



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

FEBRUARY 2024 FINANCIAL REPORTING PACKAGE

MARCH 22, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized February 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed February 2024 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 differences of significance, chiefly supporting those differences within the current year (currently two of 12 months for the year, or roughly 16.67% 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.

Similar to January, February typically remains a quiet month for municipalities, as the bulk of revenues shift into late Q1/early Q2 for real estate and earned income taxes; however, consistent payroll and related benefit/tax (spiked in 2023 for one-time inflation mitigation stipends issued to employees), general casualty/liability insurance, and early-year capital lease payments place pressure on operating reserves to be sufficient until these larger revenue sources arrive. Overall, absent the impacts of the above-noted stipends, results were reasonably comparable (though more positive) to February 2023, and the Township maintains adequate reserves (soundly in excess of our 25% expenditures policy requirement) to weather the initial months of the year.

Ending General Fund cash reserves in February 2024 are just under \$11.4 million (a \$1.9 million increase from prior month, mostly for satisfied amounts owed from the Authority), and only \$3,000 due from the Authority for minor cost reimbursements.

Other Operating/Capital Township Funds

While the General Fund maintains the majority of Township operations, chiefly those tied to activities and initiatives that are partially or fully tax subsidized, the Township also budgets for and operates 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 other 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 in 2023. Customer charges, including a \$5 quarterly administrative charge, offset incurred

costs related to the program, with minor reserves generated for contractual increases over the agreement's duration. Billings are generated quarterly in arrears for the prior calendar quarter, and the attached report reflects cash receipts (*excludes unpaid, delinquent charges*) and most expenditures are delayed to month following (hauler fees) or assessed quarterly (wages/related tax and benefits). The General Fund is assisting with temporary cash flow needs relative to the timing of payment on contractual costs (due monthly since contract inception) versus collection of user fees (three-month lag for billing, then managing collections/delinquents), roughly \$2.1 million through February 2024 with just over \$1.1 million in Authority collections due to the Township, satisfied in early March (*net \$1 million three-month billing lag*).

State Aid Fund

The State Aid Fund accounts for resources 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 are typically received in late March, and annual state paving projects typically push to late Q3/early Q4. Unfortunately, Mother Nature (quiet for the last several years) reminded us this is winter, and several storm events spiked the need for road salt and anti-skid to service over 250 linear miles of roadway; assuming restock in preparation for the 2025 season, those supplies most assured will exceed budget. Ending State Aid Fund financial reserves in February 2024 are just over \$520,000, providing ability to more than cover the excess salt/anti-skid projected needs for 2024.

General Improvements and American Rescue Plan Act (ARPA) Funds

While 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 2024 and forthcoming years, the ARPA Fund accounts for the transfer of ARPA funding and proceeds from excess land sales designated for improvements and acquisitions to the General Improvements Fund.

Virtually all budgeted projects skew to mid/later 2024 and many remain in pre-construction general planning (particularly transportation projects) and will for the majority of the year – some spending (IT and Municipal Center Improvements) are carry-over costs from projects budgeted and expected complete for 2023 shifting to 2024 for final completion. Several larger fee-in-lieu contributions were received, invested for future new investments in existing parks or new park establishment. Ending cumulative cash reserves in February 2024 total just over \$5.1 million, predominantly earmarked for parks/recreation and transportation projects spending over the next several years (*2024 budget anticipates use of \$1.9 million*).

Fire Protection Tax and Equipment Fund

The Fire Protection Tax and Equipment (FPTE) 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.

Still limited activity to note through February, as most expenditures are delayed to month following (hydrant fees) or assessed quarterly (wage-related benefits and taxes/volunteer stipend and allotment disbursement) and capital reserve funding transfer set for March following initial flow of real estate taxes paid at discount (slowly began this month). Ending FPTE Fund financial reserves in February 2024 are just under \$1.3 million for operations and slightly over \$1.7 million for capital (no immediate capital acquisition disbursements are budgeted in the 2024 plans).



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

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of February 29, 2024 and 2023

