



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

SEPTEMBER 2023 FINANCIAL REPORTING PACKAGE

OCTOBER 30, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized September 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed September 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 nine of 12 months for the year, or roughly 75% 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.

Township staff are in the final stages of 2023 projections and 2024 budget proposal presentations, which culminate in summarized public presentation in November. All projections indicate, overall, strong performance against budget. Tax collections continue to remain strong, absent transfer taxes (though have improved in past two months), and expenditures growth continues to keep reasonable pace with monthly budget expectation, with several categories positively trending again budget. Overall, expenditures results were fairly comparable to prior year absent inflation mitigation stipends, 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 September 2023 are just under \$13.5 million, with some significant expenditures set to close the year including minimum municipal pension obligations.

Other Operating/Capital Township Funds

While the General Fund maintains the majority of Township operations, chiefly those partially or fully tax subsidized, the Township also budgets for and operates four 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:

Solid Waste & Recycling Collection Fund

To save residential customers \$25/quarter (roughly \$1.7 million annually!), the Township internally absorbed the billing, collection, and customer service functions of the residential solid waste and recycling contracts within the Township. September report reflects incurred costs with implementing the program, including allocated staff and related resources with the July 1st contract start date. Customer charges, including \$5 quarterly administrative charge, will offset incurred costs related to the program, with minor

reserves generated for contractual increases over the agreement's duration. The first billings and collections will begin in November, relative to July-September service quarter. The General Fund is assisting with temporary cash flow needs relative to the timing of payment on contractual costs versus collection of user fees.

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 are nearing substantial completion. Interest earnings continue to well exceed expectations, tied with exceptionally strong interest rates. Another mild winter to start 2023 reduced exposure for winter maintenance costs. Ending State Aid Fund financial reserves in September 2023 are just over \$780,000.

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 are currently in progress, skewing to late Q3/Q4. ARPA funds will be transferred quarterly to replenish project use for Board-approved improvements and acquisitions. Significant activity through September includes ongoing IT initiatives continuing from late 2022, municipal center security and operations upgrades (final security improvements and public opening in late September), work relative to Brightbill Park new restrooms/storage facility and Brightbill Park and Forest Hills Park playground/courts projects (completion in mid-November), final expenses relative to Red Top Road bridge project (including reallocation for sewer portion of work), and Q1/Q2 reimbursements for ARPA projects authorized (Q3 in October). Ending cumulative cash reserves in September 2023 total just over \$5.8 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 three quarters of full costing for Deputy Fire Chief are accounted for, 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 September 2023 are just under \$1.5 million for operations and \$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 September 30, 2023 and 2022

		2023				2022		Notes/Remarks
Account Number	Account Title	Budget	Actual (thru 9/30/23)	+ /(-) Variance	Percent of Budget	Actual (thru 9/30/22)	Percent of Budget	
REVENUES:								
	Tax Revenues	\$ 17,509,940	\$ 14,595,015	\$ (2,914,925)	83.35%	\$ 15,210,692	92.67%	Represents nearly 99% 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	4,294,782	(2,410,530)	64.05%	3,753,223	60.11%	Trending ahead of prior year and budget; interest earnings trending very high and pension state aid reasonably higher than anticipated.
	Public Safety Revenues	903,060	960,524	57,464	106.36%	723,015	87.46%	Trending well ahead of prior year and budget due to County Local Share Grant for body/vehicle camera lease payoff; 1/3 of budget tied with pass-through State Volunteer Aid, which was over \$52,000 greater than budget.
	Community Development & Code Enforce. Revenues	978,258	773,129	(205,129)	79.03%	776,990	97.59%	Ratio decline partially tied to larger 2023 budget; overall, significant current decline in new residential/commercial activity, though anticipating improvement in Q4.
	Planning & Zoning Revenues	396,750	240,926	(155,824)	60.72%	200,448	52.20%	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	33,262	(36,458)	47.71%	14,758	21.39%	Trending in excess of prior year and budget due to shift in quarterly billing for leaf waste permits to Hornungs (previously billed only annually); skews to Q3/Q4.
	Public Works Revenues	131,996	86,705	(45,291)	65.69%	12,780	23.45%	Slightly high for implemented fee-in-lieu contributions from contractors towards future restoration projects (unbudgeted).
	Parks & Recreation Administrative Revenues	5,750	7,451	1,701	129.58%	7,957	36.17%	
	Parks & Recreation Operational Revenues	266,700	277,650	10,950	104.11%	224,028	96.94%	Trending ahead of prior year and budget for summer camp/programs participation.
	5000 Commons Drive (FCC Senior Center) Revenues	301,120	187,023	(114,097)	62.11%	115,914	65.35%	Friendship Center rentals now billed in system for more timely reporting; trending comparably with budget.
TOTAL GENERAL FUND REVENUES		27,268,606	21,456,466	(5,812,140)	78.69%	21,039,804	83.43%	
EXPENDITURES:								
	Administration - General Services Expenditures	1,352,618	875,975	476,643	64.76%	937,664	68.94%	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	26,717	7,482	78.12%	26,519	80.12%	Trending comparably with prior year and budget.
	Administration - Solicitor Expenditures	75,000	115,755	(40,755)	154.34%	44,436	38.64%	High overall for significant labor counsel support for multiple labor and employment matters.
	Administration - Building Maintenance Expenditures	133,569	109,469	24,100	81.96%	84,386	72.15%	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	6,221,634	1,852,973	77.05%	5,441,637	72.71%	Trending comparably with prior year and budget, slightly heightened for one-time inflation mitigation stipends to start 2023.
	Fire & Emergency Services Expenditures	400,750	353,432	47,318	88.19%	578	0.15%	Limited to pass-through volunteer fire association foreign fire state tax remittance and EMS contribution (late Q3/early Q4).
	Shade Tree Expenditures	2,100	1,024	1,076	48.76%	927	48.77%	

