



## MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

## JUNE 2023 FINANCIAL REPORTING PACKAGE

AUGUST 25, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

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### **Introduction**

The attached represents a summarized June 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed June 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 six of 12 months for the year, or roughly 50% of the year**). In addition, results through June become the basis for Departmental projections for 2023 actual and proposals for the 2024 budget year, which will begin in late July and continue through final adoption by the Board in December.

### **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.

Hitting the mid-year point, historical spending is just shy of 50% where revenues are slightly over, and the second half of the year, the inverse occurs. Most real estate taxes have been paid in full, but other tax revenues continue consistently on a quarterly basis. Payroll typically runs comparable and reasonably flat month-to-month, outside of one-time inflation mitigation stipends issued in January 2023 and timing of longevity recognitions for staff. Overall, results were fairly comparable to June 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 at June 2023 are just over \$11.7 million, with an additional \$1.4 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 reserves at June 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 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 reimbursements for ARPA projects authorized. Ending cumulative reserves at June 2023 total just over \$6.5 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 June, 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). 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 reserves at June 2023 are \$1.7 million each for operations and 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 June 30, 2023 and 2022**

<b>Account Number</b>	<b>Account Title</b>	2023			2022		<b>Notes/Remarks</b>
		<b>Budget</b>	<b>Actual (thru 6/30/23)</b>	<b>+/(-) Variance</b>	<b>Percent of Budget</b>	<b>Actual (thru 6/30/22)</b>	<b>Percent of Budget</b>
<b>REVENUES:</b>							
Tax Revenues	\$ 17,509,940	\$ 11,349,354	\$ (6,160,586)	64.82%	\$ 11,308,225	68.90%	Represents over 96% 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 offset decline.
General Recurring Aid and Other Revenues	6,705,312	2,665,681	(4,039,631)	39.75%	1,564,679	25.06%	For 2023, first two quarter billings for Township Authority administration and reimbursements recorded timely; interest earnings trending very high; pension state aid skews to Q3/Q4 (largest additional portion).
Public Safety Revenues	903,060	228,486	(674,574)	25.30%	195,417	23.64%	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	446,917	(496,341)	47.38%	551,572	72.46%	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	150,280	(246,470)	37.88%	105,021	27.35%	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	15,122	(54,598)	21.69%	13,240	19.19%	Trending comparably to prior year and budget; skews to Q3/Q4.
Public Works Revenues	166,996	89,758	(77,238)	53.75%	31,145	34.80%	Slightly high for implemented fee-in-lieu contributions from contractors towards future restoration projects.
Parks & Recreation Administrative Revenues	5,750	5,351	(399)	93.06%	5,813	26.42%	
Parks & Recreation Operational Revenues	266,700	240,198	(26,502)	90.06%	181,016	78.33%	Trending comparably with prior year and budget (heightened over prior).
5000 Commons Drive (FCC Senior Center) Revenues	301,120	143,106	(158,014)	47.52%	72,445	40.84%	Friendship Center rentals now billed in system for more timely reporting; trending comparably with budget.
<b>TOTAL GENERAL FUND REVENUES</b>	<b>27,268,606</b>	<b>15,334,253</b>	<b>(11,934,353)</b>	<b>56.23%</b>	<b>14,028,573</b>	<b>55.63%</b>	
<b>EXPENDITURES:</b>							
Administration - General Services Expenditures	1,352,618	641,470	711,148	47.42%	651,657	47.91%	Primarily wages (including one-time inflation mitigation stipends) and IT subscriptions and annual dues/memberships; trending comparably overall with prior year and budget.
Administration - Tax Collector Expenditures	34,199	20,926	13,273	61.19%	20,759	62.71%	Trend high early quarters for tax bill issuance costs (supplies, postage); comparable to prior year.
Administration - Solicitor Expenditures	75,000	45,665	29,335	60.89%	20,925	18.20%	High overall for additional labor counsel support for multiple labor and employment matters.
Administration - Building Maintenance Expenditures	133,569	73,592	59,977	55.10%	56,320	48.15%	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	4,301,253	3,773,354	53.27%	3,632,422	48.54%	Trending comparably with prior year and budget, slightly heightened for one-time inflation mitigation stipends to start 2023.
Fire & Emergency Services Expenditures	400,750	-	400,750	0.00%	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	603	1,497	28.71%	754	39.67%	

