



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

MARCH 2023 FINANCIAL REPORTING PACKAGE

JULY 3, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized March 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed March 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 three of 12 months for the year, or roughly 25% 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.

March marks the annual point for early discount payments on real estate taxes, and first quarter remittances for earned income and local service tax revenues where the year's receipts begin to roll in to limit additional draw on existing reserves during "lean" months, including inflation-mitigation stipends issued in January. Overall, absent the impacts of the above-noted stipends, results were fairly comparable to March 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 March 2023 are just under \$3.8 million, with an additional \$4.69 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 were received in March (slightly ahead of budget), and annual state paving projects typically push to late Q3/early Q4. Another mild winter reduced exposure for winter maintenance costs, and expenses to-date focus on capital investments and related financing costs. Ending State Aid Fund reserves at March 2023 are \$1.88 million, with just under \$75,000 unspent from 2022 bond proceeds issuance for equipment acquisition.

General Improvements and American Rescue Plan Act (ARPA) Funds

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

Many of the budgeted capital projects remain in evaluation and preparation, and should skew to Q3/Q4. ARPA funds will be transferred quarterly to replenish project use for Board-approved improvements and acquisitions. Activity through March limited to interest earnings, contributions towards Heroes Grove Park maintenance, ongoing IT initiatives continuing from late 2022, work relative to Brightbill Park new restrooms/storage facility and playground work forthcoming, and Q1 reimbursements for ARPA projects authorized. Ending cumulative reserves at March 2023 total just over \$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 March, pending quarterly expenses for payroll-related benefits/taxes (to occur after Q2) and allotments to the three volunteer fire companies (month following quarter end), and capital reserve funding transfer likely in early Q2 following initial flow of real estate taxes paid at discount. Unbudgeted expenses include office and operating equipment and supplies for the Deputy Fire Chief, and repair assistance to a volunteer fire company for an apparatus piece. Ending FPTE Fund reserves at March 2023 are \$745,000 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 March 31, 2023 and 2022

<u>Account Number</u>	<u>Account Title</u>	2023			2022		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 2/28/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 2/28/22)</u>	<u>Percent of Budget</u>
REVENUES:							
Tax Revenues	\$ 17,509,940	\$ 4,169,192	\$ (13,340,748)	23.81%	\$ 4,227,908	24.17%	Reflects first quarter collections on current levy, minimal delinquent collections, and first receipts for earned income/real estate transfer/local service taxes in the new year; comparable to prior year/historical averages.
General Recurring Aid and Other Revenues	6,705,312	1,095,996	(5,609,316)	16.35%	34,960	0.53%	For 2023, first quarter billing for Township Authority administration and reimbursements recorded timely.
Public Safety Revenues	903,060	125,045	(778,015)	13.85%	65,224	8.23%	For 2023, first quarter billing for Auto Task Force reimbursements through state recorded timely.
Community Development & Code Enforce. Revenues	943,258	219,090	(724,168)	23.23%	289,939	44.80%	Ratio decline primarily tied to larger 2023 budget, but very slow residential permitting to start the year versus historically and less commercial alterations activity versus prior year.
Planning & Zoning Revenues	396,750	38,313	(358,437)	9.66%	36,644	11.52%	Typically slower during winter months.
Health & Sanitation Revenues	69,720	(12,963)	(82,683)	-18.59%	2,925	4.24%	Correction for Hornung's billing will occur in Q3, removing negative revenues; excluding, comparable to prior year.
Public Works Revenues	166,996	68,566	(98,430)	41.06%	14,637	19.29%	Primarily winter services payment from PennDOT, received later in 2022.
Parks & Recreation Administrative Revenues	5,750	2,254	(3,496)	39.20%	4,710	21.41%	
Parks & Recreation Operational Revenues	266,700	99,714	(166,986)	37.39%	63,150	32.69%	Early results primarily for basketball registrations.
5000 Commons Drive (FCC Senior Center) Revenues	301,120	79,616	(221,504)	26.44%	22,430	0.00%	Friendship Center rentals now billed in system for more timely reporting.
Interfund Transfers Revenues	-	-	-	0.00%	-	0.00%	
TOTAL GENERAL FUND REVENUES	27,268,606	5,884,822	(21,383,784)	21.58%	4,762,527	18.20%	
EXPENDITURES:							
Administration - General Services Expenditures	1,352,618	325,636	1,026,982	24.07%	365,257	27.57%	Primarily wages (including one-time inflation mitigation stipends) and IT subscriptions and annual dues/memberships.
Administration - Tax Collector Expenditures	34,199	15,115	19,084	44.20%	14,460	43.04%	Trend high in Q1 for tax bill issuance costs (supplies, postage); comparable to prior year.
Administration - Solicitor Expenditures	75,000	31,520	43,480	42.03%	9,100	9.10%	High overall for additional labor counsel support for multiple labor and employment matters.
Administration - Building Maintenance Expenditures	133,569	38,135	95,434	28.55%	17,921	9.95%	Primarily wages (including one-time inflation mitigation stipends) for janitorial services; accelerated maintenance costs for roof repairs and preventative maintenance at Municipal Center.
Police Expenditures	8,074,607	2,386,641	5,687,966	29.56%	1,959,162	27.07%	Artificially high in 2023 due to one-time inflation mitigation stipends, prepaid IT subscriptions, and canine training costs.
Fire & Emergency Services Expenditures	400,750	-	400,750	0.00%	523	0.05%	Limited to pass-through volunteer fire association foreign fire state tax remittance.