Account Number	Account Title	2024			2023		Notes/Remarks
		Budget	Actual (thru 2/29/24)	+/(-) Variance	Percent of Budget	Actual (thru 2/28/23)	Percent of Budget
REVENUES:							
Tax Revenues	\$ 18,077,645	\$ 2,761,050	\$ (15,316,595)	15.27%	\$ 2,603,467	14.40%	January and February run limited receipts for real estate taxes (late Q1/Q2 for bulk of receipts), but realty/earned income/local service taxes meeting historical expectations; comparable to prior year.
General Recurring Aid and Other Revenues	7,040,172	66,180	(6,973,992)	0.94%	27,014	0.38%	Activity primarily for interest earnings - majority of costs transpire quarterly or in later portion of year (Pension State Aid).
Public Safety Revenues	1,242,522	55,737	(1,186,785)	4.49%	28,431	2.29%	2024 includes School Resource Officer funding for remainder of school year in advance of prior year; otherwise comparable to prior year.
Community Development & Code Enforce. Revenues	1,012,600	128,174	(884,426)	12.66%	141,324	13.96%	Reduced comparability just related to timing/occurrence of permits, specifically for new property builds and additions - activity heightens from spring through fall seasons.
Planning & Zoning Revenues	426,000	75,043	(350,957)	17.62%	14,691	3.45%	Activity primarily for developer reimbursements, tied with relating expense and receipts for 2023 year-end billing.
Health & Sanitation Revenues	71,900	-	(71,900)	0.00%	(288)	-0.40%	Leafe Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur quarterly.
Public Works Revenues	146,996	4,666	(142,331)	3.17%	56,551	38.47%	Activity limited to Road Occupancy permits (2023 included State Snow Removal Contract payment, not yet received in 2024).
Parks & Recreation Administrative Revenues	10,000	-	(10,000)	0.00%	-	0.00%	
Parks & Recreation Operational Revenues	317,850	47,892	(269,958)	15.07%	37,191	11.70%	Majority of programs skew towards summer and fall seasons, but pavilion reservations and spring Youth Basketball League registrations commencing; comparable to prior year.
5000 Commons Drive (FCC Senior Center) Revenues	281,640	17,764	(263,876)	6.31%	36,461	12.95%	Activity limited to rents, as reimbursement billings typically occur the month following use (slight delay in 2024 in billing shifting to March for January and February).
TOTAL GENERAL FUND REVENUES	28,627,325	3,156,505	(25,470,820)	11.03%	2,944,841	10.29%	
EXPENDITURES:							
Administration - General Services Expenditures	1,230,244	194,713	1,035,531	15.83%	231,410	18.81%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships.
Administration - Tax Collector Expenditures	34,042	10,602	23,440	31.14%	3,160	9.28%	County billing for 2024 postage and real estate tax bills issuance received in February (March in 2023).
Administration - Legal Expenditures	85,000	2,073	82,927	2.44%	3,914	4.60%	Billings occur the month following services; comparable to prior year.
Administration - Building Maintenance Expenditures	137,847	17,857	119,990	12.95%	17,293	12.55%	Slightly accelerated in 2024 for elevator maintenance as part of annual inspection and continued costs for authorized dog kennel renovations (partially donated time/materials).
Police Expenditures	8,238,974	1,420,157	6,818,817	17.24%	1,739,255	21.11%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions (advance payments for year), and capital lease payments, all within established budget.
Fire & Emergency Services Expenditures	451,500	339	451,161	0.08%	81	0.02%	Primarily accounts for pass-through volunteer fire association foreign fire state tax remittance (tied with revenues in Public Safety above, later in year) and annual EMS contribution (\$100,000 budget). Comparable with prior year.
Shade Tree Expenditures	2,000	-	2,000	0.00%	198	9.90%	
Community Development Expenditures	995,218	157,717	837,501	15.85%	148,447	14.92%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions (advance payments for year), and inspection/engineering (partially reimbursed, as noted above).
Public Works Expenditures	2,791,704	408,292	2,383,412	14.63%	481,080	17.23%	Primarily wages (2023 included one-time inflation mitigation stipends); due to several significant winter weather events, additional incurred third-party costs for supporting Township facility areas to aid Public Works focus on public streets.

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of February 29, 2024 and 2023

Account Number	Account Title	2024			2023		Notes/Remarks
		Budget	Actual (thru 2/29/24)	+/(-) Variance	Percent of Budget	Actual (thru 2/28/23)	Percent of Budget
Sewer Dept. - Wastewater Collection Expenditures	1,213,956	215,860	998,096	17.78%	322,867	26.60%	Predominantly wages for pass-through billing to the Township Authority for sewer services (2023 included one-time inflation mitigation stipends).
Sewer Dept. - Stormwater Expenditures	972,346	71,435	900,911	7.35%	91,850	9.45%	Predominantly wages for pass-through billing to the Township Authority for stormwater services (2023 included one-time inflation mitigation stipends).
Parks & Recreation Expenditures	1,128,587	110,356	1,018,231	9.78%	147,509	13.07%	Primarily wages (2023 included one-time inflation mitigation stipends); 2023 also included year's prepayment for parking facility rentals at George Park (not yet paid in 2024).
5000 Commons Drive (FCC Senior Center) Expenditures	247,000	17,587	229,413	7.12%	(5,898)	-2.39%	2023 results skewed due to February adjustment for March-processed items; when removing, actual expenditures through February were \$15,539 and comparable with current year results. Majority of bills received in month following service/use.
County Libraries Expenditures	140,342	-	140,342	0.00%	-	0.00%	Limited to quarterly remittances of library-dedicated real estate tax collections made.
Debt Service Expenditures	1,982,271	-	1,982,271	0.00%	-	0.00%	Activity relates to April and October-due general obligation bond debt payments.
Employee Benefits Expenditures	8,097,682	1,271,669	6,826,013	15.70%	681,655	8.42%	2024 includes January through March payments, and 2023 only includes February (January and March satisfied in March); otherwise comparable.
Other General Expenditures	363,000	52,854	310,146	14.56%	52,235	14.39%	Activity limited to liability/casualty insurance payments; comparable to prior year.
TOTAL GENERAL FUND EXPENDITURES	28,111,713	3,951,511	24,160,202	14.06%	3,915,057	13.93%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES	515,612	(795,006)	(1,310,618)	-154.19%	(970,215)	-188.17%	
Net Financial Reserves - Beginning	13,940,464	13,940,464	-	100.00%	12,557,632	90.08%	
NET FINANCIAL RESERVES - ENDING	\$ 14,456,076	\$ 13,145,458	\$ (1,310,618)	90.93%	\$ 11,587,417	80.16%	
CASH AND INVESTMENTS BALANCES	\$ 11,381,570			\$ 6,302,045			
BALANCES DUE FROM AUTHORITY	\$ 3,130			\$ 3,461,474			

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024			2023		
	Budget	Actual (thru 2/29/24)	+/(-) Variance	Percent of Budget	Actual (thru 2/28/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 3,371,248	\$ 17,982,220	15.79%	\$ 3,477,050	16.28%
Discretionary Expenditures	\$ 6,758,245	\$ 580,263	\$ 6,177,982	8.59%	\$ 438,006	6.48%
Percentage of Contractual to Total Expenditures	75.96%	85.32%			88.81%	