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

Account Number	Account Title	2023				2022		Notes/Remarks
		Budget	Actual (thru 9/30/23)	+ / (-) Variance	Percent of Budget	Actual (thru 9/30/22)	Percent of Budget	
	Community Development Expenditures	972,495	796,760	175,735	81.93%	584,729	60.56%	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	1,846,528	1,146,151	61.70%	2,132,865	64.64%	Trending comparably with prior year and budget (primarily wages), with stronger concentration of wages allocated to Parks functions than originally budgeted.
	Sewer Dept. - Wastewater Collection Expenditures	1,425,058	1,087,155	337,903	76.29%	918,564	56.22%	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	445,655	331,463	57.35%	365,733	338.32%	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	968,983	72,335	93.05%	580,219	86.80%	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	139,017	103,233	57.39%	147,158	61.70%	2022 budget developed as net revenue above, so lacks comparability; monthly billings in arrears month following invoices (roughly two months lag, so comparable with July ratio [58.33% for seven months into year]).
	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	1,991,818	1	100.00%	1,998,159	100.00%	Activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	7,877,250	3,907,258	3,969,992	49.60%	3,762,625	47.20%	Trending comparably with prior year and budget; significant Q4 costs relative to Minimum Municipal Obligations (1/3 of budget).
	Other General Expenditures	212,837	120,933	91,904	56.82%	137,990	75.90%	General casualty/liability insurances now paid in smaller installments versus lump sum in prior years; otherwise trending comparably with prior year and budget.
TOTAL GENERAL FUND EXPENDITURES		27,745,361	19,140,692	8,604,669	68.99%	17,313,795	64.86%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	2,315,775	2,792,530	485.74%	3,726,009	252.42%	
	Net Financial Reserves - Beginning	12,557,629	12,557,629	-	100.00%	9,976,896	100.00%	
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 14,873,404	\$ 2,792,530	123.12%	\$ 13,702,905	161.20%	
CASH AND INVESTMENTS BALANCES		\$ 13,459,992				\$ 11,657,216		
BALANCES DUE FROM AUTHORITY		\$ (8,738)				\$ -		

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023				2022	
	Budget	Actual (thru 9/30/23)	+ / (-) Variance	Percent of Budget	Actual (thru 9/30/22)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 13,809,985	\$ 7,611,831	64.47%	\$ 12,713,121	62.10%
Discretionary Expenditures	\$ 6,323,545	\$ 5,330,707	\$ 992,838	84.30%	\$ 4,600,673	73.96%
Percentage of Contractual to Total Expenditures	77.21%	72.15%			73.43%	



