



## **MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS**

## **JANUARY 2023 FINANCIAL REPORTING PACKAGE**

**MAY 19, 2023**

**ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR**

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### **Introduction**

The attached represents a summarized January 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed January 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 one of 12 months for the year, or roughly 8.33% 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.

January is typically a quiet month 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 January 2022, and the Township maintains adequate reserves (reasonably in excess of our 25% expenditures policy requirement) to weather the initial months of the year.

### **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 and minor costs relative to winter road maintenance supplies (a calm, quiet January!).

*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. January activity limited to contributions towards Heroes Grove Park maintenance, and ongoing IT initiatives continuing from late 2022.

*Fire Protection Tax and Equipment 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 in January, pending receipt of hydrant service billings and 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.



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

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Summary Analysis Report  
 General Fund  
 As of January 31, 2023 and 2022

<u>Account Number</u>	<u>Account Title</u>	2023			2022		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 1/31/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 12/31/21)</u>	<u>Percent of Budget</u>
<b>REVENUES:</b>							
Tax Revenues	\$ 17,509,940	\$ 597,113	\$ (16,912,827)	3.41%	\$ 555,291	3.17%	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	28,443	(6,676,869)	0.42%	149,663	2.28%	2022 includes cable TV franchise taxes relating to prior year; later reversed - otherwise comparable.
Public Safety Revenues	903,060	10,368	(892,692)	1.15%	34,585	4.36%	2022 included early receipt for School Resource Officer reimbursement - otherwise comparable.
Community Development & Code Enforce. Revenues	943,258	53,050	(890,208)	5.62%	54,898	8.48%	Comparable in total; increase in 2023 budget skewing percentages.
Planning & Zoning Revenues	396,750	24,576	(372,174)	6.19%	5,528	1.74%	Increased activity and collections regarding developer reimbursements for planning services.
Health & Sanitation Revenues	69,720	(338)	(70,058)	-0.48%	-	0.00%	
Public Works Revenues	166,996	2,875	(164,121)	1.72%	3,330	4.39%	
Parks & Recreation Administrative Revenues	5,750	-	(5,750)	0.00%	1,635	7.43%	
Parks & Recreation Operational Revenues	266,700	2,024	(264,676)	0.76%	1,614	0.84%	
5000 Commons Drive (FCC Senior Center) Revenues	301,120	10,503	(290,617)	3.49%	343	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>728,613</b>	<b>(26,539,993)</b>	<b>2.67%</b>	<b>806,887</b>	<b>3.08%</b>	
<b>EXPENDITURES:</b>							
Administration - General Services Expenditures	1,352,618	178,958	1,173,660	13.23%	117,343	8.86%	Primarily wages (including one-time inflation mitigation stipends) and IT subscriptions and annual dues/memberships.
Administration - Tax Collector Expenditures	34,199	1,240	32,959	3.63%	-	0.00%	
Administration - Solicitor Expenditures	75,000	-	75,000	0.00%	-	0.00%	
Administration - Building Maintenance Expenditures	133,569	14,879	118,690	11.14%	2,396	1.33%	Primarily wages (including one-time inflation mitigation stipends) for janitorial services.
Police Expenditures	8,074,607	1,174,335	6,900,272	14.54%	674,029	9.31%	Artificially high for January due to one-time inflation mitigation stipends, prepaid IT subscriptions, and canine training costs.
Fire & Emergency Services Expenditures	400,750	-	400,750	0.00%	-	0.00%	
Emergency Management Expenditures	-	-	-	0.00%	-	0.00%	

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Summary Analysis Report  
 General Fund  
 As of January 31, 2023 and 2022

