



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

AUGUST 2023 FINANCIAL REPORTING PACKAGE

SEPTEMBER 29, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized August 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed August 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 eight of 12 months for the year, or roughly 66.67% of the year**).

General Fund Highlights

The General Fund is the major operating fund of the Township, chiefly accounting for all activities that are either partially or fully tax 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.

Overall projections for the year still trend strong, as Department Directors present budgetary workshop request including projections to close out 2023. Tax collections continue to remain strong, absent transfer taxes (though have improved in past two months), and expenditures growth continue to keep reasonable pace with monthly budget expectation, with several categories positively trending again budget. Overall, 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 August 2023 are just under \$11 million, with an additional \$1.8 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 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. August 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 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 have just begun. 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 September through end of the paving season) and related financing costs. Ending State Aid Fund financial reserves in August 2023 are just over \$1.7 million.

General Improvements and American Rescue Plan Act (ARPA) Funds

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

Many of the budgeted capital projects remain in evaluation and preparation, and should skew to late Q3/Q4. ARPA funds will be transferred quarterly to replenish project use for Board-approved improvements and acquisitions. Significant activity through August limited to ongoing IT initiatives continuing from late 2022, municipal center security and operations upgrades (substantial completion in August, and final security installations occurring in September), work relative to Brightbill Park new restrooms/storage facility and Brightbill Park and Forest Hills Park playground/courts projects, final expenses relative to Red Top Road bridge project (including reallocation for sewer portion of work), and Q1/Q2 reimbursements for ARPA projects authorized. Ending cumulative cash reserves in August 2023 total just over \$6.2 million, predominantly earmarked for parks/recreation projects spending over the next several years.

Fire Protection Tax and Equipment (FPTE) Fund

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

Two quarters of volunteer allotments and full costing for Deputy Fire Chief were complete for costs through June, and quarterly hydrant billings and semi-annual debt service make up for other significant expenditure sources. Annual transfer to capital reserves (\$305,410) was made in Q2. Unbudgeted expenses include office and operating equipment and supplies for the Deputy Fire Chief, repair assistance to a volunteer fire company for an apparatus piece, and final payments on the fire study performed (budgeted and underspent in 2022). Ending FPTE Fund financial reserves in August 2023 are \$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 August 31, 2023 and 2022

Account NumberAccount Title		2023				2022		Notes/Remarks
		Budget	Actual (thru 8/31/23)	+ / (-) Variance	Percent of Budget	Actual (thru 8/31/22)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 17,509,940	\$ 13,928,380	\$ (3,581,560)	79.55%	\$ 14,035,608	85.52%	Represents over 97% of total real estate tax collected (trending historically); real estate transfer taxes quite low versus recent history, but earned income/local service taxes trending positive to more than offset decline.
General Recurring Aid and Other Revenues		6,705,312	3,075,692	(3,629,620)	45.87%	2,584,060	41.39%	Trending comparably to prior year and budget; interest earnings trending very high; pension state aid skews to Q3/Q4 (largest additional portion).
Public Safety Revenues		903,060	324,829	(578,231)	35.97%	341,905	41.36%	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		978,258	680,224	(298,034)	69.53%	730,874	91.80%	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	204,498	(192,252)	51.54%	153,819	40.06%	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	33,037	(36,683)	47.39%	14,353	20.80%	Trending in excess of prior year and budget due to shift in quarterly billing for leaf waste permits to Hornungs (previously billed only annually); portion skews to Q3/Q4.
Public Works Revenues		131,996	82,133	(49,863)	62.22%	11,965	21.95%	Slightly high for implemented fee-in-lieu contributions from contractors towards future restoration projects.
Parks & Recreation Administrative Revenues		5,750	7,451	1,701	129.58%	5,813	26.42%	
Parks & Recreation Operational Revenues		266,700	253,183	(13,517)	94.93%	203,273	87.96%	Trending comparably with prior year and budget (heightened over prior).
5000 Commons Drive (FCC Senior Center) Revenues		301,120	167,598	(133,522)	55.66%	115,581	65.16%	Friendship Center rentals now billed in system for more timely reporting; trending comparably with budget.
TOTAL GENERAL FUND REVENUES		27,268,606	18,757,025	(8,511,581)	68.79%	18,197,250	72.16%	
EXPENDITURES:								
Administration - General Services Expenditures		1,352,618	797,248	555,370	58.94%	864,024	63.53%	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	24,787	9,412	72.48%	24,599	74.32%	Trending comparably with prior year and budget.
Administration - Solicitor Expenditures		75,000	100,394	(25,394)	133.86%	35,240	30.64%	High overall for additional labor counsel support for multiple labor and employment matters.
Administration - Building Maintenance Expenditures		133,569	98,646	34,923	73.85%	70,029	59.87%	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	5,620,611	2,453,996	69.61%	4,927,472	65.84%	Trending comparably with prior year and budget, slightly heightened for one-time inflation mitigation stipends to start 2023.
Fire & Emergency Services Expenditures		400,750	783	399,967	0.20%	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	935	1,165	44.54%	927	48.77%	