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 5,088,069	\$ (74,898)	98.55%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(5,458)	1,542	77.97%
01-3001-301.15	Taxes - Real Estate Library	139,694	134,773	(4,921)	96.48%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	79,559	(59,720)	57.12%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	767,466	(932,534)	45.15%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	7,570,293	(1,629,707)	82.29%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	960,313	(214,687)	81.73%
Tax Revenues Subtotal		17,509,940	14,595,015	(2,914,925)	83.35%
01-3001-321.80	Lic & Permits - Cable TV Franchise	980,000	460,442	(519,558)	46.98%
01-3001-341.01	Interest Earnings	220,000	496,406	276,406	225.64%
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	18,949	1,301	107.37%
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	1,213,705	172,434	116.56%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,664,884	1,319,599	(1,345,285)	49.52%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	707,411	(963,792)	42.33%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	22,690	20,190	907.62%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	2,186	(7,814)	21.86%
General Recurring Aid and Other Revenues Subtotal		6,705,312	4,294,782	(2,410,530)	64.05%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	4,050	50	101.25%
01-3100-331.10	Fines - Enforcement Revenues	245,000	174,031	(70,969)	71.03%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	45,313	31,413	325.99%
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	92,088	(87,572)	51.26%
01-3100-357.02	County - Police Grants/Reimbursements	40,000	210,633	170,633	526.58%
01-3100-358.10	County - Police Booking Reimbursements	2,500	984	(1,516)	39.36%
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	7,155	(2,345)	75.32%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	3,889	(1,111)	77.79%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	23,067	3,067	115.33%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	350	(2,150)	14.00%
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	352,468	52,468	117.49%
Public Safety Revenues Subtotal		903,060	960,524	57,464	106.36%
01-3120-362.40	Lic & Permits - State Fees	4,258	3,184	(1,074)	74.78%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	89,081	32,581	157.67%
01-3120-362.42	Lic & Permits - Residential New	375,000	168,231	(206,769)	44.86%
01-3120-362.47	Lic & Permits - Commercial New	150,000	35,161	(114,839)	23.44%
01-3120-362.48	Lic & Permits - Residential Add	80,000	124,303	44,303	155.38%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	246,940	106,940	176.39%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	23,108	(892)	96.28%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	6,195	2,695	177.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	42,390	(57,611)	42.39%
01-3120-362.54	Lic & Permits - Signs	10,000	13,762	3,762	137.62%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	20,775	(14,225)	59.36%
Community Development & Code Enforce. Revenues Subtotal		978,258	773,129	(205,129)	79.03%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	17,600	(32,400)	35.20%
01-3130-354.15	State - 904 Recycling Grants	100,000	-	(100,000)	0.00%
01-3130-361.30	Lic & Permits - SD/LD App Fees	10,000	17,165	7,165	171.65%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	166,465	(8,535)	95.12%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	33,650	(14,600)	69.74%
01-3130-364.31	Sanitation - Septic Permits	500	500	-	100.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	5,546	(7,454)	42.66%
Planning & Zoning Revenues Subtotal		396,750	240,926	(155,824)	60.72%
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	33,262	(11,738)	73.92%
Health & Sanitation Revenues Subtotal		69,720	33,262	(36,458)	47.71%
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	39,177	(45,823)	46.09%
01-3300-354.03	State - Snow Removal Contract	46,996	-	(46,996)	0.00%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	47,528	47,528	0.00%
Public Works Revenues Subtotal		131,996	86,705	(45,291)	65.69%
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	5,750	7,451	1,701	129.58%
Parks & Recreation Administrative Revenues Subtotal		5,750	7,451	1,701	129.58%
01-3502-321.17	Lic & Permits - Parks & Rec Events	5,500	6,675	1,175	121.36%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	625	(1,125)	35.71%
01-3502-367.04	Rec - Utility Reimbursements	700	563	(137)	80.47%
01-3502-367.05	Rec - Pavillion Reservations	46,000	39,179	(6,821)	85.17%
01-3502-367.06	Rec - Ball Court Lighting	900	388	(512)	43.13%
01-3502-367.07	Rec - Fitness Programs	12,000	11,084	(916)	92.36%
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	24,955	(2,045)	92.43%
01-3502-367.13	Rec - Newsletter Advertising	750	-	(750)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	75,000	93,685	18,685	124.91%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	310	(1,690)	15.50%
01-3502-367.16	Rec - Youth Basketball League	68,000	71,549	3,549	105.22%
01-3502-367.19	Rec - Field/League Reservations	15,000	21,080	6,080	140.53%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	6,357	5,357	635.65%
01-3502-387.02	Contributions - Rec Events/Programs	5,000	1,200	(3,800)	24.00%
01-3502-387.03	Contributions - CEC Revenues	4,000	-	(4,000)	0.00%
Parks & Recreation Operational Revenues Subtotal		266,700	277,650	10,950	104.11%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	50,940	(10,180)	83.34%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	136,083	(103,917)	56.70%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		301,120	187,023	(114,097)	62.11%
TOTAL GENERAL FUND REVENUES		27,268,606	21,456,466	(5,812,140)	78.69%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	18,750	6,250	75.00%
01-4001-400.102	Wages - Appointed Authority Officials	400	200	200	50.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	1,604	1,396	53.47%
01-4001-401.110	Wages - Administration & Finance	799,198	543,228	255,970	67.97%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	21,170	13,830	60.49%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	113,026	66,952	62.80%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,627	3,373	32.55%
01-4001-406.170	Wages - Longevity	2,674	1,250	1,424	46.75%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	6,229	2,271	73.28%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	1,021	679	60.08%
01-4001-406.312	Supp & Admin - Advertising	8,500	3,764	4,736	44.29%
01-4001-406.314	Supp & Admin - Postage	6,000	854	5,146	14.23%
01-4001-406.316	Supp & Admin - Bonding	3,500	1,828	1,672	52.23%
01-4001-406.322	Supp & Admin - Training/Seminars	9,000	5,725	3,275	63.61%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	19,598	1,902	91.15%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	1,181	69	94.50%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	13,222	8,278	61.50%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	22,292	(22,292)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	4,619	(3,119)	307.92%
01-4001-406.670	Utilities - Telephone	17,500	8,774	8,726	50.14%
01-4001-406.680	Utilities - Cable/Internet	970	684	286	70.48%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	4,258	8,242	34.06%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	30,281	74,719	28.84%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	41,507	24,993	62.42%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	2,334	7,666	23.34%
01-4001-471.800	Debt - Principal - Capital Leases	6,493	6,493	(0)	100.01%
01-4001-472.800	Debt - Interest - Capital Leases	455	455	1	99.89%
Administration - General Services Expenditures Subtotal		1,352,618	875,975	476,643	64.76%
01-4010-403.104	Wages - Elected Tax Collector	21,459	15,442	6,017	71.96%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,500	7,387	1,113	86.91%
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	-	100.00%
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,000	2,648	352	88.25%
Administration - Tax Collector Expenditures Subtotal		34,199	26,717	7,482	78.12%
01-4020-404.500	Prof Svcs - Solicitor	50,000	23,352	26,648	46.70%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	92,403	(67,403)	369.61%
Administration - Solicitor Expenditures Subtotal		75,000	115,755	(40,755)	154.34%
01-4040-409.130	Wages - Part-Time Janitorial	44,096	32,623	11,473	73.98%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	2,311	4,189	35.56%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	886	(136)	118.12%
01-4040-409.400	R&M - Facilities Maintenance	27,500	41,501	(14,001)	150.91%
01-4040-409.610	Utilities - Electric	40,000	25,324	14,676	63.31%
01-4040-409.620	Utilities - Natural Gas	8,000	3,422	4,578	42.77%
01-4040-409.630	Utilities - Water	3,250	1,750	1,500	53.84%
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%
Administration - Building Maintenance Expenditures Subtotal		133,569	109,469	24,100	81.96%
01-4100-410.110	Wages - Public Safety Director	147,358	109,368	37,990	74.22%
01-4100-410.112	Wages - Logistics & Admin	62,910	96,639	(33,729)	153.62%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	93,563	35,292	72.61%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	394,185	16,804	95.91%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	259,986	206,144	55.78%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	3,186,624	1,290,097	71.18%
01-4100-410.123	Wages - Full-Time Corporals	775,082	666,433	108,649	85.98%
01-4100-410.124	Wages - Full-Time Civilians	219,250	164,880	54,370	75.20%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	41,270	12,841	76.27%