<u>Account Number</u>	<u>Account Title</u>	2023				2022		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 1/31/23)</u>	<u>+/- Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 12/31/21)</u>	<u>Percent of Budget</u>	
Shade Tree Expenditures		2,100	45	2,055	2.14%	63	4.34%	
Community Development Expenditures		972,495	58,767	913,728	6.04%	46,149	6.77%	Primarily wages (including one-time inflation mitigation stipends).
Public Works Expenditures		2,992,679	288,769	2,703,910	9.65%	215,803	6.71%	Primarily wages (including one-time inflation mitigation stipends).
Sewer Dept. - Wastewater Collection Expenditures		1,425,058	204,482	1,220,576	14.35%	123,318	8.14%	Primarily wages (including one-time inflation mitigation stipends).
Sewer Dept. - Stormwater Expenditures		777,118	49,481	727,637	6.37%	5,066	1.56%	Primarily wages (including one-time inflation mitigation stipends).
Parks & Recreation Expenditures		1,041,318	82,347	958,971	7.91%	24,886	3.87%	Primarily wages (including one-time inflation mitigation stipends).
5000 Commons Drive (FCC Senior Center) Expenditures		242,250	5,162	237,088	2.13%	-	0.00%	More timely receipt and reporting for utilities costs in 2023.
County Libraries Expenditures		139,694	-	139,694	0.00%	-	0.00%	
Debt Service Expenditures		1,991,819	-	1,991,819	0.00%	40,781	2.62%	
Employee Benefits Expenditures		7,877,250	576,375	7,300,875	7.32%	429,580	5.44%	Increase tied with taxes on stipends above, as well as increased costs relating to medical insurance and workmens compensation.
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>2,687,075</b>	<b>25,058,286</b>	<b>9.68%</b>	<b>1,808,590</b>	<b>6.91%</b>	
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>(476,755)</b>	<b>(1,958,462)</b>	<b>(1,481,707)</b>	<b>-410.79%</b>	<b>(1,001,703)</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>\$ 10,599,167</b>	<b>\$ (1,481,707)</b>	<b>87.74%</b>	<b>\$ 8,975,193</b>	<b>105.13%</b>	

<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 5,183,327</b>	<b>\$ 5,833,902</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ 3,287,242</b>	<b>\$ 1,347,280</b>

<b>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</b>	2023				2022	
	<u>Budget</u>	<u>Actual (thru 1/31/23)</u>	<u>+/- Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 12/31/21)</u>	<u>Percent of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 2,436,469	\$ 18,985,347	11.37%	\$ 1,518,419	7.68%
Discretionary Expenditures	\$ 6,323,545	\$ 250,606	\$ 6,072,939	3.96%	\$ 290,172	4.53%
Percentage of Contractual to Total Expenditures	77.21%	90.67%			83.96%	



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

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of January 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 1/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
<b>REVENUES:</b>					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ -	\$ (5,162,967)	0.00%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	139,694	-	(139,694)	0.00%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	1,227	(138,052)	0.88%
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	520,005	(8,679,995)	5.65%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	75,881	(1,099,120)	6.46%
<b>Tax Revenues Subtotal</b>		<b>17,509,940</b>	<b>597,113</b>	<b>(16,912,827)</b>	<b>3.41%</b>
01-3001-321.80	Lic & Permits - Cable TV Franchise	980,000	-	(980,000)	0.00%
01-3001-341.01	Interest Earnings	220,000	28,429	(191,571)	12.92%
01-3001-342.20	Rent - Land & General Facilities	82,556	10	(82,546)	0.01%
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	3	(2,497)	0.13%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	-	(10,000)	0.00%
<b>General Recurring Aid and Other Revenues Subtotal</b>		<b>6,705,312</b>	<b>28,443</b>	<b>(6,676,869)</b>	<b>0.42%</b>
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	1,275	(2,725)	31.88%
01-3100-331.10	Fines - Enforcement Revenues	245,000	220	(244,780)	0.09%
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	645	(8,855)	6.79%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	572	(4,428)	11.44%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	631	(19,369)	3.15%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	25	(2,475)	1.00%
01-3100-387.01	Contributions - Police Misc.	-	6,500	6,500	0.00%
01-3100-387.02	Contributions - Police Canine	3,000	500	(2,500)	16.67%
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>10,368</b>	<b>(892,692)</b>	<b>1.15%</b>
01-3120-362.40	Lic & Permits - State Fees	4,258	221	(4,038)	5.18%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	4,665	(51,835)	8.26%
01-3120-362.42	Lic & Permits - Residential New	375,000	15,473	(359,527)	4.13%
01-3120-362.47	Lic & Permits - Commercial New	150,000	-	(150,000)	0.00%
01-3120-362.48	Lic & Permits - Residential Add	80,000	8,777	(71,223)	10.97%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	17,642	(122,358)	12.60%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	585	(23,415)	2.44%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	475	(3,025)	13.57%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	2,988	(97,013)	2.99%
01-3120-362.54	Lic & Permits - Signs	10,000	2,225	(7,775)	22.25%
<b>Community Development &amp; Code Enforce. Revenues Subtotal</b>		<b>943,258</b>	<b>53,050</b>	<b>(890,208)</b>	<b>5.62%</b>
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	-	(50,000)	0.00%