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

<u>Account Number</u>	<u>Account Title</u>	2023			2022		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 2/28/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 2/28/22)</u>	<u>Percent of Budget</u>
Emergency Management Expenditures		-	-	-	0.00%	-	0.00%
Shade Tree Expenditures		2,100	309	1,791	14.70%	226	15.60%
Community Development Expenditures		972,495	230,384	742,111	23.69%	150,227	22.02%
Public Works Expenditures		2,992,679	673,490	2,319,189	22.50%	682,167	21.21%
Sewer Dept. - Wastewater Collection Expenditures		1,425,058	431,293	993,765	30.26%	323,365	21.33%
Sewer Dept. - Stormwater Expenditures		777,118	133,646	643,472	17.20%	41,177	12.70%
Parks & Recreation Expenditures		1,041,318	255,311	786,007	24.52%	105,185	16.36%
5000 Commons Drive (FCC Senior Center) Expenditures		242,250	27,671	214,579	11.42%	49,061	0.00%
County Libraries Expenditures		139,694	-	139,694	0.00%	-	0.00%
Debt Service Expenditures		1,991,819	1,800,761	191,058	90.41%	1,779,862	114.51%
Employee Benefits Expenditures		7,877,250	1,722,982	6,154,268	21.87%	1,679,971	21.27%
Other General Expenditures		212,837	52,235	160,602	24.54%	129,176	54.47%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	8,125,129	19,620,232	29.28%	7,306,839	27.92%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	(2,240,307)	(1,763,552)	-469.91%	(2,544,312)	0.00%
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%	9,976,896	116.86%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 10,317,323	\$ (1,763,552)	85.40%	\$ 7,432,584	87.06%

CASH AND INVESTMENTS BALANCES	\$ 3,777,771	\$ 6,046,327
BALANCES DUE FROM AUTHORITY	\$ 4,694,010	\$ 6,716

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023			2022	
	<u>Budget</u>	<u>Actual (thru 2/28/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 2/28/22)</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 5,421,853	\$ 15,999,963	25.31%	\$ 4,630,170
Discretionary Expenditures	\$ 6,323,545	\$ 2,703,276	\$ 3,620,269	42.75%	\$ 2,676,669
Percentage of Contractual to Total Expenditures	77.21%	66.73%		63.37%	41.83%



