



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

MAY 2023 FINANCIAL REPORTING PACKAGE

JULY 3, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized May 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed May 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 five of 12 months for the year, or roughly 41.67% of the year**).

General Fund Highlights

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

May marks a slow-down in real estate tax collections (past the discount period, now over 90% of budget collected), but consistent revenues relative to most other tax sources. Community Development and Parks and Recreation charges and programs become more active, resulting in consistent revenues to meet current needs; which transition into use of created reserves into Q3/Q4. Overall, results were fairly comparable to May 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 May 2023 are just over \$11.3 million, with an additional \$1.3 million due from the Township Authority for various shared and administrative costs and reimbursements.

Other Operating/Capital Township Funds

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

State Aid Fund

The State Aid Fund accounts for funds received from the state's oil franchise tax to be used to support the construction, reconstruction, maintenance, and repair of public roads or streets, which are legally mandated to be segregated from all other operations for tracking and reporting purposes. Annual allotments from the State for roads maintenance and improvements were received in March (slightly ahead of budget), and annual state paving projects typically push to late Q3/early Q4. Another mild winter reduced exposure for winter maintenance costs, and expenses to-date focus primarily on capital investments and related financing costs. Ending State Aid Fund reserves at May 2023 are \$1.87 million.

General Improvements and American Rescue Plan Act (ARPA) Funds

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

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

Fire Protection Tax and Equipment (FPTE) Fund

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

Very limited activity to note through May, pending quarterly expenses for payroll-related benefits/taxes (to occur after Q2) and ongoing allotments to the three volunteer fire companies (month following quarter end). Unbudgeted expenses include office and operating equipment and supplies for the Deputy Fire Chief, repair assistance to a volunteer fire company for an apparatus piece, and final payments on the fire study performed (budgeted in 2022). Ending FPTE Fund reserves at May 2023 are \$1.7 million each for operations and 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 May 31 2023 and 2022

Account NumberAccount Title		2023				2022		Notes/Remarks
		Budget	Actual (thru 2/28/23)	+ /(-) Variance	Percent of Budget	Actual (thru 2/28/22)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 17,509,940	\$ 10,342,866	\$ (7,167,074)	59.07%	\$ 10,392,796	59.41%	Represents over 90% of total real estate tax collected, and other taxes at monthly/quarterly expectations and comparable to prior year.
General Recurring Aid and Other Revenues		6,705,312	1,642,064	(5,063,248)	24.49%	1,150,335	17.54%	For 2023, first quarter billing for Township Authority administration and reimbursements recorded timely; pension state aid skews to Q3/Q4 (largest additional portion).
Public Safety Revenues		903,060	251,638	(651,422)	27.87%	151,614	19.12%	For 2023, first quarter billing for Auto Task Force reimbursements through state recorded timely.
Community Development & Code Enforce. Revenues		943,258	370,319	(572,939)	39.26%	435,820	67.34%	Ratio decline primarily tied to larger 2023 budget, but very slow residential permitting to start the year versus historically.
Planning & Zoning Revenues		396,750	99,367	(297,383)	25.05%	79,273	24.93%	Typically slower during winter/early spring months.
Health & Sanitation Revenues		69,720	(2,278)	(71,998)	-3.27%	12,235	17.73%	Correction for Hornung's billing will occur in Q3, removing negative revenues; excluding, comparable to prior year.
Public Works Revenues		166,996	82,846	(84,150)	49.61%	25,918	34.16%	Slightly high for implemented fee-in-lieu contributions from contractors towards future restoration projects.
Parks & Recreation Administrative Revenues		5,750	4,951	(799)	86.10%	5,213	23.70%	
Parks & Recreation Operational Revenues		266,700	215,076	(51,624)	80.64%	151,340	78.33%	Early registrations for summer camps and sports programs, accelerated from prior year.
5000 Commons Drive (FCC Senior Center) Revenues		301,120	106,407	(194,713)	35.34%	56,768	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	13,113,255	(14,155,351)	48.09%	12,461,311	47.62%	
EXPENDITURES:								
Administration - General Services Expenditures		1,352,618	512,678	839,940	37.90%	540,980	40.84%	Primarily wages (including one-time inflation mitigation stipends) and IT subscriptions and annual dues/memberships.
Administration - Tax Collector Expenditures		34,199	18,996	15,203	55.55%	18,838	56.07%	Trend high early quarters for tax bill issuance costs (supplies, postage); comparable to prior year.
Administration - Solicitor Expenditures		75,000	37,030	37,970	49.37%	17,581	17.58%	High overall for additional labor counsel support for multiple labor and employment matters.
Administration - Building Maintenance Expenditures		133,569	62,040	71,529	46.45%	43,751	24.28%	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	3,439,633	4,634,974	42.60%	3,006,263	41.54%	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.