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01-4100-410.150	Wages - Shift Differential	32,000	23,246	8,755	72.64%
01-4100-410.160	Wages - Overtime	120,000	90,990	29,010	75.83%
01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	20,650	(3,250)	118.68%
01-4100-410.170	Wages - Longevity	342,393	279,535	62,858	81.64%
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	4,016	984	80.31%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	4,268	3,732	53.35%
01-4100-410.312	Supp & Admin - Printing	1,000	334	666	33.44%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	10,641	(2,141)	125.19%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	22,093	12,907	63.12%
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	30,502	2,198	93.28%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	3,928	6,072	39.28%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	4,845	4,655	51.00%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	7,476	24	99.67%
01-4100-410.333	Supp & Admin - Body Armor	17,000	2,016	14,984	11.86%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	21,253	(2,253)	111.86%
01-4100-410.335	Supp & Admin - Weapons	18,850	1,241	17,609	6.58%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	9,200	6,800	57.50%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	42,948	(2,948)	107.37%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	99,000	82,041	16,959	82.87%
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	7,757	1,843	80.80%
01-4100-410.587	Prof Svcs - Animal Control	10,000	11,054	(1,054)	110.54%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	76,793	48,207	61.43%
01-4100-410.670	Utilities - Telephone	33,500	19,648	13,852	58.65%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	4,887	2,613	65.16%
01-4100-410.900	Capital - Vehicle Purchases	26,250	82,590	(56,340)	314.63%
01-4100-410.910	Capital - Equipment Purchases	30,000	15,985	14,015	53.28%
01-4100-410.912	Capital - Specialized Gear	19,300	16,734	2,566	86.71%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	101,796	93,071	8,725	91.43%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	45,118	149,341	(104,223)	331.00%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	2,876	2,876	(0)	100.00%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	2,418	5,885	(3,467)	243.37%
Police Expenditures Subtotal		8,074,607	6,221,634	1,852,973	77.05%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	750	964	(214)	128.55%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	300,000	352,468	(52,468)	117.49%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
Fire & Emergency Services Expenditures Subtotal		400,750	353,432	47,318	88.19%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	850	150	85.04%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	173	927	15.77%
Shade Tree Expenditures Subtotal		2,100	1,024	1,076	48.76%
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	2,183	2,817	43.66%
01-4160-462.108	Wages - Planning Commission	8,400	4,645	3,755	55.30%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	179,899	108,951	62.28%
01-4160-462.120	Wages - Full-Time Secretary	58,873	44,074	14,799	74.86%
01-4160-462.162	Wages - Overtime (Meetings)	1,500	584	916	38.93%
01-4160-462.170	Wages - Longevity	4,050	1,450	2,600	35.80%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	1,986	14	99.29%

