



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

### **JULY 2023 FINANCIAL REPORTING PACKAGE**

**AUGUST 25, 2023**

**ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR**

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#### **Introduction**

The attached represents a summarized July 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed July 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 to differences of significance, chiefly supporting those differences within the current year (**currently seven of 12 months for the year, or roughly 58.33% of the year**).

#### **General Fund Highlights**

The General Fund is the major operating fund of the Township, chiefly accounting for all activities that are either partially or fully tax subsidized (primarily real estate and earned income). 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.

As Departments work on projecting 2023 actual results, most general Township functions continue to trend (overall) with prior year results and budget. Tax collections continue to remain strong, absent transfer taxes (though have improved in July), and expenditures growth continue to keep reasonable pace with monthly budget expectation. Overall, results were comparable to July 2023, 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 cash reserves in July 2023 are just under \$11 million, with an additional \$1.5 million due from the Township Authority for various shared and administrative costs and reimbursements.

#### **Other Operating/Capital Township Funds**

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

### State Aid Fund

The State Aid Fund accounts for funds received from the state's oil franchise tax to be used to support the construction, reconstruction, maintenance, and repair of public roads or streets, which are legally mandated to be segregated from all other operations for tracking and reporting purposes. Annual allotments from the State for roads maintenance and improvements were received in March (slightly ahead of budget), and annual state paving projects typically push to late Q3/early Q4. Interest earnings continue to well exceed expectations, tied with Federal reserve continued rate increases. Another mild winter reduced exposure for winter maintenance costs, and expenses to-date focus primarily on capital investments (will hit strong in August through end of the paving season) and related financing costs. Ending State Aid Fund financial reserves in July 2023 are \$1.7 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; 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 June limited to ongoing IT initiatives continuing from late 2022, municipal center security and operations upgrades (substantial completion in August), work relative to Brightbill Park new restrooms/storage facility, Brightbill Park and Forest Hills Park playground/courts work forthcoming, final expenses (and related grant support) relative to Red Top Road bridge project, and Q1/Q2 reimbursements for ARPA projects authorized. Ending cumulative cash reserves in July 2023 total just over \$6.3 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.

Two quarters of volunteer allotments and full costing for Deputy Fire Chief were complete for costs through June, and quarterly hydrant billings and semi-annual debt service make up for other significant expenditure sources. Annual transfer to capital reserves (\$305,410) was made in Q2. 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 and underspent in 2022). Ending FPTE Fund financial reserves in July 2023 are \$1.5 million for operations and just under \$1.7 million for capital (no immediate capital acquisitions are budgeted 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 July 31, 2023 and 2022**

Account NumberAccount Title		2023				2022		Notes/Remarks
		Budget	Actual (thru 7/31/23)	+/-) Variance	Percent of Budget	Actual (thru 7/31/22)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 17,509,940	\$ 12,161,645	\$ (5,348,295)	69.46%	\$ 12,103,000	73.74%	Represents over 97% of total real estate tax collected (trending historically); real estate transfer taxes quite low versus recent history, but earned income/local service taxes trending positive to more than offset decline.
General Recurring Aid and Other Revenues		6,705,312	2,754,534	(3,950,778)	41.08%	2,334,793	37.39%	Trending comparably to prior year and budget; interest earnings trending very high; pension state aid skews to Q3/Q4 (largest additional portion).
Public Safety Revenues		903,060	274,134	(628,926)	30.36%	307,408	37.18%	Trending comparably to prior year and budget; pending Q2 State submission for Operational Support Agent reimbursements; 1/3 of budget tied with pass-through State Volunteer Aid (\$300,000).
Community Development & Code Enforce. Revenues		943,258	574,046	(369,212)	60.86%	593,043	77.91%	Ratio decline partially tied to larger 2023 budget; overall, significant current decline in new residential/commercial activity, though anticipating improvement in Q3/Q4.
Planning & Zoning Revenues		396,750	182,332	(214,418)	45.96%	123,031	32.04%	Slow start to 2023 for Foreclosure Registry funds (due to change in organizations); nearly 1/3 of budget tied to State Recycling Grant, which skews to Q4 for recognition.
Health & Sanitation Revenues		69,720	32,642	(37,078)	46.82%	14,085	20.41%	Trending in excess of prior year and budget due to shift in quarterly billing for leaf waste permits to Hornungs (previously billed only annually); portion skews to Q3/Q4.
Public Works Revenues		166,996	94,033	(72,963)	56.31%	34,560	38.61%	Slightly high for implemented fee-in-lieu contributions from contractors towards future restoration projects.
Parks & Recreation Administrative Revenues		5,750	7,007	1,257	121.87%	5,813	26.42%	
Parks & Recreation Operational Revenues		266,700	251,535	(15,165)	94.31%	194,091	83.99%	Trending comparably with prior year and budget (heightened over prior).
5000 Commons Drive (FCC Senior Center) Revenues		301,120	143,450	(157,670)	47.64%	100,799	56.83%	Friendship Center rentals now billed in system for more timely reporting; trending comparably with budget.
TOTAL GENERAL FUND REVENUES		27,268,606	16,475,357	(10,793,249)	60.42%	15,810,623	62.70%	
EXPENDITURES:								
Administration - General Services Expenditures		1,352,618	729,066	623,552	53.90%	780,617	57.39%	Primarily wages (including one-time inflation mitigation stipends) and IT subscriptions and annual dues/memberships; positive trending overall with prior year and budget.
Administration - Tax Collector Expenditures		34,199	22,856	11,343	66.83%	22,679	68.52%	Trending comparably with prior year and budget.
Administration - Solicitor Expenditures		75,000	49,598	25,402	66.13%	25,770	22.41%	High overall for additional labor counsel support for multiple labor and employment matters.
Administration - Building Maintenance Expenditures		133,569	84,443	49,126	63.22%	62,122	53.11%	Primarily wages (including one-time inflation mitigation stipends) for janitorial services and related repairs/maintenance budgets; accelerated maintenance costs for roof repairs and operational/preventative maintenance at Municipal Center.
Police Expenditures		8,074,607	4,898,420	3,176,187	60.66%	4,299,305	57.45%	Trending comparably with prior year and budget, slightly heightened for one-time inflation mitigation stipends to start 2023.
Fire & Emergency Services Expenditures		400,750	340	400,410	0.08%	578	0.15%	Limited to pass-through volunteer fire association foreign fire state tax remittance and EMS contribution (late Q3).
Shade Tree Expenditures		2,100	869	1,231	41.38%	754	39.67%	