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 1,184,616	\$ (3,978,351)	22.94%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	139,694	31,257	(108,437)	22.37%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	15,315	(123,964)	11.00%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	146,061	(1,553,939)	8.59%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	2,485,099	(6,714,901)	27.01%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	306,844	(868,156)	26.11%
Tax Revenues Subtotal		17,509,940	4,169,192	(13,340,748)	23.81%
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	120,869	(99,131)	54.94%
01-3001-342.20	Rent - Land & General Facilities	82,556	4,780	(77,776)	5.79%
01-3001-355.01	State - Public Utility Tax (PURTA)	17,648	-	(17,648)	0.00%
01-3001-355.04	State - Alcoholic Beverage Licenses	10,250	9,000	(1,250)	87.80%
01-3001-355.05	State - Pension System Aid	1,041,271	-	(1,041,271)	0.00%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,664,884	680,578	(1,984,306)	25.54%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	275,341	(1,395,862)	16.48%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	1,264	(1,236)	50.57%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	402	(9,598)	4.02%
General Recurring Aid and Other Revenues Subtotal		6,705,312	1,095,996	(5,609,316)	16.35%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	1,740	(2,260)	43.50%
01-3100-331.10	Fines - Enforcement Revenues	245,000	29,695	(215,305)	12.12%
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	44,735	(134,925)	24.90%
01-3100-357.02	County - Police Grants/Reimbursements	40,000	-	(40,000)	0.00%
01-3100-358.10	County - Police Booking Reimbursements	2,500	67	(2,434)	2.66%
01-3100-358.11	County - School Resource Officer	43,500	21,000	(22,500)	48.28%
01-3100-358.12	County - Crossing Guard Services	19,500	6,840	(12,660)	35.08%
01-3100-361.73	Pub Safety - Accident Reports	9,500	1,980	(7,520)	20.84%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	887	(4,113)	17.74%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	9,305	(10,695)	46.53%
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	944	(2,056)	31.47%
01-3110-355.07	State - Foreign Fire Premium Tax	300,000	-	(300,000)	0.00%
Public Safety Revenues Subtotal		903,060	125,045	(778,015)	13.85%
01-3120-362.40	Lic & Permits - State Fees	4,258	1,026	(3,232)	24.10%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	23,730	(32,770)	42.00%
01-3120-362.42	Lic & Permits - Residential New	375,000	67,928	(307,072)	18.11%
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	37,409	(42,591)	46.76%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	49,883	(90,117)	35.63%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	4,515	(19,485)	18.81%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	2,350	(1,150)	67.14%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	15,332	(84,668)	15.33%
01-3120-362.54	Lic & Permits - Signs	10,000	5,400	(4,600)	54.00%
Community Development & Code Enforce. Revenues Subtotal		943,258	219,090	(724,168)	23.23%
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 March 31, 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	6,575	(3,425)	65.75%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	18,213	(156,787)	10.41%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	9,000	(39,250)	18.65%
01-3130-364.31	Sanitation - Septic Permits	500	300	(200)	60.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	4,225	(8,775)	32.50%
Planning & Zoning Revenues Subtotal		396,750	38,313	(358,437)	9.66%
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	(12,963)	(57,963)	-28.81%
Health & Sanitation Revenues Subtotal		69,720	(12,963)	(82,683)	-18.59%
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	15,945	(69,055)	18.76%
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	5,625	(29,375)	16.07%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	-	-	0.00%
Public Works Revenues Subtotal		166,996	68,566	(98,430)	41.06%
01-3501-387.01	Contributions - Parks/Rec Programs	5,750	2,254	(3,496)	39.20%
Parks & Recreation Administrative Revenues Subtotal		5,750	2,254	(3,496)	39.20%
01-3502-321.17	Lic & Permits - Parks & Rec Events	5,500	-	(5,500)	0.00%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	625	(1,125)	35.71%
01-3502-367.04	Rec - Utility Reimbursements	700	101	(599)	14.38%
01-3502-367.05	Rec - Pavilion Reservations	46,000	18,875	(27,125)	41.03%
01-3502-367.06	Rec - Ball Court Lighting	900	110	(790)	12.19%
01-3502-367.07	Rec - Fitness Programs	12,000	4,788	(7,212)	39.90%
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	211	(1,789)	10.55%
01-3502-367.16	Rec - Youth Basketball League	68,000	64,529	(3,471)	94.90%
01-3502-367.19	Rec - Ballfield Reservations	15,000	10,195	(4,805)	67.97%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	192	(808)	19.20%
01-3502-387.02	Contributions - Rec Events/Sponsors	5,000	88	(4,912)	1.76%
01-3502-387.03	Contributions - CEC Revenues	4,000	-	(4,000)	0.00%
Parks & Recreation Operational Revenues Subtotal		266,700	99,714	(166,986)	37.39%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	20,370	(40,750)	33.33%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	59,246	(180,754)	24.69%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		301,120	79,616	(221,504)	26.44%
TOTAL GENERAL FUND REVENUES		27,268,606	5,884,822	(21,383,784)	21.58%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	6,250	18,750	25.00%
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	193,469	605,729	24.21%
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	44,874	135,104	24.93%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	387	4,613	7.75%