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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%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	12,136	(4,386)	156.59%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	231,742	(31,742)	115.87%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	263,668	36,333	87.89%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	42,979	20,021	68.22%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	587	(587)	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	2,052	2,206	48.19%
01-4160-462.600	Utilities - Vehicle Fuel	1,500	392	1,108	26.13%
01-4160-462.670	Utilities - Telephone	4,000	2,444	1,556	61.09%
01-4160-471.800	Debt - Principal - Capital Leases	4,221	4,221	0	100.00%
01-4160-472.800	Debt - Interest - Capital Leases	343	343	(0)	100.06%
Community Development Expenditures Subtotal		972,495	796,760	175,735	81.93%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	11,260	(6,322)	64.04%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	2,050	2,211	161	107.87%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	-	150	150	0.00%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	47,500	23,454	(24,046)	49.38%
01-4200-426.610	Utilities - Electric	2,800	1,823	(977)	65.11%
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%
Health & Sanitation - Recycling Expenditures Subtotal		198,780	91,009	107,771	45.78%
01-4300-430.110	Wages - Public Works Administration	339,638	268,826	(70,812)	79.15%
01-4300-430.120	Wages - Full-Time Secretary	58,873	44,065	(14,808)	74.85%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	865,523	(564,707)	60.52%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	12,536	(5,905)	67.98%
01-4300-430.160	Wages - Overtime	35,000	3,806	(31,194)	10.88%
01-4300-430.170	Wages - Longevity	22,787	6,700	(16,087)	29.40%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	10,110	(9,890)	50.55%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	1,913	(1,087)	63.77%
01-4300-430.326	Supp & Admin - Uniforms	-	3,141	3,141	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	21,291	(12,209)	63.55%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	12,409	3,909	145.99%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	1,677	(973)	63.29%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	47,381	(30,175)	61.09%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	59,981	(60,939)	49.60%
01-4300-430.610	Utilities - Electric	11,500	8,736	(2,764)	75.96%
01-4300-430.620	Utilities - Natural Gas	17,500	11,206	(6,294)	64.04%
01-4300-430.630	Utilities - Water	4,500	1,094	(3,406)	24.31%
01-4300-430.640	Utilities - Sewer	2,930	567	(2,363)	19.37%
01-4300-430.650	Utilities - Trash Removal	10,500	7,422	(3,078)	70.69%
01-4300-430.660	Utilities - Stormwater Fees	374	3,718	3,344	994.12%
01-4300-430.670	Utilities - Telephone	13,500	11,847	(1,653)	87.76%
01-4300-430.910	Capital - Equipment Purchases	30,000	27,521	(2,479)	91.74%
Public Works - General Services Expenditures Subtotal		2,261,899	1,431,471	830,428	63.29%
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%
Public Works - Winter Maintenance Expenditures Subtotal		30,000	13,686	16,314	45.62%
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	28,312	(46,688)	37.75%
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	90,349	(33,151)	73.16%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	4,116	(1,384)	74.83%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>209,000</i>	<i>122,777</i>	<i>86,223</i>	<i>58.75%</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	2,819	(9,681)	22.55%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	97,886	(27,114)	78.31%
01-4300-437.435	R&M - Vehicle Fuel Station	2,500	1,920	(580)	76.79%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<i>140,000</i>	<i>102,625</i>	<i>37,375</i>	<i>73.30%</i>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	11,942	(13,058)	47.77%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	50,733	(27,267)	65.04%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	12,506	(12,494)	50.02%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	9,778	(15,222)	39.11%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<i>153,000</i>	<i>84,960</i>	<i>68,040</i>	<i>55.53%</i>
Public Works Expenditures Subtotal		2,992,679	1,846,528	1,146,151	61.70%
01-4400-429.110	Wages - Sewer Management	247,628	143,237	104,391	57.84%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	133,590	7,117	94.94%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	771,518	208,845	78.70%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	12,284	(883)	107.74%
01-4400-429.160	Wages - Overtime	30,000	12,622	17,378	42.07%
01-4400-429.170	Wages - Longevity	14,059	13,634	425	96.98%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	900	270	630	30.00%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,425,058	1,087,155	337,903	76.29%
01-4450-436.110	Wages - Stormwater Management	216,630	135,725	80,906	62.65%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	77,636	(17,333)	128.74%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	46,371	170,217	21.41%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,742	51,816	15,926	76.49%
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	118,969	34,086	77.73%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,040	8,327	(1,287)	118.28%
01-4450-436.160	Wages - Overtime	5,000	6,141	(1,141)	122.81%
01-4450-436.170	Wages - Longevity	3,396	150	3,246	4.42%
Sewer Dept. - Stormwater Expenditures Subtotal		777,118	445,655	331,463	57.35%
01-4501-451.110	Wages - Parks Management	195,281	147,913	47,368	75.74%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	86,422	28,672	75.09%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	22,685	6,035	78.99%
01-4501-451.160	Wages - Overtime	6,000	4,925	1,075	82.08%
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	-	22,127	0.00%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<i>371,062</i>	<i>263,095</i>	<i>107,967</i>	<i>70.90%</i>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	770	880	46.66%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	2,250	2,750	45.00%
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	191	559	25.44%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	9,155	(155)	101.72%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	3,812	4,688	44.85%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	2,313	3,937	37.01%