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

Account Number	Account Title	2023				2022		Notes/Remarks
		Budget	Actual (thru 7/31/23)	+ / (-) Variance	Percent of Budget	Actual (thru 7/31/22)	Percent of Budget	
	Community Development Expenditures	972,495	590,675	381,820	60.74%	448,742	46.48%	High due to accelerated engineering costs (passed through for reimbursement to developers for plans; in revenues above), and one-time inflation mitigation stipends in wages.
	Public Works Expenditures	2,992,679	1,481,464	1,511,215	49.50%	1,633,189	49.50%	Trending comparably with prior year and budget (primarily wages).
	Sewer Dept. - Wastewater Collection Expenditures	1,425,058	914,433	510,625	64.17%	737,736	45.15%	Solely wages for pass-through billing to the Township Authority; shift for wages for projects between sewer/stormwater (Q1/Q2 sewer focused, and Q3/Q4 increase in stormwater anticipated).
	Sewer Dept. - Stormwater Expenditures	777,118	343,631	433,487	44.22%	247,580	229.02%	See above; together trending comparably with budget (2022 budget excluded Public Works-classified stormwater project work, accounted for in Public Works Expenditures above).
	Parks & Recreation Expenditures	1,041,318	748,743	292,575	71.90%	414,355	61.98%	Primarily wages (including one-time inflation mitigation stipends); 2023 includes shift in allocation of Public Works labor dedicated to parks maintenance and capital improvements (previously all within Public Works Expenditures above). Excluding those wages, trending favorably with prior year and budget.
	5000 Commons Drive (FCC Senior Center) Expenditures	242,250	100,395	141,855	41.44%	102,930	43.16%	2022 budget developed as net revenue above, so lacks comparability; monthly billings in arrears month following invoices (roughly two months lag), so less than current 58.33% trend expectation (in line with 41.67% five-month trend).
	County Libraries Expenditures	139,694	132,577	7,117	94.91%	149,606	110.00%	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	89.07%	Bulk of activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	7,877,250	3,092,633	4,784,617	39.26%	3,213,117	40.31%	Trending comparably with prior year and budget; significant Q4 costs relative to Minimum Municipal Obligations (1/3 of budget).
	Other General Expenditures	212,837	110,933	101,904	52.12%	148,652	81.76%	General casualty/liability insurances now paid in smaller installments versus lump sum in prior years; otherwise trending comparably with prior year and budget.
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>27,745,361</b>	<b>15,101,838</b>	<b>12,643,523</b>	<b>54.43%</b>	<b>14,067,593</b>	<b>52.70%</b>	
	<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>	<b>(476,755)</b>	<b>1,373,519</b>	<b>1,850,274</b>	<b>288.10%</b>	<b>1,743,031</b>	<b>118.08%</b>	
	Net Financial Reserves - Beginning	12,557,629	12,557,629	-	100.00%	9,976,896	100.00%	
	<b>NET FINANCIAL RESERVES - ENDING</b>	<b>\$ 12,080,874</b>	<b>\$ 13,931,148</b>	<b>\$ 1,850,274</b>	<b>115.32%</b>	<b>\$ 11,719,927</b>	<b>137.87%</b>	
<b>CASH AND INVESTMENTS BALANCES</b>		<b>\$ 10,952,546</b>				<b>\$ 9,835,730</b>		
<b>BALANCES DUE FROM AUTHORITY</b>		<b>\$ 1,537,807</b>				<b>\$ 232,618</b>		

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023				2022	
	Budget	Actual (thru 7/31/23)	+ / (-) Variance	Percent of Budget	Actual (thru 7/31/22)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 11,097,647	\$ 10,324,169	51.81%	\$ 10,328,390	50.45%
Discretionary Expenditures	\$ 6,323,545	\$ 4,004,191	\$ 2,319,354	63.32%	\$ 3,739,203	60.11%
Percentage of Contractual to Total Expenditures	77.21%	73.49%			73.42%	



