



## MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

### FEBRUARY 2023 FINANCIAL REPORTING PACKAGE

JULY 3, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

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#### **Introduction**

The attached represents a summarized February 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed February 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 two of 12 months for the year, or roughly 16.67% 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.

January and February are typically quiet months for municipalities, as the bulk of revenues shift into late Q1/early Q2 for real estate and earned income taxes; however, fairly-consistent payroll and related benefit/tax costs (spiked in 2023 for one-time inflation mitigation stipends issued to employees) and general casualty/liability insurance costs place pressure on operating reserves to be sufficient until these larger revenue sources arrive. Overall, absent the impacts of the above-noted stipends, results were fairly comparable to February 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 February 2023 are just under \$6.3 million, with an additional \$3.47 million due from the Township authority for various shared and administrative costs and reimbursements (most satisfied by May 2023).

#### **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 are typically received in late March, and annual state paving projects typically push to late Q3/early Q4. Activity to-date limited to acquiring budgeted vehicle, chassis from unspent 2022 bond issuance funds, and minor costs relative to winter road maintenance supplies (a calm, quiet start to 2023!). Ending State Aid Fund reserves at February 2023 are limited to \$269,000, pending March receipt of 2023 allotment, 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. Activity through February limited to interest earnings, contributions towards Heroes Grove Park maintenance, ongoing IT initiatives continuing from late 2022, and work relative to Brightbill Park new restrooms/storage facility and playground work forthcoming. Ending cumulative reserves at February 2023 total just under \$6.7 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 February, pending quarterly expenses for payroll-related benefits/taxes and allotments to the three volunteer fire companies, and capital reserve funding transfer likely in early Q2 following initial flow of real estate taxes paid at discount. Ending FPTE Fund reserves at February 2023 are \$766,000 for operations and just under \$1.4 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 February 28 2023 and 2022

Account Number	Account Title	2023				2022		Notes/Remarks
		Budget	Actual (thru 2/28/23)	+/-) Variance	Percent of Budget	Actual (thru 2/28/22)	Percent of Budget	
<b>REVENUES:</b>								
	Tax Revenues	\$ 17,509,940	\$ 2,603,467	\$ (14,906,473)	14.87%	\$ 2,554,171	14.60%	January and February run limited receipts for real estate taxes (late Q1/Q2 for bulk of receipts) and realty/earned income/local service taxes (early Q1 receipts relate to prior year accruals).
	General Recurring Aid and Other Revenues	6,705,312	51,072	(6,654,240)	0.76%	159,097	2.43%	2022 includes cable TV franchise taxes relating to prior year; later reversed - otherwise comparable.
	Public Safety Revenues	903,060	28,431	(874,629)	3.15%	68,323	8.62%	2022 included early receipt for School Resource Officer reimbursement - otherwise comparable.
	Community Development & Code Enforce. Revenues	943,258	137,874	(805,384)	14.62%	209,429	32.36%	Ratio decline primarily tied to larger 2023 budget, but very slow residential permitting to start the year versus historically.
	Planning & Zoning Revenues	396,750	14,691	(382,059)	3.70%	14,873	4.68%	Typically slower during winter months.
	Health & Sanitation Revenues	69,720	(288)	(70,008)	-0.41%	-	0.00%	
	Public Works Revenues	166,996	60,001	(106,995)	35.93%	9,240	12.18%	Primarily winter services payment from PennDOT, received later in 2022.
	Parks & Recreation Administrative Revenues	5,750	-	(5,750)	0.00%	3,710	16.86%	
	Parks & Recreation Operational Revenues	266,700	37,191	(229,509)	13.94%	28,243	14.62%	Early results primarily for basketball registrations.
	5000 Commons Drive (FCC Senior Center) Revenues	301,120	36,461	(264,659)	12.11%	1,575	0.00%	Friendship Center rentals now billed in system for more timely reporting.
	Interfund Transfers Revenues	-	-	-	0.00%	-	0.00%	
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>27,268,606</b>	<b>2,968,900</b>	<b>(24,299,706)</b>	<b>10.89%</b>	<b>3,048,661</b>	<b>11.65%</b>	
<b>EXPENDITURES:</b>								
	Administration - General Services Expenditures	1,352,618	250,490	1,102,128	18.52%	270,685	20.43%	Primarily wages (including one-time inflation mitigation stipends) and IT subscriptions and annual dues/memberships.
	Administration - Tax Collector Expenditures	34,199	3,160	31,039	9.24%	9,892	29.44%	High in 2022 for multi-year collector bond paid (adjusted later in year for multi-year allocation).
	Administration - Solicitor Expenditures	75,000	3,914	71,086	5.22%	4,845	4.85%	
	Administration - Building Maintenance Expenditures	133,569	17,293	116,276	12.95%	8,513	4.72%	Primarily wages (including one-time inflation mitigation stipends) for janitorial services.
	Police Expenditures	8,074,607	1,733,043	6,341,564	21.46%	1,331,865	18.40%	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.
	Emergency Management Expenditures	-	-	-	0.00%	-	0.00%	