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 General Fund
 As of May 31 2023 and 2022

Account Number	Account Title	2023				2022		Notes/Remarks
		Budget	Actual (thru 2/28/23)	+ / (-) Variance	Percent of Budget	Actual (thru 2/28/22)	Percent of Budget	
	Emergency Management Expenditures	-	-	-	0.00%	-	0.00%	
	Shade Tree Expenditures	2,100	408	1,692	19.44%	640	44.17%	
	Community Development Expenditures	972,495	354,937	617,558	36.50%	274,313	40.22%	Primarily wages (including one-time inflation mitigation stipends).
	Public Works Expenditures	2,992,679	998,760	1,993,919	33.37%	1,151,937	35.82%	Primarily wages (including one-time inflation mitigation stipends).
	Sewer Dept. - Wastewater Collection Expenditures	1,425,058	659,630	765,428	46.29%	509,927	33.64%	Primarily wages (including one-time inflation mitigation stipends).
	Sewer Dept. - Stormwater Expenditures	777,118	222,283	554,835	28.60%	123,319	38.04%	Primarily wages (including one-time inflation mitigation stipends).
	Parks & Recreation Expenditures	1,041,318	455,885	585,433	43.78%	211,760	32.94%	Primarily wages (including one-time inflation mitigation stipends).
	5000 Commons Drive (FCC Senior Center) Expenditures	242,250	58,106	184,144	23.99%	78,827	0.00%	Timing for receipt of monthly bills and related invoicing can skew comparisons.
	County Libraries Expenditures	139,694	45,602	94,092	32.64%	47,252	36.74%	Limited to quarterly remittances of library-dedicated real estate tax collections made.
	Debt Service Expenditures	1,991,819	1,800,761	191,058	90.41%	1,779,862	114.51%	Bulk of activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	7,877,250	2,626,762	5,250,488	33.35%	2,529,875	32.02%	Relate to primarily comparable monthly expenses for health and related medical benefit costs, and quarterly workmens compensation funding.
	Other General Expenditures	212,837	81,376	131,461	38.23%	129,342	54.54%	General casualty/liability insurances now paid in smaller installments versus lump sum in prior years.
TOTAL GENERAL FUND EXPENDITURES		27,745,361	11,374,888	16,370,473	41.00%	10,464,989	39.99%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	1,738,368	2,215,123	364.62%	1,996,322	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	\$ 14,295,997	\$ 2,215,123	118.34%	\$ 11,973,218	140.25%	
CASH AND INVESTMENTS BALANCES		\$ 11,381,412				\$ 10,543,092		
BALANCES DUE FROM AUTHORITY		\$ 1,325,327				\$ 76,960		

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023				2022	
	Budget	Actual (thru 2/28/23)	+ / (-) Variance	Percent of Budget	Actual (thru 2/28/22)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 8,167,160	\$ 13,254,656	38.13%	\$ 7,276,007	36.80%
Discretionary Expenditures	\$ 6,323,545	\$ 3,207,727	\$ 3,115,818	50.73%	\$ 3,188,983	49.84%
Percentage of Contractual to Total Expenditures	77.21%	71.80%			69.53%	