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

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
<b>REVENUES:</b>					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 5,015,570	\$ (147,397)	97.15%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(154)	6,846	2.20%
01-3001-301.15	Taxes - Real Estate Library	139,694	132,468	(7,226)	94.83%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	47,290	(91,989)	33.95%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	585,499	(1,114,501)	34.44%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	5,695,732	(3,504,268)	61.91%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	685,240	(489,760)	58.32%
<b>Tax Revenues Subtotal</b>		<b>17,509,940</b>	<b>12,161,645</b>	<b>(5,348,295)</b>	<b>69.46%</b>
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	398,905	178,905	181.32%
01-3001-342.20	Rent - Land & General Facilities	82,556	44,394	(38,162)	53.77%
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	1,366,039	(1,298,845)	51.26%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	680,286	(990,917)	40.71%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	1,351	(1,149)	54.02%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	21,249	11,249	212.49%
<b>General Recurring Aid and Other Revenues Subtotal</b>		<b>6,705,312</b>	<b>2,754,534</b>	<b>(3,950,778)</b>	<b>41.08%</b>
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	3,000	(1,000)	75.00%
01-3100-331.10	Fines - Enforcement Revenues	245,000	135,070	(109,930)	55.13%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	18,887	4,987	135.88%
01-3100-354.02	State - Police Grants/Reimbursements	15,000	240	(14,760)	1.60%
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	700	(39,300)	1.75%
01-3100-358.10	County - Police Booking Reimbursements	2,500	934	(1,566)	37.38%
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	10,677	(8,823)	54.76%
01-3100-361.73	Pub Safety - Accident Reports	9,500	5,385	(4,115)	56.68%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	1,816	(3,184)	36.32%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	16,837	(3,163)	84.18%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	275	(2,225)	11.00%
01-3100-387.01	Contributions - Police Misc.	-	13,284	13,284	0.00%
01-3100-387.02	Contributions - Police Canine	3,000	1,294	(1,706)	43.13%
01-3110-355.07	State - Foreign Fire Premium Tax	300,000	-	(300,000)	0.00%
<b>Public Safety Revenues Subtotal</b>		<b>903,060</b>	<b>274,134</b>	<b>(628,926)</b>	<b>30.36%</b>
01-3120-362.40	Lic & Permits - State Fees	4,258	2,381	(1,878)	55.91%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	76,122	19,622	134.73%
01-3120-362.42	Lic & Permits - Residential New	375,000	137,189	(237,811)	36.58%
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	93,918	13,918	117.40%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	169,529	29,529	121.09%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	20,144	(3,856)	83.93%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	4,750	1,250	135.71%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	34,589	(65,412)	34.59%
01-3120-362.54	Lic & Permits - Signs	10,000	8,787	(1,213)	87.87%
<b>Community Development &amp; Code Enforce. Revenues Subtotal</b>		<b>943,258</b>	<b>574,046</b>	<b>(369,212)</b>	<b>60.86%</b>
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	12,400	(37,600)	24.80%
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 July 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-3130-361.30	Lic & Permits - SD/LD App Fees	10,000	16,085	6,085	160.85%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	126,853	(48,147)	72.49%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	24,700	(23,550)	51.19%
01-3130-364.31	Sanitation - Septic Permits	500	500	-	100.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	1,794	(11,206)	13.80%
<b>Planning &amp; Zoning Revenues Subtotal</b>		<b>396,750</b>	<b>182,332</b>	<b>(214,418)</b>	<b>45.96%</b>
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	32,642	(12,358)	72.54%
<b>Health &amp; Sanitation Revenues Subtotal</b>		<b>69,720</b>	<b>32,642</b>	<b>(37,078)</b>	<b>46.82%</b>
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	30,027	(54,973)	35.33%
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	16,050	(18,950)	45.86%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	47,528	47,528	0.00%
<b>Public Works Revenues Subtotal</b>		<b>166,996</b>	<b>94,033</b>	<b>(72,963)</b>	<b>56.31%</b>
01-3501-387.01	Contributions - Parks/Rec Programs	5,750	7,007	1,257	121.87%
<b>Parks &amp; Recreation Administrative Revenues Subtotal</b>		<b>5,750</b>	<b>7,007</b>	<b>1,257</b>	<b>121.87%</b>
01-3502-321.17	Lic & Permits - Parks & Rec Events	5,500	2,505	(2,995)	45.55%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	625	(1,125)	35.71%
01-3502-367.04	Rec - Utility Reimbursements	700	363	(337)	51.91%
01-3502-367.05	Rec - Pavillion Reservations	46,000	40,504	(5,496)	88.05%
01-3502-367.06	Rec - Ball Court Lighting	900	252	(648)	28.05%
01-3502-367.07	Rec - Fitness Programs	12,000	7,807	(4,193)	65.06%
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	91,786	16,786	122.38%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	186	(1,814)	9.30%
01-3502-367.16	Rec - Youth Basketball League	68,000	78,360	10,360	115.24%
01-3502-367.19	Rec - Field/League Reservations	15,000	20,095	5,095	133.97%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	500	(500)	50.00%
01-3502-387.02	Contributions - Rec Events/Sponsors	5,000	-	(5,000)	0.00%
01-3502-387.03	Contributions - CEC Revenues	4,000	2,416	(1,584)	60.40%
<b>Parks &amp; Recreation Operational Revenues Subtotal</b>		<b>266,700</b>	<b>251,535</b>	<b>(15,165)</b>	<b>94.31%</b>
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	35,665	(25,455)	58.35%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	107,785	(132,215)	44.91%
<b>5000 Commons Drive (FCC Senior Center) Revenues Subtotal</b>		<b>301,120</b>	<b>143,450</b>	<b>(157,670)</b>	<b>47.64%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>27,268,606</b>	<b>16,475,357</b>	<b>(10,793,249)</b>	<b>60.42%</b>
<b>EXPENDITURES:</b>					
01-4001-400.100	Wages - Elected Officials	25,000	14,583	10,417	58.33%
01-4001-400.102	Wages - Appointed Authority Officials	400	100	300	25.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	732	2,268	24.39%
01-4001-401.110	Wages - Administration & Finance	799,198	437,612	361,586	54.76%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	16,000	19,000	45.71%
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	95,475	84,503	53.05%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,309	3,691	26.18%
01-4001-406.170	Wages - Longevity	2,674	1,250	1,424	46.75%