**LOWER PAXTON TOWNSHIP**  
**Budget versus Actual-to-Date - Summary Analysis Report**  
**General Fund**  
**As of June 30, 2023 and 2022**

<b>Account Number</b>	<b>Account Title</b>	2023			2022		<b>Notes/Remarks</b>	
		<b>Budget</b>	<b>Actual (thru 6/30/23)</b>	<b>+/(-) Variance</b>	<b>Percent of Budget</b>	<b>Actual (thru 6/30/22)</b>	<b>Percent of Budget</b>	
	Community Development Expenditures	972,495	492,898	479,597	50.68%	359,628	37.25%	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	1,234,105	1,758,574	41.24%	1,395,393	42.29%	Trending comparably with prior year and budget (primarily wages).
	Sewer Dept. - Wastewater Collection Expenditures	1,425,058	805,048	620,010	56.49%	597,660	36.58%	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	299,917	477,201	38.59%	174,573	161.49%	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	620,117	421,201	59.55%	299,700	44.83%	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	76,624	165,626	31.63%	95,150	39.90%	2022 budget developed as net revenue above, so lacks comparability; monthly billings in arrears, so less than current 50% trend expectation.
	County Libraries Expenditures	139,694	45,602	94,092	32.64%	47,252	34.74%	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	89.07%	Bulk of activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	7,877,250	2,608,229	5,269,021	33.11%	2,651,517	33.26%	Trending comparably with prior year and budget; significant Q4 costs relative to Minimum Municipal Obligations (1/3 of budget).
	Other General Expenditures	212,837	81,376	131,461	38.23%	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>13,148,187</b>	<b>14,597,174</b>	<b>47.39%</b>	<b>11,932,800</b>	<b>44.70%</b>	
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>(476,755)</b>	<b>2,186,066</b>	<b>2,662,821</b>	<b>458.53%</b>	<b>2,095,773</b>	<b>141.98%</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>\$ 14,743,695</b>	<b>\$ 2,662,821</b>	<b>122.04%</b>	<b>\$ 12,072,669</b>	<b>142.02%</b>	
<b>CASH AND INVESTMENTS BALANCES</b>		\$ 11,718,722		\$ 10,484,307				
BALANCES DUE FROM AUTHORITY		\$ 1,398,961		\$ -				

<b>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</b>	2023			2022		
	<b>Budget</b>	<b>Actual (thru 6/30/23)</b>	<b>+/(-) Variance</b>	<b>Percent of Budget</b>	<b>Actual (thru 6/30/22)</b>	<b>Percent of Budget</b>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 9,598,696	\$ 11,823,120	44.81%	\$ 8,323,042	40.65%
Discretionary Expenditures	\$ 6,323,545	\$ 3,549,491	\$ 2,774,054	56.13%	\$ 3,609,757	58.03%
Percentage of Contractual to Total Expenditures	77.21%	73.00%			69.75%	



