



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

NOVEMBER 2023 FINANCIAL REPORTING PACKAGE

DECEMBER 29, 2023

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized November 2023 budget-to-actual and comparative (2022) summary report for the General Fund, as well as detailed 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 eleven (11) of 12 months for the year, or roughly 91.67% 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.

With the final 2024 budget now authorized and set for the coming year, we focus on 2023's close out and all year-end timing related adjustments. All projections indicate strong *overall* performance against budget. Tax collections continue to remain strong, absent transfer taxes (though improved in June through August period), and expenditures growth continues to keep reasonable pace with monthly budget expectation, with several categories positively trending again budget and minimal category spending in excess of budget allotted. 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 November 2023 are just over \$10.7 million (up nearly \$2 million from last month, due to repayment of pending amounts from the Authority), and only \$63,000 due to the Authority for outstanding monthly/quarterly 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. 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 a \$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 began 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, roughly \$1.6 million through November 2023.

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 November 2023 are just over \$718,000.

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 November includes ongoing IT initiatives continuing from late 2022, municipal center security and operations upgrades, work relative to Brightbill Park new restrooms/storage facility and Brightbill Park and Forest Hills Park playground/courts projects (near complete), 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). Significant budgets for Union Deposit project shifting to 2024/onward for project and funding timing, and Hodges Heights shifted elsewhere due to adverse environmental site conditions for major project consideration. Ending cumulative cash reserves in November 2023 total just over \$5.2 million, predominantly earmarked for parks/recreation and transportation 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.

Three quarters of volunteer allotments and full costing for Deputy Fire Chief are accounted for, and quarterly hydrant billings and semi-annual debt service make up 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 November 2023 are just under \$1.3 million for operations and slightly over \$1.7 million for capital (no immediate capital acquisitions are budgeted in the 2023 or 2024 plans).



**GENERAL FUND (01) – SUMMARIZED
REPORT WITH NARRATIVE**

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

Account NumberAccount Title		2023				2022		Notes/Remarks
		Budget	Actual (thru 11/30/23)	+/(-) Variance	Percent of Budget	Actual (thru 11/30/22)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 17,509,940	\$ 16,996,176	\$ (513,764)	97.07%	\$ 17,506,106	106.66%	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	5,252,551	(1,452,761)	78.33%	4,216,752	67.54%	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	1,049,330	146,270	116.20%	817,813	98.92%	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	914,597	(63,661)	93.49%	861,283	108.17%	Ratio decline partially tied to larger 2023 budget; overall, significant decline in new residential/commercial activity, though improving in Q4.
Planning & Zoning Revenues		396,750	308,562	(88,188)	77.77%	244,655	63.71%	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	33,692	(36,028)	48.32%	15,288	22.16%	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	113,039	(18,957)	85.64%	15,430	28.31%	Trending high due to newly implemented fee-in-lieu contributions from contractors towards future restoration projects (unbudgeted).
Parks & Recreation Administrative Revenues		5,750	7,451	1,701	129.58%	32,777	148.99%	
Parks & Recreation Operational Revenues		266,700	292,802	26,102	109.79%	238,580	103.24%	Trending ahead of prior year and budget for strong summer camp/programs participation.
5000 Commons Drive (FCC Senior Center) Revenues		301,120	213,619	(87,501)	70.94%	164,520	92.75%	Friendship Center rentals now billed in system for more timely reporting; trending comparably with budget.
TOTAL GENERAL FUND REVENUES		27,268,606	25,181,818	(2,086,788)	92.35%	24,113,204	95.62%	
EXPENDITURES:								
Administration - General Services Expenditures		1,352,618	1,023,741	328,877	75.69%	1,097,574	80.70%	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	30,578	3,621	89.41%	30,359	91.72%	Trending comparably with prior year and budget.
Administration - Solicitor Expenditures		75,000	118,633	(43,633)	158.18%	59,556	51.79%	High overall for significant labor counsel support for multiple labor and employment matters, including OPEB Trust establishment.
Administration - Building Maintenance Expenditures		133,569	126,036	7,533	94.36%	105,188	89.93%	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	7,312,773	761,834	90.57%	6,530,551	87.26%	Trending comparably with prior year and budget, slightly heightened for one-time inflation mitigation stipends to start 2023.
Fire & Emergency Services Expenditures		400,750	453,551	(52,801)	113.18%	354,494	93.17%	Limited to pass-through volunteer fire association foreign fire state tax remittance and EMS contribution.
Shade Tree Expenditures		2,100	1,120	980	53.33%	970	51.04%	