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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-4001-406.300	Supp & Admin - Office Supplies	8,500	5,417	3,083	63.72%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	1,023	677	60.16%
01-4001-406.312	Supp & Admin - Advertising	8,500	2,812	5,688	33.08%
01-4001-406.314	Supp & Admin - Postage	6,000	858	5,142	14.29%
01-4001-406.316	Supp & Admin - Bonding	3,500	2,313	1,188	66.07%
01-4001-406.322	Supp & Admin - Training/Seminars	9,000	4,516	4,484	50.18%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	23,426	(1,926)	108.96%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	1,098	152	87.81%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	12,017	9,483	55.89%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	11,550	(11,550)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	3,530	(2,030)	235.35%
01-4001-406.670	Utilities - Telephone	17,500	6,713	10,787	38.36%
01-4001-406.680	Utilities - Cable/Internet	970	536	434	55.21%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	3,294	9,206	26.35%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	25,003	79,997	23.81%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	49,220	17,280	74.02%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	1,734	8,266	17.34%
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%
<b>Administration - General Services Expenditures Subtotal</b>		<b>1,352,618</b>	<b>729,066</b>	<b>623,552</b>	<b>53.90%</b>
01-4010-403.104	Wages - Elected Tax Collector	21,459	11,582	9,877	53.97%
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%
<b>Administration - Tax Collector Expenditures Subtotal</b>		<b>34,199</b>	<b>22,856</b>	<b>11,343</b>	<b>66.83%</b>
01-4020-404.500	Prof Svcs - Solicitor	50,000	17,974	32,026	35.95%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	31,624	(6,624)	126.50%
<b>Administration - Solicitor Expenditures Subtotal</b>		<b>75,000</b>	<b>49,598</b>	<b>25,402</b>	<b>66.13%</b>
01-4040-409.130	Wages - Part-Time Janitorial	44,096	30,581	13,515	69.35%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	1,393	5,107	21.43%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	804	(54)	107.21%
01-4040-409.400	R&M - Facilities Maintenance	27,500	30,218	(2,718)	109.88%
01-4040-409.610	Utilities - Electric	40,000	15,509	24,491	38.77%
01-4040-409.620	Utilities - Natural Gas	8,000	3,124	4,876	39.05%
01-4040-409.630	Utilities - Water	3,250	1,161	2,089	35.73%
01-4040-409.640	Utilities - Sewer	800	316	484	39.50%
01-4040-409.660	Utilities - Stormwater Fees	2,673	1,336	1,337	50.00%
01-4040-409.920	Capital - Facility Improvements	-	-	-	0.00%
<b>Administration - Building Maintenance Expenditures Subtotal</b>		<b>133,569</b>	<b>84,443</b>	<b>49,126</b>	<b>63.22%</b>
01-4100-410.110	Wages - Public Safety Director	147,358	87,698	59,660	59.51%
01-4100-410.112	Wages - Logistics & Admin	62,910	78,853	(15,943)	125.34%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	72,357	56,498	56.15%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	317,065	93,924	77.15%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	209,317	256,813	44.91%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	2,562,030	1,914,691	57.23%
01-4100-410.123	Wages - Full-Time Corporals	775,082	533,877	241,205	68.88%
01-4100-410.124	Wages - Full-Time Civilians	219,250	133,678	85,572	60.97%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	33,946	20,165	62.73%
01-4100-410.150	Wages - Shift Differential	32,000	18,281	13,719	57.13%
01-4100-410.160	Wages - Overtime	120,000	67,514	52,486	56.26%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	15,120	2,280	86.90%
01-4100-410.170	Wages - Longevity	342,393	238,507	103,886	69.66%
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	3,502	1,498	70.05%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	4,259	3,741	53.24%
01-4100-410.312	Supp & Admin - Printing	1,000	334	666	33.44%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	6,761	1,739	79.54%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	19,344	15,656	55.27%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	4,887	2,113	69.81%
01-4100-410.326	Supp & Admin - Uniforms	32,700	25,822	6,878	78.97%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	3,212	6,788	32.12%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	3,728	5,772	39.24%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	14,904	(7,404)	198.72%
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	2,319	16,531	12.30%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	6,366	9,634	39.79%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	25,567	14,433	63.92%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	93,000	67,805	25,195	72.91%
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	22,223	16,777	56.98%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	9,600	5,803	3,797	60.45%
01-4100-410.587	Prof Svcs - Animal Control	10,000	5,099	4,901	50.99%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	59,677	65,323	47.74%
01-4100-410.670	Utilities - Telephone	33,500	14,833	18,667	44.28%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	3,526	3,974	47.01%
01-4100-410.900	Capital - Vehicle Purchases	26,250	49,639	(23,389)	189.10%
01-4100-410.910	Capital - Equipment Purchases	30,000	15,985	14,015	53.28%
01-4100-410.912	Capital - Specialized Gear	19,300	5,410	13,890	28.03%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	101,796	83,380	18,416	81.91%
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	1,614	1,262	56.11%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	2,418	-	2,418	0.00%
<b>Police Expenditures Subtotal</b>		<b>8,074,607</b>	<b>4,898,420</b>	<b>3,176,187</b>	<b>60.66%</b>
01-4110-411.338	Supp & Admin - Fire Marshall	750	340	410	45.31%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	300,000	-	300,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
<b>Fire &amp; Emergency Services Expenditures Subtotal</b>		<b>400,750</b>	<b>340</b>	<b>400,410</b>	<b>0.08%</b>
01-4150-455.162	Wages - Overtime (Meetings)	1,000	695	305	69.55%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	173	927	15.77%
<b>Shade Tree Expenditures Subtotal</b>		<b>2,100</b>	<b>869</b>	<b>1,231</b>	<b>41.38%</b>
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	813	12,188	6.25%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	1,783	3,217	35.66%
01-4160-462.108	Wages - Planning Commission	8,400	3,945	4,455	46.97%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	150,079	138,771	51.96%
01-4160-462.120	Wages - Full-Time Secretary	58,873	35,632	23,241	60.52%
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	1,880	120	94.02%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%
01-4160-462.322	Supp & Admin - Training/Seminars	1,000	270	730	27.00%

