610	Utilities - Electric	13,500	-	13,500	0.00%
01-4501-454.620	Utilities - Natural Gas	2,500	480	2,020	19.21%
01-4501-454.630	Utilities - Water	10,500	852	9,648	8.11%
01-4501-454.640	Utilities - Sewer	3,250	-	3,250	0.00%
01-4501-454.660	Utilities - Stormwater Fees	25,606	-	25,606	0.00%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		390,356	198,982	191,374	50.97%
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01-4502-451.596	Prof Svcs - Special Events	8,500	936	7,564	11.02%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	-	2,500	0.00%
01-4502-452.130	Wages - Seasonal Instructors	106,000	7,297	98,703	6.88%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	6,237	5,763	51.98%
01-4502-452.360	Supp & Admin - Program Supplies	3,000	245	2,755	8.16%
01-4502-452.362	Supp & Admin - League Supplies	10,000	1,071	8,929	10.71%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	-	5,500	0.00%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	688	2,812	19.65%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	2,168	27,832	7.23%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	3,190	8,310	27.74%
01-4502-452.594	Prof Svcs - Concerts & Movies	10,000	-	10,000	0.00%
01-4502-452.597	Prof Svcs - Instructors & Referees	5,000	-	5,000	0.00%
01-4502-471.800	Debt - Principal - Capital Leases	8,631	-	8,631	0.00%
01-4502-472.800	Debt - Interest - Capital Leases	79	-	79	0.00%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		216,210	21,833	194,377	10.10%
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Parks & Recreation Expenditures Subtotal		1,041,318	357,230	684,088	34.31%
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01-4505-452.440	R&M - YMCA (5000 Commons Dr)	250	-	250	0.00%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	500	213	287	42.60%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	500	475	25	95.00%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	34,454	175,546	16.41%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	956	6,044	13.66%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	3,086	20,914	12.86%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		242,250	39,184	203,066	16.18%
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01-4520-456.586	Prof Svcs - Library Allotments	139,694	45,602	94,092	32.64%
County Libraries Expenditures Subtotal		139,694	45,602	94,092	32.64%
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01-4700-471.817	Debt - Principal - 2014 Bonds	310,000	310,000	-	100.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	175,000	175,000	-	100.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	46,000	46,000	-	100.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	715,000	715,000	-	100.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	225,000	225,000	-	100.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	80,000	-	100.00%
01-4700-471.827	Debt - Principal - 2022 Bonds	28,561	28,561	0	100.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	50,070	28,135	21,935	56.19%

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 General Fund
 As of April 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-4700-472.819	Debt - Interest - 2016 Bonds	91,775	47,638	44,138	51.91%
01-4700-472.820	Debt - Interest - 2019 Bonds	23,820	12,370	11,450	51.93%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	6,035	6,035	50.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	138,700	76,500	62,200	55.16%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	23,700	14,100	9,600	59.49%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,744	33,520	33,224	50.22%
01-4700-472.827	Debt - Interest - 2022 Bonds	5,379	2,904	2,475	53.98%
Debt Service Expenditures Subtotal		1,991,819	1,800,761	191,058	90.41%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,032,487	358,439	674,048	34.72%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	-	2,000	0.00%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,863,563	-	2,863,563	0.00%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	253,463	89,388	164,075	35.27%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	1,591,389	1,899,448	45.59%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	47,252	127,748	27.00%
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	3,460	-	3,460	0.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	24,589	6,803	17,786	27.67%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	365	885	29.20%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	9,040	(9,040)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	8,192	17,409	32.00%
01-4810-487.282	Benefits & Taxes - Wellness Program	5,000	-	5,000	0.00%
Employee Benefits Expenditures Subtotal		7,877,250	2,110,868	5,766,382	26.80%
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	81,376	66,151	55.16%
01-4900-492.708	Misc - Transfers Out	65,310	-	65,310	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	-	(200,000)	0.00%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	-	200,000	0.00%
Other General Expenditures Subtotal		212,837	81,376	131,461	38.23%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	9,717,101	18,028,260	35.02%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	1,008,778	1,485,533	211.59%
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 13,566,407	\$ 1,485,533	112.30%