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

Account Number	Account Title	2023				2022		Notes/Remarks
		Budget	Actual (thru 11/30/23)	+ / (-) Variance	Percent of Budget	Actual (thru 11/30/22)	Percent of Budget	
	Community Development Expenditures	972,495	1,027,527	(55,032)	105.66%	785,755	81.38%	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	2,243,239	749,440	74.96%	2,504,919	75.92%	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	1,257,773	167,285	88.26%	1,101,186	67.39%	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	575,363	201,755	74.04%	508,274	470.18%	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	1,132,990	(91,672)	108.80%	673,754	100.79%	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	169,437	72,813	69.94%	179,265	75.16%	2022 budget developed as net revenue above, so lacks comparability; monthly billings in arrears month following invoices (roughly two months lag, so comparable with September ratio [75% for nine months into year]).
	County Libraries Expenditures	139,694	135,485	4,209	96.99%	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%	2,001,084	100.14%	Activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	7,877,250	8,313,315	(436,065)	105.54%	4,265,988	53.52%	Trending comparably with prior year and budget; significant Q4 costs relative to Minimum Municipal Obligations (1/3 of budget; satisfied in December in 2022).
	Other General Expenditures	212,837	154,334	58,503	72.51%	171,399	94.27%	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	26,067,713	1,677,648	93.95%	20,519,922	76.87%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	(885,895)	(409,140)	-185.82%	3,593,282	243.43%	
	Net Financial Reserves - Beginning	12,557,629	12,557,632	3	100.00%	9,976,896	100.00%	
NET FINANCIAL RESERVES - ENDING		\$ 12,080,874	\$ 11,671,737	\$ (409,137)	96.61%	\$ 13,570,178	159.63%	
CASH AND INVESTMENTS BALANCES		\$ 10,710,636				\$ 8,988,342		
BALANCES DUE FROM AUTHORITY		\$ (63,228)				\$ 2,822,237		

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023				2022	
	Budget	Actual (thru 11/30/23)	+ / (-) Variance	Percent of Budget	Actual (thru 11/30/22)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 20,059,062	\$ 1,362,754	93.64%	\$ 14,999,972	73.27%
Discretionary Expenditures	\$ 6,323,545	\$ 6,008,651	\$ 314,894	95.02%	\$ 5,519,951	88.73%
Percentage of Contractual to Total Expenditures	77.21%	76.95%			73.10%	