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of January 31, 2023

<b>Account Number</b>	<b>Account Title</b>	<b>2023 Budget</b>	<b>2023 Actual (thru 1/31/23)</b>	<b>2023 +/(-) Variance</b>	<b>2023 % of Budget</b>
01-3130-354.15	State - 904 Recycling Grants	100,000	-	(100,000)	0.00%
01-3130-361.30	Lic & Permits - SD/LD App Fees	10,000	1,185	(8,815)	11.85%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	20,283	(154,717)	11.59%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	1,450	(46,800)	3.01%
01-3130-364.31	Sanitation - Septic Permits	500	-	(500)	0.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	1,658	(11,343)	12.75%
<b>Planning &amp; Zoning Revenues Subtotal</b>		<b>396,750</b>	<b>24,576</b>	<b>(372,174)</b>	<b>6.19%</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	(338)	(45,338)	-0.75%
<b>Health &amp; Sanitation Revenues Subtotal</b>		<b>69,720</b>	<b>(338)</b>	<b>(70,058)</b>	<b>-0.48%</b>
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	1,750	(83,250)	2.06%
01-3300-354.03	State - Snow Removal Contract	46,996	-	(46,996)	0.00%
01-3300-362.57	Lic & Permits - Stormwater Mgmt	35,000	1,125	(33,875)	3.21%
<b>Public Works Revenues Subtotal</b>		<b>166,996</b>	<b>2,875</b>	<b>(164,121)</b>	<b>1.72%</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	-	(1,750)	0.00%
01-3502-367.04	Rec - Utility Reimbursements	700	32	(668)	4.53%
01-3502-367.05	Rec - Pavillion Reservations	46,000	-	(46,000)	0.00%
01-3502-367.06	Rec - Ball Court Lighting	900	-	(900)	0.00%
01-3502-367.07	Rec - Fitness Programs	12,000	1,819	(10,181)	15.16%
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	141	(1,859)	7.05%
01-3502-367.16	Rec - Youth Basketball League	68,000	32	(67,968)	0.05%
01-3502-367.19	Rec - Ballfield Reservations	15,000	-	(15,000)	0.00%
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>2,024</b>	<b>(264,676)</b>	<b>0.76%</b>
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	10,170	(50,950)	16.64%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	333	(239,667)	0.14%
<b>5000 Commons Drive (FCC Senior Center) Revenues Subtotal</b>		<b>301,120</b>	<b>10,503</b>	<b>(290,617)</b>	<b>3.49%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>27,268,606</b>	<b>728,613</b>	<b>(26,539,993)</b>	<b>2.67%</b>
<b>EXPENDITURES:</b>					
01-4001-400.100	Wages - Elected Officials	25,000	2,083	22,917	8.33%
01-4001-400.102	Wages - Appointed Authority Officials	400	-	400	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	125	2,875	4.17%
01-4001-401.110	Wages - Administration & Finance	799,198	89,215	709,983	11.16%
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	23,964	156,014	13.32%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	78	4,922	1.55%