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/- Variances</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 484,727	\$ (4,712,707)	9.33%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(13)	6,987	0.18%
01-3001-301.15	Taxes - Real Estate Library	140,342	12,883	(127,459)	9.18%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	4,203	(117,666)	3.45%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	92,897	(1,407,103)	6.19%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	1,864,662	(7,985,338)	18.93%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	301,690	(973,310)	23.66%
Tax Revenues Subtotal		18,077,645	2,761,050	(15,316,595)	15.27%
01-3001-321.80	Lic & Permits - Cable TV Franchise	875,000	3,414	(871,586)	0.39%
01-3001-341.01	Interest Earnings	447,000	58,872	(388,128)	13.17%
01-3001-342.20	Rent - Land & General Facilities	83,989	-	(83,989)	0.00%
01-3001-355.01	State - Public Utility Tax (PURTA)	18,949	-	(18,949)	0.00%
01-3001-355.04	State - Alcoholic Beverage Licenses	10,250	-	(10,250)	0.00%
01-3001-355.05	State - Pension System Aid	1,200,545	-	(1,200,545)	0.00%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,376,698	1,399	(2,375,299)	0.06%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	480	(2,013,261)	0.02%
01-3001-387.01	Contributions - Miscellaneous	6,500	-	(6,500)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	268	(2,232)	10.73%
01-3001-391.10	Proceeds - Sales of Fixed Assets	5,000	1,747	(3,253)	34.94%
General Recurring Aid and Other Revenues Subtotal		7,040,172	66,180	(6,973,992)	0.94%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	1,005	(3,195)	23.93%
01-3100-331.10	Fines - Enforcement Revenues	240,000	19,163	(220,837)	7.98%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	1,271	(122,793)	1.02%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	(0)	(212,858)	0.00%
01-3100-354.02	State - Police Grants/Reimbursements	5,000	-	(5,000)	0.00%
01-3100-355.10	State - Operational Support Agent	186,485	-	(186,485)	0.00%
01-3100-357.02	County - Police Grants/Reimbursements	20,000	-	(20,000)	0.00%
01-3100-358.10	County - Police Booking Reimbursements	2,000	-	(2,000)	0.00%
01-3100-358.11	County - School Resource Officer	43,500	23,250	(20,250)	53.45%
01-3100-361.73	Pub Safety - Accident Reports	9,500	1,830	(7,670)	19.26%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	475	(4,525)	9.51%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	8,418	(19,747)	29.89%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	325	(425)	43.33%
01-3100-387.01	Contributions - Police Misc.	10,000	-	(10,000)	0.00%
01-3100-387.02	Contributions - Police Canine	1,000	-	(1,000)	0.00%
01-3110-355.07	State - Foreign Fire Premium Tax	350,000	-	(350,000)	0.00%
Public Safety Revenues Subtotal		1,242,522	55,737	(1,186,785)	4.49%
01-3120-362.40	Lic & Permits - State Fees	4,300	495	(3,805)	11.51%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	9,153	(118,147)	7.19%
01-3120-362.42	Lic & Permits - Residential New	300,000	26,865	(273,135)	8.96%
01-3120-362.47	Lic & Permits - Commercial New	75,000	-	(75,000)	0.00%
01-3120-362.48	Lic & Permits - Residential Add	150,000	21,383	(128,617)	14.26%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	57,456	(142,544)	28.73%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	2,893	(22,107)	11.57%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	-	(6,000)	0.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	6,854	(68,147)	9.14%
01-3120-362.54	Lic & Permits - Signs	15,000	675	(14,325)	4.50%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	2,400	(32,600)	6.86%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	128,174	(884,426)	12.66%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/-(-) Variance</u>	<u>2024 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	2,800	(34,700)	7.47%
01-3130-354.15	State - 904 Recycling Grants	100,000	-	(100,000)	0.00%
01-3130-361.30	Lic & Permits - SD/LD App Fees	27,500	1,060	(26,440)	3.85%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	68,483	(156,517)	30.44%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	2,500	(32,500)	7.14%
01-3130-364.31	Sanitation - Septic Permits	1,000	200	(800)	20.00%
Planning & Zoning Revenues Subtotal		426,000	75,043	(350,957)	17.62%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	-	(45,000)	0.00%
Health & Sanitation Revenues Subtotal		71,900	-	(71,900)	0.00%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	4,666	(45,335)	9.33%
01-3300-354.03	State - Snow Removal Contract	46,996	-	(46,996)	0.00%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	50,000	-	(50,000)	0.00%
Public Works Revenues Subtotal		146,996	4,666	(142,331)	3.17%
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	10,000	-	(10,000)	0.00%
Parks & Recreation Administrative Revenues Subtotal		10,000	-	(10,000)	0.00%
01-3502-321.17	Lic & Permits - Parks & Rec Events	18,000	1,250	(16,750)	6.94%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	550	(1,200)	31.43%
01-3502-367.04	Rec - Utility Reimbursements	1,100	-	(1,100)	0.00%
01-3502-367.05	Rec - Pavillion Reservations	45,000	8,500	(36,500)	18.89%
01-3502-367.06	Rec - Ball Court Lighting	500	-	(500)	0.00%
01-3502-367.07	Rec - Fitness Programs	15,000	3,757	(11,243)	25.05%
01-3502-367.10	Rec - Leisure Learning Programs	500	-	(500)	0.00%
01-3502-367.11	Rec - Trips	500	-	(500)	0.00%
01-3502-367.12	Rec - Sport Leagues	26,000	-	(26,000)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	105,000	58	(104,942)	0.06%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	(13)	(2,013)	-0.65%
01-3502-367.16	Rec - Youth Basketball League	78,000	28,742	(49,258)	36.85%
01-3502-367.19	Rec - Field/League Reservations	20,000	4,100	(15,900)	20.50%
01-3502-387.01	Contributions - Parks/Rec Friends	1,500	948	(552)	63.20%
01-3502-387.02	Contributions - Rec Events/Programs	3,000	-	(3,000)	0.00%
Parks & Recreation Operational Revenues Subtotal		317,850	47,892	(269,958)	15.07%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	17,098	(44,043)	27.96%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	667	(219,833)	0.30%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	17,764	(263,876)	6.31%
TOTAL GENERAL FUND REVENUES		28,627,325	3,156,505	(25,470,820)	11.03%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	4,167	20,833	16.67%
01-4001-400.102	Wages - Appointed Authority Officials	800	-	800	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	1,429	1,571	47.65%
01-4001-401.110	Wages - Administration & Finance	719,049	113,537	605,512	15.79%
01-4001-402.520	Prof Svcs - Accounting & Auditing	27,500	-	27,500	0.00%
01-4001-406.120	Wages - Full-Time Admin Labor	176,150	17,832	158,318	10.12%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	259	4,741	5.18%
01-4001-406.170	Wages - Longevity	3,065	-	3,065	0.00%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 29, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 2/29/24)	2024 +/(-) Variance	2024 % of Budget
01-4001-406.300	Supp & Admin - Office Supplies	9,000	594	8,406	6.60%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	111	1,389	7.41%
01-4001-406.312	Supp & Admin - Advertising	7,000	-	7,000	0.00%
01-4001-406.314	Supp & Admin - Postage	5,000	(5)	5,005	-0.11%
01-4001-406.316	Supp & Admin - Bonding	3,250	1,618	1,633	49.77%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	958	10,042	8.71%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	16,729	5,771	74.35%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	-	1,250	0.00%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,750	4,069	4,681	46.50%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	30,030	2,503	27,528	8.33%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	426	4,574	8.53%
01-4001-406.670	Utilities - Telephone	13,000	284	12,716	2.18%
01-4001-406.680	Utilities - Cable/Internet	900	74	826	8.23%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	4,593	70,407	6.12%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	24,937	37,563	39.90%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	600	9,400	6.00%
Administration - General Services Expenditures Subtotal		1,230,244	194,713	1,035,531	15.83%
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01-4010-403.104	Wages - Elected Tax Collector	21,802	1,939	19,863	8.89%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,000	7,423	577	92.79%
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	-	3,000	0.00%
Administration - Tax Collector Expenditures Subtotal		34,042	10,602	23,440	31.14%
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01-4020-404.500	Prof Svcs - Solicitor	45,000	1,273	43,727	2.83%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	800	39,200	2.00%
Administration - Legal Expenditures Subtotal		85,000	2,073	82,927	2.44%
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01-4040-409.130	Wages - Part-Time Janitorial	39,524	4,051	35,474	10.25%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	392	5,608	6.53%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	9,731	30,269	24.33%
01-4040-409.610	Utilities - Electric	37,500	2,981	34,519	7.95%
01-4040-409.620	Utilities - Natural Gas	7,500	703	6,797	9.37%
01-4040-409.630	Utilities - Water	3,000	-	3,000	0.00%
01-4040-409.640	Utilities - Sewer	650	-	650	0.00%
01-4040-409.660	Utilities - Stormwater Fees	2,673	-	2,673	0.00%
Administration - Building Maintenance Expenditures Subtotal		137,847	17,857	119,990	12.95%
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01-4100-410.110	Wages - Public Safety Director	109,871	22,429	87,442	20.41%
01-4100-410.112	Wages - Logistics & Admin	117,853	18,525	99,328	15.72%
01-4100-410.114	Wages - Full-Time Operational Support Agent	132,826	-	132,826	0.00%
01-4100-410.120	Wages - Full-Time Command Staff	407,139	62,336	344,803	15.31%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	83,632	371,890	18.36%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	643,549	3,705,650	14.80%
01-4100-410.123	Wages - Full-Time Corporals	755,062	137,163	617,899	18.17%
01-4100-410.124	Wages - Full-Time Civilians	211,691	32,461	179,230	15.33%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	7,582	41,943	15.31%
01-4100-410.150	Wages - Shift Differential	32,000	5,131	26,869	16.03%
01-4100-410.160	Wages - Overtime	120,000	21,109	98,891	17.59%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	7,910	17,090	31.64%
01-4100-410.170	Wages - Longevity	374,147	144,911	229,236	38.73%
01-4100-410.180	Wages - Accumulated Comp Time Payouts	20,000	19,113	887	95.56%