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 5,117,454	\$ (45,513)	99.12%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(17,579)	(10,579)	251.13%
01-3001-301.15	Taxes - Real Estate Library	139,694	135,990	(3,704)	97.35%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	111,873	(27,406)	80.32%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	1,031,159	(668,841)	60.66%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	9,360,415	160,415	101.74%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	1,256,864	81,864	106.97%
Tax Revenues Subtotal		17,509,940	16,996,176	(513,764)	97.07%
01-3001-321.80	Lic & Permits - Cable TV Franchise	980,000	587,469	(392,531)	59.95%
01-3001-341.01	Interest Earnings	220,000	596,317	376,317	271.05%
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	10,250	-	100.00%
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	1,736,390	(928,494)	65.16%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	1,041,673	(629,530)	62.33%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	1,217	(1,283)	48.66%
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	5,252,551	(1,452,761)	78.33%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	4,215	215	105.38%
01-3100-331.10	Fines - Enforcement Revenues	245,000	207,995	(37,005)	84.90%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	59,397	45,497	427.32%
01-3100-354.02	State - Police Grants/Reimbursements	15,000	28,816	13,816	192.11%
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	211,549	171,549	528.87%
01-3100-358.10	County - Police Booking Reimbursements	2,500	1,535	(965)	61.40%
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	8,820	(680)	92.84%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	4,239	(761)	84.77%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	29,927	9,927	149.64%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	875	(1,625)	35.00%
01-3100-387.01	Contributions - Police Misc.	-	14,434	14,434	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	1,049,330	146,270	116.20%
01-3120-362.40	Lic & Permits - State Fees	4,258	3,621	(638)	85.03%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	107,817	51,317	190.83%
01-3120-362.42	Lic & Permits - Residential New	375,000	199,834	(175,166)	53.29%
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	141,535	61,535	176.92%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	302,737	162,737	216.24%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	25,358	1,358	105.66%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	6,445	2,945	184.14%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	49,254	(50,747)	49.25%
01-3120-362.54	Lic & Permits - Signs	10,000	18,612	8,612	186.12%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	24,225	(10,775)	69.21%
Community Development & Code Enforce. Revenues Subtotal		978,258	914,597	(63,661)	93.49%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Fund

As of November 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 11/30/23)	2023 +/- Variance	2023 % of Budget
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	21,400	(28,600)	42.80%
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	17,165	7,165	171.65%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	221,007	46,007	126.29%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	42,850	(5,400)	88.81%
01-3130-364.31	Sanitation - Septic Permits	500	600	100	120.00%
01-3130-364.32	Sanitation - Bag Tag Sales	13,000	5,540	(7,461)	42.61%
Planning & Zoning Revenues Subtotal		396,750	308,562	(88,188)	77.77%
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	-	(24,720)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	33,692	(11,308)	74.87%
Health & Sanitation Revenues Subtotal		69,720	33,692	(36,028)	48.32%
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	65,511	(19,489)	77.07%
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	113,039	(18,957)	85.64%
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	13,625	8,125	247.73%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	775	(975)	44.29%
01-3502-367.04	Rec - Utility Reimbursements	700	651	(49)	93.03%
01-3502-367.05	Rec - Pavillion Reservations	46,000	41,479	(4,521)	90.17%
01-3502-367.06	Rec - Ball Court Lighting	900	388	(512)	43.13%
01-3502-367.07	Rec - Fitness Programs	12,000	13,062	1,062	108.85%
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	25,760	(1,240)	95.41%
01-3502-367.13	Rec - Newsletter Advertising	750	-	(750)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	75,000	93,555	18,555	124.74%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	1,140	(860)	57.00%
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	22,740	7,740	151.60%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	6,877	5,877	687.74%
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	292,802	26,102	109.79%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	61,130	10	100.02%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	152,489	(87,511)	63.54%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		301,120	213,619	(87,501)	70.94%
01-3900-392.01	Transfers In - Other Funds	-	-	-	0.00%
Interfund Transfers Revenues Subtotal		-	-	-	0.00%
TOTAL GENERAL FUND REVENUES		27,268,606	25,181,818	(2,086,788)	92.35%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	22,917	2,083	91.67%
01-4001-400.102	Wages - Appointed Authority Officials	400	200	200	50.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	1,686	1,314	56.21%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</u>	<u>2023 + / (-) Variance</u>	<u>2023 % of Budget</u>
01-4001-401.110	Wages - Administration & Finance	799,198	649,361	149,837	81.25%
01-4001-402.520	Prof Svcs - Accounting & Auditing	35,000	21,170	13,830	60.49%
01-4001-406.120	Wages - Full-Time Admin Labor	179,978	130,892	49,086	72.73%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,919	3,081	38.38%
01-4001-406.170	Wages - Longevity	2,674	1,250	1,424	46.75%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	7,706	794	90.66%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	1,645	55	96.75%
01-4001-406.312	Supp & Admin - Advertising	8,500	3,858	4,642	45.39%
01-4001-406.314	Supp & Admin - Postage	6,000	757	5,243	12.61%
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	6,089	2,911	67.65%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	20,396	1,104	94.86%
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	17,376	4,124	80.82%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	27,297	(27,297)	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	9,789	7,711	55.94%
01-4001-406.680	Utilities - Cable/Internet	970	758	212	78.12%
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	35,973	69,027	34.26%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	41,749	24,751	62.78%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	2,121	7,879	21.21%
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	1,023,741	328,877	75.69%
01-4010-403.104	Wages - Elected Tax Collector	21,459	19,303	2,156	89.95%
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	30,578	3,621	89.41%
01-4020-404.500	Prof Svcs - Solicitor	50,000	24,953	25,047	49.91%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	93,680	(68,680)	374.72%
Administration - Solicitor Expenditures Subtotal		75,000	118,633	(43,633)	158.18%
01-4040-409.130	Wages - Part-Time Janitorial	44,096	36,675	7,421	83.17%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	3,358	3,142	51.66%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	886	(136)	118.12%
01-4040-409.400	R&M - Facilities Maintenance	27,500	46,326	(18,826)	168.46%
01-4040-409.610	Utilities - Electric	40,000	30,701	9,299	76.75%
01-4040-409.620	Utilities - Natural Gas	8,000	3,557	4,443	44.47%
01-4040-409.630	Utilities - Water	3,250	2,044	1,206	62.90%
01-4040-409.640	Utilities - Sewer	800	484	316	60.49%
01-4040-409.660	Utilities - Stormwater Fees	2,673	2,005	668	74.99%
Administration - Building Maintenance Expenditures Subtotal		133,569	126,036	7,533	94.36%
01-4100-410.110	Wages - Public Safety Director	147,358	131,039	16,319	88.93%
01-4100-410.112	Wages - Logistics & Admin	62,910	114,415	(51,505)	181.87%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	112,883	15,972	87.60%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	364,642	46,347	88.72%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	415,218	50,912	89.08%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	3,803,881	672,840	84.97%
01-4100-410.123	Wages - Full-Time Corporals	775,082	796,563	(21,481)	102.77%
01-4100-410.124	Wages - Full-Time Civilians	219,250	195,429	23,821	89.14%