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of May 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	\$ 4,807,401	\$ (355,566)	93.11%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	139,694	126,840	(12,854)	90.80%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	41,631	(97,648)	29.89%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	254,398	(1,445,602)	14.96%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	4,503,200	(4,696,800)	48.95%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	609,397	(565,603)	51.86%
Tax Revenues Subtotal		17,509,940	10,342,866	(7,167,074)	59.07%
01-3001-321.80	Lic & Permits - Cable TV Franchise	980,000	233,310	(746,690)	23.81%
01-3001-341.01	Interest Earnings	220,000	236,772	16,772	107.62%
01-3001-342.20	Rent - Land & General Facilities	82,556	19,194	(63,362)	23.25%
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	830,891	(1,833,993)	31.18%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	290,338	(1,380,865)	17.37%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	1,340	(1,160)	53.59%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	21,219	11,219	212.19%
General Recurring Aid and Other Revenues Subtotal		6,705,312	1,642,064	(5,063,248)	24.49%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	2,505	(1,495)	62.63%
01-3100-331.10	Fines - Enforcement Revenues	245,000	87,047	(157,953)	35.53%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	10,482	(3,418)	75.41%
01-3100-354.02	State - Police Grants/Reimbursements	15,000	-	(15,000)	0.00%
01-3100-355.10	State - Operational Support Agent	179,660	92,210	(87,450)	51.32%
01-3100-357.02	County - Police Grants/Reimbursements	40,000	700	(39,300)	1.75%
01-3100-358.10	County - Police Booking Reimbursements	2,500	626	(1,874)	25.03%
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	3,795	(5,705)	39.95%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	1,420	(3,580)	28.40%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	14,392	(5,608)	71.96%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	150	(2,350)	6.00%
01-3100-387.01	Contributions - Police Misc.	-	9,427	9,427	0.00%
01-3100-387.02	Contributions - Police Canine	3,000	1,044	(1,956)	34.80%
01-3110-355.07	State - Foreign Fire Premium Tax	300,000	-	(300,000)	0.00%
Public Safety Revenues Subtotal		903,060	251,638	(651,422)	27.87%
01-3120-362.40	Lic & Permits - State Fees	4,258	1,625	(2,634)	38.15%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	34,825	(21,675)	61.64%
01-3120-362.42	Lic & Permits - Residential New	375,000	97,450	(277,550)	25.99%
01-3120-362.47	Lic & Permits - Commercial New	150,000	26,637	(123,363)	17.76%
01-3120-362.48	Lic & Permits - Residential Add	80,000	63,767	(16,233)	79.71%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	102,015	(37,985)	72.87%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	9,106	(14,894)	37.94%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	3,250	(250)	92.86%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	23,444	(76,556)	23.44%
01-3120-362.54	Lic & Permits - Signs	10,000	8,200	(1,800)	82.00%
Community Development & Code Enforce. Revenues Subtotal		943,258	370,319	(572,939)	39.26%
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	6,000	(44,000)	12.00%
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 May 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	7,195	(2,805)	71.95%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	63,152	(111,848)	36.09%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	17,550	(30,700)	36.37%
01-3130-364.31	Sanitation - Septic Permits	500	400	(100)	80.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	5,070	(7,930)	39.00%
Planning & Zoning Revenues Subtotal		396,750	99,367	(297,383)	25.05%
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	(2,278)	(47,278)	-5.06%
Health & Sanitation Revenues Subtotal		69,720	(2,278)	(71,998)	-3.27%
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	24,015	(60,985)	28.25%
01-3300-354.03	State - Snow Removal Contract	46,996	429	(46,568)	0.91%
01-3300-362.57	Lic & Permits - Stormwater Mgmt	35,000	10,875	(24,125)	31.07%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	47,528	47,528	0.00%
Public Works Revenues Subtotal		166,996	82,846	(84,150)	49.61%
01-3501-387.01	Contributions - Parks/Rec Programs	5,750	2,254	(3,496)	39.20%
Parks & Recreation Administrative Revenues Subtotal		5,750	4,951	(799)	86.10%
01-3502-321.17	Lic & Permits - Parks & Rec Events	5,500	2,205	(3,295)	40.09%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	475	(1,275)	27.14%
01-3502-367.04	Rec - Utility Reimbursements	700	224	(476)	31.96%
01-3502-367.05	Rec - Pavillion Reservations	46,000	36,409	(9,591)	79.15%
01-3502-367.06	Rec - Ball Court Lighting	900	110	(790)	12.19%
01-3502-367.07	Rec - Fitness Programs	12,000	7,077	(4,923)	58.97%
01-3502-367.09	Rec - Discount Ticket Sales	100	-	(100)	0.00%
01-3502-367.10	Rec - Leisure Learning Programs	1,500	-	(1,500)	0.00%
01-3502-367.11	Rec - Trips	500	-	(500)	0.00%
01-3502-367.12	Rec - Sport Leagues	27,000	6,135	(20,865)	22.72%
01-3502-367.13	Rec - Newsletter Advertising	750	-	(750)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	75,000	69,452	(5,548)	92.60%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	574	(1,426)	28.70%
01-3502-367.16	Rec - Youth Basketball League	68,000	77,839	9,839	114.47%
01-3502-367.19	Rec - Ballfield Reservations	15,000	14,105	(895)	94.03%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	192	(808)	19.20%
01-3502-387.02	Contributions - Rec Events/Sponsors	5,000	-	(5,000)	0.00%
01-3502-387.03	Contributions - CEC Revenues	4,000	280	(3,720)	7.00%
Parks & Recreation Operational Revenues Subtotal		266,700	215,076	(51,624)	80.64%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	30,550	(30,570)	49.98%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	75,857	(164,143)	31.61%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		301,120	106,407	(194,713)	35.34%
TOTAL GENERAL FUND REVENUES		27,268,606	13,113,255	(14,155,351)	48.09%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	10,417	14,583	41.67%
01-4001-400.102	Wages - Appointed Authority Officials	400	100	300	25.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	430	2,570	14.33%
01-4001-401.110	Wages - Administration & Finance	799,198	303,686	495,512	38.00%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	11,000	24,000	31.43%
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	69,540	110,438	38.64%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	850	4,150	17.01%