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01-4100-410.182	Wages - Accumulated Leave Payouts	60,500	-	60,500	0.00%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	126	4,874	2.52%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	451	4,549	9.02%
01-4100-410.312	Supp & Admin - Printing	500	-	500	0.00%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	200	8,300	2.35%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	2,660	32,340	7.60%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	5,490	1,510	78.43%
01-4100-410.326	Supp & Admin - Uniforms	28,500	3,211	25,289	11.27%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	156	8,344	1.84%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	-	9,500	0.00%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	477	5,523	7.96%
01-4100-410.333	Supp & Admin - Body Armor	17,750	-	17,750	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	14,000	5,400	8,600	38.57%
01-4100-410.335	Supp & Admin - Weapons	18,850	-	18,850	0.00%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	75	15,925	0.47%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	4,931	47,569	9.39%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	49,761	36,739	57.53%
01-4100-410.555	Prof Svcs - Victim's Witness Advocate/Co-Responder	40,002	15,000	25,002	37.50%
01-4100-410.558	Prof Svcs - PTS Grant Allotments	192,858	(2)	192,860	0.00%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,500	1,209	4,291	21.99%
01-4100-410.587	Prof Svcs - Animal Control	22,000	1,168	20,832	5.31%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	7,111	107,889	6.18%
01-4100-410.670	Utilities - Telephone	30,000	196	29,804	0.65%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	-	8,000	0.00%
01-4100-410.900	Capital - Vehicle Purchases	66,710	695	66,015	1.04%
01-4100-410.912	Capital - Specialized Gear	3,200	3,169	31	99.04%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	142,345	100,256	42,089	70.43%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	65,536	10,374	55,162	15.83%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	8,054	1,614	6,440	20.04%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	334	577	(243)	172.66%
Police Expenditures Subtotal		8,238,974	1,420,157	6,818,817	17.24%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	339	1,161	22.61%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	350,000	-	350,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
Fire & Emergency Services Expenditures Subtotal		451,500	339	451,161	0.08%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	-	1,000	0.00%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	-	1,000	0.00%
Shade Tree Expenditures Subtotal		2,000	-	2,000	0.00%
01-4160-426.312	Supp & Admin - Cards & Passes	250	-	250	0.00%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	-	5,000	0.00%
01-4160-462.108	Wages - Planning Commission	8,400	1,300	7,100	15.48%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	43,300	239,268	15.32%
01-4160-462.120	Wages - Full-Time Secretary	56,511	14,457	42,054	25.58%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	107	893	10.75%
01-4160-462.170	Wages - Longevity	4,100	1,500	2,600	36.59%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	-	2,000	0.00%
01-4160-462.310	Supp & Admin - Bank Fees	1,000	-	1,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%
01-4160-462.322	Supp & Admin - Training/Seminars	2,000	-	2,000	0.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	200	-	200	0.00%
01-4160-462.420	R&M - Vehicle Maintenance	250	-	250	0.00%