LOWER PAXTON TOWNSHIP
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 General Fund
 As of March 31, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/(-) Variance	2023 % of Budget
01-4001-406.170	Wages - Longevity	2,674	100	2,574	3.74%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	2,816	5,684	33.13%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	137	1,563	8.07%
01-4001-406.311	Supp & Admin - Suspense/Voids	-	(12,646)	12,646	0.00%
01-4001-406.312	Supp & Admin - Advertising	8,500	1,123	7,377	13.21%
01-4001-406.314	Supp & Admin - Postage	6,000	215	5,785	3.58%
01-4001-406.316	Supp & Admin - Bonding	3,500	1,938	1,563	55.36%
01-4001-406.322	Supp & Admin - Training/Seminars	9,000	2,278	6,722	25.31%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	23,106	(1,606)	107.47%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	599	651	47.92%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	8,281	13,219	38.52%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	2,888	(2,888)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	1,144	356	76.26%
01-4001-406.670	Utilities - Telephone	17,500	3,416	14,084	19.52%
01-4001-406.680	Utilities - Cable/Internet	970	271	699	27.95%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	217	12,283	1.74%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	16,801	88,199	16.00%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	26,661	39,839	40.09%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	896	9,104	8.96%
01-4001-471.800	Debt - Principal - Capital Leases	6,493	-	6,493	0.00%
01-4001-472.800	Debt - Interest - Capital Leases	455	-	455	0.00%
Administration - General Services Expenditures Subtotal		1,352,618	325,636	1,026,982	24.07%
01-4010-403.104	Wages - Elected Tax Collector	21,459	3,840	17,619	17.90%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,500	7,387	1,113	86.91%
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	-	100.00%
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,000	2,648	352	88.25%
Administration - Tax Collector Expenditures Subtotal		34,199	15,115	19,084	44.20%
01-4020-404.500	Prof Svcs - Solicitor	50,000	6,251	43,749	12.50%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	25,269	(269)	101.07%
Administration - Solicitor Expenditures Subtotal		75,000	31,520	43,480	42.03%
01-4040-409.130	Wages - Part-Time Janitorial	44,096	16,000	28,096	36.29%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	981	5,519	15.09%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	251	499	33.49%
01-4040-409.400	R&M - Facilities Maintenance	27,500	11,089	16,411	40.32%
01-4040-409.610	Utilities - Electric	40,000	8,355	31,645	20.89%
01-4040-409.620	Utilities - Natural Gas	8,000	1,165	6,835	14.56%
01-4040-409.630	Utilities - Water	3,250	294	2,956	9.05%
01-4040-409.640	Utilities - Sewer	800	-	800	0.00%
01-4040-409.660	Utilities - Stormwater Fees	2,673	-	2,673	0.00%
Administration - Building Maintenance Expenditures Subtotal		133,569	38,135	95,434	28.55%
01-4100-410.110	Wages - Public Safety Director	147,358	38,940	108,418	26.43%
01-4100-410.112	Wages - Logistics & Admin	62,910	38,994	23,916	61.98%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	29,454	99,401	22.86%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	143,545	267,444	34.93%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	94,679	371,451	20.31%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	1,201,308	3,275,413	26.83%
01-4100-410.123	Wages - Full-Time Corporals	775,082	245,601	529,481	31.69%
01-4100-410.124	Wages - Full-Time Civilians	219,250	63,284	155,966	28.86%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	17,465	36,646	32.28%
01-4100-410.150	Wages - Shift Differential	32,000	7,404	24,597	23.14%
01-4100-410.160	Wages - Overtime	120,000	26,477	93,523	22.06%