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 As of May 31 2023

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01-4001-406.170	Wages - Longevity	2,674	100	2,574	3.74%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	3,142	5,358	36.96%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	(7,595)	9,295	-446.77%
01-4001-406.311	Supp & Admin - Suspense/Voids	-	1,910	(1,910)	0.00%
01-4001-406.312	Supp & Admin - Advertising	8,500	1,123	7,377	13.21%
01-4001-406.314	Supp & Admin - Postage	6,000	(631)	6,631	-10.51%
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	2,645	6,355	29.39%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	23,535	(2,035)	109.46%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	676	574	54.09%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	8,741	12,759	40.66%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	5,775	(5,775)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	2,493	(993)	166.20%
01-4001-406.670	Utilities - Telephone	17,500	4,563	12,937	26.08%
01-4001-406.680	Utilities - Cable/Internet	970	366	604	37.76%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	3,222	9,278	25.77%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	21,036	83,964	20.03%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	35,534	30,966	53.43%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	1,134	8,866	11.34%
01-4001-471.800	Debt - Principal - Capital Leases	6,493	6,493	(0)	100.01%
01-4001-472.800	Debt - Interest - Capital Leases	455	455	1	99.89%
Administration - General Services Expenditures Subtotal		1,352,618	512,678	839,940	37.90%
01-4010-403.104	Wages - Elected Tax Collector	21,459	7,721	13,738	35.98%
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	18,996	15,203	55.55%
01-4020-404.500	Prof Svcs - Solicitor	50,000	11,761	38,239	23.52%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	25,269	(269)	101.07%
Administration - Solicitor Expenditures Subtotal		75,000	37,030	37,970	49.37%
01-4040-409.130	Wages - Part-Time Janitorial	44,096	22,586	21,510	51.22%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	981	5,519	15.09%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	324	426	43.24%
01-4040-409.400	R&M - Facilities Maintenance	27,500	21,416	6,084	77.88%
01-4040-409.610	Utilities - Electric	40,000	13,200	26,800	33.00%
01-4040-409.620	Utilities - Natural Gas	8,000	2,119	5,881	26.49%
01-4040-409.630	Utilities - Water	3,250	588	2,662	18.09%
01-4040-409.640	Utilities - Sewer	800	158	642	19.75%
01-4040-409.660	Utilities - Stormwater Fees	2,673	668	2,005	25.00%
Administration - Building Maintenance Expenditures Subtotal		133,569	62,040	71,529	46.45%
01-4100-410.110	Wages - Public Safety Director	147,358	60,610	86,748	41.13%
01-4100-410.112	Wages - Logistics & Admin	62,910	56,431	6,479	89.70%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	49,900	78,955	38.73%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	220,665	190,324	53.69%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	145,348	320,782	31.18%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	1,795,451	2,681,270	40.11%
01-4100-410.123	Wages - Full-Time Corporals	775,082	372,602	402,480	48.07%
01-4100-410.124	Wages - Full-Time Civilians	219,250	94,634	124,616	43.16%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	24,790	29,321	45.81%
01-4100-410.150	Wages - Shift Differential	32,000	12,318	19,683	38.49%
01-4100-410.160	Wages - Overtime	120,000	43,139	76,861	35.95%