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

Account Number	Account Title	2023				2022		Notes/Remarks
		Budget	Actual (thru 8/31/23)	+ / (-) Variance	Percent of Budget	Actual (thru 8/31/22)	Percent of Budget	
	Community Development Expenditures	972,495	687,397	285,098	70.68%	500,215	51.81%	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	1,695,900	1,296,779	56.67%	1,882,146	57.04%	Trending comparably with prior year and budget (primarily wages).
	Sewer Dept. - Wastewater Collection Expenditures	1,425,058	1,004,862	420,196	70.51%	828,365	50.70%	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	393,518	383,600	50.64%	303,174	280.45%	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	885,029	156,289	84.99%	514,884	77.02%	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	122,072	120,178	50.39%	123,504	51.78%	2022 budget developed as net revenue above, so lacks comparability; monthly billings in arrears month following invoices (roughly two months lag), so less than current 58.33% trend expectation (in line with 41.67% five-month trend).
	County Libraries Expenditures	139,694	132,577	7,117	94.91%	149,606	110.00%	Limited to quarterly remittances of library-dedicated real estate tax collections made.
	Debt Service Expenditures	1,991,819	1,800,761	191,058	90.41%	1,779,862	89.07%	Bulk of activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	7,877,250	3,517,898	4,359,352	44.66%	3,306,005	41.47%	Trending comparably with prior year and budget; significant Q4 costs relative to Minimum Municipal Obligations (1/3 of budget).
	Other General Expenditures	212,837	115,933	96,904	54.47%	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.
TOTAL GENERAL FUND EXPENDITURES		27,745,361	16,999,353	10,746,008	61.27%	15,459,280	57.91%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	1,757,672	2,234,427	368.67%	2,737,970	185.49%	
	Net Financial Reserves - Beginning	12,557,629	12,557,629	-	100.00%	9,976,896	100.00%	
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 14,315,301	\$ 2,234,427	118.50%	\$ 12,714,866	149.57%	
CASH AND INVESTMENTS BALANCES		\$ 10,949,858				\$ 10,884,020		
BALANCES DUE FROM AUTHORITY		\$ 1,844,022				\$ 232,618		

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023				2022	
	Budget	Actual (thru 8/31/23)	+ / (-) Variance	Percent of Budget	Actual (thru 8/31/22)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 12,503,662	\$ 8,918,154	58.37%	\$ 11,374,253	55.56%
Discretionary Expenditures	\$ 6,323,545	\$ 4,495,691	\$ 1,827,854	71.09%	\$ 4,085,027	65.67%
Percentage of Contractual to Total Expenditures	77.21%	73.55%			73.58%	