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01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	8,365	9,035	48.07%
01-4100-410.170	Wages - Longevity	342,393	135,546	206,847	39.59%
01-4100-410.180	Wages - Accumulated Comp Time Payouts	20,000	18,731	1,269	93.66%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	1,221	3,779	24.42%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	360	7,640	4.50%
01-4100-410.312	Supp & Admin - Printing	1,000	-	1,000	0.00%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	4,112	4,388	48.38%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	9,350	25,650	26.72%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	4,352	2,648	62.17%
01-4100-410.326	Supp & Admin - Uniforms	32,700	12,612	20,088	38.57%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	634	9,366	6.34%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	1,151	8,349	12.11%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	2,300	5,200	30.66%
01-4100-410.333	Supp & Admin - Body Armor	17,000	1,516	15,484	8.92%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	21,141	(2,141)	111.27%
01-4100-410.335	Supp & Admin - Weapons	18,850	633	18,217	3.36%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	1,281	14,719	8.00%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	15,051	24,949	37.63%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	93,000	58,004	34,996	62.37%
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	9,509	29,491	24.38%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	9,600	2,879	6,721	29.99%
01-4100-410.587	Prof Svcs - Animal Control	10,000	2,476	7,524	24.76%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	25,809	99,191	20.65%
01-4100-410.670	Utilities - Telephone	33,500	7,580	25,920	22.63%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	1,520	5,980	20.27%
01-4100-410.900	Capital - Vehicle Purchases	26,250	33,493	(7,243)	127.59%
01-4100-410.910	Capital - Equipment Purchases	30,000	15,985	14,015	53.28%
01-4100-410.912	Capital - Specialized Gear	19,300	1,491	17,809	7.72%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	101,796	50,158	51,638	49.27%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	45,118	11,361	33,757	25.18%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	2,876	-	2,876	0.00%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	2,418	-	2,418	0.00%
Police Expenditures Subtotal		8,074,607	2,386,641	5,687,966	29.56%
01-4110-411.338	Supp & Admin - Fire Marshall	750	-	750	0.00%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	300,000	-	300,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
Fire & Emergency Services Expenditures Subtotal		400,750	-	400,750	0.00%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	264	736	26.37%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	45	1,055	4.09%
Shade Tree Expenditures Subtotal		2,100	309	1,791	14.70%
01-4160-426.312	Supp & Admin - Cards & Passes	2,000	207	1,793	10.35%
01-4160-427.312	Supp & Admin - Waste Tags	13,000	163	12,838	1.25%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	(2,517)	7,517	-50.34%
01-4160-462.108	Wages - Planning Commission	8,400	1,390	7,010	16.55%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	82,982	205,868	28.73%
01-4160-462.120	Wages - Full-Time Secretary	58,873	16,637	42,236	28.26%
01-4160-462.162	Wages - Overtime (Meetings)	1,500	257	1,243	17.12%
01-4160-462.170	Wages - Longevity	4,050	1,450	2,600	35.80%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	1,742	259	87.08%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%

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01-4160-462.322	Supp & Admin - Training/Seminars	1,000	-	1,000	0.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	3,727	4,024	48.08%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	53,750	146,250	26.88%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	69,205	230,795	23.07%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	2,491	60,509	3.95%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(2,059)	2,059	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	76	1,424	5.09%
01-4160-462.670	Utilities - Telephone	4,000	825	3,175	20.62%
01-4160-471.800	Debt - Principal - Capital Leases	4,221	-	4,221	0.00%
01-4160-472.800	Debt - Interest - Capital Leases	343	-	343	0.00%
Community Development Expenditures Subtotal		972,495	230,384	742,111	23.69%
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	255	14,095	1.78%
01-4200-426.610	Utilities - Electric	2,800	638	2,162	22.78%
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%
Health & Sanitation - Recycling Expenditures Subtotal		165,380	968	164,412	0.59%
01-4200-427.302	Supp & Admin - Building Supplies	250	-	250	0.00%
01-4200-427.510	Prof Svcs - Landfill Site Services	33,150	4,700	28,450	14.18%
Health & Sanitation - Solid Waste Expenditures Subtotal		33,400	4,700	28,700	14.07%
01-4300-430.110	Wages - Public Works Administration	339,638	93,110	246,528	27.41%
01-4300-430.120	Wages - Full-Time Secretary	58,873	16,637	42,236	28.26%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	380,419	1,049,811	26.60%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	853	17,588	4.63%
01-4300-430.160	Wages - Overtime	35,000	2,111	32,889	6.03%
01-4300-430.170	Wages - Longevity	22,787	2,900	19,887	12.73%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	3,496	16,504	17.48%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	760	2,240	25.34%
01-4300-430.326	Supp & Admin - Uniforms	-	1,619	(1,619)	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	9,283	24,217	27.71%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	2,548	5,952	29.97%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	458	2,192	17.28%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	14,941	62,615	19.26%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	26,432	94,488	21.86%
01-4300-430.610	Utilities - Electric	11,500	5,527	5,973	48.06%
01-4300-430.620	Utilities - Natural Gas	17,500	7,045	10,455	40.26%
01-4300-430.630	Utilities - Water	4,500	(567)	5,067	-12.61%
01-4300-430.640	Utilities - Sewer	2,930	-	2,930	0.00%
01-4300-430.650	Utilities - Trash Removal	10,500	2,327	8,173	22.16%
01-4300-430.660	Utilities - Stormwater Fees	374	-	374	0.00%
01-4300-430.670	Utilities - Telephone	13,500	4,134	9,366	30.62%
01-4300-430.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
Public Works - General Services Expenditures Subtotal		2,261,899	574,032	1,687,867	25.38%
01-4300-432.433	R&M - Winter Equipment Maintenance	20,000	12,000	8,000	60.00%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	-	10,000	0.00%
Public Works - Winter Maintenance Expenditures Subtotal		30,000	12,000	18,000	40.00%