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01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	48,595	5,516	89.81%
01-4100-410.150	Wages - Shift Differential	32,000	28,156	3,845	87.99%
01-4100-410.160	Wages - Overtime	120,000	114,144	5,856	95.12%
01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	31,605	(14,205)	181.64%
01-4100-410.170	Wages - Longevity	342,393	294,805	47,588	86.10%
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	4,175	825	83.49%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	4,763	3,237	59.54%
01-4100-410.312	Supp & Admin - Printing	1,000	334	666	33.44%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	10,956	(2,456)	128.90%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	24,008	10,992	68.60%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	4,877	2,123	69.67%
01-4100-410.326	Supp & Admin - Uniforms	32,700	32,412	288	99.12%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	10,942	(942)	109.42%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	4,941	4,559	52.01%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	10,064	(2,564)	134.19%
01-4100-410.333	Supp & Admin - Body Armor	17,000	17,278	(278)	101.63%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	22,050	(3,050)	116.05%
01-4100-410.335	Supp & Admin - Weapons	18,850	12,108	6,742	64.23%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	9,529	6,471	59.56%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	49,148	(9,148)	122.87%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	99,000	82,392	16,608	83.22%
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	10,366	(766)	107.98%
01-4100-410.587	Prof Svcs - Animal Control	10,000	13,055	(3,055)	130.55%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	76,972	48,028	61.58%
01-4100-410.670	Utilities - Telephone	33,500	22,063	11,437	65.86%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	5,513	1,987	73.51%
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	27,750	(8,450)	143.78%
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	7,312,773	761,834	90.57%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	750	1,083	(333)	144.41%
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	-	100.00%
Fire & Emergency Services Expenditures Subtotal		400,750	453,551	(52,801)	113.18%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	895	105	89.48%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	225	875	20.46%
Shade Tree Expenditures Subtotal		2,100	1,120	980	53.33%
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	2,683	2,317	53.66%
01-4160-462.108	Wages - Planning Commission	8,400	5,245	3,155	62.44%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	209,720	79,130	72.61%
01-4160-462.120	Wages - Full-Time Secretary	58,873	52,516	6,357	89.20%
01-4160-462.162	Wages - Overtime (Meetings)	1,500	643	857	42.88%
01-4160-462.170	Wages - Longevity	4,050	1,450	2,600	35.80%