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 5,040,559	\$ (122,408)	97.63%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(208)	6,792	2.97%
01-3001-301.15	Taxes - Real Estate Library	139,694	133,658	(6,036)	95.68%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	67,992	(71,287)	48.82%
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	6,975,663	(2,224,337)	75.82%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	943,251	(231,749)	80.28%
Tax Revenues Subtotal		17,509,940	13,928,380	(3,581,560)	79.55%
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	487,135	267,135	221.43%
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	24,816	(1,016,455)	2.38%
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	1,393	(1,107)	55.73%
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	3,075,692	(3,629,620)	45.87%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	3,600	(400)	90.00%
01-3100-331.10	Fines - Enforcement Revenues	245,000	152,890	(92,110)	62.40%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	43,051	29,151	309.72%
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	3,758	(36,242)	9.40%
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	6,255	(3,245)	65.84%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	3,469	(1,531)	69.38%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	19,242	(758)	96.21%
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	-	(300,000)	0.00%
Public Safety Revenues Subtotal		903,060	324,829	(578,231)	35.97%
01-3120-362.40	Lic & Permits - State Fees	4,258	2,878	(1,380)	67.59%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	83,576	27,076	147.92%
01-3120-362.42	Lic & Permits - Residential New	375,000	154,698	(220,302)	41.25%
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	111,443	31,443	139.30%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	196,812	56,812	140.58%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	21,964	(2,036)	91.51%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	5,845	2,345	167.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	38,536	(61,465)	38.54%
01-3120-362.54	Lic & Permits - Signs	10,000	11,162	1,162	111.62%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	18,150	(16,850)	51.86%
Community Development & Code Enforce. Revenues Subtotal		978,258	680,224	(298,034)	69.53%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	12,400	(37,600)	24.80%
01-3130-354.15	State - 904 Recycling Grants	100,000	-	(100,000)	0.00%
01-3130-361.30	Lic & Permits - SD/LD App Fees	10,000	16,085	6,085	160.85%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	145,709	(29,291)	83.26%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	29,350	(18,900)	60.83%
01-3130-364.31	Sanitation - Septic Permits	500	500	-	100.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	454	(12,547)	3.49%
Planning & Zoning Revenues Subtotal		396,750	204,498	(192,252)	51.54%
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	33,037	(11,963)	73.42%
Health & Sanitation Revenues Subtotal		69,720	33,037	(36,683)	47.39%
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	34,177	(50,823)	40.21%
01-3300-354.03	State - Snow Removal Contract	46,996	429	(46,568)	0.91%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	47,528	47,528	0.00%
Public Works Revenues Subtotal		131,996	82,133	(49,863)	62.22%
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	3,675	(1,825)	66.82%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	625	(1,125)	35.71%
01-3502-367.04	Rec - Utility Reimbursements	700	476	(224)	67.97%
01-3502-367.05	Rec - Pavillion Reservations	46,000	41,714	(4,286)	90.68%
01-3502-367.06	Rec - Ball Court Lighting	900	252	(648)	28.05%
01-3502-367.07	Rec - Fitness Programs	12,000	10,806	(1,194)	90.05%
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	94,154	19,154	125.54%
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	20,930	5,930	139.53%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	1,357	357	135.65%
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	253,183	(13,517)	94.93%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	45,845	(15,275)	75.01%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	121,753	(118,247)	50.73%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		301,120	167,598	(133,522)	55.66%
TOTAL GENERAL FUND REVENUES		27,268,606	18,757,025	(8,511,581)	68.79%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	16,667	8,333	66.67%
01-4001-400.102	Wages - Appointed Authority Officials	400	100	300	25.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	732	2,268	24.39%
01-4001-401.110	Wages - Administration & Finance	799,198	490,192	309,006	61.34%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	20,000	15,000	57.14%
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	104,813	75,165	58.24%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,437	3,563	28.73%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</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	5,687	2,813	66.90%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	1,067	633	62.76%
01-4001-406.312	Supp & Admin - Advertising	8,500	3,571	4,929	42.01%
01-4001-406.314	Supp & Admin - Postage	6,000	857	5,143	14.28%
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	1,132	118	90.59%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	12,677	8,823	58.96%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	17,287	(17,287)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	3,530	(2,030)	235.35%
01-4001-406.670	Utilities - Telephone	17,500	7,760	9,740	44.34%
01-4001-406.680	Utilities - Cable/Internet	970	610	360	62.85%
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	27,661	77,339	26.34%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	40,494	26,006	60.89%
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	797,248	555,370	58.94%
01-4010-403.104	Wages - Elected Tax Collector	21,459	13,512	7,947	62.97%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,500	7,387	1,113	86.91%
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	-	100.00%
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,000	2,648	352	88.25%
Administration - Tax Collector Expenditures Subtotal		34,199	24,787	9,412	72.48%
01-4020-404.500	Prof Svcs - Solicitor	50,000	20,711	29,289	41.42%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	79,683	(54,683)	318.73%
Administration - Solicitor Expenditures Subtotal		75,000	100,394	(25,394)	133.86%
01-4040-409.130	Wages - Part-Time Janitorial	44,096	34,069	10,027	77.26%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	2,130	4,370	32.77%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	832	(82)	110.93%
01-4040-409.400	R&M - Facilities Maintenance	27,500	33,130	(5,630)	120.47%
01-4040-409.610	Utilities - Electric	40,000	22,098	17,902	55.24%
01-4040-409.620	Utilities - Natural Gas	8,000	3,280	4,720	41.00%
01-4040-409.630	Utilities - Water	3,250	1,455	1,795	44.77%
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	98,646	34,923	73.85%
01-4100-410.110	Wages - Public Safety Director	147,358	98,533	48,825	66.87%
01-4100-410.112	Wages - Logistics & Admin	62,910	87,664	(24,754)	139.35%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	82,017	46,838	63.65%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	355,625	55,364	86.53%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	234,652	231,478	50.34%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	2,877,885	1,598,836	64.29%
01-4100-410.123	Wages - Full-Time Corporals	775,082	604,133	170,949	77.94%
01-4100-410.124	Wages - Full-Time Civilians	219,250	149,245	70,005	68.07%
01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	37,608	16,503	69.50%
01-4100-410.150	Wages - Shift Differential	32,000	20,808	11,193	65.02%
01-4100-410.160	Wages - Overtime	120,000	80,715	39,285	67.26%