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

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of June 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 6/30/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
<b>REVENUES:</b>					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 4,992,716	\$ (170,251)	96.70%
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	131,865	(7,829)	94.40%
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	338,322	(1,361,678)	19.90%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	5,201,846	(3,998,154)	56.54%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	637,469	(537,531)	54.25%
<b>Tax Revenues Subtotal</b>		<b>17,509,940</b>	<b>11,349,354</b>	<b>(6,160,586)</b>	<b>64.82%</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	310,082	90,082	140.95%
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	21,219	11,219	212.19%
<b>General Recurring Aid and Other Revenues Subtotal</b>		<b>6,705,312</b>	<b>2,665,681</b>	<b>(4,039,631)</b>	<b>39.75%</b>
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	2,910	(1,090)	72.75%
01-3100-331.10	Fines - Enforcement Revenues	245,000	118,668	(126,332)	48.44%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	3,460	(10,440)	24.89%
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	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	-	(19,500)	0.00%
01-3100-361.73	Pub Safety - Accident Reports	9,500	4,575	(4,925)	48.16%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	1,557	(3,443)	31.14%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	16,087	(3,913)	80.44%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	200	(2,300)	8.00%
01-3100-387.01	Contributions - Police Misc.	-	12,684	12,684	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%
<b>Public Safety Revenues Subtotal</b>		<b>903,060</b>	<b>228,486</b>	<b>(674,574)</b>	<b>25.30%</b>
01-3120-362.40	Lic & Permits - State Fees	4,258	2,016	(2,242)	47.35%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	43,845	(12,655)	77.60%
01-3120-362.42	Lic & Permits - Residential New	375,000	125,011	(249,989)	33.34%
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	77,157	(2,843)	96.45%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	115,622	(24,378)	82.59%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	14,797	(9,203)	61.65%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	4,000	500	114.29%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	29,182	(70,818)	29.18%
01-3120-362.54	Lic & Permits - Signs	10,000	8,650	(1,350)	86.50%
<b>Community Development &amp; Code Enforce. Revenues Subtotal</b>		<b>943,258</b>	<b>446,917</b>	<b>(496,341)</b>	<b>47.38%</b>
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	8,000	(42,000)	16.00%
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 June 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 6/30/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-3130-361.30	Lic & Permits - SD/LD App Fees	10,000	15,025	5,025	150.25%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	101,497	(73,503)	58.00%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	21,250	(27,000)	44.04%
01-3130-364.31	Sanitation - Septic Permits	500	400	(100)	80.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	4,108	(8,892)	31.60%
<b>Planning &amp; Zoning Revenues Subtotal</b>		<b>396,750</b>	<b>150,280</b>	<b>(246,470)</b>	<b>37.88%</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	15,122	(29,878)	33.60%
<b>Health &amp; Sanitation Revenues Subtotal</b>		<b>69,720</b>	<b>15,122</b>	<b>(54,598)</b>	<b>21.69%</b>
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	27,627	(57,373)	32.50%
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	14,175	(20,825)	40.50%
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>89,758</b>	<b>(77,238)</b>	<b>53.75%</b>
01-3501-387.01	Contributions - Parks/Rec Programs	5,750	5,351	(399)	93.06%
<b>Parks &amp; Recreation Administrative Revenues Subtotal</b>		<b>5,750</b>	<b>5,351</b>	<b>(399)</b>	<b>93.06%</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	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	40,164	(5,836)	87.31%
01-3502-367.06	Rec - Ball Court Lighting	900	252	(648)	28.05%
01-3502-367.07	Rec - Fitness Programs	12,000	7,750	(4,250)	64.58%
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	84,628	9,628	112.84%
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	78,224	10,224	115.04%
01-3502-367.19	Rec - Field/League Reservations	15,000	16,595	1,595	110.63%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	-	(1,000)	0.00%
01-3502-387.02	Contributions - Rec Events/Sponsors	5,000	-	(5,000)	0.00%
01-3502-387.03	Contributions - CEC Revenues	4,000	3,060	(940)	76.50%
<b>Parks &amp; Recreation Operational Revenues Subtotal</b>		<b>266,700</b>	<b>240,198</b>	<b>(26,502)</b>	<b>90.06%</b>
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	35,655	(25,465)	58.34%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	107,451	(132,549)	44.77%
01-3505-367.25	Rec - Friendship Center Overhead	-	-	-	0.00%
<b>5000 Commons Drive (FCC Senior Center) Revenues Subtotal</b>		<b>301,120</b>	<b>143,106</b>	<b>(158,014)</b>	<b>47.52%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>27,268,606</b>	<b>15,334,253</b>	<b>(11,934,353)</b>	<b>56.23%</b>
<b>EXPENDITURES:</b>					
01-4001-400.100	Wages - Elected Officials	25,000	12,500	12,500	50.00%
01-4001-400.102	Wages - Appointed Authority Officials	400	100	300	25.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	548	2,452	18.27%
01-4001-401.110	Wages - Administration & Finance	799,198	383,085	416,113	47.93%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	14,000	21,000	40.00%
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	86,070	93,908	47.82%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,146	3,854	22.93%