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01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	16,496	58,504	21.99%
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	26,550	96,950	21.50%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	2,000	3,500	36.36%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		209,000	45,046	163,954	21.55%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	567	11,933	4.54%
01-4300-437.420	R&M - Vehicle Maintenance	125,000	22,293	102,707	17.83%
01-4300-437.435	R&M - Road Maintenance Materials	75,000	2,075	72,925	2.77%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		212,500	24,935	187,565	11.73%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	2,420	22,580	9.68%
01-4300-438.430	R&M - Bridge Maintenance Materials	3,000	-	3,000	0.00%
01-4300-438.431	R&M - Vehicle Fuel Station	2,500	1,095	1,405	43.78%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	4,753	20,247	19.01%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	3,540	21,460	14.16%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		80,500	11,808	68,692	14.67%
Public Works Expenditures Subtotal		2,992,679	673,490	2,319,189	22.50%
01-4400-429.110	Wages - Sewer Management	247,628	53,848	193,780	21.75%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	58,061	82,646	41.26%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	308,987	671,376	31.52%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	853	10,548	7.48%
01-4400-429.160	Wages - Overtime	30,000	4,895	25,105	16.32%
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%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,425,058	431,293	993,765	30.26%
01-4450-436.110	Wages - Stormwater Management	216,630	51,922	164,708	23.97%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	26,308	33,995	43.63%
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	52,730	100,325	34.45%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	-	7,040	0.00%
01-4450-436.160	Wages - Overtime	5,000	1,622	3,378	32.44%
01-4450-436.170	Wages - Longevity	3,396	-	3,396	0.00%
Sewer Dept. - Stormwater Expenditures Subtotal		777,118	133,646	643,472	17.20%
01-4501-451.110	Wages - Parks Management	195,281	60,023	135,258	30.74%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	32,690	82,404	28.40%
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 & Recreation - Administrative Expenditures Subtotal</i>		371,062	93,933	277,129	25.31%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	563	1,087	34.13%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	495	4,505	9.90%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	1,145	355	76.33%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	795	(45)	106.00%
01-4501-451.420	R&M - Vehicle Maintenance	750	71	679	9.50%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	5,815	3,185	64.62%

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01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	1,374	7,126	16.16%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	101	6,149	1.62%
01-4501-451.670	Utilities - Telephone	5,500	1,117	4,383	20.31%
01-4501-454.510	Prof Svcs - Engineering Services	-	147	(147)	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	6,200	15,800	28.18%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		63,690	17,824	45,866	27.99%
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01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	102,155	115,345	46.97%
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	23,826	86,174	21.66%
01-4501-454.610	Utilities - Electric	13,500	-	13,500	0.00%
01-4501-454.620	Utilities - Natural Gas	2,500	480	2,020	19.21%
01-4501-454.630	Utilities - Water	10,500	852	9,648	8.11%
01-4501-454.640	Utilities - Sewer	3,250	-	3,250	0.00%
01-4501-454.660	Utilities - Stormwater Fees	25,606	-	25,606	0.00%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		390,356	127,313	263,043	32.61%
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01-4502-451.596	Prof Svcs - Special Events	8,500	936	7,564	11.02%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	-	2,500	0.00%
01-4502-452.130	Wages - Seasonal Instructors	106,000	6,638	99,362	6.26%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	2,672	9,328	22.27%
01-4502-452.360	Supp & Admin - Program Supplies	3,000	245	2,755	8.16%
01-4502-452.362	Supp & Admin - League Supplies	10,000	1,071	8,929	10.71%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	-	5,500	0.00%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	90	3,410	2.56%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	2,168	27,832	7.23%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	2,420	9,080	21.04%
01-4502-452.594	Prof Svcs - Concerts & Movies	10,000	-	10,000	0.00%
01-4502-452.597	Prof Svcs - Instructors & Referees	5,000	-	5,000	0.00%
01-4502-471.800	Debt - Principal - Capital Leases	8,631	-	8,631	0.00%
01-4502-472.800	Debt - Interest - Capital Leases	79	-	79	0.00%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		216,210	16,241	199,969	7.51%
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Parks & Recreation Expenditures Subtotal		1,041,318	255,311	786,007	24.52%
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01-4505-452.440	R&M - YMCA (5000 Commons Dr)	250	-	250	0.00%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	500	213	287	42.60%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	500	475	25	95.00%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	24,150	185,850	11.50%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	668	6,332	9.55%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	2,165	21,835	9.02%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		242,250	27,671	214,579	11.42%
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01-4520-456.586	Prof Svcs - Library Allotments	139,694	-	139,694	0.00%
County Libraries Expenditures Subtotal		139,694	-	139,694	0.00%
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01-4700-471.817	Debt - Principal - 2014 Bonds	310,000	310,000	-	100.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	175,000	175,000	-	100.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	46,000	46,000	-	100.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	715,000	715,000	-	100.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	225,000	225,000	-	100.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	80,000	-	100.00%
01-4700-471.827	Debt - Principal - 2022 Bonds	28,561	28,561	0	100.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	50,070	28,135	21,935	56.19%