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01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	15,295	2,105	87.90%
01-4100-410.170	Wages - Longevity	342,393	266,588	75,805	77.86%
01-4100-410.180	Wages - Accumulated Comp Time Payouts	20,000	18,731	1,269	93.66%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	3,547	1,453	70.93%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	4,259	3,741	53.24%
01-4100-410.312	Supp & Admin - Printing	1,000	334	666	33.44%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	7,873	627	92.62%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	20,080	14,920	57.37%
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	26,158	6,542	79.99%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	3,268	6,732	32.68%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	4,029	5,471	42.41%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	3,785	3,715	50.46%
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	21,253	(2,253)	111.86%
01-4100-410.335	Supp & Admin - Weapons	18,850	1,235	17,615	6.55%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	8,598	7,402	53.73%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	34,031	5,969	85.08%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	99,000	80,910	18,090	81.73%
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	6,882	2,718	71.69%
01-4100-410.587	Prof Svcs - Animal Control	10,000	9,517	483	95.17%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	59,897	65,103	47.92%
01-4100-410.670	Utilities - Telephone	33,500	17,310	16,190	51.67%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	4,206	3,294	56.08%
01-4100-410.900	Capital - Vehicle Purchases	26,250	57,557	(31,307)	219.27%
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	84,642	17,154	83.15%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	45,118	147,981	(102,863)	327.99%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	2,876	1,614	1,262	56.11%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	2,418	5,802	(3,384)	239.96%
Police Expenditures Subtotal		8,074,607	5,620,611	2,453,996	69.61%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	750	783	(33)	104.40%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	300,000	-	300,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
Fire & Emergency Services Expenditures Subtotal		400,750	783	399,967	0.20%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	762	238	76.19%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	173	927	15.77%
Shade Tree Expenditures Subtotal		2,100	935	1,165	44.54%
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	3,945	4,455	46.97%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	164,989	123,861	57.12%
01-4160-462.120	Wages - Full-Time Secretary	58,873	39,853	19,020	67.69%
01-4160-462.162	Wages - Overtime (Meetings)	1,500	257	1,243	17.12%
01-4160-462.170	Wages - Longevity	4,050	1,450	2,600	35.80%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	1,880	120	94.02%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%
01-4160-462.322	Supp & Admin - Training/Seminars	1,000	270	730	27.00%