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Summary Analysis Report  
 General Fund  
 As of February 28 2023 and 2022

Account Number	Account Title	2023				2022		Notes/Remarks
		Budget	Actual (thru 2/28/23)	+/- Variance	Percent of Budget	Actual (thru 2/28/22)	Percent of Budget	
	Shade Tree Expenditures	2,100	198	1,902	9.43%	199	13.74%	
	Community Development Expenditures	972,495	147,666	824,829	15.18%	94,998	13.93%	Primarily wages (including one-time inflation mitigation stipends).
	Public Works Expenditures	2,992,679	482,335	2,510,344	16.12%	480,725	14.95%	Primarily wages (including one-time inflation mitigation stipends).
	Sewer Dept. - Wastewater Collection Expenditures	1,425,058	322,867	1,102,191	22.66%	231,339	15.26%	Primarily wages (including one-time inflation mitigation stipends).
	Sewer Dept. - Stormwater Expenditures	777,118	91,850	685,268	11.82%	14,333	4.42%	Primarily wages (including one-time inflation mitigation stipends).
	Parks & Recreation Expenditures	1,041,318	144,417	896,901	13.87%	63,946	9.95%	Primarily wages (including one-time inflation mitigation stipends).
	5000 Commons Drive (FCC Senior Center) Expenditures	242,250	(5,898)	248,148	-2.43%	16,753	0.00%	More timely receipt and reporting for utilities costs in 2023.
	County Libraries Expenditures	139,694	-	139,694	0.00%	-	0.00%	Limited to quarterly remittances of library-dedicated real estate tax collections made.
	Debt Service Expenditures	1,991,819	-	1,991,819	0.00%	40,781	2.62%	Bulk of activity relate to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	7,877,250	687,967	7,189,283	8.73%	1,183,797	14.99%	2022 includes advance March payment made in February; excluding, results are comparable.
	Other General Expenditures	212,837	52,235	160,602	24.54%	129,176	54.47%	General casualty/liability insurances now paid in smaller installments versus lump sum in prior years.
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>27,745,361</b>	<b>3,931,536</b>	<b>23,813,825</b>	<b>14.17%</b>	<b>3,882,370</b>	<b>14.84%</b>	
	<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>	<b>(476,755)</b>	<b>(962,637)</b>	<b>(485,882)</b>	<b>-201.91%</b>	<b>(833,709)</b>	<b>0.00%</b>	
	Net Financial Reserves - Beginning	12,557,629	12,557,629	-	100.00%	9,976,896	116.86%	
	<b>NET FINANCIAL RESERVES - ENDING</b>	<b>\$ 12,080,874</b>	<b>\$ 11,594,993</b>	<b>\$ (485,882)</b>	<b>95.98%</b>	<b>\$ 9,143,187</b>	<b>107.10%</b>	

<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 6,299,693</b>	<b>\$ 7,328,046</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ 3,473,361</b>	<b>\$ 210,854</b>

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023				2022	
	Budget	Actual (thru 2/28/23)	+/- Variance	Percent of Budget	Actual (thru 2/28/22)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 3,482,717	\$ 17,939,099	16.26%	\$ 3,172,310	16.05%
Discretionary Expenditures	\$ 6,323,545	\$ 448,820	\$ 5,874,725	7.10%	\$ 710,060	11.10%
Percentage of Contractual to Total Expenditures	77.21%	88.58%			81.71%	