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01-4160-462.300	Supp & Admin - Office Supplies	2,000	2,726	(726)	136.29%
01-4160-462.312	Supp & Admin - Advertising	1,000	504	497	50.35%
01-4160-462.322	Supp & Admin - Training/Seminars	1,000	305	695	30.50%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	14,248	(6,498)	183.85%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	296,052	(96,052)	148.03%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	330,030	(30,030)	110.01%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	96,942	(33,942)	153.88%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	3,669	(3,669)	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	2,680	1,320	67.00%
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	1,027,527	(55,032)	105.66%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	15,045	(2,537)	85.57%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	2,050	8,766	6,716	427.63%
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	27,279	(20,221)	57.43%
01-4200-426.610	Utilities - Electric	2,800	2,171	(629)	77.54%
01-4200-426.640	Utilities - Sewer	118,500	77,858	(40,642)	65.70%
01-4200-426.660	Utilities - Stormwater Fees	10,348	2,925	(7,423)	28.27%
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>198,780</i>	<i>134,194</i>	<i>64,586</i>	<i>67.51%</i>
01-4300-430.110	Wages - Public Works Administration	339,638	317,300	(22,338)	93.42%
01-4300-430.120	Wages - Full-Time Secretary	58,873	52,507	(6,366)	89.19%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	1,033,476	(396,754)	72.26%
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	4,467	(30,533)	12.76%
01-4300-430.170	Wages - Longevity	22,787	10,450	(12,337)	45.86%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	11,546	(8,454)	57.73%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	2,063	(937)	68.75%
01-4300-430.326	Supp & Admin - Uniforms	-	4,415	4,415	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	24,134	(9,366)	72.04%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	13,038	4,538	153.39%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,650	2,460	(190)	92.84%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	77,556	53,909	(23,647)	69.51%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	99,348	(21,572)	82.16%
01-4300-430.610	Utilities - Electric	11,500	10,570	(930)	91.91%
01-4300-430.620	Utilities - Natural Gas	17,500	11,325	(6,175)	64.72%
01-4300-430.630	Utilities - Water	4,500	1,448	(3,052)	32.17%
01-4300-430.640	Utilities - Sewer	2,930	824	(2,106)	28.13%
01-4300-430.650	Utilities - Trash Removal	10,500	7,422	(3,078)	70.69%
01-4300-430.660	Utilities - Stormwater Fees	374	5,577	5,203	1491.18%
01-4300-430.670	Utilities - Telephone	13,500	13,255	(245)	98.18%
01-4300-430.910	Capital - Equipment Purchases	30,000	27,521	(2,479)	91.74%
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,261,899</i>	<i>1,719,593</i>	<i>542,306</i>	<i>76.02%</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	20,000	13,686	(6,314)	68.43%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	-	(10,000)	0.00%
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>30,000</i>	<i>13,686</i>	<i>16,314</i>	<i>45.62%</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	23,153	(51,847)	30.87%