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01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	10,202	(2,452)	131.63%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	198,810	1,190	99.40%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	223,203	76,798	74.40%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	33,434	29,566	53.07%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	1,317	(1,317)	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	307	1,193	20.49%
01-4160-462.670	Utilities - Telephone	4,000	2,139	1,861	53.48%
01-4160-471.800	Debt - Principal - Capital Leases	4,221	-	4,221	0.00%
01-4160-472.800	Debt - Interest - Capital Leases	343	-	343	0.00%
Community Development Expenditures Subtotal		972,495	687,397	285,098	70.68%
01-4200-426.110	Wages - Sanitation Management	-	-	-	0.00%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	9,367	(8,215)	53.28%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	2,050	2,170	120	105.83%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	47,500	16,322	(31,178)	34.36%
01-4200-426.610	Utilities - Electric	2,800	1,676	(1,124)	59.85%
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	81,646	117,134	41.07%
01-4300-430.110	Wages - Public Works Administration	339,638	245,836	(93,802)	72.38%
01-4300-430.120	Wages - Full-Time Secretary	58,873	39,844	(19,029)	67.68%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	780,309	(649,921)	54.56%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	10,298	(8,143)	55.84%
01-4300-430.160	Wages - Overtime	35,000	3,498	(31,502)	9.99%
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	8,726	(11,274)	43.63%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	863	(2,137)	28.77%
01-4300-430.326	Supp & Admin - Uniforms	-	2,650	2,650	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	18,042	(15,458)	53.86%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	12,074	3,574	142.05%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	1,459	(1,191)	55.04%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	42,588	(34,968)	54.91%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	61,721	(59,199)	51.04%
01-4300-430.610	Utilities - Electric	11,500	7,735	(3,765)	67.26%
01-4300-430.620	Utilities - Natural Gas	17,500	11,087	(6,413)	63.36%
01-4300-430.630	Utilities - Water	4,500	766	(3,734)	17.03%
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	10,312	(3,188)	76.39%
01-4300-430.910	Capital - Equipment Purchases	30,000	27,521	(2,479)	91.74%
Public Works - General Services Expenditures Subtotal		2,261,899	1,303,387	958,512	57.62%
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	60,722	(14,278)	80.96%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	-	(5,000)	0.00%
01-4300-433.614	Utilities - Electric - Traffic Signals	123,500	79,784	(43,716)	64.60%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	3,691	(1,809)	67.12%

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<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		209,000	144,198	64,802	68.99%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	2,257	(10,243)	18.06%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	84,131	(40,869)	67.31%
01-4300-437.435	R&M - Vehicle Fuel Station	2,500	1,460	(1,040)	58.39%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		140,000	87,848	52,152	62.75%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	11,692	(13,308)	46.77%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	35,212	(42,788)	45.14%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	11,201	(13,799)	44.80%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	7,031	(17,969)	28.12%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		153,000	65,135	87,865	42.57%
Public Works Expenditures Subtotal		2,992,679	1,695,900	1,296,779	56.67%
01-4400-429.110	Wages - Sewer Management	247,628	129,484	118,144	52.29%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	123,438	17,269	87.73%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	715,282	265,081	72.96%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	10,045	1,356	88.11%
01-4400-429.160	Wages - Overtime	30,000	11,734	18,266	39.11%
01-4400-429.170	Wages - Longevity	14,059	14,609	(550)	103.91%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	900	270	630	30.00%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,425,058	1,004,862	420,196	70.51%
01-4450-436.110	Wages - Stormwater Management	216,630	122,832	93,798	56.70%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	69,043	(8,740)	114.49%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	30,607	185,980	14.13%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,742	42,024	25,718	62.04%
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	114,056	38,999	74.52%
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	5,959	(959)	119.18%
01-4450-436.170	Wages - Longevity	3,396	150	3,246	4.42%
Sewer Dept. - Stormwater Expenditures Subtotal		777,118	393,518	383,600	50.64%
01-4501-451.110	Wages - Parks Management	195,281	134,392	60,889	68.82%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	78,184	36,910	67.93%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	18,962	9,758	66.02%
01-4501-451.160	Wages - Overtime	6,000	4,415	1,585	73.59%
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>		371,062	237,104	133,958	63.90%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	810	840	49.07%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	1,325	3,675	26.50%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	842	658	56.13%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	1,020	(270)	136.00%
01-4501-451.420	R&M - Vehicle Maintenance	750	143	607	19.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	8,985	15	99.83%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	3,375	5,125	39.71%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	1,513	4,737	24.21%
01-4501-451.670	Utilities - Telephone	5,500	2,903	2,597	52.77%
01-4501-454.510	Prof Svcs - Engineering Services	-	2,612	(2,612)	0.00%