**GENERAL FUND (01) – DETAILED REPORT**

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of February 28, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/- Variance	2023 % of Budget
<b>REVENUES:</b>					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 453,821	\$ (4,709,146)	8.79%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	139,694	11,975	(127,719)	8.57%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	6,918	(132,361)	4.97%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	-	(1,700,000)	0.00%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	1,848,523	(7,351,477)	20.09%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	282,230	(892,770)	24.02%
<b>Tax Revenues Subtotal</b>		<b>17,509,940</b>	<b>2,603,467</b>	<b>(14,906,473)</b>	<b>14.87%</b>
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	49,396	(170,604)	22.45%
01-3001-342.20	Rent - Land & General Facilities	82,556	-	(82,556)	0.00%
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	-	(10,250)	0.00%
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	-	(2,664,884)	0.00%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	-	(1,671,203)	0.00%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	(2,488)	(4,988)	-99.51%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	402	(9,598)	4.02%
<b>General Recurring Aid and Other Revenues Subtotal</b>		<b>6,705,312</b>	<b>51,072</b>	<b>(6,654,240)</b>	<b>0.76%</b>
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	1,350	(2,650)	33.75%
01-3100-331.10	Fines - Enforcement Revenues	245,000	8,693	(236,307)	3.55%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	-	(13,900)	0.00%
01-3100-354.02	State - Police Grants/Reimbursements	15,000	-	(15,000)	0.00%
01-3100-355.10	State - Operational Support Agent	179,660	-	(179,660)	0.00%
01-3100-357.02	County - Police Grants/Reimbursements	40,000	-	(40,000)	0.00%
01-3100-358.10	County - Police Booking Reimbursements	2,500	-	(2,500)	0.00%
01-3100-358.11	County - School Resource Officer	43,500	-	(43,500)	0.00%
01-3100-358.12	County - Crossing Guard Services	19,500	-	(19,500)	0.00%
01-3100-361.73	Pub Safety - Accident Reports	9,500	1,110	(8,390)	11.68%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	428	(4,572)	8.57%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	8,103	(11,897)	40.51%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	100	(2,400)	4.00%
01-3100-387.01	Contributions - Police Misc.	-	7,752	7,752	0.00%
01-3100-387.02	Contributions - Police Canine	3,000	894	(2,106)	29.80%
01-3110-355.07	State - Foreign Fire Premium Tax	300,000	-	(300,000)	0.00%
<b>Public Safety Revenues Subtotal</b>		<b>903,060</b>	<b>28,431</b>	<b>(874,629)</b>	<b>3.15%</b>
01-3120-362.40	Lic & Permits - State Fees	4,258	635	(3,624)	14.90%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	14,965	(41,535)	26.49%
01-3120-362.42	Lic & Permits - Residential New	375,000	46,343	(328,657)	12.36%
01-3120-362.47	Lic & Permits - Commercial New	150,000	11,518	(138,482)	7.68%
01-3120-362.48	Lic & Permits - Residential Add	80,000	21,123	(58,877)	26.40%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	25,843	(114,157)	18.46%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	2,761	(21,239)	11.50%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	2,075	(1,425)	59.29%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	9,488	(90,513)	9.49%
01-3120-362.54	Lic & Permits - Signs	10,000	3,125	(6,875)	31.25%
<b>Community Development &amp; Code Enforce. Revenues Subtotal</b>		<b>943,258</b>	<b>137,874</b>	<b>(805,384)</b>	<b>14.62%</b>
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	-	(50,000)	0.00%
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 February 28, 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>
01-3130-361.30	Lic & Permits - SD/LD App Fees	10,000	4,375	(5,625)	43.75%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	1,781	(173,219)	1.02%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	5,900	(42,350)	12.23%
01-3130-364.31	Sanitation - Septic Permits	500	100	(400)	20.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	2,535	(10,465)	19.50%
<b>Planning &amp; Zoning Revenues Subtotal</b>		<b>396,750</b>	<b>14,691</b>	<b>(382,059)</b>	<b>3.70%</b>
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	(288)	(45,288)	-0.64%
<b>Health &amp; Sanitation Revenues Subtotal</b>		<b>69,720</b>	<b>(288)</b>	<b>(70,008)</b>	<b>-0.41%</b>
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	9,555	(75,445)	11.24%
01-3300-354.03	State - Snow Removal Contract	46,996	46,996	0	100.00%
01-3300-362.57	Lic & Permits - Stormwater Mgmt	35,000	3,450	(31,550)	9.86%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	-	-	0.00%
<b>Public Works Revenues Subtotal</b>		<b>166,996</b>	<b>60,001</b>	<b>(106,995)</b>	<b>35.93%</b>
01-3501-387.01	Contributions - Parks/Rec Programs	5,750	-	(5,750)	0.00%
<b>Parks &amp; Recreation Administrative Revenues Subtotal</b>		<b>5,750</b>	<b>-</b>	<b>(5,750)</b>	<b>0.00%</b>
01-3502-321.17	Lic & Permits - Parks & Rec Events	5,500	-	(5,500)	0.00%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	25	(1,725)	1.43%
01-3502-367.04	Rec - Utility Reimbursements	700	32	(668)	4.53%
01-3502-367.05	Rec - Pavillion Reservations	46,000	8,275	(37,725)	17.99%
01-3502-367.06	Rec - Ball Court Lighting	900	36	(864)	4.00%
01-3502-367.07	Rec - Fitness Programs	12,000	2,249	(9,751)	18.74%
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	-	(27,000)	0.00%
01-3502-367.13	Rec - Newsletter Advertising	750	-	(750)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	75,000	-	(75,000)	0.00%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	186	(1,814)	9.30%
01-3502-367.16	Rec - Youth Basketball League	68,000	19,843	(48,157)	29.18%
01-3502-367.19	Rec - Ballfield Reservations	15,000	6,545	(8,455)	43.63%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	-	(1,000)	0.00%
01-3502-387.02	Contributions - Rec Events/Sponsors	5,000	-	(5,000)	0.00%
01-3502-387.03	Contributions - CEC Revenues	4,000	-	(4,000)	0.00%
<b>Parks &amp; Recreation Operational Revenues Subtotal</b>		<b>266,700</b>	<b>37,191</b>	<b>(229,509)</b>	<b>13.94%</b>
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	15,275	(45,845)	24.99%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	21,186	(218,814)	8.83%
<b>5000 Commons Drive (FCC Senior Center) Revenues Subtotal</b>		<b>301,120</b>	<b>36,461</b>	<b>(264,659)</b>	<b>12.11%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>27,268,606</b>	<b>2,968,900</b>	<b>(24,299,706)</b>	<b>10.89%</b>
<b>EXPENDITURES:</b>					
01-4001-400.100	Wages - Elected Officials	25,000	4,167	20,833	16.67%
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	141,434	657,764	17.70%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	-	35,000	0.00%
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	32,580	147,398	18.10%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	177	4,823	3.54%