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01-4160-462.508	Prof Svcs - Zoning Hearing Services	12,000	2,003	9,997	16.69%
01-4160-462.510	Prof Svcs - Engineering Services	242,500	18,444	224,056	7.61%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	35,875	264,125	11.96%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	39,964	23,036	63.43%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	753	(753)	0.00%
01-4160-462.583	Prof Svcs - Plan Recording Fees	75	-	75	0.00%
01-4160-462.589	Prof Svcs - State Permit Fees	4,300	(14)	4,314	-0.31%
01-4160-462.600	Utilities - Vehicle Fuel	500	28	472	5.68%
01-4160-462.670	Utilities - Telephone	4,000	-	4,000	0.00%
01-4160-471.800	Debt - Principal - Capital Leases	4,332	-	4,332	0.00%
01-4160-472.800	Debt - Interest - Capital Leases	232	-	232	0.00%
Community Development Expenditures Subtotal		995,218	157,717	837,501	15.85%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	-	18,026	0.00%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	-	5,000	0.00%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	2,000	-	2,000	0.00%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	46,850	1,649	45,202	3.52%
01-4200-426.610	Utilities - Electric	2,500	163	2,337	6.50%
01-4200-426.640	Utilities - Sewer	105,000	-	105,000	0.00%
01-4200-426.660	Utilities - Stormwater Fees	3,796	-	3,796	0.00%
Health & Sanitation - Recycling Expenditures Subtotal		183,172	1,811	181,361	0.99%
01-4300-430.110	Wages - Public Works Administration	370,406	51,212	319,194	13.83%
01-4300-430.120	Wages - Full-Time Secretary	56,511	8,663	47,848	15.33%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	220,968	978,875	18.42%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	3,233	34,431	8.58%
01-4300-430.160	Wages - Overtime	25,000	21,950	3,050	87.80%
01-4300-430.170	Wages - Longevity	21,539	2,500	19,039	11.61%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	1,760	18,240	8.80%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	229	5,771	3.82%
01-4300-430.326	Supp & Admin - Uniforms	7,000	1,286	5,714	18.37%
01-4300-430.400	R&M - Facilities Maintenance	35,000	72	34,928	0.21%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	8,593	12,407	40.92%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	436	1,814	19.37%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	4,670	78,055	5.65%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	20,988	89,012	19.08%
01-4300-430.610	Utilities - Electric	11,400	999	10,401	8.76%
01-4300-430.620	Utilities - Natural Gas	17,500	1,752	15,748	10.01%
01-4300-430.630	Utilities - Water	4,500	-	4,500	0.00%
01-4300-430.640	Utilities - Sewer	1,200	-	1,200	0.00%
01-4300-430.660	Utilities - Stormwater Fees	6,194	-	6,194	0.00%
01-4300-430.670	Utilities - Telephone	18,500	748	17,752	4.04%
01-4300-430.910	Capital - Equipment Purchases	40,000	-	40,000	0.00%
Public Works - General Services Expenditures Subtotal		2,094,232	350,057	1,744,175	16.72%
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	4,045	17,455	18.81%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	25,417	(15,417)	254.17%
Public Works - Winter Maintenance Expenditures Subtotal		31,500	29,462	2,038	93.53%
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	6,398	78,602	7.53%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	-	5,000	0.00%
01-4300-433.614	Utilities - Electric - Traffic Signals	115,000	10,527	104,473	9.15%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	365	5,435	6.29%
Public Works - Traffic Control Devices Expenditures Subtotal		210,800	17,290	193,510	8.20%