CASH AND INVESTMENTS BALANCES	\$ 10,341,833
BALANCES DUE FROM AUTHORITY	\$ 1,543,095

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 6,716,935	\$ 14,704,881	31.36%
Discretionary Expenditures	\$ 6,323,545	\$ 3,000,165	\$ 3,323,380	47.44%
Percentage of Contractual to Total Expenditures	77.21%	69.12%		



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
Budget versus Actual-to-Date - Detailed Report
State Aid Fund
As of April 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/- Variance	2023 % of Budget
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 16,334	\$ 15,334	1633.38%
10-3300-355.02	State - Liquid Fuels State Aid	1,607,105	1,657,122	50,017	103.11%
10-3300-355.03	State - Road Turnback Payments	3,680	-	(3,680)	0.00%
TOTAL STATE AID FUND REVENUES		1,611,785	1,673,456	61,671	103.83%
EXPENDITURES:					
10-4300-430.310	Supp & Admin - Bank Fees	-	7	(7)	0.00%
10-4300-430.910	Capital - Equipment Purchases	64,580	40,520	24,060	62.74%
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	220,000	83,126	136,874	37.78%
10-4300-438.577	Prof Svcs - Road Line Painting	100,000	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,100,000	19,853	1,080,147	1.80%
10-4300-471.800	Debt - Principal - Capital Leases	174,067	42,209	131,858	24.25%
10-4300-471.827	Debt - Principal - 2022 Bonds	31,439	31,439	(0)	100.00%
10-4300-472.800	Debt - Interest - Capital Leases	20,390	4,841	15,549	23.74%
10-4300-472.827	Debt - Interest - 2022 Bonds	5,921	3,196	2,725	53.98%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	-	92,700	(92,700)	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,716,397	317,892	1,398,505	18.52%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(104,612)	1,355,565	1,460,177	1295.80%
Net Financial Reserves - Beginning		603,440	603,440	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 498,828	\$ 1,959,004	\$ 1,460,177	392.72%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ 1,884,027		
UNSPENT BOND PROCEEDS			\$ 74,977		



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

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Improvement and American Rescue Plan Act (ARPA) Funds
 As of April 30, 2023

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/(−) Variance	2023 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 38,623	\$ (11,377)	77.25%
15-3001-387.01	Contributions	-	18,000	18,000	0.00%
15-3300-351.03	Federal - Public Works Grants	1,035,079	-	(1,035,079)	0.00%
15-3300-354.03	State - Public Works Grants	63,749	-	(63,749)	0.00%
15-3501-354.08	State - Parks/Rec Grants	945,528	-	(945,528)	0.00%
15-3501-357.05	County - Parks/Rec Grants	150,000	-	(150,000)	0.00%
15-3900-392.01	Transfers In - General Fund	1,126,690	60,017	(1,066,673)	5.33%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		3,371,046	116,640	(3,254,406)	3.46%
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	44,923	288,073	13.49%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	63,727	261,273	19.61%
15-4100-410.910	Capital - Police Equipment	12,214	-	12,214	0.00%
15-4100-410.920	Capital - Police Facility Improvements	138,000	-	138,000	0.00%
15-4110-411.940	Capital - Flashing Fire Signals	-	811	(811)	0.00%
15-4160-462.512	Prof Svcs - Zoning/SALDO Ordinance	-	114	(114)	0.00%
15-4300-433.940	Capital - Traffic Control Projects	101,356	74	101,282	0.07%
15-4300-438.942	Capital - Red Top Rd Bridge	-	116,146	(116,146)	0.00%
15-4300-438.944	Capital - McIntosh Rd Bridge	-	-	-	0.00%
15-4300-439.940	Capital - Road Repaving	25,000	-	25,000	0.00%
15-4300-439.942	Capital - Union Deposit Improvements	1,288,396	1,148	1,287,248	0.09%
15-4501-454.510	Prof Svcs - Parks Master Plan	-	2,046	(2,046)	0.00%
15-4501-454.910	Capital - Parks Signage	27,576	-	27,576	0.00%
15-4501-454.920	Capital - Koons Park Improvements	320,000	2,048	317,952	0.64%
15-4501-454.922	Capital - Centennial Acres Park Improvements	403,275	-	403,275	0.00%
15-4501-454.923	Capital - Brightbill Park Improvements	1,357,449	259,383	1,098,067	19.11%
15-4501-454.925	Capital - Heroes Grove Improvements	-	608	(608)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	-	25,000	0.00%
15-4501-454.927	Capital - Lamplight Park Improvements	-	3,435	(3,435)	0.00%
15-4501-454.929	Capital - Kohl Park Improvements	26,500	-	26,500	0.00%
15-4501-454.930	Capital - Hodges Heights Park Improvements	851,056	4,865	846,191	0.57%
15-4501-454.931	Capital - Forest Hills Park Improvements	283,243	-	283,243	0.00%
15-4501-454.937	Capital - Blue Ridge Park Improvements	194,000	-	194,000	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,724,811	499,327	5,225,484	8.72%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(2,353,765)	(382,686)	1,971,079	-16.26%
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ (177,109)	\$ 1,793,969	\$ 1,971,079	-1012.92%