**LOWER PAXTON TOWNSHIP**  
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<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 6/30/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-4001-406.170	Wages - Longevity	2,674	1,250	1,424	46.75%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	4,481	4,019	52.72%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	496	1,204	29.16%
01-4001-406.312	Supp & Admin - Advertising	8,500	1,368	7,132	16.10%
01-4001-406.314	Supp & Admin - Postage	6,000	(632)	6,632	-10.53%
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	3,210	5,790	35.67%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	23,220	(1,720)	108.00%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	1,051	199	84.11%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	10,806	10,694	50.26%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	11,550	(11,550)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	3,075	(1,575)	204.97%
01-4001-406.670	Utilities - Telephone	17,500	5,258	12,242	30.05%
01-4001-406.680	Utilities - Cable/Internet	970	366	604	37.76%
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	21,017	83,983	20.02%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	43,815	22,685	65.89%
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%
<b>Administration - General Services Expenditures Subtotal</b>		<b>1,352,618</b>	<b>641,470</b>	<b>711,148</b>	<b>47.42%</b>
01-4010-403.104	Wages - Elected Tax Collector	21,459	9,651	11,808	44.98%
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%
<b>Administration - Tax Collector Expenditures Subtotal</b>		<b>34,199</b>	<b>20,926</b>	<b>13,273</b>	<b>61.19%</b>
01-4020-404.500	Prof Svcs - Solicitor	50,000	14,041	35,959	28.08%
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>45,665</b>	<b>29,335</b>	<b>60.89%</b>
01-4040-409.130	Wages - Part-Time Janitorial	44,096	27,216	16,880	61.72%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	1,360	5,140	20.93%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	764	(14)	101.91%
01-4040-409.400	R&M - Facilities Maintenance	27,500	26,570	930	96.62%
01-4040-409.610	Utilities - Electric	40,000	13,200	26,800	33.00%
01-4040-409.620	Utilities - Natural Gas	8,000	2,783	5,217	34.79%
01-4040-409.630	Utilities - Water	3,250	872	2,378	26.84%
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%
<b>Administration - Building Maintenance Expenditures Subtotal</b>		<b>133,569</b>	<b>73,592</b>	<b>59,977</b>	<b>55.10%</b>
01-4100-410.110	Wages - Public Safety Director	147,358	76,863	70,495	52.16%
01-4100-410.112	Wages - Logistics & Admin	62,910	70,135	(7,225)	111.48%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	63,184	65,671	49.03%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	278,505	132,484	67.76%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	183,349	282,781	39.33%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	2,250,546	2,226,175	50.27%
01-4100-410.123	Wages - Full-Time Corporals	775,082	469,718	305,364	60.60%
01-4100-410.124	Wages - Full-Time Civilians	219,250	118,054	101,196	53.84%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	30,283	23,828	55.96%
01-4100-410.150	Wages - Shift Differential	32,000	15,889	16,111	49.65%
01-4100-410.160	Wages - Overtime	120,000	56,324	63,676	46.94%
01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	14,945	2,455	85.89%