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01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	255	12,245	2.04%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	6,686	118,314	5.35%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	550	950	36.67%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		139,000	7,491	131,509	5.39%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	(743)	25,743	-2.97%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	-	78,000	0.00%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	2,925	17,075	14.62%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	-	10,000	0.00%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		133,000	2,182	130,818	1.64%
Public Works Expenditures Subtotal		2,791,704	408,292	2,383,412	14.63%
01-4400-429.110	Wages - Sewer Management	221,995	32,819	189,176	14.78%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	19,181	83,112	18.75%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	152,984	683,244	18.29%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,047	969	10,078	8.77%
01-4400-429.160	Wages - Overtime	30,000	2,938	27,062	9.79%
01-4400-429.170	Wages - Longevity	12,033	6,968	5,065	57.91%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	-	360	0.00%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	215,860	998,096	17.78%
01-4450-436.110	Wages - Stormwater Management	248,078	28,527	219,551	11.50%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	17,355	58,847	22.78%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	13,276	284,830	4.45%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	3,642	62,258	5.53%
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	81,000	5,305	75,695	6.55%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	142,250	2,670	139,580	1.88%
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	44,250	-	44,250	0.00%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,146	-	7,146	0.00%
01-4450-436.160	Wages - Overtime	5,000	660	4,340	13.19%
01-4450-436.170	Wages - Longevity	4,414	-	4,414	0.00%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	71,435	900,911	7.35%
01-4501-451.110	Wages - Parks Management	182,832	28,725	154,107	15.71%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	17,097	93,195	15.50%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	-	28,850	0.00%
01-4501-451.160	Wages - Overtime	6,000	2,045	3,955	34.08%
01-4501-451.170	Wages - Longevity	4,102	-	4,102	0.00%
Parks & Recreation - Administrative Expenditures Subtotal		332,076	47,867	284,209	14.41%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	-	1,650	0.00%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	75	5,925	1.25%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	-	3,000	0.00%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,280	690	590	53.91%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	-	1,000	0.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,250	6,603	2,647	71.38%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	489	2,011	19.58%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	-	6,500	0.00%
01-4501-451.670	Utilities - Telephone	7,500	1	7,499	0.01%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	-	3,000	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,500	-	22,500	0.00%
Parks & Recreation - Participant Recreation Expenditures Subtotal		64,180	7,858	56,322	12.24%

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01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	43,464	278,011	13.52%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	2,849	117,151	2.37%
01-4501-454.610	Utilities - Electric	12,500	792	11,708	6.33%
01-4501-454.620	Utilities - Natural Gas	3,750	190	3,560	5.07%
01-4501-454.630	Utilities - Water	10,500	-	10,500	0.00%
01-4501-454.640	Utilities - Sewer	3,250	-	3,250	0.00%
01-4501-454.660	Utilities - Stormwater Fees	25,606	-	25,606	0.00%
01-4501-454.920	Capital - Parks Improvements	24,000	-	24,000	0.00%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		521,081	47,295	473,786	9.08%
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01-4502-451.596	Prof Svcs - Special Events	8,500	200	8,300	2.35%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	48	952	4.82%
01-4502-452.130	Wages - Seasonal Instructors	118,000	4,129	113,871	3.50%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	562	1,688	24.98%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	-	2,500	0.00%
01-4502-452.362	Supp & Admin - League Supplies	12,000	-	12,000	0.00%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	-	5,500	0.00%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	-	3,500	0.00%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	1,178	32,822	3.46%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	1,210	10,290	10.52%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,000	9	7,991	0.11%
01-4502-452.597	Prof Svcs - Instructors & Referees	4,500	-	4,500	0.00%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		211,250	7,336	203,914	3.47%
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Parks & Recreation Expenditures Subtotal		1,128,587	110,356	1,018,231	9.78%
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01-4505-452.440	R&M - YMCA (5000 Commons Dr)	1,000	-	1,000	0.00%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	2,500	1,329	1,171	53.14%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	3,000	1,650	1,350	54.99%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	212,500	13,074	199,426	6.15%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	363	6,637	5.19%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	21,000	1,171	19,829	5.58%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	17,587	229,413	7.12%
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01-4520-456.586	Prof Svcs - Library Allotments	140,342	-	140,342	0.00%
County Libraries Expenditures Subtotal		140,342	-	140,342	0.00%
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01-4700-471.817	Debt - Principal - 2014 Bonds	320,000	-	320,000	0.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	180,000	-	180,000	0.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	48,000	-	48,000	0.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	740,000	-	740,000	0.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	235,000	-	235,000	0.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	-	80,000	0.00%
01-4700-471.827	Debt - Principal - 2022 Bonds	28,561	-	28,561	0.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	37,470	-	37,470	0.00%
01-4700-472.819	Debt - Interest - 2016 Bonds	84,675	-	84,675	0.00%
01-4700-472.820	Debt - Interest - 2019 Bonds	21,940	-	21,940	0.00%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	-	12,070	0.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	109,600	-	109,600	0.00%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	14,500	-	14,500	0.00%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,076	-	66,076	0.00%
01-4700-472.827	Debt - Interest - 2022 Bonds	4,379	-	4,379	0.00%
Debt Service Expenditures Subtotal		1,982,271	-	1,982,271	0.00%
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LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,035,709	164,423	871,286	15.88%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	-	2,000	0.00%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,659,491	-	2,659,491	0.00%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	87,772	197,860	30.73%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	960,192	2,460,294	28.07%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	25,132	199,868	11.17%
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	3,460	-	3,460	0.00%
01-4810-487.248	Benefits & Taxes - OPEB Funding	400,000	-	400,000	0.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	23,341	3,428	19,913	14.68%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	-	1,250	0.00%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	1,350	26,554	(25,204)	1967.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	4,169	29,294	12.46%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	-	6,500	0.00%
Employee Benefits Expenditures Subtotal		8,097,682	1,271,669	6,826,013	15.70%
01-4820-486.730	Misc - Liability & Casualty Insurances	170,000	52,854	117,146	31.09%
01-4900-492.708	Misc - Transfers Out	193,000	-	193,000	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	-	(200,000)	0.00%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	-	200,000	0.00%
Other General Expenditures Subtotal		363,000	52,854	310,146	14.56%
TOTAL GENERAL FUND EXPENDITURES		28,111,713	3,951,511	24,160,202	14.06%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	(795,006)	(1,310,618)	-154.19%
Net Financial Reserves - Beginning		13,940,464	13,940,464	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,076	\$ 13,145,458	\$ (1,310,618)	90.93%
CASH AND INVESTMENTS BALANCES		\$ 11,381,570			
BALANCES DUE FROM AUTHORITY		\$ 3,130			