**LOWER PAXTON TOWNSHIP**

Budget versus Actual-to-Date - Detailed Report

General Fund

As of February 28, 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>
01-4001-406.170	Wages - Longevity	2,674	100	2,574	3.74%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	1,075	7,425	12.64%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	111	1,589	6.53%
01-4001-406.312	Supp & Admin - Advertising	8,500	326	8,174	3.83%
01-4001-406.314	Supp & Admin - Postage	6,000	(1,682)	7,682	-28.04%
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	745	8,255	8.28%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	22,672	(1,172)	105.45%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	-	1,250	0.00%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	554	20,946	2.58%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	2,888	(2,888)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	605	895	40.31%
01-4001-406.670	Utilities - Telephone	17,500	1,145	16,355	6.54%
01-4001-406.680	Utilities - Cable/Internet	970	81	889	8.31%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	54	12,446	0.44%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	16,617	88,383	15.83%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	24,257	42,243	36.48%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	233	9,767	2.33%
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%
<b>Administration - General Services Expenditures Subtotal</b>		<b>1,352,618</b>	<b>250,490</b>	<b>1,102,128</b>	<b>18.52%</b>
01-4010-403.104	Wages - Elected Tax Collector	21,459	1,920	19,539	8.95%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,500	-	8,500	0.00%
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	-	3,000	0.00%
<b>Administration - Tax Collector Expenditures Subtotal</b>		<b>34,199</b>	<b>3,160</b>	<b>31,039</b>	<b>9.24%</b>
01-4020-404.500	Prof Svcs - Solicitor	50,000	3,914	46,086	7.83%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	-	25,000	0.00%
<b>Administration - Solicitor Expenditures Subtotal</b>		<b>75,000</b>	<b>3,914</b>	<b>71,086</b>	<b>5.22%</b>
01-4040-409.130	Wages - Part-Time Janitorial	44,096	12,736	31,360	28.88%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	216	6,284	3.33%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	118	632	15.79%
01-4040-409.400	R&M - Facilities Maintenance	27,500	-	27,500	0.00%
01-4040-409.610	Utilities - Electric	40,000	5,580	34,420	13.95%
01-4040-409.620	Utilities - Natural Gas	8,000	(1,357)	9,357	-16.96%
01-4040-409.630	Utilities - Water	3,250	-	3,250	0.00%
01-4040-409.640	Utilities - Sewer	800	-	800	0.00%
01-4040-409.660	Utilities - Stormwater Fees	2,673	-	2,673	0.00%
<b>Administration - Building Maintenance Expenditures Subtotal</b>		<b>133,569</b>	<b>17,293</b>	<b>116,276</b>	<b>12.95%</b>
01-4100-410.110	Wages - Public Safety Director	147,358	28,104	119,254	19.07%
01-4100-410.112	Wages - Logistics & Admin	62,910	30,276	32,634	48.13%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	19,990	108,865	15.51%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	104,985	306,004	25.54%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	69,345	396,785	14.88%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	899,035	3,577,686	20.08%
01-4100-410.123	Wages - Full-Time Corporals	775,082	184,452	590,630	23.80%
01-4100-410.124	Wages - Full-Time Civilians	219,250	47,639	171,611	21.73%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	13,802	40,309	25.51%
01-4100-410.150	Wages - Shift Differential	32,000	4,993	27,008	15.60%
01-4100-410.160	Wages - Overtime	120,000	18,565	101,435	15.47%
01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	7,648	9,753	43.95%