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01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	9,625	7,775	55.32%
01-4100-410.170	Wages - Longevity	342,393	141,030	201,363	41.19%
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	1,382	3,618	27.64%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	360	7,640	4.50%
01-4100-410.312	Supp & Admin - Printing	1,000	95	905	9.54%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	4,399	4,101	51.76%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	14,362	20,638	41.04%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	4,392	2,608	62.74%
01-4100-410.326	Supp & Admin - Uniforms	32,700	21,207	11,493	64.85%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	1,396	8,604	13.96%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	1,188	8,312	12.50%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	2,358	5,142	31.44%
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	21,696	(2,696)	114.19%
01-4100-410.335	Supp & Admin - Weapons	18,850	1,523	17,327	8.08%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	2,592	13,408	16.20%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	20,871	19,130	52.18%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	93,000	78,164	14,836	84.05%
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	17,458	21,542	44.77%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	9,600	3,508	6,092	36.54%
01-4100-410.587	Prof Svcs - Animal Control	10,000	3,766	6,234	37.66%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	44,644	80,356	35.72%
01-4100-410.670	Utilities - Telephone	33,500	10,108	23,392	30.17%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	2,350	5,150	31.33%
01-4100-410.900	Capital - Vehicle Purchases	26,250	35,160	(8,910)	133.94%
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	3,439,633	4,634,974	42.60%
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	363	637	36.32%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	45	1,055	4.09%
Shade Tree Expenditures Subtotal		2,100	408	1,692	19.44%
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	(2,432)	7,432	-48.63%
01-4160-462.108	Wages - Planning Commission	8,400	2,690	5,710	32.03%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	112,803	176,047	39.05%
01-4160-462.120	Wages - Full-Time Secretary	58,873	25,079	33,794	42.60%
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	1,682	318	84.11%
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	270	730	27.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	9,794	(2,044)	126.37%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	70,257	129,743	35.13%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	127,330	172,670	42.44%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	4,548	58,452	7.22%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(1,644)	1,644	0.00%
01-4160-462.583	Prof Svcs - Plan Recording Fees	1,500	27	1,473	1.80%
01-4160-462.589	Prof Svcs - State Permit Fees	4,258	1,098	3,160	25.79%
01-4160-462.600	Utilities - Vehicle Fuel	1,500	201	1,299	13.37%
01-4160-462.670	Utilities - Telephone	4,000	1,098	2,902	27.46%
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	354,937	617,558	36.50%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	2,902	14,680	16.50%
01-4200-426.400	R&M - Compost Site Maintenance	1,800	216	1,584	12.02%
01-4200-426.510	Prof Svcs - Compost Site Services	14,350	255	14,095	1.78%
01-4200-426.610	Utilities - Electric	2,800	1,070	1,730	38.23%
01-4200-426.640	Utilities - Sewer	118,500	25,040	93,460	21.13%
01-4200-426.660	Utilities - Stormwater Fees	10,348	2,587	7,761	25.00%
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>165,380</i>	<i>32,071</i>	<i>133,309</i>	<i>19.39%</i>
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%
<i>Health & Sanitation - Solid Waste Expenditures Subtotal</i>		<i>33,400</i>	<i>4,700</i>	<i>28,700</i>	<i>14.07%</i>
01-4300-430.110	Wages - Public Works Administration	339,638	142,283	197,355	41.89%
01-4300-430.120	Wages - Full-Time Secretary	58,873	25,079	33,794	42.60%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	503,133	927,097	35.18%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	1,484	16,957	8.05%
01-4300-430.160	Wages - Overtime	35,000	2,319	32,681	6.63%
01-4300-430.170	Wages - Longevity	22,787	5,400	17,387	23.70%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	4,647	15,353	23.24%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	760	2,240	25.34%
01-4300-430.326	Supp & Admin - Uniforms	-	2,121	(2,121)	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	11,469	22,031	34.24%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	4,578	3,922	53.86%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	615	2,035	23.21%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	28,075	49,481	36.20%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	48,983	71,937	40.51%
01-4300-430.610	Utilities - Electric	11,500	8,972	2,528	78.02%
01-4300-430.620	Utilities - Natural Gas	17,500	10,010	7,490	57.20%
01-4300-430.630	Utilities - Water	4,500	(219)	4,719	-4.87%
01-4300-430.640	Utilities - Sewer	2,930	790	2,140	26.96%
01-4300-430.650	Utilities - Trash Removal	10,500	2,703	7,797	25.74%
01-4300-430.660	Utilities - Stormwater Fees	374	6,690	(6,316)	1788.72%
01-4300-430.670	Utilities - Telephone	13,500	5,467	8,033	40.50%
01-4300-430.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,261,899</i>	<i>815,361</i>	<i>1,446,538</i>	<i>36.05%</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	20,000	13,686	6,314	68.43%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	-	10,000	0.00%
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>30,000</i>	<i>13,686</i>	<i>16,314</i>	<i>45.62%</i>