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/(−) Variance	2023 % of Budget
REVENUES:					
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES					
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,080,690	60,017	1,020,673	5.55%
TOTAL ARPA FUND EXPENDITURES					
NET TOTAL ARPA FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		4,797,861	4,797,861	-	100.00%
NET FINANCIAL RESERVES - ENDING					
COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)					
BALANCES DUE FROM AUTHORITY		\$ -	\$ -	\$ -	\$ -
UNSPENT BOND PROCEEDS		\$ 93	\$ 93	\$ 93	\$ 93



**FIRE PROTECTION TAX & EQUIPMENT
FUND (20) – DETAILED REPORT**

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of April 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 1,948,684	\$ (166,006)	92.15%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	11,775	(42,419)	21.73%
20-3900-392.01	Transfers In - General Fund	<u>19,310</u>	-	(19,310)	<u>0.00%</u>
TOTAL FIRE TAX FUND OPERATING REVENUES		2,188,194	1,960,458	(227,736)	89.59%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	106,500	33,425	73,075	31.38%
20-4110-411.300	Supp & Admin - Office Supplies	-	15,907	(15,907)	0.00%
20-4110-411.420	R&M - Vehicle Maintenance	-	6,937	(6,937)	0.00%
20-4110-411.519	Prof Svcs - Fire/EMS Study	-	26,248	(26,248)	0.00%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	539,200	160,114	379,086	29.69%
20-4110-411.554	Prof Svcs - LOSAP Payment	79,310	-	79,310	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	65,032	194,968	25.01%
20-4110-411.900	Capital - Vehicle Purchases	10,000	8,121	1,879	81.21%
20-4700-471.820	Debt - Principal - 2019 Bonds	234,000	234,000	-	100.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	78,810	41,745	37,065	52.97%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,148	2,557	5,591	31.38%
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	50,000	-	50,000	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	3,007	-	3,007	0.00%
20-4810-487.240	Benefits & Taxes - Medical Insurance	32,575	(404)	32,979	-1.24%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	-	1,620	0.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	264	-	264	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	285	-	285	0.00%
20-4820-486.730	Misc - Liability & Casualty Insurances	-	-	-	0.00%
20-4900-492.707	Misc - Transfer to Capital Reserve	<u>305,410</u>	<u>305,410</u>	-	<u>100.00%</u>
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		1,709,129	899,091	810,038	52.61%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES					
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,146,162	\$ 1,728,464	\$ 582,303	150.80%

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3110-341.01	Interest Earnings	\$ 40,750	\$ 18,114	\$ (22,636)	44.45%
20-3900-392.50	Transfers In - Fire Operations	<u>305,410</u>	<u>305,410</u>	-	<u>100.00%</u>
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		346,160	323,524	(22,636)	93.46%
CAPITAL RESERVE EXPENDITURES:					
20-4110-411.904	Capital - Apparatus Purchases	-	-	-	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		-	-	-	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES					
Net Financial Capital Reserves - Beginning		1,352,989	1,352,989	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 1,699,149	\$ 1,676,512	\$ (22,636)	98.67%

CASH AND INVESTMENTS BALANCES - OPERATING	\$ 1,734,930
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES	\$ 1,694,744