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01-4100-410.170	Wages - Longevity	342,393	195,410	146,983	57.07%
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	1,487	3,513	29.74%
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	113	887	11.29%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	6,455	2,045	75.94%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	17,776	17,224	50.79%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	4,729	2,271	67.55%
01-4100-410.326	Supp & Admin - Uniforms	32,700	23,101	9,599	70.64%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	2,377	7,623	23.77%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	2,669	6,831	28.10%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	14,375	(6,875)	191.66%
01-4100-410.333	Supp & Admin - Body Armor	17,000	1,516	15,484	8.92%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	21,696	(2,696)	114.19%
01-4100-410.335	Supp & Admin - Weapons	18,850	1,890	16,960	10.02%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	5,252	10,748	32.82%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	26,534	13,466	66.33%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	93,000	78,539	14,461	84.45%
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	21,355	17,645	54.76%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	9,600	4,024	5,576	41.92%
01-4100-410.587	Prof Svcs - Animal Control	10,000	4,162	5,838	41.62%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	51,887	73,113	41.51%
01-4100-410.670	Utilities - Telephone	33,500	11,542	21,958	34.45%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	2,788	4,712	37.17%
01-4100-410.900	Capital - Vehicle Purchases	26,250	47,736	(21,486)	181.85%
01-4100-410.910	Capital - Equipment Purchases	30,000	15,985	14,015	53.28%
01-4100-410.912	Capital - Specialized Gear	19,300	4,682	14,618	24.26%
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%
<b>Police Expenditures Subtotal</b>		<b>8,074,607</b>	<b>4,301,253</b>	<b>3,773,354</b>	<b>53.27%</b>
01-4110-411.338	Supp & Admin - Fire Marshall	750	-	750	0.00%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	300,000	-	300,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
<b>Fire &amp; Emergency Services Expenditures Subtotal</b>		<b>400,750</b>	<b>-</b>	<b>400,750</b>	<b>0.00%</b>
01-4150-455.162	Wages - Overtime (Meetings)	1,000	474	526	47.40%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	129	971	11.73%
<b>Shade Tree Expenditures Subtotal</b>		<b>2,100</b>	<b>603</b>	<b>1,497</b>	<b>28.71%</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	488	12,513	3.75%
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	3,290	5,110	39.17%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	135,168	153,682	46.80%
01-4160-462.120	Wages - Full-Time Secretary	58,873	31,411	27,462	53.35%
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	1,710	290	85.49%
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%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%

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01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	6,409	1,342	82.69%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	134,959	65,041	67.48%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	155,633	144,368	51.88%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	16,640	46,361	26.41%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	416	(416)	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	221	1,279	14.73%
01-4160-462.670	Utilities - Telephone	4,000	1,404	2,596	35.09%
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>492,898</b>	<b>479,597</b>	<b>50.68%</b>
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	5,740	11,842	32.65%
01-4200-426.400	R&M - Compost Site Maintenance	1,800	916	884	50.91%
01-4200-426.510	Prof Svcs - Compost Site Services	14,350	425	13,925	2.96%
01-4200-426.610	Utilities - Electric	2,800	1,070	1,730	38.23%
01-4200-426.640	Utilities - Sewer	118,500	24,720	93,780	20.86%
01-4200-426.660	Utilities - Stormwater Fees	10,348	949	9,399	9.17%
<b>Health &amp; Sanitation - Recycling Expenditures Subtotal</b>		<b>165,380</b>	<b>33,821</b>	<b>131,559</b>	<b>20.45%</b>
01-4200-427.302	Supp & Admin - Building Supplies	250	-	250	0.00%
01-4200-427.510	Prof Svcs - Landfill Site Services	33,150	6,791	26,359	20.49%
<b>Health &amp; Sanitation - Solid Waste Expenditures Subtotal</b>		<b>33,400</b>	<b>6,791</b>	<b>26,609</b>	<b>20.33%</b>
01-4300-430.110	Wages - Public Works Administration	339,638	189,105	150,533	55.68%
01-4300-430.120	Wages - Full-Time Secretary	58,873	31,402	27,471	53.34%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	614,549	815,681	42.97%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	5,251	13,190	28.48%
01-4300-430.160	Wages - Overtime	35,000	2,525	32,475	7.22%
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	6,207	13,793	31.04%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	760	2,240	25.34%
01-4300-430.326	Supp & Admin - Uniforms	-	2,471	(2,471)	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	16,406	17,094	48.97%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	9,943	(1,443)	116.98%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	744	1,906	28.08%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	32,990	44,566	42.54%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	52,908	68,012	43.75%
01-4300-430.610	Utilities - Electric	11,500	4,828	6,672	41.98%
01-4300-430.620	Utilities - Natural Gas	17,500	10,652	6,848	60.87%
01-4300-430.630	Utilities - Water	4,500	107	4,393	2.38%
01-4300-430.640	Utilities - Sewer	2,930	321	2,609	10.94%
01-4300-430.650	Utilities - Trash Removal	10,500	3,689	6,811	35.14%
01-4300-430.660	Utilities - Stormwater Fees	374	2,345	(1,971)	627.06%
01-4300-430.670	Utilities - Telephone	13,500	7,869	5,631	58.29%
01-4300-430.910	Capital - Equipment Purchases	30,000	-	30,000	0.00%
<b>Public Works - General Services Expenditures Subtotal</b>		<b>2,261,899</b>	<b>1,001,423</b>	<b>1,260,476</b>	<b>44.27%</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	45,943	29,057	61.26%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	-	5,000	0.00%