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01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	30,490	44,510	40.65%
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	47,696	75,804	38.62%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	2,550	2,950	46.36%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<u>209,000</u>	<u>80,736</u>	<u>128,264</u>	<u>38.63%</u>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	1,061	11,439	8.49%
01-4300-437.420	R&M - Vehicle Maintenance	125,000	35,711	89,289	28.57%
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>		<u>212,500</u>	<u>38,847</u>	<u>173,653</u>	<u>18.28%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	2,269	22,731	9.08%
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	1,214	1,286	48.54%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	5,944	19,056	23.78%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	3,933	21,067	15.73%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<u>80,500</u>	<u>13,360</u>	<u>67,140</u>	<u>16.60%</u>
Public Works Expenditures Subtotal		2,992,679	998,760	1,993,919	33.37%
01-4400-429.110	Wages - Sewer Management	247,628	81,352	166,276	32.85%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	86,163	54,544	61.24%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	472,355	508,008	48.18%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	1,484	9,917	13.01%
01-4400-429.160	Wages - Overtime	30,000	7,527	22,473	25.09%
01-4400-429.170	Wages - Longevity	14,059	10,734	3,325	76.35%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	900	15	885	1.67%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,425,058	659,630	765,428	46.29%
01-4450-436.110	Wages - Stormwater Management	216,630	77,708	138,922	35.87%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	40,038	20,265	66.40%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	6,089	210,498	2.81%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,742	12,240	55,502	18.07%
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	80,299	72,756	52.46%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	631	6,409	8.96%
01-4450-436.160	Wages - Overtime	5,000	4,608	392	92.16%
01-4450-436.170	Wages - Longevity	3,396	150	3,246	4.42%
Sewer Dept. - Stormwater Expenditures Subtotal		777,118	222,283	554,835	28.60%
01-4501-451.110	Wages - Parks Management	195,281	87,066	108,215	44.59%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	49,216	65,878	42.76%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	4,538	24,182	15.80%
01-4501-451.160	Wages - Overtime	6,000	1,974	4,026	32.90%
01-4501-451.170	Wages - Longevity	3,840	-	3,840	0.00%
01-4502-451.130	Wages - Part-Time Program Staff	22,127	370	21,757	1.67%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>371,062</u>	<u>143,164</u>	<u>227,898</u>	<u>38.58%</u>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	646	1,004	39.18%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	495	4,505	9.90%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	1,145	355	76.33%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	795	(45)	106.00%
01-4501-451.420	R&M - Vehicle Maintenance	750	143	607	19.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	6,725	2,275	74.72%