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01-4100-410.170	Wages - Longevity	342,393	127,489	214,904	37.23%
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	357	4,643	7.14%
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	1,381	7,119	16.24%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	1,835	33,165	5.24%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	1,063	5,938	15.18%
01-4100-410.326	Supp & Admin - Uniforms	32,700	10,866	21,834	33.23%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	162	9,838	1.62%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	597	8,903	6.28%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	150	7,350	2.00%
01-4100-410.333	Supp & Admin - Body Armor	17,000	-	17,000	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	20,431	(1,431)	107.53%
01-4100-410.335	Supp & Admin - Weapons	18,850	-	18,850	0.00%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	807	15,193	5.04%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	2,089	37,911	5.22%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	93,000	44,026	48,974	47.34%
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	1,954	37,046	5.01%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	9,600	1,938	7,662	20.19%
01-4100-410.587	Prof Svcs - Animal Control	10,000	275	9,725	2.75%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	16,235	108,765	12.99%
01-4100-410.670	Utilities - Telephone	33,500	2,551	30,949	7.61%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	-	7,500	0.00%
01-4100-410.900	Capital - Vehicle Purchases	26,250	1,493	24,757	5.69%
01-4100-410.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
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	15,698	86,098	15.42%
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%
<b>Police Expenditures Subtotal</b>		<b>8,074,607</b>	<b>1,733,043</b>	<b>6,341,564</b>	<b>21.46%</b>
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%
<b>Fire &amp; Emergency Services Expenditures Subtotal</b>		<b>400,750</b>	<b>-</b>	<b>400,750</b>	<b>0.00%</b>
01-4150-455.162	Wages - Overtime (Meetings)	1,000	153	847	15.30%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	45	1,055	4.09%
<b>Shade Tree Expenditures Subtotal</b>		<b>2,100</b>	<b>198</b>	<b>1,902</b>	<b>9.43%</b>
01-4160-426.312	Supp & Admin - Cards & Passes	2,000	-	2,000	0.00%
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	(3,017)	8,017	-60.34%
01-4160-462.108	Wages - Planning Commission	8,400	890	7,510	10.60%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	66,883	221,967	23.15%
01-4160-462.120	Wages - Full-Time Secretary	58,873	12,416	46,457	21.09%
01-4160-462.162	Wages - Overtime (Meetings)	1,500	77	1,423	5.16%
01-4160-462.170	Wages - Longevity	4,050	1,450	2,600	35.80%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	1,434	566	71.70%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%
01-4160-462.322	Supp & Admin - Training/Seminars	1,000	-	1,000	0.00%

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01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	-	250	0.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	320	7,430	4.13%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	30,141	169,859	15.07%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	37,533	262,468	12.51%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	1,276	61,724	2.03%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(2,223)	2,223	0.00%
01-4160-462.583	Prof Svcs - Plan Recording Fees	1,500	-	1,500	0.00%
01-4160-462.589	Prof Svcs - State Permit Fees	4,258	-	4,258	0.00%
01-4160-462.600	Utilities - Vehicle Fuel	1,500	49	1,451	3.24%
01-4160-462.670	Utilities - Telephone	4,000	275	3,725	6.87%
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%
<b>Community Development Expenditures Subtotal</b>		<b>972,495</b>	<b>147,666</b>	<b>824,829</b>	<b>15.18%</b>
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	-	17,582	0.00%
01-4200-426.400	R&M - Compost Site Maintenance	1,800	75	1,725	4.19%
01-4200-426.510	Prof Svcs - Compost Site Services	14,350	-	14,350	0.00%
01-4200-426.610	Utilities - Electric	2,800	421	2,379	15.04%
01-4200-426.640	Utilities - Sewer	118,500	-	118,500	0.00%
01-4200-426.660	Utilities - Stormwater Fees	10,348	-	10,348	0.00%
<i>Health &amp; Sanitation - Recycling Expenditures Subtotal</i>		<i>165,380</i>	<i>497</i>	<i>164,883</i>	<i>0.30%</i>
01-4200-427.302	Supp & Admin - Building Supplies	250	-	250	0.00%
01-4200-427.510	Prof Svcs - Landfill Site Services	33,150	-	33,150	0.00%
<i>Health &amp; Sanitation - Solid Waste Expenditures Subtotal</i>		<i>33,400</i>	<i>-</i>	<i>33,400</i>	<i>0.00%</i>
01-4300-430.110	Wages - Public Works Administration	339,638	68,662	270,976	20.22%
01-4300-430.120	Wages - Full-Time Secretary	58,873	12,416	46,457	21.09%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	318,416	1,111,814	22.26%
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	1,903	33,097	5.44%
01-4300-430.170	Wages - Longevity	22,787	2,400	20,387	10.53%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	121	19,879	0.61%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	632	2,368	21.07%
01-4300-430.326	Supp & Admin - Uniforms	-	1,438	(1,438)	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	524	32,976	1.56%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	829	7,671	9.75%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	223	2,427	8.40%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	9,961	67,595	12.84%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	20,647	100,273	17.08%
01-4300-430.610	Utilities - Electric	11,500	3,650	7,850	31.74%
01-4300-430.620	Utilities - Natural Gas	17,500	(1,276)	18,776	-7.29%
01-4300-430.630	Utilities - Water	4,500	(948)	5,448	-21.07%
01-4300-430.640	Utilities - Sewer	2,930	-	2,930	0.00%
01-4300-430.650	Utilities - Trash Removal	10,500	-	10,500	0.00%
01-4300-430.660	Utilities - Stormwater Fees	374	-	374	0.00%
01-4300-430.670	Utilities - Telephone	13,500	1,357	12,143	10.05%
01-4300-430.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,261,899</i>	<i>441,807</i>	<i>1,820,092</i>	<i>19.53%</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	20,000	9,127	10,873	45.63%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	-	10,000	0.00%
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>30,000</i>	<i>9,127</i>	<i>20,873</i>	<i>30.42%</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	7,845	67,155	10.46%