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01-4501-451.670	Utilities - Telephone	5,500	3,273	2,227	59.51%
01-4501-454.510	Prof Svcs - Engineering Services	-	2,612	(2,612)	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	12,380	9,620	56.27%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		63,690	38,618	25,072	60.63%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	387,747	(170,247)	178.27%
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	73,062	36,938	66.42%
01-4501-454.610	Utilities - Electric	13,500	7,648	5,852	56.65%
01-4501-454.620	Utilities - Natural Gas	2,500	2,102	398	84.07%
01-4501-454.630	Utilities - Water	10,500	6,065	4,435	57.76%
01-4501-454.640	Utilities - Sewer	3,250	1,778	1,473	54.69%
01-4501-454.660	Utilities - Stormwater Fees	25,606	12,670	12,936	49.48%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		390,356	491,071	(100,715)	125.80%
01-4502-451.596	Prof Svcs - Special Events	8,500	2,398	6,102	28.21%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	64	2,436	2.56%
01-4502-452.130	Wages - Seasonal Instructors	106,000	100,695	5,305	95.00%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	16,451	(4,451)	137.09%
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	10,382	(382)	103.82%
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	2,224	1,276	63.55%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	34,305	(4,305)	114.35%
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	6,145	3,855	61.45%
01-4502-452.597	Prof Svcs - Instructors & Referees	5,000	3,689	1,311	73.78%
01-4502-471.800	Debt - Principal - Capital Leases	8,631	(8,631)	17,262	-100.00%
01-4502-472.800	Debt - Interest - Capital Leases	79	(326)	405	-413.11%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		216,210	176,199	40,011	81.49%
Parks & Recreation Expenditures Subtotal		1,041,318	968,983	72,335	93.05%
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	10,186	(9,686)	2037.25%
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	112,368	97,632	53.51%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	3,092	3,908	44.18%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	9,964	14,036	41.51%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		242,250	139,017	103,233	57.39%
01-4520-456.586	Prof Svcs - Library Allotments	139,694	132,577	7,117	94.91%
County Libraries Expenditures Subtotal		139,694	132,577	7,117	94.91%
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	50,070	-	100.00%
01-4700-472.819	Debt - Interest - 2016 Bonds	91,775	91,775	-	100.00%
01-4700-472.820	Debt - Interest - 2019 Bonds	23,820	23,820	-	100.00%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	12,070	-	100.00%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Fund