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01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	-	(5,000)	0.00%
01-4300-433.614	Utilities - Electric - Traffic Signals	123,500	111,704	(11,796)	90.45%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	4,540	(960)	82.55%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>209,000</i>	<i>139,397</i>	<i>69,603</i>	<i>66.70%</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	8,611	(3,889)	68.89%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	108,185	(16,815)	86.55%
01-4300-437.435	R&M - Vehicle Fuel Station	2,500	7,200	4,700	288.01%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<i>140,000</i>	<i>123,997</i>	<i>16,003</i>	<i>88.57%</i>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	21,059	(3,941)	84.24%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	67,712	(10,288)	86.81%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	13,822	(11,178)	55.29%
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>112,372</i>	<i>40,628</i>	<i>73.45%</i>
Public Works Expenditures Subtotal		2,992,679	2,243,239	749,440	74.96%
01-4400-429.110	Wages - Sewer Management	247,628	170,741	76,887	68.95%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	152,408	(11,701)	108.32%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	893,718	86,645	91.16%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	12,284	(883)	107.74%
01-4400-429.160	Wages - Overtime	30,000	14,718	15,282	49.06%
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	1,257,773	167,285	88.26%
01-4450-436.110	Wages - Stormwater Management	216,630	161,510	55,120	74.56%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	93,354	(33,051)	154.81%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	80,468	136,119	37.15%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,742	65,212	2,530	96.27%
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	47,365	20,651	26,714	43.60%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	153,055	137,382	15,673	89.76%
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	8,310	(3,310)	166.19%
01-4450-436.170	Wages - Longevity	3,396	150	3,246	4.42%
Sewer Dept. - Stormwater Expenditures Subtotal		777,118	575,363	201,755	74.04%
01-4501-451.110	Wages - Parks Management	195,281	174,957	20,324	89.59%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	102,898	12,196	89.40%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	27,227	1,493	94.80%
01-4501-451.160	Wages - Overtime	6,000	6,852	(852)	114.20%
01-4501-451.170	Wages - Longevity	3,840	2,300	1,540	59.90%
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>314,234</i>	<i>56,828</i>	<i>84.69%</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	3,649	1,351	72.97%
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	9,325	(325)	103.61%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	5,004	3,496	58.87%
01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%

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01-4501-451.600	Utilities - Vehicle Fuel	6,250	2,313	3,937	37.01%
01-4501-451.670	Utilities - Telephone	5,500	3,617	1,883	65.76%
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	14,190	7,810	64.50%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		<u>63,690</u>	<u>43,533</u>	<u>20,157</u>	<u>68.35%</u>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	443,832	(226,332)	204.06%
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	86,596	23,404	78.72%
01-4501-454.610	Utilities - Electric	13,500	9,440	4,060	69.93%
01-4501-454.620	Utilities - Natural Gas	2,500	2,161	339	86.45%
01-4501-454.630	Utilities - Water	10,500	7,231	3,269	68.87%
01-4501-454.640	Utilities - Sewer	3,250	5,115	(1,865)	157.39%
01-4501-454.660	Utilities - Stormwater Fees	25,606	18,871	6,735	73.70%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		<u>390,356</u>	<u>573,246</u>	<u>(182,890)</u>	<u>146.85%</u>
01-4501-451.598	Prof Svcs - Newsletter Services	-	-	-	0.00%
01-4502-451.596	Prof Svcs - Special Events	8,500	3,454	5,046	40.63%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	213	2,287	8.52%
01-4502-452.130	Wages - Seasonal Instructors	106,000	103,260	2,740	97.42%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	18,161	(6,161)	151.34%
01-4502-452.360	Supp & Admin - Program Supplies	3,000	820	2,180	27.34%
01-4502-452.362	Supp & Admin - League Supplies	10,000	10,851	(851)	108.51%
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	4,070	7,430	35.39%
01-4502-452.594	Prof Svcs - Concerts & Movies	10,000	6,690	3,310	66.90%
01-4502-452.597	Prof Svcs - Instructors & Referees	5,000	4,001	999	80.02%
01-4502-471.800	Debt - Principal - Capital Leases	8,631	8,631	(0)	100.00%
01-4502-472.800	Debt - Interest - Capital Leases	79	326	(247)	413.11%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		<u>216,210</u>	<u>201,977</u>	<u>14,233</u>	<u>93.42%</u>
Parks & Recreation Expenditures Subtotal		1,041,318	1,132,990	(91,672)	108.80%
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	6,557	(6,057)	1311.45%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	210,000	136,103	73,897	64.81%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	3,753	3,247	53.62%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	12,087	11,913	50.36%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		242,250	169,437	72,813	69.94%
01-4520-456.586	Prof Svcs - Library Allotments	139,694	135,485	4,209	96.99%
County Libraries Expenditures Subtotal		139,694	135,485	4,209	96.99%
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%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Fund