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01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	1,688	6,812	19.86%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	691	5,559	11.06%
01-4501-451.670	Utilities - Telephone	5,500	1,476	4,024	26.84%
01-4501-454.510	Prof Svcs - Engineering Services	-	518	(518)	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	6,200	15,800	28.18%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		63,690	20,523	43,167	32.22%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	224,368	(6,868)	103.16%
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	37,927	72,073	34.48%
01-4501-454.610	Utilities - Electric	13,500	-	13,500	0.00%
01-4501-454.620	Utilities - Natural Gas	2,500	872	1,628	34.88%
01-4501-454.630	Utilities - Water	10,500	1,216	9,284	11.58%
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	264,382	125,974	67.73%
01-4502-451.596	Prof Svcs - Special Events	8,500	957	7,543	11.26%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	-	2,500	0.00%
01-4502-452.130	Wages - Seasonal Instructors	106,000	7,886	98,114	7.44%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	10,283	1,717	85.69%
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	1,110	8,890	11.10%
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	1,347	2,153	38.49%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	2,248	27,752	7.49%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	3,190	8,310	27.74%
01-4502-452.594	Prof Svcs - Concerts & Movies	10,000	550	9,450	5.50%
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	27,816	188,394	12.87%
Parks & Recreation Expenditures Subtotal		1,041,318	455,885	585,433	43.78%
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	51,389	158,611	24.47%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	1,427	5,573	20.39%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	4,602	19,398	19.17%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		242,250	58,106	184,144	23.99%
01-4520-456.586	Prof Svcs - Library Allotments	139,694	45,602	94,092	32.64%
County Libraries Expenditures Subtotal		139,694	45,602	94,092	32.64%
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%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of May 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	430,702	601,785	41.71%
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	173,192	80,271	68.33%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	1,914,688	1,576,149	54.85%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	72,784	102,216	41.59%
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	8,510	16,079	34.61%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	365	885	29.20%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	15,202	(15,202)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	10,262	15,339	40.08%
01-4810-487.282	Benefits & Taxes - Wellness Program	5,000	1,058	3,942	21.16%
Employee Benefits Expenditures Subtotal		7,877,250	2,626,762	5,250,488	33.35%
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	81,376	66,151	55.16%
01-4900-492.708	Misc - Transfers Out	65,310	-	65,310	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	-	(200,000)	0.00%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	-	200,000	0.00%
Other General Expenditures Subtotal		212,837	81,376	131,461	38.23%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	11,374,888	16,370,473	41.00%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	1,738,368	2,215,123	364.62%
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 14,295,997	\$ 2,215,123	118.34%

CASH AND INVESTMENTS BALANCES	\$ 11,381,412
BALANCES DUE FROM AUTHORITY	\$ 1,325,327

<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	\$ 8,167,160	\$ 13,254,656	38.13%
Discretionary Expenditures	\$ 6,323,545	\$ 3,207,727	\$ 3,115,818	50.73%
Percentage of Contractual to Total Expenditures	77.21%	71.80%		



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 State Aid Fund
 As of May 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	\$ 16,334	\$ 15,334	1633.38%
10-3300-355.02	State - Liquid Fuels State Aid	1,607,105	1,657,122	50,017	103.11%
10-3300-355.03	State - Road Turnback Payments	3,680	-	(3,680)	0.00%
TOTAL STATE AID FUND REVENUES		1,611,785	1,673,456	61,671	103.83%
EXPENDITURES:					
10-4300-430.310	Supp & Admin - Bank Fees	-	7	(7)	0.00%
10-4300-430.910	Capital - Equipment Purchases	64,580	40,520	24,060	62.74%
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	220,000	83,126	136,874	37.78%
10-4300-438.577	Prof Svcs - Road Line Painting	100,000	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,100,000	25,515	1,074,485	2.32%
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	-	182,677	(182,677)	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,716,397	413,531	1,302,866	24.09%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(104,612)	1,259,925	1,364,537	1204.38%
Net Financial Reserves - Beginning		603,440	603,440	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 498,828	\$ 1,863,365	\$ 1,364,537	373.55%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ 1,869,027		
UNSPENT BOND PROCEEDS			\$ -		