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of January 31, 2023

<b>Account Number</b>	<b>Account Title</b>	<b>2023 Budget</b>	<b>2023 Actual (thru 1/31/23)</b>	<b>2023 +/(-) Variance</b>	<b>2023 % of Budget</b>
01-4001-406.170	Wages - Longevity	2,674	100	2,574	3.74%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	-	8,500	0.00%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	-	1,700	0.00%
01-4001-406.312	Supp & Admin - Advertising	8,500	-	8,500	0.00%
01-4001-406.314	Supp & Admin - Postage	6,000	999	5,001	16.65%
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	620	8,380	6.89%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	21,675	(175)	100.81%
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%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	439	1,061	29.29%
01-4001-406.670	Utilities - Telephone	17,500	-	17,500	0.00%
01-4001-406.680	Utilities - Cable/Internet	970	-	970	0.00%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	-	12,500	0.00%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	16,137	88,863	15.37%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	21,031	45,469	31.63%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	-	10,000	0.00%
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>178,958</b>	<b>1,173,660</b>	<b>13.23%</b>
01-4010-403.104	Wages - Elected Tax Collector	21,459	-	21,459	0.00%
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>1,240</b>	<b>32,959</b>	<b>3.63%</b>
01-4020-404.500	Prof Svcs - Solicitor	50,000	-	50,000	0.00%
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>-</b>	<b>75,000</b>	<b>0.00%</b>
01-4040-409.130	Wages - Part-Time Janitorial	44,096	9,299	34,797	21.09%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	-	6,500	0.00%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	-	750	0.00%
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	-	8,000	0.00%
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>14,879</b>	<b>118,690</b>	<b>11.14%</b>
01-4100-410.110	Wages - Public Safety Director	147,358	17,269	130,089	11.72%
01-4100-410.112	Wages - Logistics & Admin	62,910	21,558	41,352	34.27%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	9,767	119,088	7.58%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	66,425	344,564	16.16%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	44,010	422,120	9.44%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	605,457	3,871,264	13.52%
01-4100-410.123	Wages - Full-Time Corporals	775,082	117,198	657,884	15.12%
01-4100-410.124	Wages - Full-Time Civilians	219,250	32,228	187,022	14.70%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	10,140	43,971	18.74%
01-4100-410.150	Wages - Shift Differential	32,000	2,452	29,549	7.66%
01-4100-410.160	Wages - Overtime	120,000	8,837	111,163	7.36%
01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	3,570	13,830	20.52%
01-4100-410.170	Wages - Longevity	342,393	117,417	224,976	34.29%

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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	-	5,000	0.00%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	-	8,000	0.00%
01-4100-410.312	Supp & Admin - Printing	1,000	-	1,000	0.00%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	1,250	7,250	14.71%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	-	35,000	0.00%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	163	6,838	2.32%
01-4100-410.326	Supp & Admin - Uniforms	32,700	9,250	23,450	28.29%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	-	10,000	0.00%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	-	9,500	0.00%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	-	7,500	0.00%
01-4100-410.333	Supp & Admin - Body Armor	17,000	-	17,000	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	15,400	3,600	81.05%
01-4100-410.335	Supp & Admin - Weapons	18,850	-	18,850	0.00%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	247	15,753	1.54%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	231	39,769	0.58%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	93,000	32,325	60,675	34.76%
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	-	39,000	0.00%
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	25	9,975	0.25%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	7,478	117,522	5.98%
01-4100-410.670	Utilities - Telephone	33,500	-	33,500	0.00%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	-	7,500	0.00%
01-4100-410.900	Capital - Vehicle Purchases	26,250	-	26,250	0.00%
01-4100-410.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
01-4100-410.912	Capital - Specialized Gear	19,300	-	19,300	0.00%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	101,796	-	101,796	0.00%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	45,118	10,099	35,019	22.38%
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>1,174,335</b>	<b>6,900,272</b>	<b>14.54%</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	-	1,000	0.00%
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>45</b>	<b>2,055</b>	<b>2.14%</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	-	13,000	0.00%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	613	4,387	12.26%
01-4160-462.108	Wages - Planning Commission	8,400	890	7,510	10.60%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	46,663	242,187	16.15%
01-4160-462.120	Wages - Full-Time Secretary	58,873	8,195	50,678	13.92%
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	-	2,000	0.00%
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%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	-	250	0.00%