As of November 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
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%
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	915,027	117,460	88.62%
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	2,871,167	(7,604)	100.27%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	253,463	175,832	77,631	69.37%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	3,393,642	97,195	97.22%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	137,516	37,484	78.58%
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	3,460	-	3,460	0.00%
01-4810-487.248	Benefits & Taxes - OPEB Funding	-	750,000	(750,000)	0.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	24,589	20,156	4,433	81.97%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	1,443	(193)	115.44%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	21,407	(21,407)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	24,415	1,186	95.37%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	2,607	2,394	52.13%
Employee Benefits Expenditures Subtotal		7,877,250	8,313,315	(436,065)	105.54%
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	154,334	(6,807)	104.61%
01-4900-492.708	Misc - Transfers Out	65,310	-	65,310	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	(186,195)	(13,805)	93.10%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	186,195	13,805	93.10%
Other General Expenditures Subtotal		212,837	154,334	58,503	72.51%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	26,067,713	1,677,648	93.95%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	(885,895)	(409,140)	-185.82%
Net Financial Reserves - Beginning		12,557,632	12,557,632	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,877	\$ 11,671,737	\$ (409,140)	96.61%

CASH AND INVESTMENTS BALANCES	\$ 10,710,636
BALANCES DUE FROM AUTHORITY	\$ (63,228)

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 20,059,062	\$ 1,362,754	93.64%
Discretionary Expenditures	\$ 6,323,545	\$ 6,008,651	\$ 314,894	95.02%
Percentage of Contractual to Total Expenditures	77.21%	76.95%		



**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 November 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 200	\$ 200	0.00%
05-3200-364.30	Sanitation - Fee Charges	-	790,934	790,934	0.00%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		-	791,134	791,134	0.00%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	-	15,777	(15,777)	0.00%
05-4200-427.120	Wages - Full-Time Waste Admin	-	26,940	(26,940)	0.00%
05-4200-427.160	Wages - Overtime	-	1,258	(1,258)	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	-	590	(590)	0.00%
05-4200-427.306	Supp & Admin - IT Supplies	-	235	(235)	0.00%
05-4200-427.312	Supp & Admin - Advertising	-	17	(17)	0.00%
05-4200-427.314	Supp & Admin - Postage	-	8,132	(8,132)	0.00%
05-4200-427.520	Prof Svcs - Accounting & Auditing	-	180	(180)	0.00%
05-4200-427.521	Prof Svcs - Contracted Labor	-	317	(317)	0.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	-	11,444	(11,444)	0.00%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	-	531	(531)	0.00%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	-	1,579	(1,579)	0.00%
05-4200-427.650	Utilities - Refuse & Recycling Fees	-	2,287,764	(2,287,764)	0.00%
05-4200-427.670	Utilities - Telephone & Alarm	-	184	(184)	0.00%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	-	2,496	(2,496)	0.00%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	5,222	(5,222)	0.00%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	-	68	(68)	0.00%
05-4810-487.240	Benefits & Taxes - Medical Insurance	-	11,785	(11,785)	0.00%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	-	451	(451)	0.00%
05-4810-487.250	Benefits & Taxes - Life Insurance	-	65	(65)	0.00%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	5	(5)	0.00%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	-	61	(61)	0.00%
05-4820-486.730	Misc - Liability & Casualty Insurances	-	124	(124)	0.00%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		-	2,375,223	(2,375,223)	0.00%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		-	(1,584,089)	(1,584,089)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (1,584,089)	\$ (1,584,089)	0.00%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (1,592,013)			