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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	15,596	107,904	12.63%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	424	5,076	7.72%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>209,000</i>	<i>23,866</i>	<i>185,134</i>	<i>11.42%</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	310	12,190	2.48%
01-4300-437.420	R&M - Vehicle Maintenance	125,000	3,728	121,272	2.98%
01-4300-437.435	R&M - Road Maintenance Materials	75,000	(447)	75,447	-0.60%
<i>Public Works - Repairs of Tools &amp; Machinery Expenditures Subtotal</i>		<i>212,500</i>	<i>3,591</i>	<i>208,909</i>	<i>1.69%</i>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	229	24,771	0.92%
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	19	2,481	0.76%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	-	25,000	0.00%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	3,200	21,800	12.80%
<i>Public Works - Road &amp; Bridge Maint. Expenditures Subtotal</i>		<i>80,500</i>	<i>3,448</i>	<i>77,052</i>	<i>4.28%</i>
<b>Public Works Expenditures Subtotal</b>		<b>2,992,679</b>	<b>482,335</b>	<b>2,510,344</b>	<b>16.12%</b>
01-4400-429.110	Wages - Sewer Management	247,628	40,095	207,533	16.19%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	44,124	96,583	31.36%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	229,043	751,320	23.36%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	853	10,548	7.48%
01-4400-429.160	Wages - Overtime	30,000	4,101	25,899	13.67%
01-4400-429.170	Wages - Longevity	14,059	4,650	9,409	33.07%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	900	-	900	0.00%
<b>Sewer Dept. - Wastewater Collection Expenditures Subtotal</b>		<b>1,425,058</b>	<b>322,867</b>	<b>1,102,191</b>	<b>22.66%</b>
01-4450-436.110	Wages - Stormwater Management	216,630	39,030	177,600	18.02%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	19,491	40,812	32.32%
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	544	67,198	0.80%
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	31,693	121,362	20.71%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	-	7,040	0.00%
01-4450-436.160	Wages - Overtime	5,000	572	4,428	11.43%
01-4450-436.170	Wages - Longevity	3,396	-	3,396	0.00%
<b>Sewer Dept. - Stormwater Expenditures Subtotal</b>		<b>777,118</b>	<b>91,850</b>	<b>685,268</b>	<b>11.82%</b>
01-4501-451.110	Wages - Parks Management	195,281	46,501	148,780	23.81%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	24,426	90,668	21.22%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	120	28,600	0.42%
01-4501-451.160	Wages - Overtime	6,000	1,038	4,963	17.29%
01-4501-451.170	Wages - Longevity	3,840	-	3,840	0.00%
01-4502-451.130	Wages - Part-Time Program Staff	22,127	63	22,064	0.28%
<i>Parks &amp; Recreation - Administrative Expenditures Subtotal</i>		<i>371,062</i>	<i>72,148</i>	<i>298,914</i>	<i>19.44%</i>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	51	1,599	3.09%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	-	5,000	0.00%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	175	1,325	11.67%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	895	(145)	119.33%
01-4501-451.420	R&M - Vehicle Maintenance	750	71	679	9.50%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	5,118	3,882	56.87%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	668	7,832	7.86%

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01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	39	6,211	0.63%
01-4501-451.670	Utilities - Telephone	5,500	353	5,147	6.42%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	6,200	15,800	28.18%
<i>Parks &amp; Recreation - Participant Recreation Expenditures Subtotal</i>		<u>63,690</u>	<u>13,571</u>	<u>50,119</u>	<u>21.31%</u>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	52,079	165,421	23.94%
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	1,397	108,603	1.27%
01-4501-454.610	Utilities - Electric	13,500	-	13,500	0.00%
01-4501-454.620	Utilities - Natural Gas	2,500	-	2,500	0.00%
01-4501-454.630	Utilities - Water	10,500	362	10,138	3.44%
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 &amp; Recreation - Parks &amp; Playgrounds Expenditures Subtotal</i>		<u>390,356</u>	<u>53,838</u>	<u>336,518</u>	<u>13.79%</u>
01-4502-451.596	Prof Svcs - Special Events	8,500	-	8,500	0.00%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	-	2,500	0.00%
01-4502-452.130	Wages - Seasonal Instructors	106,000	4,137	101,863	3.90%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	506	11,494	4.22%
01-4502-452.360	Supp & Admin - Program Supplies	3,000	217	2,783	7.24%
01-4502-452.362	Supp & Admin - League Supplies	10,000	-	10,000	0.00%
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	-	3,500	0.00%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	-	30,000	0.00%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	-	11,500	0.00%
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 &amp; Recreation - Program Expenditures Subtotal</i>		<u>216,210</u>	<u>4,861</u>	<u>211,349</u>	<u>2.25%</u>
<b>Parks &amp; Recreation Expenditures Subtotal</b>		<b>1,041,318</b>	<b>144,417</b>	<b>896,901</b>	<b>13.87%</b>
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	-	500	0.00%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	500	238	263	47.50%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	(5,491)	215,491	-2.61%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	(155)	7,155	-2.22%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	(489)	24,489	-2.04%
<b>5000 Commons Drive (FCC Senior Center) Expenditures Subtotal</b>		<b>242,250</b>	<b>(5,898)</b>	<b>248,148</b>	<b>-2.43%</b>
01-4520-456.586	Prof Svcs - Library Allotments	139,694	-	139,694	0.00%
<b>County Libraries Expenditures Subtotal</b>		<b>139,694</b>	<b>-</b>	<b>139,694</b>	<b>0.00%</b>
01-4700-471.817	Debt - Principal - 2014 Bonds	310,000	-	310,000	0.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	175,000	-	175,000	0.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	46,000	-	46,000	0.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	715,000	-	715,000	0.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	225,000	-	225,000	0.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	-	80,000	0.00%
01-4700-471.827	Debt - Principal - 2022 Bonds	28,561	-	28,561	0.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	50,070	-	50,070	0.00%
01-4700-472.819	Debt - Interest - 2016 Bonds	91,775	-	91,775	0.00%
01-4700-472.820	Debt - Interest - 2019 Bonds	23,820	-	23,820	0.00%