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 3,371,248	\$ 17,982,220	15.79%
Discretionary Expenditures	\$ 6,758,245	\$ 580,263	\$ 6,177,982	8.59%
Percentage of Contractual to Total Expenditures	75.96%	85.32%		



**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 February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
05-3200-364.30	Sanitation - Fee Charges	\$ 7,863,028	\$ 1,623,794	\$ (6,239,234)	20.65%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	1,623,794	(6,239,234)	20.65%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	6,664	36,866	15.31%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	8,775	54,382	13.89%
05-4200-427.122	Wages - Full-Time Waste Labor	-	693	(693)	0.00%
05-4200-427.160	Wages - Overtime	2,000	364	1,636	18.18%
05-4200-427.170	Wages - Longevity	708	-	708	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	16,000	325	15,675	2.03%
05-4200-427.306	Supp & Admin - IT Supplies	250	244	6	97.72%
05-4200-427.310	Supp & Admin - Bank Fees	4,250	-	4,250	0.00%
05-4200-427.312	Supp & Admin - Advertising	250	-	250	0.00%
05-4200-427.314	Supp & Admin - Postage	17,000	-	17,000	0.00%
05-4200-427.322	Supp & Admin - Training/Seminars	1,000	-	1,000	0.00%
05-4200-427.500	Prof Svcs - Solicitor & Debt Collection	10,000	-	10,000	0.00%
05-4200-427.520	Prof Svcs - Accounting & Auditing	500	-	500	0.00%
05-4200-427.521	Prof Svcs - Contracted Labor	14,500	1,579	12,921	10.89%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	22,500	17,368	5,132	77.19%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	136	614	18.15%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	4,620	385	4,235	8.33%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,529,028	577,072	6,951,956	7.66%
05-4200-427.670	Utilities - Telephone & Alarm	675	-	675	0.00%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,369	1,230	7,139	14.70%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	18,476	-	18,476	0.00%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	264	-	264	0.00%
05-4810-487.240	Benefits & Taxes - Medical Insurance	37,447	-	37,447	0.00%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,869	16	1,853	0.87%
05-4810-487.250	Benefits & Taxes - Life Insurance	189	-	189	0.00%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	25	3	22	11.20%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	-	294	0.00%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	100	305	24.69%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,798,056	614,954	7,183,102	7.89%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	1,008,840	943,868	1552.73%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ 64,972	\$ 1,008,840	\$ 943,868	1552.73%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (2,067,205)			
BALANCES DUE FROM AUTHORITY		\$ 1,130,940			



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 State Aid Fund
 As of February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 4,875	\$ (30,125)	13.93%
10-3300-355.02	State - Liquid Fuels State Aid	1,706,836	-	(1,706,836)	0.00%
10-3300-355.03	State - Road Turnback Payments	3,680	-	(3,680)	0.00%
TOTAL STATE AID FUND REVENUES		1,745,516	4,875	(1,740,641)	0.28%
EXPENDITURES:					
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	220,000	163,853	56,147	74.48%
10-4300-438.577	Prof Svcs - Road Line Painting	100,000	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,188,493	11,898	1,176,595	1.00%
10-4300-471.800	Debt - Principal - Capital Leases	244,767	-	244,767	0.00%
10-4300-471.827	Debt - Principal - 2022 Bonds	31,439	-	31,439	0.00%
10-4300-472.800	Debt - Interest - Capital Leases	14,099	-	14,099	0.00%
10-4300-472.827	Debt - Interest - 2022 Bonds	4,821	-	4,821	0.00%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	292,523	-	292,523	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,803,619	175,751	1,627,868	9.74%
NET TOTAL STATE AID FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 457,197	\$ (112,774)	80.21%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)					
\$ 524,617					