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 52,699	\$ 51,699	5269.87%
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	1,709,821	98,036	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	100,644	(644)	100.64%
10-4300-439.940	Capital - Road Repaving	1,100,000	958,218	141,782	87.11%
10-4300-471.800	Debt - Principal - Capital Leases	174,067	136,278	37,789	78.29%
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	17,157	3,233	84.15%
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	1,599,937	116,460	93.21%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(104,612)	109,884	214,496	105.04%
Net Financial Reserves - Beginning		603,441	603,441	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 498,829	\$ 713,324	\$ 214,496	143.00%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 718,230			
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 November 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 11/30/23)	2023 +/(-) Variance	2023 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 93,784	\$ 43,784	187.57%
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	1,818	(148,182)	1.21%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	116,550	116,550	0.00%
15-3900-392.01	Transfers In - General Fund	1,126,690	549,880	(576,810)	48.80%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		3,371,046	898,005	(2,473,041)	26.64%
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	195,854	137,142	58.82%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	400,840	(75,840)	123.34%
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	-	15,393	(15,393)	0.00%
15-4160-462.512	Prof Svcs - Zoning/SALDO Ordinance	-	1,613	(1,613)	0.00%
15-4160-462.920	Capital - Comm Dev IT Improvements	-	35,060	(35,060)	0.00%
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	101,356	1,426	99,930	1.41%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	-	578	(578)	0.00%
15-4300-437.910	Capital - PW Fuel Center Improvements	-	1,670	(1,670)	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	-	2,940	(2,940)	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	15,164	1,273,232	1.18%
15-4300-439.943	Capital - Route 22/Prince St Improvements	-	11,672	(11,672)	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	-	1,867	(1,867)	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%
15-4501-454.912	Capital - Parks Security Cameras	-	72,203	(72,203)	0.00%
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	4,114	399,161	1.02%
15-4501-454.923	Capital - Brightbill Park Improvements	1,357,449	842,955	514,494	62.10%
15-4501-454.925	Capital - Heroes Grove Improvements	-	2,679	(2,679)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	476	24,524	1.90%
15-4501-454.927	Capital - Lamplight Park Improvements	-	43,687	(43,687)	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	272,308	10,935	96.14%
15-4501-454.933	Capital - Lingle Park Improvements	-	8,148	(8,148)	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	343	193,657	0.18%
15-4501-454.938	Capital - Conway Rd Tract Improvements	-	1,532	(1,532)	0.00%
15-4900-492.708	Misc - Transfers Out	-	150,912	(150,912)	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,724,811	2,118,222	3,606,589	37.00%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(2,353,765)	(1,220,218)	1,133,547	-51.84%
Net Financial Reserves - Beginning		2,176,654	2,176,654	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ (177,111)	\$ 956,436	\$ 1,133,547	-540.02%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of November 30, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 11/30/23)	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	549,880	530,810	50.88%
TOTAL ARPA FUND EXPENDITURES		1,080,690	549,880	530,810	50.88%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(1,080,690)	(549,880)	530,810	-50.88%
Net Financial Reserves - Beginning		4,797,861	4,797,861	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 3,717,171	\$ 4,247,982	\$ 530,810	114.28%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 5,245,254
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 November 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</u>	<u>2023 +/- Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 2,079,129	\$ (35,561)	98.32%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	26,715	(27,479)	49.30%
20-3110-341.01	Interest Earnings	-	51,419	51,419	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	2,157,264	(30,930)	98.59%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	106,500	91,121	15,379	85.56%
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	421,464	117,736	78.16%
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	216,842	43,158	83.40%
20-4110-411.670	Utilities - Telephone	-	612	(612)	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	6,971	1,177	85.55%
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	57,742	(54,735)	1920.24%
20-4810-487.240	Benefits & Taxes - Medical Insurance	32,575	23,297	9,278	71.52%
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%
20-4820-486.730	Misc - Liability & Casualty Insurances	-	571	(571)	0.00%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		1,709,129	1,514,919	194,210	88.64%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		479,065	642,345	163,280	134.08%
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,146,162	\$ 1,309,442	\$ 163,280	114.25%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

Fire Protection Tax and Equipment Fund

As of November 30, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 11/30/23)</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			\$ 1,283,259		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 1,738,247		