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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	2,936	2,564	53.39%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<b>209,000</b>	<b>96,575</b>	<b>112,425</b>	<b>46.21%</b>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	1,223	11,277	9.78%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	59,472	65,528	47.58%
01-4300-437.435	R&M - Road Maintenance Materials	75,000	4,587	70,413	6.12%
<i>Public Works - Repairs of Tools &amp; Machinery Expenditures Subtotal</i>		<b>212,500</b>	<b>65,281</b>	<b>147,219</b>	<b>30.72%</b>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	7,445	17,555	29.78%
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	1,233	1,267	49.30%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	2,666	22,334	10.66%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	5,185	19,815	20.74%
<i>Public Works - Road &amp; Bridge Maint. Expenditures Subtotal</i>		<b>80,500</b>	<b>16,528</b>	<b>63,972</b>	<b>20.53%</b>
<b>Public Works Expenditures Subtotal</b>		<b>2,992,679</b>	<b>1,234,105</b>	<b>1,758,574</b>	<b>41.24%</b>
01-4400-429.110	Wages - Sewer Management	247,628	101,980	145,648	41.18%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	100,299	40,408	71.28%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	577,867	402,496	58.94%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	5,251	6,150	46.06%
01-4400-429.160	Wages - Overtime	30,000	8,766	21,234	29.22%
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	150	750	16.67%
<b>Sewer Dept. - Wastewater Collection Expenditures Subtotal</b>		<b>1,425,058</b>	<b>805,048</b>	<b>620,010</b>	<b>56.49%</b>
01-4450-436.110	Wages - Stormwater Management	216,630	97,047	119,583	44.80%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	51,836	8,467	85.96%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	16,803	199,784	7.76%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,742	24,072	43,670	35.53%
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	100,389	52,666	65.59%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	4,037	3,003	57.35%
01-4450-436.160	Wages - Overtime	5,000	5,062	(62)	101.25%
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>299,917</b>	<b>477,201</b>	<b>38.59%</b>
01-4501-451.110	Wages - Parks Management	195,281	107,349	87,932	54.97%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	61,683	53,412	53.59%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	13,752	14,968	47.88%
01-4501-451.160	Wages - Overtime	6,000	2,849	3,151	47.48%
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%
<b>Parks &amp; Recreation - Administrative Expenditures Subtotal</b>		<b>371,062</b>	<b>188,768</b>	<b>182,294</b>	<b>50.87%</b>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	939	711	56.91%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	895	4,105	17.90%
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	7,462	1,538	82.91%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	1,946	6,554	22.90%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of June 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 6/30/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-4501-451.600	Utilities - Vehicle Fuel	6,250	1,019	5,231	16.31%
01-4501-451.670	Utilities - Telephone	5,500	1,682	3,818	30.58%
01-4501-454.510	Prof Svcs - Engineering Services	-	1,232	(1,232)	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	8,105	13,895	36.84%
<i>Parks &amp; Recreation - Participant Recreation Expenditures Subtotal</i>		63,690	25,364	38,326	39.82%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	277,776	(60,276)	127.71%
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	54,128	55,872	49.21%
01-4501-454.610	Utilities - Electric	13,500	4,170	9,330	30.89%
01-4501-454.620	Utilities - Natural Gas	2,500	1,860	640	74.41%
01-4501-454.630	Utilities - Water	10,500	2,117	8,383	20.16%
01-4501-454.640	Utilities - Sewer	3,250	790	2,460	24.31%
01-4501-454.660	Utilities - Stormwater Fees	25,606	5,983	19,623	23.36%
<i>Parks &amp; Recreation - Parks &amp; Playgrounds Expenditures Subtotal</i>		390,356	346,824	43,532	88.85%
01-4502-451.596	Prof Svcs - Special Events	8,500	959	7,541	11.29%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	-	2,500	0.00%
01-4502-452.130	Wages - Seasonal Instructors	106,000	27,398	78,602	25.85%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	12,372	(372)	103.10%
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	-	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	2,638	27,362	8.79%
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	2,245	7,755	22.45%
01-4502-452.597	Prof Svcs - Instructors & Referees	5,000	-	5,000	0.00%
01-4502-471.800	Debt - Principal - Capital Leases	8,631	-	8,631	0.00%
01-4502-472.800	Debt - Interest - Capital Leases	79	-	79	0.00%
<i>Parks &amp; Recreation - Program Expenditures Subtotal</i>		216,210	59,161	157,049	27.36%
<b>Parks &amp; Recreation Expenditures Subtotal</b>		<b>1,041,318</b>	<b>620,117</b>	<b>421,201</b>	<b>59.55%</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	1,475	(975)	295.00%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	61,295	148,705	29.19%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	1,702	5,298	24.31%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	5,489	18,511	22.87%
<b>5000 Commons Drive (FCC Senior Center) Expenditures Subtotal</b>		<b>242,250</b>	<b>76,624</b>	<b>165,626</b>	<b>31.63%</b>
01-4520-456.586	Prof Svcs - Library Allotments	139,694	45,602	94,092	32.64%
<b>County Libraries Expenditures Subtotal</b>		<b>139,694</b>	<b>45,602</b>	<b>94,092</b>	<b>32.64%</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%
01-4700-472.820	Debt - Interest - 2019 Bonds	23,820	12,370	11,450	51.93%