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01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	-	7,750	0.00%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	-	200,000	0.00%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	2,075	297,925	0.69%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	1,213	61,787	1.93%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(2,428)	2,428	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	18	1,482	1.18%
01-4160-462.670	Utilities - Telephone	4,000	-	4,000	0.00%
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>58,767</b>	<b>913,728</b>	<b>6.04%</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	-	1,800	0.00%
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%
<b>Health &amp; Sanitation - Recycling Expenditures Subtotal</b>		<b>165,380</b>	<b>421</b>	<b>164,959</b>	<b>0.25%</b>
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%
<b>Health &amp; Sanitation - Solid Waste Expenditures Subtotal</b>		<b>33,400</b>	<b>-</b>	<b>33,400</b>	<b>0.00%</b>
01-4300-430.110	Wages - Public Works Administration	339,638	44,214	295,424	13.02%
01-4300-430.120	Wages - Full-Time Secretary	58,873	8,195	50,678	13.92%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	219,771	1,210,459	15.37%
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	1,089	33,911	3.11%
01-4300-430.170	Wages - Longevity	22,787	-	22,787	0.00%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	-	20,000	0.00%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	395	2,605	13.17%
01-4300-430.400	R&M - Facilities Maintenance	33,500	-	33,500	0.00%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	619	7,881	7.29%
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	4,980	72,576	6.42%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	(11,238)	132,158	-9.29%
01-4300-430.610	Utilities - Electric	11,500	3,650	7,850	31.74%
01-4300-430.620	Utilities - Natural Gas	17,500	-	17,500	0.00%
01-4300-430.630	Utilities - Water	4,500	-	4,500	0.00%
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	-	13,500	0.00%
01-4300-430.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
<b>Public Works - General Services Expenditures Subtotal</b>		<b>2,261,899</b>	<b>272,752</b>	<b>1,989,147</b>	<b>12.06%</b>
01-4300-432.433	R&M - Winter Equipment Maintenance	20,000	-	20,000	0.00%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	-	10,000	0.00%
<b>Public Works - Winter Maintenance Expenditures Subtotal</b>		<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>0.00%</b>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	-	75,000	0.00%
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%

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01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	-	5,500	0.00%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		209,000	15,596	193,404	7.46%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	-	12,500	0.00%
01-4300-437.420	R&M - Vehicle Maintenance	125,000	-	125,000	0.00%
01-4300-437.435	R&M - Road Maintenance Materials	75,000	-	75,000	0.00%
<i>Public Works - Repairs of Tools &amp; Machinery Expenditures Subtotal</i>		212,500	-	212,500	0.00%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	-	25,000	0.00%
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	-	2,500	0.00%
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	-	25,000	0.00%
<i>Public Works - Road &amp; Bridge Maint. Expenditures Subtotal</i>		80,500	-	80,500	0.00%
<b>Public Works Expenditures Subtotal</b>		<b>2,992,679</b>	<b>288,769</b>	<b>2,703,910</b>	<b>9.65%</b>
01-4400-429.110	Wages - Sewer Management	247,628	26,343	221,285	10.64%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	30,083	110,624	21.38%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	140,570	839,793	14.34%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	853	10,548	7.48%
01-4400-429.160	Wages - Overtime	30,000	1,983	28,017	6.61%
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>204,482</b>	<b>1,220,576</b>	<b>14.35%</b>
01-4450-436.110	Wages - Stormwater Management	216,630	26,137	190,493	12.07%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	12,630	47,673	20.94%
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	9,180	143,875	6.00%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	-	7,040	0.00%
01-4450-436.160	Wages - Overtime	5,000	469	4,531	9.38%
01-4450-436.170	Wages - Longevity	3,396	-	3,396	0.00%
<b>Sewer Dept. - Stormwater Expenditures Subtotal</b>		<b>777,118</b>	<b>49,481</b>	<b>727,637</b>	<b>6.37%</b>
01-4501-451.110	Wages - Parks Management	195,281	32,980	162,301	16.89%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	16,188	98,906	14.06%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	120	28,600	0.42%
01-4501-451.160	Wages - Overtime	6,000	-	6,000	0.00%
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>		371,062	49,350	321,712	13.30%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	-	1,650	0.00%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	-	5,000	0.00%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	-	1,500	0.00%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	795	(45)	106.00%
01-4501-451.420	R&M - Vehicle Maintenance	750	-	750	0.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	118	8,882	1.32%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	668	7,832	7.86%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	-	6,250	0.00%