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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	35,908	27,782	56.38%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	350,101	(132,601)	160.97%
01-4501-454.144	Wages - Overtime (Public Works)	7,500	-	7,500	0.00%
01-4501-454.450	R&M - Parks & Playground Maintenance	110,000	67,541	42,459	61.40%
01-4501-454.610	Utilities - Electric	13,500	6,729	6,771	49.85%
01-4501-454.620	Utilities - Natural Gas	2,500	2,043	457	81.70%
01-4501-454.630	Utilities - Water	10,500	5,193	5,307	49.46%
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	446,054	(55,698)	114.27%
01-4502-451.596	Prof Svcs - Special Events	8,500	1,068	7,432	12.56%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	64	2,436	2.56%
01-4502-452.130	Wages - Seasonal Instructors	106,000	99,971	6,029	94.31%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	15,418	(3,418)	128.49%
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	9,696	304	96.96%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	4,969	531	90.35%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	1,387	2,113	39.64%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	20,222	9,778	67.41%
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	5,645	4,355	56.45%
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	0.00%
01-4502-472.800	Debt - Interest - Capital Leases	79	-	79	0.00%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		216,210	165,964	50,246	76.76%
Parks & Recreation Expenditures Subtotal		1,041,318	885,029	156,289	84.99%
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	250	750	(500)	300.00%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	500	5,913	(5,413)	1182.60%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	500	2,657	(2,157)	531.45%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	101,026	108,974	48.11%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	2,778	4,222	39.68%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	8,948	15,052	37.28%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		242,250	122,072	120,178	50.39%
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	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%
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%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Fund

As of August 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-4700-472.826	Debt - Interest - 2020C Bonds	66,744	33,520	33,224	50.22%
01-4700-472.827	Debt - Interest - 2022 Bonds	5,379	2,904	2,475	53.98%
Debt Service Expenditures Subtotal		1,991,819	1,800,761	191,058	90.41%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,032,487	701,502	330,985	67.94%
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	14,958	2,848,605	0.52%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	253,463	208,805	44,658	82.38%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	2,434,864	1,055,973	69.75%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	103,008	71,992	58.86%
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	15,112	9,477	61.46%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	631	619	50.48%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	18,973	(18,973)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	18,264	7,337	71.34%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	1,677	3,323	33.54%
Employee Benefits Expenditures Subtotal		7,877,250	3,517,898	4,359,352	44.66%
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	115,933	31,594	78.58%
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	115,933	96,904	54.47%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	16,999,353	10,746,008	61.27%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	1,757,672	2,234,427	368.67%
Net Financial Reserves - Beginning		12,557,629	12,557,629	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 14,315,301	\$ 2,234,427	118.50%

CASH AND INVESTMENTS BALANCES	\$ 10,949,858
BALANCES DUE FROM AUTHORITY	\$ 1,844,022

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 12,503,662	\$ 8,918,154	58.37%
Discretionary Expenditures	\$ 6,323,545	\$ 4,495,691	\$ 1,827,854	71.09%
Percentage of Contractual to Total Expenditures	77.21%	73.55%		



**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 August 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</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	-	4,350	(4,350)	0.00%
05-4200-427.120	Wages - Full-Time Waste Admin	-	5,309	(5,309)	0.00%
05-4200-427.122	Wages - Full-Time Waste Labor	-	12,330	(12,330)	0.00%
05-4200-427.160	Wages - Overtime	-	1,258	(1,258)	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	-	104	(104)	0.00%
05-4200-427.314	Supp & Admin - Postage	-	8,034	(8,034)	0.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	-	3,251	(3,251)	0.00%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	-	206	(206)	0.00%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	-	39	(39)	0.00%
05-4200-427.650	Utilities - Refuse & Recycling Fees	-	573,045	(573,045)	0.00%
05-4200-427.670	Utilities - Telephone & Alarm	-	54	(54)	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		-	612,671	(612,671)	0.00%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		-	(612,671)	(612,671)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (612,671)	\$ (612,671)	0.00%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ (614,734)		