**LOWER PAXTON TOWNSHIP**  
**Budget versus Actual-to-Date - Detailed Report**  
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01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	8,254	(504)	106.50%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	171,256	28,744	85.63%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	194,428	105,573	64.81%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	16,663	46,337	26.45%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	432	(432)	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	307	1,193	20.49%
01-4160-462.670	Utilities - Telephone	4,000	1,834	2,166	45.86%
01-4160-471.800	Debt - Principal - Capital Leases	4,221	-	4,221	0.00%
01-4160-472.800	Debt - Interest - Capital Leases	343	-	343	0.00%
<b>Community Development Expenditures Subtotal</b>		<b>972,495</b>	<b>590,675</b>	<b>381,820</b>	<b>60.74%</b>
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	7,475	10,107	42.51%
01-4200-426.400	R&M - Compost Site Maintenance	1,800	1,810	(10)	100.57%
01-4200-426.510	Prof Svcs - Compost Site Services	14,350	510	13,840	3.55%
01-4200-426.610	Utilities - Electric	2,800	1,277	1,523	45.59%
01-4200-426.640	Utilities - Sewer	118,500	50,174	68,326	42.34%
01-4200-426.660	Utilities - Stormwater Fees	10,348	1,937	8,411	18.72%
<b>Health &amp; Sanitation - Recycling Expenditures Subtotal</b>		<b>165,380</b>	<b>63,183</b>	<b>102,197</b>	<b>38.20%</b>
01-4200-427.302	Supp & Admin - Building Supplies	250	59	191	23.73%
01-4200-427.510	Prof Svcs - Landfill Site Services	33,150	11,616	21,534	35.04%
<b>Health &amp; Sanitation - Solid Waste Expenditures Subtotal</b>		<b>33,400</b>	<b>11,675</b>	<b>21,725</b>	<b>34.96%</b>
01-4300-430.110	Wages - Public Works Administration	339,638	221,391	118,247	65.18%
01-4300-430.120	Wages - Full-Time Secretary	58,873	35,623	23,250	60.51%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	704,555	725,675	49.26%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	7,774	10,667	42.16%
01-4300-430.160	Wages - Overtime	35,000	2,756	32,244	7.88%
01-4300-430.170	Wages - Longevity	22,787	6,350	16,437	27.87%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	7,562	12,438	37.81%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	863	2,137	28.77%
01-4300-430.326	Supp & Admin - Uniforms	-	2,642	(2,642)	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	17,940	15,560	53.55%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	10,517	(2,017)	123.73%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	1,189	1,461	44.87%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	37,789	39,767	48.73%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	47,287	73,633	39.11%
01-4300-430.610	Utilities - Electric	11,500	5,683	5,817	49.42%
01-4300-430.620	Utilities - Natural Gas	17,500	10,943	6,557	62.53%
01-4300-430.630	Utilities - Water	4,500	432	4,068	9.59%
01-4300-430.640	Utilities - Sewer	2,930	567	2,363	19.37%
01-4300-430.650	Utilities - Trash Removal	10,500	4,911	5,589	46.77%
01-4300-430.660	Utilities - Stormwater Fees	374	4,690	(4,316)	1254.12%
01-4300-430.670	Utilities - Telephone	13,500	9,158	4,342	67.84%
01-4300-430.910	Capital - Equipment Purchases	30,000	27,521	2,479	91.74%
<b>Public Works - General Services Expenditures Subtotal</b>		<b>2,261,899</b>	<b>1,168,143</b>	<b>1,093,756</b>	<b>51.64%</b>
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%
<b>Public Works - Winter Maintenance Expenditures Subtotal</b>		<b>30,000</b>	<b>13,686</b>	<b>16,314</b>	<b>45.62%</b>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	49,110	25,890	65.48%