As of September 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-4700-472.824	Debt - Interest - 2020B Bonds	138,700	138,700	-	100.00%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	23,700	23,700	-	100.00%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,744	66,744	0	100.00%
01-4700-472.827	Debt - Interest - 2022 Bonds	5,379	5,379	0	100.00%
Debt Service Expenditures Subtotal		1,991,819	1,991,818	1	100.00%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,032,487	773,115	259,372	74.88%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	104	1,897	5.18%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,863,563	10,961	2,852,602	0.38%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	253,463	200,481	52,982	79.10%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	2,753,145	737,692	78.87%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	114,810	60,190	65.61%
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	15,064	9,525	61.26%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	691	559	55.28%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	19,003	(19,003)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	18,207	7,394	71.12%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	1,677	3,323	33.54%
Employee Benefits Expenditures Subtotal		7,877,250	3,907,258	3,969,992	49.60%
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	120,933	26,594	81.97%
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%
Other General Expenditures Subtotal		212,837	120,933	91,904	56.82%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	19,140,692	8,604,669	68.99%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	2,315,775	2,792,530	485.74%
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 14,873,404	\$ 2,792,530	123.12%

CASH AND INVESTMENTS BALANCES	\$ 13,459,992
BALANCES DUE FROM AUTHORITY	\$ (8,738)

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 13,809,985	\$ 7,611,831	64.47%
Discretionary Expenditures	\$ 6,323,545	\$ 5,330,707	\$ 992,838	84.30%
Percentage of Contractual to Total Expenditures	77.21%	72.15%		



**SOLID WASTE & RECYCLING
COLLECTION FUND (05) – DETAILED REPORT**

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Solid Waste and Recycling Collection Fund
 As of September 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
05-3200-364.30	Sanitation - Fee Charges	\$ -	\$ -	\$ -	0.00%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	-	6,684	(6,684)	0.00%
05-4200-427.120	Wages - Full-Time Waste Admin	-	17,528	(17,528)	0.00%
05-4200-427.122	Wages - Full-Time Waste Labor	-	5,176	(5,176)	0.00%
05-4200-427.160	Wages - Overtime	-	1,258	(1,258)	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	-	256	(256)	0.00%
05-4200-427.306	Supp & Admin - IT Supplies	-	136	(136)	0.00%
05-4200-427.312	Supp & Admin - Advertising	-	13	(13)	0.00%
05-4200-427.314	Supp & Admin - Postage	-	8,034	(8,034)	0.00%
05-4200-427.520	Prof Svcs - Accounting & Auditing	-	180	(180)	0.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	-	5,296	(5,296)	0.00%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	-	279	(279)	0.00%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	-	809	(809)	0.00%
05-4200-427.650	Utilities - Refuse & Recycling Fees	-	1,146,090	(1,146,090)	0.00%
05-4200-427.670	Utilities - Telephone & Alarm	-	119	(119)	0.00%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	1,865	(1,865)	0.00%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	-	24	(24)	0.00%
05-4810-487.240	Benefits & Taxes - Medical Insurance	-	2,675	(2,675)	0.00%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	-	99	(99)	0.00%
05-4810-487.250	Benefits & Taxes - Life Insurance	-	13	(13)	0.00%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	1	(1)	0.00%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	-	15	(15)	0.00%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		-	1,196,549	(1,196,549)	0.00%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		-	(1,196,549)	(1,196,549)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (1,196,549)	\$ (1,196,549)	0.00%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (1,210,056)			



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 52,700	\$ 51,700	5269.97%
10-3300-355.02	State - Liquid Fuels State Aid	1,607,105	1,653,442	46,337	102.88%
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	-	100.00%
TOTAL STATE AID FUND REVENUES		1,611,785	1,709,822	98,037	106.08%
EXPENDITURES:					
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	88,165	11,835	88.17%
10-4300-439.940	Capital - Road Repaving	1,100,000	940,187	159,813	85.47%
10-4300-471.800	Debt - Principal - Capital Leases	174,067	103,375	70,692	59.39%
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	12,333	8,057	60.48%
10-4300-472.827	Debt - Interest - 2022 Bonds	5,921	5,921	(0)	100.00%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	-	162,677	(162,677)	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,716,397	1,531,701	184,696	89.24%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(104,612)	178,121	282,733	170.27%
Net Financial Reserves - Beginning		603,440	603,440	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 498,828	\$ 781,560	\$ 282,733	156.68%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 1,611,634			
UNSPENT BOND PROCEEDS		\$ -			