**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 May 31, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/- Variance	2023 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 47,921	\$ (2,079)	95.84%
15-3001-354.01	State - Administrative Grants	-	19,009	19,009	0.00%
15-3001-387.01	Contributions	-	18,000	18,000	0.00%
15-3300-351.03	Federal - Public Works Grants	1,035,079	80,667	(954,412)	7.79%
15-3300-354.03	State - Public Works Grants	63,749	20,167	(43,582)	31.63%
15-3501-354.07	State - Heroes Grove Grants	-	0	0	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%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	7,770	7,770	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	253,551	(3,117,495)	7.52%
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	53,692	279,304	16.12%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	113,925	211,075	35.05%
15-4100-410.910	Capital - Police Equipment	12,214	-	12,214	0.00%
15-4100-410.920	Capital - Police Facility Improvements	138,000	-	138,000	0.00%
15-4110-411.940	Capital - Flashing Fire Signals	-	811	(811)	0.00%
15-4160-462.512	Prof Svcs - Zoning/SALDO Ordinance	-	114	(114)	0.00%
15-4300-433.940	Capital - Traffic Control Projects	101,356	585	100,771	0.58%
15-4300-438.942	Capital - Red Top Rd Bridge	-	106,141	(106,141)	0.00%
15-4300-438.944	Capital - McIntosh Rd Bridge	-	-	-	0.00%
15-4300-439.940	Capital - Road Repaving	25,000	-	25,000	0.00%
15-4300-439.942	Capital - Union Deposit Improvements	1,288,396	1,148	1,287,248	0.09%
15-4501-454.510	Prof Svcs - Parks Master Plan	-	2,046	(2,046)	0.00%
15-4501-454.910	Capital - Parks Signage	27,576	-	27,576	0.00%
15-4501-454.920	Capital - Koons Park Improvements	320,000	7,084	312,916	2.21%
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	289,863	1,067,586	21.35%
15-4501-454.925	Capital - Heroes Grove Improvements	-	520	(520)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	-	25,000	0.00%
15-4501-454.927	Capital - Lamplight Park Improvements	-	9,803	(9,803)	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	15,544	835,512	1.83%
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	601,277	5,123,534	10.50%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(2,353,765)	(347,726)	2,006,039	-14.77%
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ (177,109)	\$ 1,828,930	\$ 2,006,039	-1032.66%

Account Number	Account Title	2023 Budget	2023 Actual (thru 2/28/23)	2023 +/- Variance	2023 % of Budget
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		(1,080,690)	(60,017)	1,020,673	-5.55%
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)	\$ 6,621,206
BALANCES DUE FROM AUTHORITY	\$ -
UNSPENT BOND PROCEEDS	\$ 49



**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 May 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	\$ 1,968,566	\$ (146,124)	93.09%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	14,271	(39,923)	26.33%
20-3900-392.01	Transfers In - General Fund	19,310	-	(19,310)	0.00%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,188,194	1,982,838	(205,356)	90.62%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	106,500	41,118	65,382	38.61%
20-4110-411.300	Supp & Admin - Office Supplies	-	17,493	(17,493)	0.00%
20-4110-411.420	R&M - Vehicle Maintenance	-	6,937	(6,937)	0.00%
20-4110-411.519	Prof Svcs - Fire/EMS Study	-	26,248	(26,248)	0.00%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	539,200	160,114	379,086	29.69%
20-4110-411.554	Prof Svcs - LOSAP Payment	79,310	-	79,310	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	86,692	173,308	33.34%
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	3,146	5,003	38.60%
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	(519)	33,094	-1.59%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	-	1,620	0.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	264	-	264	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	285	-	285	0.00%
20-4820-486.730	Misc - Liability & Casualty Insurances	-	-	-	0.00%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		1,709,129	930,504	778,625	54.44%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		479,065	1,052,334	573,269	219.66%
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,146,162	\$ 1,719,431	\$ 573,269	150.02%

<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	\$ 25,492	\$ (15,258)	62.56%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		346,160	330,902	(15,258)	95.59%
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		346,160	330,902	(15,258)	95.59%
Net Financial Capital Reserves - Beginning		1,352,989	1,352,989	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 1,699,149	\$ 1,683,891	\$ (15,258)	99.10%

CASH AND INVESTMENTS BALANCES - OPERATING	\$ 1,698,978
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES	\$ 1,702,123