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01-4501-451.670	Utilities - Telephone	5,500	-	5,500	0.00%
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>	<i>63,690</i>	<i>7,781</i>	<i>55,909</i>	<i>12.22%</i>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	22,447	195,053	10.32%
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	-	110,000	0.00%
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	-	10,500	0.00%
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>	<i>390,356</i>	<i>22,447</i>	<i>367,909</i>	<i>5.75%</i>
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	2,523	103,477	2.38%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	244	11,756	2.04%
01-4502-452.360	Supp & Admin - Program Supplies	3,000	-	3,000	0.00%
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>	<i>216,210</i>	<i>2,768</i>	<i>213,442</i>	<i>1.28%</i>
	<b>Parks &amp; Recreation Expenditures Subtotal</b>	<b>1,041,318</b>	<b>82,347</b>	<b>958,971</b>	<b>7.91%</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	-	500	0.00%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	4,620	205,380	2.20%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	129	6,871	1.84%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	413	23,587	1.72%
	<b>5000 Commons Drive (FCC Senior Center) Expenditures Subtotal</b>	<b>242,250</b>	<b>5,162</b>	<b>237,088</b>	<b>2.13%</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%
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%

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of January 31, 2023

<b>Account Number</b>	<b>Account Title</b>	<b>2023 Budget</b>	<b>2023 Actual (thru 1/31/23)</b>	<b>2023 +/- Variance</b>	<b>2023 % of Budget</b>
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>1,991,819</b>	<b>0.00%</b>
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,032,487	143,352	889,135	13.88%
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	326,103	3,164,734	9.34%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	14,934	160,066	8.53%
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	-	24,589	0.00%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	-	1,250	0.00%
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	-	25,601	0.00%
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>576,375</b>	<b>7,300,875</b>	<b>7.32%</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>2,687,075</b>	<b>25,058,286</b>	<b>9.68%</b>
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>(476,755)</b>	<b>(1,958,462)</b>	<b>(1,481,707)</b>	<b>-410.79%</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>\$ 10,599,167</b>	<b>\$ (1,481,707)</b>	<b>87.74%</b>
<b>CASH AND INVESTMENTS BALANCES</b>		\$ 5,183,327			
<b>BALANCES DUE FROM AUTHORITY</b>		\$ 3,287,242			
<b>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</b>		<b>2023 Budget</b>	<b>2023 Actual (thru 1/31/23)</b>	<b>2023 +/- Variance</b>	<b>2023 % of Budget</b>
Contractual (Personnel) Expenditures		\$ 21,421,816	\$ 2,436,469	\$ 18,985,347	11.37%
Discretionary Expenditures		\$ 6,323,545	\$ 250,606	\$ 6,072,939	3.96%
Percentage of Contractual to Total Expenditures		77.21%	90.67%		