**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 February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 40,500	\$ 7,531	\$ (32,969)	18.60%
15-3100-351.02	Federal - Police Grants/Reimbursements	557,764	-	(557,764)	0.00%
15-3300-351.03	Federal - Public Works Grants	1,108,507	-	(1,108,507)	0.00%
15-3300-354.03	State - Public Works Grants	1,364,156	-	(1,364,156)	0.00%
15-3300-354.15	State - 902 Recycling Grants	180,606	-	(180,606)	0.00%
15-3300-357.03	County - Public Works Grants	81,750	-	(81,750)	0.00%
15-3501-354.08	State - Parks/Rec Grants	268,000	-	(268,000)	0.00%
15-3501-357.05	County - Parks/Rec Grants	266,000	-	(266,000)	0.00%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	183,890	183,890	0.00%
15-3900-392.01	Transfers In - General Fund	<u>1,744,021</u>	<u>-</u>	<u>(1,744,021)</u>	<u>0.00%</u>
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	191,421	(5,419,883)	3.41%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	6,131	(6,131)	0.00%
15-4001-407.920	Capital - IT Improvements	-	21,564	(21,564)	0.00%
15-4001-409.920	Capital - Municipal Center Improvements	-	24,826	(24,826)	0.00%
15-4100-410.910	Capital - Police Equipment	572,359	-	572,359	0.00%
15-4100-410.920	Capital - Police Facility Improvements	100,000	-	100,000	0.00%
15-4160-462.514	Prof Svcs - CDBG Consultant	33,460	6,950	26,510	20.77%
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	311,574	-	311,574	0.00%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	834,892	-	834,892	0.00%
15-4300-433.942	Capital - Pole Attachments Removal	20,000	-	20,000	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	72,000	-	72,000	0.00%
15-4300-437.910	Capital - PW Fuel Center Improvements	465,386	5,176	460,210	1.11%
15-4300-438.510	Prof Svcs - Engineering Services	75,000	260	74,740	0.35%
15-4300-438.943	Capital - Crums Mill Rd Bridge	225,000	-	225,000	0.00%
15-4300-439.940	Capital - Road Improvement Projects	10,458	10,458	-	100.00%
15-4300-439.941	Capital - Allentown Blvd/Lincoln St. Imp	387,000	-	387,000	0.00%
15-4300-439.942	Capital - Union Deposit Improvements	725,007	1,802	723,205	0.25%
15-4300-439.943	Capital - Route 22/Prince St Improvements	216,400	-	216,400	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	500	-	500	0.00%
15-4501-454.510	Prof Svcs - Parks Master Planning	19,800	-	19,800	0.00%
15-4501-454.920	Capital - Koons Park Improvements	484,350	-	484,350	0.00%
15-4501-454.922	Capital - Centennial Acres Park Improvements	178,075	-	178,075	0.00%
15-4501-454.923	Capital - Brightbill Park Improvements	112,120	44,576	67,544	39.76%
15-4501-454.926	Capital - George Park Improvements	127,306	-	127,306	0.00%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	-	526,500	0.00%
15-4501-454.936	Capital - Stray Winds Park Improvements	295,000	-	295,000	0.00%
15-4501-454.937	Capital - Blue Ridge Park Improvements	-	380	(380)	0.00%
15-4501-454.938	Capital - Conway Rd Tract Improvements	<u>150,000</u>	<u>5,151</u>	<u>144,849</u>	<u>3.43%</u>
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	127,273	5,814,914	2.14%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	64,148	395,031	19.39%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,356,505	\$ 395,031	141.09%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Improvement and American Rescue Plan Act (ARPA) Funds
 As of February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES					
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,551,021	-	1,551,021	0.00%
TOTAL ARPA FUND EXPENDITURES					
NET TOTAL ARPA FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		4,124,162	4,124,162	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 2,573,141	\$ 4,124,162	\$ 1,551,021	160.28%
COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)					
BALANCES DUE FROM AUTHORITY					
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 February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 198,539	\$ (1,930,268)	9.33%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	1,666	(45,397)	3.54%
20-3110-341.01	Interest Earnings	48,000	9,489	(38,511)	19.77%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	209,694	(2,014,176)	9.43%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	15,923	124,701	11.32%
20-4110-411.170	Wages - Longevity	125	-	125	0.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	-	750	0.00%
20-4110-411.322	Supp & Admin - Training/Seminars	4,000	279	3,721	6.98%
20-4110-411.324	Supp & Admin - Dues/Subscriptions	1,000	390	610	39.00%
20-4110-411.326	Supp & Admin - Uniforms	3,000	-	3,000	0.00%
20-4110-411.420	R&M - Vehicle Maintenance	1,000	-	1,000	0.00%
20-4110-411.536	Prof Svcs - Snow Removal	-	4,725	(4,725)	0.00%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	20,000	9,521	10,479	47.60%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	553,200	-	553,200	0.00%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	525,600	-	525,600	0.00%
20-4110-411.600	Utilities - Vehicle Fuel	5,000	295	4,705	5.91%
20-4110-411.634	Utilities - Water - Hydrants	260,500	21,695	238,805	8.33%
20-4110-411.670	Utilities - Telephone	1,050	-	1,050	0.00%
20-4110-411.910	Capital - Equipment Purchases	5,000	5,769	(769)	115.38%
20-4700-471.820	Debt - Principal - 2019 Bonds	242,000	-	242,000	0.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	69,290	-	69,290	0.00%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	10,767	1,218	9,549	11.31%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	24,354	-	24,354	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	72,782	20,777	52,005	28.55%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	(238)	36,654	-0.65%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	11	2,302	0.47%
20-4810-487.250	Benefits & Taxes - Life Insurance	270	-	270	0.00%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	70	2	68	2.74%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	-	388	0.00%
20-4820-486.730	Misc - Liability & Casualty Insurances	650	214	436	32.87%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	-	305,410	0.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		2,285,559	80,581	2,204,978	3.53%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	129,113	190,802	209.30%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 1,227,643	\$ 190,802	118.40%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of February 29, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 2/29/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 2,173	\$ (87,827)	2.41%
20-3900-392.50	Transfers In - Fire Operations	305,410	-	(305,410)	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES					
		395,410	2,173	(393,237)	0.55%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.904	Capital - Apparatus Purchases - Capital Reserve	-	-	-	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES					
		-	-	-	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES					
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 1,742,633	\$ (393,237)	81.59%
CASH AND INVESTMENTS BALANCES - OPERATING					
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES				\$ 1,207,675	
				\$ 1,742,633	