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

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of September 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 9/30/23)	2023 + / (-) Variance	2023 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 85,535	\$ 35,535	171.07%
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%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		3,371,046	505,303	(2,865,743)	14.99%
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	134,292	198,704	40.33%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	391,114	(66,114)	120.34%
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 - Colonial Rd Corridor Traffic Control Improvements	101,356	74	101,282	0.07%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	-	578	(578)	0.00%
15-4300-438.942	Capital - Red Top Rd Bridge	-	(50,486)	50,486	0.00%
15-4300-438.943	Capital - Crums Mill Rd Bridge	-	2,561	(2,561)	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	3,789	1,284,607	0.29%
15-4300-439.943	Capital - Route 22/Prince St Improvements	-	9,719	(9,719)	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	-	1,247	(1,247)	0.00%
15-4501-454.510	Prof Svcs - Parks Master Planning	-	2,046	(2,046)	0.00%
15-4501-454.910	Capital - Parks Signage	27,576	22,022	5,554	79.86%
15-4501-454.920	Capital - Koons Park Improvements	320,000	14,806	305,194	4.63%
15-4501-454.921	Capital - Oak Park Improvements	-	1,818	(1,818)	0.00%
15-4501-454.922	Capital - Centennial Acres Park Improvements	403,275	-	403,275	0.00%
15-4501-454.923	Capital - Brightbill Park Improvements	1,357,449	601,884	755,565	44.34%
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	-	24,904	(24,904)	0.00%
15-4501-454.929	Capital - Kohl Park Improvements	26,500	-	26,500	0.00%
15-4501-454.930	Capital - Hodges Heights Park Improvements	851,056	15,123	835,933	1.78%
15-4501-454.931	Capital - Forest Hills Park Improvements	283,243	52,135	231,109	18.41%
15-4501-454.933	Capital - Lingle Park Improvements	-	4,450	(4,450)	0.00%
15-4501-454.936	Capital - Stray Winds Park Improvements	-	3,807	(3,807)	0.00%
15-4501-454.937	Capital - Blue Ridge Park Improvements	194,000	-	194,000	0.00%
15-4900-492.708	Misc - Transfers Out	-	150,912	(150,912)	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,724,811	1,418,059	4,306,752	24.77%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(2,353,765)	(912,757)	1,441,008	-38.78%
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ (177,109)	\$ 1,263,899	\$ 1,441,008	-713.63%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of September 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 9/30/23)	2023 + / (-) Variance	2023 % of Budget
REVENUES:					
04-3900-392.01	Transfers In - General Fund	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,080,690	216,455	864,235	20.03%
TOTAL ARPA FUND EXPENDITURES		1,080,690	216,455	864,235	20.03%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(1,080,690)	(216,455)	864,235	-20.03%
Net Financial Reserves - Beginning		4,797,861	4,797,861	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 3,717,171	\$ 4,581,407	\$ 864,235	123.25%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 5,840,414
BALANCES DUE FROM AUTHORITY	\$ 7,943
UNSPENT BOND PROCEEDS	\$ -



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

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of September 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 2,067,093	\$ (47,597)	97.75%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	23,545	(30,649)	43.45%
20-3110-341.01	Interest Earnings	-	46,091	46,091	0.00%
20-3900-392.01	Transfers In - General Fund	19,310	-	(19,310)	0.00%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,188,194	2,136,730	(51,464)	97.65%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	106,500	75,735	30,765	71.11%
20-4110-411.300	Supp & Admin - Office Supplies	-	19,852	(19,852)	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	-	2,826	(2,826)	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	173,419	86,581	66.70%
20-4110-411.670	Utilities - Telephone	-	526	(526)	0.00%
20-4110-411.900	Capital - Vehicle Purchases	10,000	8,445	1,555	84.45%
20-4700-471.820	Debt - Principal - 2019 Bonds	234,000	234,000	-	100.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	78,810	78,810	-	100.00%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,148	5,794	2,354	71.11%
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	50,000	-	50,000	0.00%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	11,990	(11,990)	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	3,007	49,094	(46,087)	1632.65%
20-4810-487.240	Benefits & Taxes - Medical Insurance	32,575	23,393	9,182	71.81%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	1,215	405	75.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	264	128	136	48.48%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	-	50	(50)	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	285	153	132	53.81%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		1,709,129	1,315,049	394,080	76.94%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		479,065	821,681	342,616	171.52%
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,146,162	\$ 1,488,778	\$ 342,616	129.89%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of September 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 9/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 40,750	\$ 56,226	\$ 15,476	137.98%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		346,160	361,636	15,476	104.47%
CAPITAL RESERVE EXPENDITURES:					
20-4110-411.904	Capital - Apparatus & Vehicle Purchases	-	-	-	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		-	-	-	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES		346,160	361,636	15,476	104.47%
Net Financial Capital Reserves - Beginning		1,352,989	1,352,989	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 1,699,149	\$ 1,714,625	\$ 15,476	100.91%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 1,468,069		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 1,732,857		