**LOWER PAXTON TOWNSHIP**

Budget versus Actual-to-Date - Detailed Report

General Fund

As of February 28, 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>
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	-	12,070	0.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	138,700	-	138,700	0.00%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	23,700	-	23,700	0.00%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,744	-	66,744	0.00%
01-4700-472.827	Debt - Interest - 2022 Bonds	5,379	-	5,379	0.00%
<b>Debt Service Expenditures Subtotal</b>		<b>1,991,819</b>	<b>-</b>	<b>1,991,819</b>	<b>0.00%</b>
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,032,487	216,651	815,836	20.98%
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	87,728	165,736	34.61%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	340,053	3,150,784	9.74%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	31,854	143,146	18.20%
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	3,409	21,180	13.86%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	(120)	1,370	-9.60%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	4,259	(4,259)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	4,134	21,467	16.15%
01-4810-487.282	Benefits & Taxes - Wellness Program	5,000	-	5,000	0.00%
<b>Employee Benefits Expenditures Subtotal</b>		<b>7,877,250</b>	<b>687,967</b>	<b>7,189,283</b>	<b>8.73%</b>
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	52,235	95,292	35.41%
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%
<b>Other General Expenditures Subtotal</b>		<b>212,837</b>	<b>52,235</b>	<b>160,602</b>	<b>24.54%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>27,745,361</b>	<b>3,931,536</b>	<b>23,813,825</b>	<b>14.17%</b>
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>(476,755)</b>	<b>(962,637)</b>	<b>(485,882)</b>	<b>-201.91%</b>
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 12,080,874</b>	<b>\$ 11,594,993</b>	<b>\$ (485,882)</b>	<b>95.98%</b>

<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 6,299,693</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ 3,473,361</b>

<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	\$ 3,482,717	\$ 17,939,099	16.26%
Discretionary Expenditures	\$ 6,323,545	\$ 448,820	\$ 5,874,725	7.10%
Percentage of Contractual to Total Expenditures	77.21%	88.58%		



**STATE AID FUND (10) – DETAILED REPORT**

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 State Aid Fund  
 As of February 28, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/- Variance	2023 % of Budget
<b>REVENUES:</b>					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 2,343	\$ 1,343	234.26%
10-3300-355.02	State - Liquid Fuels State Aid	1,607,105	-	(1,607,105)	0.00%
10-3300-355.03	State - Road Turnback Payments	3,680	-	(3,680)	0.00%
<b>TOTAL STATE AID FUND REVENUES</b>		<b>1,611,785</b>	<b>2,343</b>	<b>(1,609,442)</b>	<b>0.15%</b>
<b>EXPENDITURES:</b>					
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	81,948	138,052	37.25%
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	-	1,100,000	0.00%
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	0.00%
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	-	5,921	0.00%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	-	92,700	(92,700)	0.00%
<b>TOTAL STATE AID FUND EXPENDITURES</b>		<b>1,716,397</b>	<b>262,218</b>	<b>1,454,179</b>	<b>15.28%</b>
<b>NET TOTAL STATE AID FUND CHANGE IN RESERVES</b>		<b>(104,612)</b>	<b>(259,875)</b>	<b>(155,263)</b>	<b>-248.42%</b>
Net Financial Reserves - Beginning		603,440	603,440	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 498,828</b>	<b>\$ 343,564</b>	<b>\$ (155,263)</b>	<b>68.87%</b>
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>		<b>\$ 268,587</b>			
<b>UNSPENT BOND PROCEEDS</b>		<b>\$ 74,977</b>			