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

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 State Aid Fund  
 As of January 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 1/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
<b>REVENUES:</b>					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 1,508	\$ 508	150.81%
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>1,508</b>	<b>(1,610,277)</b>	<b>0.09%</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	9,480	210,520	4.31%
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	-	174,067	0.00%
10-4300-471.827	Debt - Principal - 2022 Bonds	31,439	-	31,439	0.00%
10-4300-472.800	Debt - Interest - Capital Leases	20,390	-	20,390	0.00%
10-4300-472.827	Debt - Interest - 2022 Bonds	5,921	-	5,921	0.00%
<b>TOTAL STATE AID FUND EXPENDITURES</b>		<b>1,716,397</b>	<b>50,000</b>	<b>1,666,397</b>	<b>2.91%</b>
<b>NET TOTAL STATE AID FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning		(104,612)	(48,492)	56,120	-46.35%
NET FINANCIAL RESERVES - ENDING		603,440	603,440	-	100.00%
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>			<b>\$ 407,346</b>		
<b>UNSPENT BOND PROCEEDS</b>			<b>\$ 167,855</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 January 31, 2023

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 1/31/23)	2023 +/(−) Variance	2023 % of Budget
<b>REVENUES:</b>					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 9,859	\$ (40,141)	19.72%
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>27,859</b>	<b>(3,343,187)</b>	<b>0.83%</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	15,094	317,902	4.53%
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	-	1,357,449	0.00%
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>15,435</b>	<b>5,709,376</b>	<b>0.27%</b>
<b>NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning		(2,353,765)	12,424	2,366,189	0.53%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ (177,109)</b>	<b>\$ 2,189,080</b>	<b>\$ 2,366,189</b>	<b>-1236.01%</b>

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 1/31/23)	2023 +/(−) Variance	2023 % of Budget
<b>REVENUES:</b>					
<b>TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES</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>1,080,690</b>	<b>0.00%</b>
<b>NET TOTAL ARPA FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning		(1,080,690)	-	1,080,690	0.00%
<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>

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 7,038,926
BALANCES DUE FROM AUTHORITY	\$ 4,195
UNSPENT BOND PROCEEDS	\$ -



**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 January 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 1/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
<b>REVENUES:</b>					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ -	\$ (2,114,690)	0.00%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	355	(53,839)	0.66%
20-3900-392.01	Transfers In - General Fund	<u>19,310</u>	<u>-</u>	<u>(19,310)</u>	<u>0.00%</u>
<b>TOTAL FIRE TAX FUND OPERATING REVENUES</b>		<b>2,188,194</b>	<b>355</b>	<b>(2,187,839)</b>	<b>0.02%</b>
<b>EXPENDITURES:</b>					
20-4110-411.110	Wages - Fire Management	106,500	10,346	96,154	9.71%
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	-	260,000	0.00%
20-4110-411.900	Capital - Vehicle Purchases	10,000	-	10,000	0.00%
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	792	7,357	9.71%
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	(58)	32,633	-0.18%
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	<u>305,410</u>	<u>-</u>	<u>305,410</u>	<u>0.00%</u>
<b>TOTAL FIRE TAX FUND OPERATING EXPENDITURES</b>		<b>1,709,129</b>	<b>11,080</b>	<b>1,698,049</b>	<b>0.65%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES</b>		<b>479,065</b>	<b>(10,725)</b>	<b>(489,790)</b>	<b>-2.24%</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>\$ 656,372</b>	<b>\$ (489,790)</b>	<b>57.27%</b>

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 1/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
<b>CAPITAL RESERVE REVENUES:</b>					
20-3110-341.01	Interest Earnings	\$ 40,750	\$ 1	\$ (40,749)	0.00%
20-3900-392.50	Transfers In - Fire Operations	<u>305,410</u>	<u>-</u>	<u>(305,410)</u>	<u>0.00%</u>
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES</b>		<b>346,160</b>	<b>1</b>	<b>(346,159)</b>	<b>0.00%</b>
<b>CAPITAL RESERVE EXPENDITURES:</b>					
20-4110-411.904	Capital - Apparatus Purchases	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<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>1</b>	<b>(346,159)</b>	<b>0.00%</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>\$ 1,352,990</b>	<b>\$ (346,159)</b>	<b>79.63%</b>
<b>CASH AND INVESTMENTS BALANCES - OPERATING</b>		<b>\$ 614,207</b>			
<b>CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES</b>		<b>\$ 1,352,990</b>			