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 General Fund  
 As of June 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 6/30/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
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	543,331	489,156	52.62%
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	(1,865)	2,865,428	-0.07%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	253,463	135,983	117,480	53.65%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	1,819,324	1,671,513	52.12%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	71,178	103,822	40.67%
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	10,175	14,414	41.38%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	410	840	32.80%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	15,074	(15,074)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	12,282	13,319	47.98%
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>2,608,229</b>	<b>5,269,021</b>	<b>33.11%</b>
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)	(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>81,376</b>	<b>131,461</b>	<b>38.23%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>27,745,361</b>	<b>13,148,187</b>	<b>14,597,174</b>	<b>47.39%</b>
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>(476,755)</b>	<b>2,186,066</b>	<b>2,662,821</b>	<b>458.53%</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>\$ 14,743,695</b>	<b>\$ 2,662,821</b>	<b>122.04%</b>

<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 11,718,722</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ 1,398,961</b>

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 6/30/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 9,598,696	\$ 11,823,120	44.81%
Discretionary Expenditures	\$ 6,323,545	\$ 3,549,491	\$ 2,774,054	56.13%
Percentage of Contractual to Total Expenditures	77.21%	73.00%		



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

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 State Aid Fund  
 As of June 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 6/30/23)</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	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	34,974	1,065,026	3.18%
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>422,990</b>	<b>1,293,407</b>	<b>24.64%</b>
<b>NET TOTAL STATE AID FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning		603,440	603,440	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 498,828</b>	<b>\$ 1,868,610</b>	<b>\$ 1,369,782</b>	<b>374.60%</b>
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>					
<b>UNSPENT BOND PROCEEDS</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 June 30, 2023