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01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	-	5,000	0.00%
01-4300-433.614	Utilities - Electric - Traffic Signals	123,500	58,205	65,295	47.13%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	3,412	2,088	62.03%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>209,000</i>	<i>110,727</i>	<i>98,273</i>	<i>52.98%</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	2,174	10,326	17.39%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	74,124	50,876	59.30%
01-4300-437.435	R&M - Road Maintenance Materials	75,000	12,451	62,549	16.60%
<i>Public Works - Repairs of Tools &amp; Machinery Expenditures Subtotal</i>		<i>212,500</i>	<i>88,750</i>	<i>123,750</i>	<i>41.76%</i>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	8,887	16,113	35.55%
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	1,441	1,059	57.63%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	7,940	17,060	31.76%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	7,031	17,969	28.12%
<i>Public Works - Road &amp; Bridge Maint. Expenditures Subtotal</i>		<i>80,500</i>	<i>25,298</i>	<i>55,202</i>	<i>31.43%</i>
<b>Public Works Expenditures Subtotal</b>		<b>2,992,679</b>	<b>1,481,464</b>	<b>1,511,215</b>	<b>49.50%</b>
01-4400-429.110	Wages - Sewer Management	247,628	115,732	131,896	46.74%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	113,025	27,682	80.33%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	652,761	327,602	66.58%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	7,522	3,879	65.98%
01-4400-429.160	Wages - Overtime	30,000	10,513	19,487	35.04%
01-4400-429.170	Wages - Longevity	14,059	14,609	(550)	103.91%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	900	270	630	30.00%
<b>Sewer Dept. - Wastewater Collection Expenditures Subtotal</b>		<b>1,425,058</b>	<b>914,433</b>	<b>510,625</b>	<b>64.17%</b>
01-4450-436.110	Wages - Stormwater Management	216,630	109,939	106,691	50.75%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	60,190	113	99.81%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	20,513	196,074	9.47%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,742	32,504	35,238	47.98%
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	107,816	45,239	70.44%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	6,308	732	89.60%
01-4450-436.160	Wages - Overtime	5,000	5,690	(690)	113.80%
01-4450-436.170	Wages - Longevity	3,396	150	3,246	4.42%
<b>Sewer Dept. - Stormwater Expenditures Subtotal</b>		<b>777,118</b>	<b>343,631</b>	<b>433,487</b>	<b>44.22%</b>
01-4501-451.110	Wages - Parks Management	195,281	120,870	74,411	61.90%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	69,946	45,148	60.77%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	26,202	2,518	91.23%
01-4501-451.160	Wages - Overtime	6,000	3,453	2,547	57.55%
01-4501-451.170	Wages - Longevity	3,840	1,150	2,690	29.95%
01-4502-451.130	Wages - Part-Time Program Staff	22,127	1,987	20,141	8.98%
<i>Parks &amp; Recreation - Administrative Expenditures Subtotal</i>		<i>371,062</i>	<i>223,608</i>	<i>147,454</i>	<i>60.26%</i>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	1,110	540	67.25%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	1,045	3,955	20.90%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	842	658	56.13%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	1,020	(270)	136.00%
01-4501-451.420	R&M - Vehicle Maintenance	750	143	607	19.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	7,632	1,368	84.80%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	2,836	5,664	33.36%

**LOWER PAXTON TOWNSHIP**  
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<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	1,513	4,737	24.21%
01-4501-451.670	Utilities - Telephone	5,500	2,171	3,329	39.47%
01-4501-454.510	Prof Svcs - Engineering Services	-	1,618	(1,618)	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	9,580	12,420	43.55%
<i>Parks &amp; Recreation - Participant Recreation Expenditures Subtotal</i>		63,690	29,510	34,180	46.33%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	307,212	(89,712)	141.25%
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	59,360	50,640	53.96%
01-4501-454.610	Utilities - Electric	13,500	5,028	8,472	37.24%
01-4501-454.620	Utilities - Natural Gas	2,500	1,984	516	79.35%
01-4501-454.630	Utilities - Water	10,500	4,841	5,659	46.11%
01-4501-454.640	Utilities - Sewer	3,250	1,778	1,473	54.69%
01-4501-454.660	Utilities - Stormwater Fees	25,606	11,697	13,909	45.68%
<i>Parks &amp; Recreation - Parks &amp; Playgrounds Expenditures Subtotal</i>		390,356	391,900	(1,544)	100.40%
01-4502-451.596	Prof Svcs - Special Events	8,500	967	7,533	11.38%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	-	2,500	0.00%
01-4502-452.130	Wages - Seasonal Instructors	106,000	57,169	48,831	53.93%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	14,258	(2,258)	118.82%
01-4502-452.360	Supp & Admin - Program Supplies	3,000	645	2,355	21.49%
01-4502-452.362	Supp & Admin - League Supplies	10,000	8,368	1,632	83.68%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	4,969	531	90.35%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	1,387	2,113	39.64%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	7,818	22,182	26.06%
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	4,895	5,105	48.95%
01-4502-452.597	Prof Svcs - Instructors & Referees	5,000	60	4,940	1.20%
01-4502-471.800	Debt - Principal - Capital Leases	8,631	-	8,631	0.00%
01-4502-472.800	Debt - Interest - Capital Leases	79	-	79	0.00%
<i>Parks &amp; Recreation - Program Expenditures Subtotal</i>		216,210	103,726	112,484	47.97%
<b>Parks &amp; Recreation Expenditures Subtotal</b>		<b>1,041,318</b>	<b>748,743</b>	<b>292,575</b>	<b>71.90%</b>
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	250	750	(500)	300.00%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	500	5,913	(5,413)	1182.60%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	500	2,657	(2,157)	531.45%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	81,625	128,375	38.87%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	2,238	4,762	31.97%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	7,212	16,788	30.05%
<b>5000 Commons Drive (FCC Senior Center) Expenditures Subtotal</b>		<b>242,250</b>	<b>100,395</b>	<b>141,855</b>	<b>41.44%</b>
01-4520-456.586	Prof Svcs - Library Allotments	139,694	132,577	7,117	94.91%
<b>County Libraries Expenditures Subtotal</b>		<b>139,694</b>	<b>132,577</b>	<b>7,117</b>	<b>94.91%</b>
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%
01-4700-472.819	Debt - Interest - 2016 Bonds	91,775	47,638	44,138	51.91%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
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%
<b>Debt Service Expenditures Subtotal</b>		<b>1,991,819</b>	<b>1,800,761</b>	<b>191,058</b>	<b>90.41%</b>
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,032,487	624,744	407,743	60.51%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	819	1,181	40.93%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,863,563	(9,858)	2,873,421	-0.34%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	253,463	218,989	34,474	86.40%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	2,129,177	1,361,660	60.99%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	83,890	91,110	47.94%
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	11,784	12,805	47.92%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	590	660	47.20%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	16,745	(16,745)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	14,235	11,366	55.60%
01-4810-487.282	Benefits & Taxes - Wellness Program	5,000	1,518	3,482	30.36%
<b>Employee Benefits Expenditures Subtotal</b>		<b>7,877,250</b>	<b>3,092,633</b>	<b>4,784,617</b>	<b>39.26%</b>
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	110,933	36,594	75.20%
01-4900-492.708	Misc - Transfers Out	65,310	-	65,310	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	(150,695)	(49,305)	75.35%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	150,695	49,305	75.35%
<b>Other General Expenditures Subtotal</b>		<b>212,837</b>	<b>110,933</b>	<b>101,904</b>	<b>52.12%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>27,745,361</b>	<b>15,101,838</b>	<b>12,643,523</b>	<b>54.43%</b>
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>(476,755)</b>	<b>1,373,519</b>	<b>1,850,274</b>	<b>288.10%</b>
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 12,080,874</b>	<b>\$ 13,931,148</b>	<b>\$ 1,850,274</b>	<b>115.32%</b>