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 General Fund
 As of March 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-4700-472.819	Debt - Interest - 2016 Bonds	91,775	47,638	44,138	51.91%
01-4700-472.820	Debt - Interest - 2019 Bonds	23,820	12,370	11,450	51.93%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	6,035	6,035	50.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	138,700	76,500	62,200	55.16%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	23,700	14,100	9,600	59.49%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,744	33,520	33,224	50.22%
01-4700-472.827	Debt - Interest - 2022 Bonds	5,379	2,904	2,475	53.98%
Debt Service Expenditures Subtotal		1,991,819	1,800,761	191,058	90.41%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,032,487	287,720	744,767	27.87%
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	90,156	163,307	35.57%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	1,281,475	2,209,362	36.71%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	47,073	127,927	26.90%
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	80	1,170	6.40%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	8,933	(8,933)	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%
Employee Benefits Expenditures Subtotal		7,877,250	1,722,982	6,154,268	21.87%
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%
Other General Expenditures Subtotal		212,837	52,235	160,602	24.54%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	8,125,129	19,620,232	29.28%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	(2,240,307)	(1,763,552)	-469.91%
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 10,317,323	\$ (1,763,552)	85.40%

CASH AND INVESTMENTS BALANCES	\$ 3,777,771
BALANCES DUE FROM AUTHORITY	\$ 4,694,010

<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	\$ 5,421,853	\$ 15,999,963	25.31%
Discretionary Expenditures	\$ 6,323,545	\$ 2,703,276	\$ 3,620,269	42.75%
Percentage of Contractual to Total Expenditures	77.21%	66.73%		



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 9,133	\$ 8,133	913.32%
10-3300-355.02	State - Liquid Fuels State Aid	1,607,105	1,657,122	50,017	103.11%
10-3300-355.03	State - Road Turnback Payments	3,680	-	(3,680)	0.00%
TOTAL STATE AID FUND REVENUES		1,611,785	1,666,256	54,471	103.38%
EXPENDITURES:					
10-4300-430.310	Supp & Admin - Bank Fees	-	7	(7)	0.00%
10-4300-430.910	Capital - Equipment Purchases	64,580	40,520	24,060	62.74%
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	220,000	83,126	136,874	37.78%
10-4300-438.577	Prof Svcs - Road Line Painting	100,000	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,100,000	16,544	1,083,456	1.50%
10-4300-471.800	Debt - Principal - Capital Leases	174,067	42,209	131,858	24.25%
10-4300-471.827	Debt - Principal - 2022 Bonds	31,439	31,439	(0)	100.00%
10-4300-472.800	Debt - Interest - Capital Leases	20,390	4,841	15,549	23.74%
10-4300-472.827	Debt - Interest - 2022 Bonds	5,921	3,196	2,725	53.98%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	-	92,700	(92,700)	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,716,397	314,583	1,401,814	18.33%
NET TOTAL STATE AID FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		(104,612)	1,351,673	1,456,285	1292.08%
		603,440	603,440	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 498,828	\$ 1,955,113	\$ 1,456,285	391.94%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)					
UNSPENT BOND PROCEEDS					
			\$ 1,880,136		
			\$ 74,977		