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 6/30/23)	2023 +/(−) Variance	2023 % of Budget
<b>REVENUES:</b>					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 57,143	\$ 7,143	114.29%
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	80,667	(954,412)	7.79%
15-3300-354.03	State - Public Works Grants	63,749	20,167	(43,582)	31.63%
15-3501-354.08	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	60,017	(1,066,673)	5.33%
<b>TOTAL GENERAL IMPROVEMENT FUND REVENUES</b>		<b>3,371,046</b>	<b>318,357</b>	<b>(3,052,689)</b>	<b>9.44%</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	44,905	288,091	13.49%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	150,533	174,467	46.32%
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%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	-	-	-	0.00%
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	14,688	10,312	58.75%
15-4300-439.941	Capital - Allentown Blvd/Lincoln St Imp	-	3,279	(3,279)	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	-	403,275	0.00%
15-4501-454.923	Capital - Brightbill Park Improvements	1,357,449	290,307	1,067,142	21.39%
15-4501-454.925	Capital - Heroes Grove Improvements	-	(6,321)	6,321	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	-	25,000	0.00%
15-4501-454.927	Capital - Lamplight Park Improvements	-	10,100	(10,100)	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	13,595	269,648	4.80%
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>663,788</b>	<b>5,061,023</b>	<b>11.59%</b>
<b>NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ (177,109)</b>	<b>\$ 1,831,225</b>	<b>\$ 2,008,334</b>	<b>-1033.95%</b>

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 6/30/23)	2023 +/(−) Variance	2023 % of Budget
<b>TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES</b>					
		-	-	-	0.00%
<b>EXPENDITURES:</b>					
04-4900-492.703	Misc - Transfers Out	1,080,690	60,017	1,020,673	5.55%
<b>TOTAL ARPA FUND EXPENDITURES</b>		<b>1,080,690</b>	<b>60,017</b>	<b>1,020,673</b>	<b>5.55%</b>
<b>NET TOTAL ARPA FUND CHANGE IN RESERVES</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>\$ 4,737,844</b>	<b>\$ 1,020,673</b>	<b>127.46%</b>

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 6,572,830
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 June 30, 2023

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 6/30/23)	2023 +/(−) Variance	2023 % of Budget
<b>REVENUES:</b>					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 2,027,549	\$ (87,141)	95.88%
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>2,043,877</b>	<b>(144,317)</b>	<b>93.40%</b>
<b>EXPENDITURES:</b>					
20-4110-411.110	Wages - Fire Management	106,500	52,657	53,843	49.44%
20-4110-411.300	Supp & Admin - Office Supplies	-	18,585	(18,585)	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	160,114	379,086	29.69%
20-4110-411.554	Prof Svcs - LOSAP Payment	79,310	-	79,310	0.00%
20-4110-411.600	Utilities - Vehicle Fuel	-	1,828	(1,828)	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	108,352	151,648	41.67%
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	4,028	4,120	49.44%
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	50,000	-	50,000	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	3,007	33,871	(30,864)	1126.40%
20-4810-487.240	Benefits & Taxes - Medical Insurance	32,575	(692)	33,267	-2.13%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	-	1,620	0.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	264	-	264	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	285	-	285	0.00%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
<b>TOTAL FIRE TAX FUND OPERATING EXPENDITURES</b>		<b>1,709,129</b>	<b>1,001,531</b>	<b>707,598</b>	<b>58.60%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES</b>		<b>479,065</b>	<b>1,042,345</b>	<b>563,280</b>	<b>217.58%</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>\$ 1,709,442</b>	<b>\$ 563,280</b>	<b>149.14%</b>

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 6/30/23)	2023 +/(−) Variance	2023 % of Budget
<b>CAPITAL RESERVE REVENUES:</b>					
20-3110-341.01	Interest Earnings	\$ 40,750	\$ 32,780	\$ (7,970)	80.44%
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>338,190</b>	<b>(7,970)</b>	<b>97.70%</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>338,190</b>	<b>(7,970)</b>	<b>97.70%</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>\$ 1,691,179</b>	<b>\$ (7,970)</b>	<b>99.53%</b>
<b>CASH AND INVESTMENTS BALANCES - OPERATING</b>		<b>\$ 1,688,732</b>			
<b>CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES</b>		<b>\$ 1,709,410</b>			