<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 10,952,546</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ 1,537,807</b>

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 11,097,647	\$ 10,324,169	51.81%
Discretionary Expenditures	\$ 6,323,545	\$ 4,004,191	\$ 2,319,354	63.32%
Percentage of Contractual to Total Expenditures	77.21%	73.49%		





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

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 7/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
<b>REVENUES:</b>					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 31,038	\$ 30,038	3103.77%
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%
<b>TOTAL STATE AID FUND REVENUES</b>		<b>1,611,785</b>	<b>1,688,160</b>	<b>76,375</b>	<b>104.74%</b>
<b>EXPENDITURES:</b>					
10-4300-430.310	Supp & Admin - Bank Fees	-	7	(7)	0.00%
10-4300-430.910	Capital - Equipment Purchases	64,580	104,470	(39,890)	161.77%
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	100,355	999,645	9.12%
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%
<b>TOTAL STATE AID FUND EXPENDITURES</b>		<b>1,716,397</b>	<b>552,321</b>	<b>1,164,076</b>	<b>32.18%</b>
<b>NET TOTAL STATE AID FUND CHANGE IN RESERVES</b>		<b>(104,612)</b>	<b>1,135,839</b>	<b>1,240,451</b>	<b>1085.76%</b>
Net Financial Reserves - Beginning		603,440	603,440	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 498,828</b>	<b>\$ 1,739,279</b>	<b>\$ 1,240,451</b>	<b>348.67%</b>
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>			<b>\$ 1,804,660</b>		
<b>UNSPENT BOND PROCEEDS</b>			<b>\$ -</b>		





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

# LOWER PAXTON TOWNSHIP

## Budget versus Actual-to-Date - Detailed Report

### General Improvement and American Rescue Plan Act (ARPA) Funds

As of July 31, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 7/31/23)	2023 +/- Variance	2023 % of Budget
<b>REVENUES:</b>					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 66,431	\$ 16,431	132.86%
15-3001-354.01	State - Administrative Grants	-	15,023	15,023	0.00%
15-3001-387.01	Contributions	-	18,000	18,000	0.00%
15-3300-351.03	Federal - Public Works Grants	1,035,079	82,360	(952,719)	7.96%
15-3300-354.03	State - Public Works Grants	63,749	20,590	(43,159)	32.30%
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	-	67,340	67,340	0.00%
15-3900-392.01	Transfers In - General Fund	1,126,690	216,455	(910,235)	19.21%
<b>TOTAL GENERAL IMPROVEMENT FUND REVENUES</b>		<b>3,371,046</b>	<b>486,199</b>	<b>(2,884,847)</b>	<b>14.42%</b>
<b>EXPENDITURES:</b>					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	154,866	178,130	46.51%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	275,518	49,482	84.77%
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	-	1,323	(1,323)	0.00%
15-4160-462.512	Prof Svcs - Zoning/SALDO Ordinance	-	1,613	(1,613)	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	-	108,369	(108,369)	0.00%
15-4300-439.940	Capital - Road Improvement Projects	25,000	14,695	10,305	58.78%
15-4300-439.941	Capital - Allentown Blvd/Lincoln St Imp	-	10,956	(10,956)	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	14,806	305,194	4.63%
15-4501-454.922	Capital - Centennial Acres Park Improvements	403,275	818	402,457	0.20%
15-4501-454.923	Capital - Brightbill Park Improvements	1,357,449	296,626	1,060,823	21.85%
15-4501-454.925	Capital - Heroes Grove Improvements	-	2,679	(2,679)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	-	25,000	0.00%
15-4501-454.927	Capital - Lamplight Park Improvements	-	21,358	(21,358)	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	13,324	837,732	1.57%
15-4501-454.931	Capital - Forest Hills Park Improvements	283,243	22,122	261,121	7.81%
15-4501-454.937	Capital - Blue Ridge Park Improvements	194,000	-	194,000	0.00%
<b>TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES</b>		<b>5,724,811</b>	<b>942,341</b>	<b>4,782,470</b>	<b>16.46%</b>
<b>NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES</b>		<b>(2,353,765)</b>	<b>(456,142)</b>	<b>1,897,623</b>	<b>-19.38%</b>
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ (177,109)</b>	<b>\$ 1,720,514</b>	<b>\$ 1,897,623</b>	<b>-971.44%</b>

Account Number	Account Title	2023 Budget	2023 Actual (thru 7/31/23)	2023 +/- Variance	2023 % of Budget
<b>TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES:</b>					
04-4900-492.703	Misc - Transfers Out	1,080,690	216,455	864,235	20.03%
<b>TOTAL ARPA FUND EXPENDITURES</b>		<b>1,080,690</b>	<b>216,455</b>	<b>864,235</b>	<b>20.03%</b>
<b>NET TOTAL ARPA FUND CHANGE IN RESERVES</b>		<b>(1,080,690)</b>	<b>(216,455)</b>	<b>864,235</b>	<b>-20.03%</b>
Net Financial Reserves - Beginning		4,797,861	4,797,861	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 3,717,171</b>	<b>\$ 4,581,407</b>	<b>\$ 864,235</b>	<b>123.25%</b>

<b>COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>	<b>\$ 6,372,667</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ -</b>
<b>UNSPENT BOND PROCEEDS</b>	<b>\$ -</b>



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

**LOWER PAXTON TOWNSHIP**  
**Budget versus Actual-to-Date - Detailed Report**  
**Fire Protection Tax and Equipment Fund**  
**As of July 31, 2023**

Account Number	Account Title	2023 Budget	2023 Actual (thru 7/31/23)	2023 +/- Variance	2023 % of Budget
<b>REVENUES:</b>					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 2,036,910	\$ (77,780)	96.32%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	16,327	(37,867)	30.13%
20-3900-392.01	Transfers In - General Fund	19,310	-	(19,310)	0.00%
<b>TOTAL FIRE TAX FUND OPERATING REVENUES</b>		<b>2,188,194</b>	<b>2,053,237</b>	<b>(134,957)</b>	<b>93.83%</b>
<b>EXPENDITURES:</b>					
20-4110-411.110	Wages - Fire Management	106,500	60,350	46,150	56.67%
20-4110-411.300	Supp & Admin - Office Supplies	-	18,698	(18,698)	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%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	-	235	(235)	0.00%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	539,200	290,789	248,411	53.93%
20-4110-411.554	Prof Svcs - LOSAP Payment	79,310	-	79,310	0.00%
20-4110-411.600	Utilities - Vehicle Fuel	-	2,210	(2,210)	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	130,012	129,988	50.00%
20-4110-411.670	Utilities - Telephone	-	94	(94)	0.00%
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	4,617	3,531	56.66%
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	50,000	-	50,000	0.00%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	7,994	(7,994)	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	3,007	39,760	(36,753)	1322.24%
20-4810-487.240	Benefits & Taxes - Medical Insurance	32,575	15,480	17,095	47.52%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	810	810	50.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	264	80	184	30.30%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	-	31	(31)	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	285	96	189	33.63%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
<b>TOTAL FIRE TAX FUND OPERATING EXPENDITURES</b>		<b>1,709,129</b>	<b>1,193,715</b>	<b>515,414</b>	<b>69.84%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES</b>		<b>479,065</b>	<b>859,522</b>	<b>380,457</b>	<b>179.42%</b>
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
<b>NET FINANCIAL OPERATING RESERVES - ENDING</b>		<b>\$ 1,146,162</b>	<b>\$ 1,526,619</b>	<b>\$ 380,457</b>	<b>133.19%</b>

Account Number	Account Title	2023 Budget	2023 Actual (thru 7/31/23)	2023 +/- Variance	2023 % of Budget
<b>CAPITAL RESERVE REVENUES:</b>					
20-3110-341.01	Interest Earnings	\$ 40,750	\$ 40,440	\$ (310)	99.24%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES</b>		<b>346,160</b>	<b>345,850</b>	<b>(310)</b>	<b>99.91%</b>
<b>CAPITAL RESERVE EXPENDITURES:</b>					
20-4110-411.904	Capital - Apparatus Purchases	-	-	-	0.00%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES</b>		<b>346,160</b>	<b>345,850</b>	<b>(310)</b>	<b>99.91%</b>
Net Financial Capital Reserves - Beginning		1,352,989	1,352,989	-	100.00%
<b>NET FINANCIAL CAPITAL RESERVES - ENDING</b>		<b>\$ 1,699,149</b>	<b>\$ 1,698,839</b>	<b>\$ (310)</b>	<b>99.98%</b>

<b>CASH AND INVESTMENTS BALANCES - OPERATING</b>	<b>\$ 1,505,909</b>
<b>CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES</b>	<b>\$ 1,717,070</b>