**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 February 28, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/- Variance	2023 % of Budget
<b>REVENUES:</b>					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 18,896	\$ (31,104)	37.79%
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	-	(1,126,690)	0.00%
<b>TOTAL GENERAL IMPROVEMENT FUND REVENUES</b>		<b>3,371,046</b>	<b>36,896</b>	<b>(3,334,150)</b>	<b>1.09%</b>
<b>EXPENDITURES:</b>					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	24,620	308,376	7.39%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	-	325,000	0.00%
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%
15-4300-433.940	Capital - Traffic Control Projects	101,356	-	101,356	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	-	1,288,396	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	-	320,000	0.00%
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	221,850	1,135,599	16.34%
15-4501-454.925	Capital - Heroes Grove Improvements	-	341	(341)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	-	25,000	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	-	851,056	0.00%
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%
<b>TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES</b>		<b>5,724,811</b>	<b>246,811</b>	<b>5,478,000</b>	<b>4.31%</b>
<b>NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES</b>		<b>(2,353,765)</b>	<b>(209,915)</b>	<b>2,143,850</b>	<b>-8.92%</b>
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ (177,109)</b>	<b>\$ 1,966,741</b>	<b>\$ 2,143,850</b>	<b>-1110.47%</b>

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/- Variance	2023 % of Budget
<b>REVENUES:</b>					
<b>TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES:</b>					
04-4900-492.703	Misc - Transfers Out	1,080,690	-	1,080,690	0.00%
<b>TOTAL ARPA FUND EXPENDITURES</b>		<b>1,080,690</b>	<b>-</b>	<b>1,080,690</b>	<b>0.00%</b>
<b>NET TOTAL ARPA FUND CHANGE IN RESERVES</b>		<b>(1,080,690)</b>	<b>-</b>	<b>1,080,690</b>	<b>0.00%</b>
Net Financial Reserves - Beginning		4,797,861	4,797,861	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 3,717,171</b>	<b>\$ 4,797,861</b>	<b>\$ 1,080,690</b>	<b>129.07%</b>

<b>COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>	<b>\$ 6,695,557</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ 4,195</b>
<b>UNSPENT BOND PROCEEDS</b>	<b>\$ 289</b>



**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 February 28, 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>
<b>REVENUES:</b>					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 185,391	\$ (1,929,299)	8.77%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	2,130	(52,064)	3.93%
20-3900-392.01	Transfers In - General Fund	19,310	-	(19,310)	0.00%
<b>TOTAL FIRE TAX FUND OPERATING REVENUES</b>		<b>2,188,194</b>	<b>187,521</b>	<b>(2,000,673)</b>	<b>8.57%</b>
<b>EXPENDITURES:</b>					
20-4110-411.110	Wages - Fire Management	106,500	18,039	88,461	16.94%
20-4110-411.300	Supp & Admin - Office Supplies	-	5,501	(5,501)	0.00%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	539,200	-	539,200	0.00%
20-4110-411.554	Prof Svcs - LOSAP Payment	79,310	-	79,310	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	21,712	238,288	8.35%
20-4110-411.900	Capital - Vehicle Purchases	10,000	244	9,756	2.44%
20-4700-471.820	Debt - Principal - 2019 Bonds	234,000	-	234,000	0.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	78,810	-	78,810	0.00%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,148	1,380	6,768	16.94%
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	(173)	32,748	-0.53%
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%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	-	305,410	0.00%
<b>TOTAL FIRE TAX FUND OPERATING EXPENDITURES</b>		<b>1,709,129</b>	<b>46,702</b>	<b>1,662,427</b>	<b>2.73%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES</b>		<b>479,065</b>	<b>140,819</b>	<b>(338,246)</b>	<b>29.39%</b>
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
<b>NET FINANCIAL OPERATING RESERVES - ENDING</b>		<b>\$ 1,146,162</b>	<b>\$ 807,916</b>	<b>\$ (338,246)</b>	<b>70.49%</b>

<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>
<b>CAPITAL RESERVE REVENUES:</b>					
20-3110-341.01	Interest Earnings	\$ 40,750	\$ 21,377	\$ (19,373)	52.46%
20-3900-392.50	Transfers In - Fire Operations	305,410	-	(305,410)	0.00%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES</b>		<b>346,160</b>	<b>21,377</b>	<b>(324,783)</b>	<b>6.18%</b>
<b>CAPITAL RESERVE EXPENDITURES:</b>					
20-4110-411.904	Capital - Apparatus Purchases	-	-	-	0.00%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES</b>		<b>346,160</b>	<b>21,377</b>	<b>(324,783)</b>	<b>6.18%</b>
Net Financial Capital Reserves - Beginning		1,352,989	1,352,989	-	100.00%
<b>NET FINANCIAL CAPITAL RESERVES - ENDING</b>		<b>\$ 1,699,149</b>	<b>\$ 1,374,365</b>	<b>\$ (324,783)</b>	<b>80.89%</b>

<b>CASH AND INVESTMENTS BALANCES - OPERATING</b>	<b>\$ 765,803</b>
<b>CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES</b>	<b>\$ 1,374,365</b>