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 31,116	\$ 30,116	3111.58%
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	1,688,238	76,453	104.74%
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	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,100,000	107,972	992,028	9.82%
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	-	162,677	(162,677)	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,716,397	539,938	1,176,459	31.46%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(104,612)	1,148,300	1,252,912	1097.68%
Net Financial Reserves - Beginning		603,440	603,440	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 498,828	\$ 1,751,740	\$ 1,252,912	351.17%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ 1,751,740		
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 August 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 75,845	\$ 25,845	151.69%
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	495,612	(2,875,434)	14.70%
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	172,000	160,996	51.65%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	316,286	8,714	97.32%
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 - Colonial Rd Corridor Traffic Control Improvements	101,356	74	101,282	0.07%
15-4300-438.942	Capital - Red Top Rd Bridge	-	(50,486)	50,486	0.00%
15-4300-439.940	Capital - Road Improvement Projects	25,000	14,695	10,305	58.78%
15-4300-439.941	Capital - Allentown Blvd/Lincoln St Imp	-	10,956	(10,956)	0.00%
15-4300-439.942	Capital - Union Deposit Improvements	1,288,396	1,906	1,286,490	0.15%
15-4300-439.943	Capital - Route 22/Prince St Improvements	-	2,780	(2,780)	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	-	858	(858)	0.00%
15-4501-454.510	Prof Svcs - Parks Master Plan	-	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	-	918	(918)	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	599,487	757,962	44.16%
15-4501-454.925	Capital - Heroes Grove Improvements	-	2,679	(2,679)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	-	25,000	0.00%
15-4501-454.927	Capital - Lamplight Park Improvements	-	21,358	(21,358)	0.00%
15-4501-454.929	Capital - Kohl Park Improvements	26,500	-	26,500	0.00%
15-4501-454.930	Capital - Hodges Heights Park Improvements	851,056	15,123	835,933	1.78%
15-4501-454.931	Capital - Forest Hills Park Improvements	283,243	27,447	255,796	9.69%
15-4501-454.933	Capital - Lingle Park Improvements	-	4,450	(4,450)	0.00%
15-4501-454.936	Capital - Stray Winds Park Improvements	-	3,707	(3,707)	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	1,336,960	4,387,851	23.35%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(2,353,765)	(841,348)	1,512,417	-35.74%
Net Financial Reserves - Beginning		2,176,656	2,176,656	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ (177,109)	\$ 1,335,308	\$ 1,512,417	-753.95%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of August 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	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)		\$ 6,220,339			
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 August 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 2,047,634	\$ (67,056)	96.83%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	22,588	(31,606)	41.68%
20-3900-392.01	Transfers In - General Fund	19,310	-	(19,310)	0.00%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,188,194	2,070,222	(117,972)	94.61%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	106,500	68,042	38,458	63.89%
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	-	2,210	(2,210)	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	151,707	108,293	58.35%
20-4110-411.670	Utilities - Telephone	-	439	(439)	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	5,205	2,943	63.88%
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	50,000	-	50,000	0.00%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	7,994	(7,994)	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	3,007	44,084	(41,077)	1466.04%
20-4810-487.240	Benefits & Taxes - Medical Insurance	32,575	15,364	17,211	47.17%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	810	810	50.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	264	80	184	30.30%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	-	31	(31)	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	285	96	189	33.63%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		1,709,129	1,229,400	479,729	71.93%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		479,065	840,823	361,758	175.51%
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,146,162	\$ 1,507,919	\$ 361,758	131.56%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 8/31/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 40,750	\$ 48,426	\$ 7,676	118.84%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		346,160	353,836	7,676	102.22%
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	353,836	7,676	102.22%
Net Financial Capital Reserves - Beginning		1,352,989	1,352,989	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 1,699,149	\$ 1,706,825	\$ 7,676	100.45%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 1,487,210		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 1,725,057		