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

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Improvement and American Rescue Plan Act (ARPA) Funds
 As of March 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 28,923	\$ (21,077)	57.85%
15-3001-387.01	Contributions	-	18,000	18,000	0.00%
15-3300-351.03	Federal - Public Works Grants	1,035,079	-	(1,035,079)	0.00%
15-3300-354.03	State - Public Works Grants	63,749	-	(63,749)	0.00%
15-3501-354.08	State - Parks/Rec Grants	945,528	-	(945,528)	0.00%
15-3501-357.05	County - Parks/Rec Grants	150,000	-	(150,000)	0.00%
15-3900-392.01	Transfers In - General Fund	1,126,690	60,017	(1,066,673)	5.33%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		3,371,046	106,940	(3,264,106)	3.17%
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	38,498	294,498	11.56%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	9,512	315,488	2.93%
15-4100-410.910	Capital - Police Equipment	12,214	-	12,214	0.00%
15-4100-410.920	Capital - Police Facility Improvements	138,000	-	138,000	0.00%
15-4110-411.940	Capital - Flashing Fire Signals	-	637	(637)	0.00%
15-4300-433.940	Capital - Traffic Control Projects	101,356	74	101,282	0.07%
15-4300-438.942	Capital - Red Top Rd Bridge	-	10,004	(10,004)	0.00%
15-4300-439.940	Capital - Road Repaving	25,000	-	25,000	0.00%
15-4300-439.942	Capital - Union Deposit Improvements	1,288,396	1,148	1,287,248	0.09%
15-4501-454.510	Prof Svcs - Parks Master Plan	-	2,046	(2,046)	0.00%
15-4501-454.910	Capital - Parks Signage	27,576	-	27,576	0.00%
15-4501-454.920	Capital - Koons Park Improvements	320,000	-	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	256,638	1,100,811	18.91%
15-4501-454.925	Capital - Heroes Grove Improvements	-	608	(608)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	-	25,000	0.00%
15-4501-454.927	Capital - Lamplight Park Improvements	-	1,800	(1,800)	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	1,396	849,660	0.16%
15-4501-454.931	Capital - Forest Hills Park Improvements	283,243	-	283,243	0.00%
15-4501-454.937	Capital - Blue Ridge Park Improvements	194,000	-	194,000	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,724,811	322,362	5,402,449	5.63%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ (177,109)	\$ 1,961,234	\$ 2,138,344	-1107.36%

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,080,690	60,017	1,020,673	5.55%
TOTAL ARPA FUND EXPENDITURES		1,080,690	60,017	1,020,673	5.55%
NET TOTAL ARPA FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		4,797,861	4,797,861	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 3,717,171	\$ 4,737,844	\$ 1,020,673	127.46%
COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)					
BALANCES DUE FROM AUTHORITY		\$ 6,701,659			
UNSPENT BOND PROCEEDS		\$ 4,195			
		\$ 385			



**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 March 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 484,716	\$ (1,629,974)	22.92%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	5,060	(49,134)	9.34%
20-3900-392.01	Transfers In - General Fund	19,310	-	(19,310)	0.00%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,188,194	489,776	(1,698,418)	22.38%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	106,500	25,732	80,768	24.16%
20-4110-411.300	Supp & Admin - Office Supplies	-	14,335	(14,335)	0.00%
20-4110-411.420	R&M - Vehicle Maintenance	-	6,937	(6,937)	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	65,032	194,968	25.01%
20-4110-411.900	Capital - Vehicle Purchases	10,000	8,121	1,879	81.21%
20-4700-471.820	Debt - Principal - 2019 Bonds	234,000	234,000	-	100.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	78,810	41,745	37,065	52.97%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,148	1,969	6,180	24.16%
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	(289)	32,864	-0.89%
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%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		1,709,129	397,582	1,311,547	23.26%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES					
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,146,162	\$ 759,291	\$ (386,871)	66.25%

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 2/28/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3110-341.01	Interest Earnings	\$ 40,750	\$ 11,329	\$ (29,421)	27.80%
20-3900-392.50	Transfers In - Fire Operations	305,410	-	(305,410)	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		346,160	11,329	(334,831)	3.27%
CAPITAL RESERVE EXPENDITURES:					
20-4110-411.904	Capital - Apparatus Purchases	-	-	-	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		-	-	-	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES					
Net Financial Capital Reserves - Beginning		1,352,989	1,352,989	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 1,699,149	\$ 1,364,318	\$ (334,831)	80.29%
CASH AND INVESTMENTS BALANCES - OPERATING					
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES					