



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

DECEMBER 2023 FINAL FINANCIAL REPORTING PACKAGE

APRIL 12, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized December 2023 final 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. While the Township's 2023 audit is progressing, the Township's annual DCED financial report has been audited and filed, which permits us to close out internal reporting for 2023 as work progresses towards our formal financial report for external investors, regulators, and constituents.

General Fund Highlights

The General Fund is the major operating fund of the Township, chiefly accounting for all activities that are either partially or fully tax subsidized (primarily real estate and earned income). This includes all general administration and leadership, as well as Public Safety, Public Works (roads, facilities, and relating infrastructure), Community Development (zoning, planning, and code enforcement), and Parks and Recreation functions.

Overall, the year wraps up on a very positive note for the General Fund. Closing financial reserves exceeded budget expectations by just under \$1.9 million, as earned income and local service tax revenues as well as departmental earnings for Public Works well exceeded budgeted expectations, and overall spending was only slightly above budget, primarily tied to several Board-approved accelerated expenditures due to the positive reserve performance projected. Attached summarized and detailed reports provide additional detail on departmental performance and results.

Ending General Fund cash reserves in December 2023 are just over \$10.3 million, with an additional \$1.2 million due from the Authority for outstanding monthly/quarterly reimbursements to close the year; satisfied timely in early 2024).

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, 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, and the attached reports include accrual for the fourth-quarter billing. The General Fund is assisting with temporary cash flow needs relative to the timing of payment on contractual costs versus collection of user fees, just under \$2.2 million through December 2023 (roughly \$813,000 of which is due from the Authority for service collections through year-end).

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 were near substantial completion at year end (open for minor restoration work). Interest earnings well exceeded expectations, tied with exceptionally strong return rates. Another mild winter to start 2023 reduced exposure for winter maintenance costs for the year. Ending State Aid Fund financial reserves in December 2023 are just over \$628,000.

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.

The Township completed security and safety renovations to its municipal center, and continued significant investment into parks improvements, including Brightbill, Lamplight, and Forest Hills parks as well as acquisition of security cameras for major parks (for early 2024 installation). Several major projects either are shifting to future years for timing or grant funding potential (Union Deposit, Colonial Road, and Centennial Park improvements) or abandoned due to environmental/cost obstacles (Hodges Heights park). Ending cumulative cash reserves in December 2023 total just under \$5.1 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.

Annual transfer to capital reserves (\$305,410) was made in Q2, and interest earned on investments (both operating and capital) were strong in 2023. 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). In addition, the Township implemented a stipend program for the volunteer companies to improve fire response coverage throughout the Township, which began in November and is budgeted for the duration of 2024. Ending FPTE Fund financial reserves in December 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 2024 plans).



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

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

Account Number	Account Title	2023			2022		Notes/Remarks
		Budget	Actual (thru 12/31/23)	+/(-) Variance	Percent of Budget	Actual (thru 11/30/22)	Percent of Budget
REVENUES:							
Tax Revenues	\$ 17,509,940	\$ 18,080,713	\$ 570,773	103.26%	\$ 18,968,100	115.57%	Overall slightly ahead of budget, with earned income and local service taxes continuing to trend positively versus estimates, offset with slowing markets and greatly reduced property transfers in 2023; several significant court-ordered real estate tax refunds held overall real estate taxes to just under budget.
General Recurring Aid and Other Revenues	6,705,312	7,217,970	512,658	107.65%	6,566,642	105.17%	Interest earnings (averaging near 5.5%) significantly exceeded expectations, whereas management agreement charges to the Township Authority fell just under expectations (due to some unfilled positions during 2023); cable television franchise fees continue to decline with alternative options.
Public Safety Revenues	903,060	1,284,462	381,402	142.23%	1,004,246	121.47%	Well exceeded budget due to County Local Share Grant for body/vehicle camera lease payoff, and Township's participation in the Traffic Enforcement Grant program late 2023 (administering program County-wide).
Community Development & Code Enforce. Revenues	978,258	949,797	(28,461)	97.09%	915,522	114.99%	Overall decline in residential permitting, with some increase in commercial, versus budget (correlated with reduced movement in properties in 2023).
Planning & Zoning Revenues	396,750	504,868	108,118	127.25%	432,876	112.73%	Increased in reimbursable contractor/developer activity (billing match to engineering expenditures) partially offset by Township not timely filing DEP 904 Grant request in 2023 (\$100,000 budget, \$0 actual).
Health & Sanitation Revenues	69,720	63,704	(6,016)	91.37%	65,056	94.28%	Slight reduction in leaf waste permits through office and local hardware store versus budget.
Public Works Revenues	131,996	498,493	366,497	377.66%	63,111	115.80%	Well exceeded budget due to newly implemented fee-in-lieu contributions from contractors towards future restoration projects; road occupancy fees fell short of budget (new fee structure for 2023) with less activity than predicted.
Parks & Recreation Administrative Revenues	5,750	7,451	1,701	129.58%	32,746	148.85%	
Parks & Recreation Operational Revenues	266,700	299,262	32,562	112.21%	241,271	104.40%	Continued growth in participation in summer and day camp programs and park event fees, offset with reduction in pavilion reservations and several program areas budgeted but not performed.
5000 Commons Drive (FCC Senior Center) Revenues	301,120	276,071	(25,049)	91.68%	218,917	123.42%	Includes rents (per agreements) and charges for utility and maintenance reimbursements (correspondingly below budgeted expenditures).
TOTAL GENERAL FUND REVENUES	27,268,606	29,182,793	1,914,187	107.02%	28,508,487	113.05%	
EXPENDITURES:							
Administration - General Services Expenditures	1,352,618	1,157,951	194,667	85.61%	1,199,323	88.18%	Overall positive results to budget, due to change in communications staffing, continued reduction in third-party Information Technology support needs, and stronger departmental and Authority allocations for software licenses and subscriptions.
Administration - Tax Collector Expenditures	34,199	33,190	1,009	97.05%	33,472	101.12%	
Administration - Solicitor Expenditures	75,000	135,531	(60,531)	180.71%	70,902	61.65%	High overall for significant labor counsel support for multiple labor and employment matters, including Other Post-Employment Benefits (OPEB) Trust establishment for Police post-retirement healthcare benefits.
Administration - Building Maintenance Expenditures	133,569	148,290	(14,721)	111.02%	130,325	111.42%	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	8,225,094	(150,487)	101.86%	7,388,280	98.72%	Overall spending in excess of budget primarily due to payoff of body/vehicle camera lease (due to County grant receipt above), and vehicle acquisitions and upfit costs in excess of plan (partially due to some outsourced upfitting due to staff vacancy).

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

<u>Account Number</u>	<u>Account Title</u>	2023			2022		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 12/31/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 11/30/22)</u>	<u>Percent of Budget</u>
Fire & Emergency Services Expenditures	400,750	453,883	(53,133)	113.26%	455,103	119.61%	Primarily accounts for pass-through volunteer fire association foreign fire state tax remittance (tied with revenues in excess of budget above) and annual EMS contribution (\$100,000 budget and actual).
Shade Tree Expenditures	2,100	1,253	847	59.66%	1,474	77.56%	
Community Development Expenditures	972,495	1,112,511	(140,016)	114.40%	1,016,696	105.30%	High due to accelerated engineering costs (passed through for reimbursement to developers for plans; in revenues above) and increased legal costs and docket activity for Zoning Hearing Board appeals.
Public Works Expenditures	2,992,679	2,613,443	379,236	87.33%	2,885,478	87.45%	Consistently below budget with prior year, primarily due to shift in wages to support Township Authority stormwater functions and arks & Recreation maintenance and capital improvements.
Sewer Dept. - Wastewater Collection Expenditures	1,425,058	1,413,872	11,186	99.22%	1,243,375	76.09%	Predominantly wages for pass-through billing to the Township Authority for sewer services.
Sewer Dept. - Stormwater Expenditures	777,118	694,131	82,987	89.32%	609,054	563.40%	Predominantly wages for pass-through billing to the Township Authority for stormwater services, under budget due to staff vacancies and lessened corresponding stormwater capital project work.
Parks & Recreation Expenditures	1,041,318	1,243,091	(201,773)	119.38%	686,486	102.69%	Overall exceeded budget due to allocation of Public Works personnel wages for parks maintenance and capital project support; otherwise, slightly under budget for 2023.
5000 Commons Drive (FCC Senior Center) Expenditures	242,250	246,434	(4,184)	101.73%	243,479	102.09%	Overall exceeded budget for Township-borne maintenance costs for Drayer and Senior Center portion of facilities for roof/leak repairs; reimbursable costs under budget (in line with revenues above).
County Libraries Expenditures	139,694	138,028	1,666	98.81%	135,935	99.95%	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	8,020,910	(143,660)	101.82%	7,663,186	96.14%	Slightly overbudget due to Board-approved late 2023 "seed" funding for OPEB Trust (\$750,000), offset with health insurance cost savings from dividends received and unfilled positions (\$509,506).
Other General Expenditures	212,837	170,532	42,305	80.12%	164,100	90.26%	Limited to financial transfers to the General Improvements Fund (\$65,310 budget, \$0 actual - shift in some project activities to 2024 for future transfer) and general liability and casualty insurance (significant increase in 2023-2024 premium cost than anticipated).
TOTAL GENERAL FUND EXPENDITURES	27,745,361	27,799,961	(54,600)	100.20%	25,927,754	97.13%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES	(476,755)	1,382,831	1,859,586	290.05%	2,580,733	174.84%	
Net Financial Reserves - Beginning	12,557,632	12,557,632	-	100.00%	9,976,896	100.00%	
NET FINANCIAL RESERVES - ENDING	\$ 12,080,877	\$ 13,940,464	\$ 1,859,586	115.39%	\$ 12,557,629	147.72%	
CASH AND INVESTMENTS BALANCES		\$ 10,307,770			\$ 7,351,040		
BALANCES DUE FROM AUTHORITY			\$ 1,180,575			\$ 3,263,086	

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2023			2022	
	<u>Budget</u>	<u>Actual (thru 12/31/23)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 11/30/22)</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 21,168,229	\$ 253,587	98.82%	\$ 19,767,428
Discretionary Expenditures	\$ 6,323,545	\$ 6,631,732	\$ (308,187)	104.87%	\$ 6,160,326
Percentage of Contractual to Total Expenditures	77.21%	76.14%			76.24%



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,162,967	\$ 5,215,687	\$ 52,720	101.02%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(50,222)	(43,222)	717.46%
01-3001-301.15	Taxes - Real Estate Library	139,694	138,323	(1,371)	99.02%
01-3001-301.30	Taxes - Real Estate Delinquent	139,279	115,086	(24,193)	82.63%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,700,000	1,386,243	(313,758)	81.54%
01-3001-310.20	Taxes - Earned Income Taxes	9,200,000	9,977,610	777,610	108.45%
01-3001-310.50	Taxes - Local Service Taxes	1,175,000	1,297,986	122,986	110.47%
Tax Revenues Subtotal		17,509,940	18,080,713	570,773	103.26%
01-3001-321.80	Lic & Permits - Cable TV Franchise	980,000	899,550	(80,450)	91.79%
01-3001-341.01	Interest Earnings	220,000	697,892	477,892	317.22%
01-3001-342.20	Rent - Land & General Facilities	82,556	82,654	98	100.12%
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	2,521,865	(143,019)	94.63%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,671,203	1,763,370	92,167	105.51%
01-3001-387.01	Contributions - Miscellaneous	5,000	5,000	-	100.00%
01-3001-389.03	Misc - Miscellaneous	2,500	2,342	(158)	93.68%
01-3001-391.10	Proceeds - Sales of Fixed Assets	10,000	2,392	(7,608)	23.92%
General Recurring Aid and Other Revenues Subtotal		6,705,312	7,217,970	512,658	107.65%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,000	4,665	665	116.63%
01-3100-331.10	Fines - Enforcement Revenues	245,000	251,755	6,755	102.76%
01-3100-351.02	Federal - Police Grants/Reimbursements	13,900	114,442	100,542	823.33%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	-	16,585	16,585	0.00%
01-3100-354.02	State - Police Grants/Reimbursements	15,000	33,483	18,483	223.22%
01-3100-355.10	State - Operational Support Agent	179,660	169,784	(9,876)	94.50%
01-3100-357.02	County - Police Grants/Reimbursements	40,000	212,743	172,743	531.86%
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	44,250	750	101.72%
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	9,720	220	102.32%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	4,479	(521)	89.59%
01-3100-362.10	Pub Safety - Outside Contracting	20,000	40,948	20,948	204.74%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	2,500	1,200	(1,300)	48.00%
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	1,284,462	381,402	142.23%
01-3120-362.40	Lic & Permits - State Fees	4,258	3,936	(323)	92.43%
01-3120-362.41	Lic & Permits - Building App Fees	56,500	103,121	46,621	182.51%
01-3120-362.42	Lic & Permits - Residential New	375,000	211,298	(163,702)	56.35%
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	154,167	74,167	192.71%
01-3120-362.49	Lic & Permits - Commercial Add	140,000	312,128	172,128	222.95%
01-3120-362.51	Lic & Permits - Swimming Pools	24,000	26,241	2,241	109.34%
01-3120-362.52	Lic & Permits - Miscellaneous	3,500	7,245	3,745	207.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	100,000	51,513	(48,487)	51.51%
01-3120-362.54	Lic & Permits - Signs	10,000	19,787	9,787	197.87%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	25,200	(9,800)	72.00%
Community Development & Code Enforce. Revenues Subtotal		978,258	949,797	(28,461)	97.09%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	50,000	25,000	(25,000)	50.00%
01-3130-354.09	State - Community Development Grants	-	65,917	65,917	0.00%
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	21,685	11,685	216.85%
01-3130-361.32	Lic & Permits - Reimbursements	175,000	338,407	163,407	193.38%
01-3130-361.35	Lic & Permits - Zoning & Appeals	48,250	47,720	(530)	98.90%
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	504,868	108,118	127.25%
01-3200-364.33	Sanitation - Compost Site Reimb	24,720	26,147	1,427	105.77%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	37,557	(7,443)	83.46%
Health & Sanitation Revenues Subtotal		69,720	63,704	(6,016)	91.37%
01-3300-322.50	Lic & Permits - Road Occupancy	85,000	69,371	(15,629)	81.61%
01-3300-354.03	State - Snow Removal Contract	46,996	47,070	74	100.16%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	382,052	382,052	0.00%
Public Works Revenues Subtotal		131,996	498,493	366,497	377.66%
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	15,825	10,325	287.73%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	775	(975)	44.29%
01-3502-367.04	Rec - Utility Reimbursements	700	4,251	3,551	607.29%
01-3502-367.05	Rec - Pavillion Reservations	46,000	40,919	(5,081)	88.95%
01-3502-367.06	Rec - Ball Court Lighting	900	642	(258)	71.38%
01-3502-367.07	Rec - Fitness Programs	12,000	14,043	2,043	117.03%
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	93,577	18,577	124.77%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	2,403	403	120.15%
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	24,440	9,440	162.93%
01-3502-387.01	Contributions - Parks/Rec Friends	1,000	3,877	2,877	387.74%
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	299,262	32,562	112.21%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,120	62,145	1,025	101.68%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	240,000	213,927	(26,073)	89.14%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		301,120	276,071	(25,049)	91.68%
TOTAL GENERAL FUND REVENUES		27,268,606	29,182,793	1,914,187	107.02%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	25,000	(0)	100.00%
01-4001-400.102	Wages - Appointed Authority Officials	400	300	100	75.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	4,895	(1,895)	163.15%
01-4001-401.110	Wages - Administration & Finance	799,198	729,147	70,051	91.23%

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

<u>Account Number</u>	<u>Account Title</u>	2023 Budget	2023 Actual (thru 12/31/23)	2023 +/(−) Variance	2023 % of Budget
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	140,179	39,799	77.89%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	3,003	1,997	60.06%
01-4001-406.170	Wages - Longevity	2,674	2,140	534	80.02%
01-4001-406.300	Supp & Admin - Office Supplies	8,500	10,330	(1,830)	121.53%
01-4001-406.310	Supp & Admin - Bank Fees	1,700	1,785	(85)	105.03%
01-4001-406.312	Supp & Admin - Advertising	8,500	5,369	3,131	63.16%
01-4001-406.314	Supp & Admin - Postage	6,000	121	5,879	2.01%
01-4001-406.316	Supp & Admin - Bonding	3,500	1,845	1,655	52.71%
01-4001-406.322	Supp & Admin - Training/Seminars	9,000	9,744	(744)	108.26%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,500	20,560	940	95.63%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	1,833	(583)	146.63%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	21,500	17,573	3,927	81.74%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	32,302	(32,302)	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	1,500	5,958	(4,458)	397.17%
01-4001-406.670	Utilities - Telephone	17,500	13,714	3,786	78.37%
01-4001-406.680	Utilities - Cable/Internet	970	980	(10)	101.02%
01-4001-406.910	Capital - Equipment Purchases	-	4,000	(4,000)	0.00%
01-4001-407.306	Supp & Admin - IT Supplies	12,500	4,637	7,863	37.10%
01-4001-407.540	Prof Svcs - IT Consultant	105,000	47,624	57,376	45.36%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	66,500	44,074	22,426	66.28%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	2,721	7,279	27.21%
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	1,157,951	194,667	85.61%
01-4010-403.104	Wages - Elected Tax Collector	21,459	21,233	226	98.95%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,500	8,070	430	94.94%
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	33,190	1,009	97.05%
01-4020-404.500	Prof Svcs - Solicitor	50,000	30,957	19,043	61.91%
01-4020-404.502	Prof Svcs - Legal Counsel Services	25,000	104,574	(79,574)	418.30%
Administration - Solicitor Expenditures Subtotal		75,000	135,531	(60,531)	180.71%
01-4040-409.130	Wages - Part-Time Janitorial	44,096	39,178	4,918	88.85%
01-4040-409.302	Supp & Admin - Building Supplies	6,500	6,246	254	96.09%
01-4040-409.304	Supp & Admin - Cleaning Supplies	750	886	(136)	118.12%
01-4040-409.400	R&M - Facilities Maintenance	27,500	52,150	(24,650)	189.64%
01-4040-409.610	Utilities - Electric	40,000	36,503	3,497	91.26%
01-4040-409.620	Utilities - Natural Gas	8,000	6,775	1,225	84.69%
01-4040-409.630	Utilities - Water	3,250	3,227	23	99.31%
01-4040-409.640	Utilities - Sewer	800	652	148	81.47%
01-4040-409.660	Utilities - Stormwater Fees	2,673	2,673	0	99.99%
Administration - Building Maintenance Expenditures Subtotal		133,569	148,290	(14,721)	111.02%
01-4100-410.110	Wages - Public Safety Director	147,358	147,325	33	99.98%
01-4100-410.112	Wages - Logistics & Admin	62,910	127,909	(64,999)	203.32%
01-4100-410.114	Wages - Full-Time Operational Support Agent	128,855	109,185	19,670	84.73%
01-4100-410.120	Wages - Full-Time Command Staff	410,989	406,771	4,218	98.97%
01-4100-410.121	Wages - Full-Time Sergeants	466,130	468,622	(2,492)	100.53%
01-4100-410.122	Wages - Full-Time Police Officers	4,476,721	4,259,620	217,101	95.15%
01-4100-410.123	Wages - Full-Time Corporals	775,082	893,499	(118,417)	115.28%
01-4100-410.124	Wages - Full-Time Civilians	219,250	219,750	(500)	100.23%

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01-4100-410.125	Wages - Full-Time Community Service Officers	54,111	54,100	11	99.98%
01-4100-410.150	Wages - Shift Differential	32,000	31,897	103	99.68%
01-4100-410.160	Wages - Overtime	120,000	139,378	(19,378)	116.15%
01-4100-410.164	Wages - Outside Employment (Overtime)	17,400	36,208	(18,808)	208.09%
01-4100-410.170	Wages - Longevity	342,393	330,216	12,177	96.44%
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	6,280	(1,280)	125.60%
01-4100-410.306	Supp & Admin - IT Supplies	8,000	4,928	3,072	61.60%
01-4100-410.312	Supp & Admin - Printing	1,000	334	666	33.44%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	14,094	(5,594)	165.81%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	27,974	7,026	79.93%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	5,172	1,828	73.88%
01-4100-410.326	Supp & Admin - Uniforms	32,700	32,747	(47)	100.15%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	10,000	11,775	(1,775)	117.75%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	8,786	714	92.49%
01-4100-410.332	Supp & Admin - Patrol Supplies	7,500	13,496	(5,996)	179.95%
01-4100-410.333	Supp & Admin - Body Armor	17,000	20,681	(3,681)	121.65%
01-4100-410.334	Supp & Admin - Canine Supplies	19,000	22,286	(3,286)	117.29%
01-4100-410.335	Supp & Admin - Weapons	18,850	13,827	5,023	73.35%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	11,855	4,145	74.10%
01-4100-410.420	R&M - Vehicle Maintenance	40,000	60,784	(20,784)	151.96%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	99,000	83,084	15,916	83.92%
01-4100-410.555	Prof Svcs - Victim's Witness Advocate/Co-Responder	15,000	50,083	(35,083)	333.88%
01-4100-410.556	Prof Svcs - Crossing Guards	39,000	22,223	16,777	56.98%
01-4100-410.558	Prof Svcs - PTS Grant Allotments	-	11,456	(11,456)	0.00%
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	17,525	(7,525)	175.25%
01-4100-410.600	Utilities - Vehicle Fuel	125,000	96,948	28,052	77.56%
01-4100-410.670	Utilities - Telephone	33,500	31,552	1,948	94.18%
01-4100-410.674	Utilities - Wireless Modem Cards	7,500	8,175	(675)	109.00%
01-4100-410.900	Capital - Vehicle Purchases	26,250	100,545	(74,295)	383.03%
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	8,225,094	(150,487)	101.86%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	750	1,415	(665)	188.71%
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	453,883	(53,133)	113.26%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	1,028	(28)	102.77%
01-4150-455.340	Supp & Admin - Special Project Administration	1,100	225	875	20.46%
Shade Tree Expenditures Subtotal		2,100	1,253	847	59.66%
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	2,776	2,224	55.53%
01-4160-462.108	Wages - Planning Commission	8,400	5,500	2,900	65.48%
01-4160-462.110	Wages - Codes/Planning Administration	288,850	240,619	48,231	83.30%
01-4160-462.120	Wages - Full-Time Secretary	58,873	60,372	(1,499)	102.55%
01-4160-462.162	Wages - Overtime (Meetings)	1,500	852	648	56.78%

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01-4160-462.170	Wages - Longevity	4,050	3,550	500	87.65%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	2,817	(817)	140.87%
01-4160-462.312	Supp & Admin - Advertising	1,000	501	499	50.14%
01-4160-462.322	Supp & Admin - Training/Seminars	1,000	430	570	43.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	250	60	190	24.00%
01-4160-462.420	R&M - Vehicle Maintenance	-	152	(152)	0.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	7,750	31,034	(23,284)	400.44%
01-4160-462.510	Prof Svcs - Engineering Services	200,000	341,213	(141,213)	170.61%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	366,493	(66,493)	122.16%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	43,067	19,933	68.36%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(919)	919	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	3,879	379	91.10%
01-4160-462.600	Utilities - Vehicle Fuel	1,500	468	1,032	31.19%
01-4160-462.670	Utilities - Telephone	4,000	4,037	(37)	100.91%
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	1,112,511	(140,016)	114.40%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	17,582	16,779	803	95.43%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	2,050	9,174	(7,124)	447.53%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	-	861	(861)	0.00%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	47,500	34,433	13,067	72.49%
01-4200-426.610	Utilities - Electric	2,800	2,537	263	90.61%
01-4200-426.640	Utilities - Sewer	118,500	106,961	11,539	90.26%
01-4200-426.660	Utilities - Stormwater Fees	10,348	3,913	6,435	37.81%
Health & Sanitation - Recycling Expenditures Subtotal		198,780	174,658	24,122	87.86%
01-4300-430.110	Wages - Public Works Administration	339,638	353,917	(14,279)	104.20%
01-4300-430.120	Wages - Full-Time Secretary	58,873	58,851	22	99.96%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,430,230	1,148,900	281,330	80.33%
01-4300-430.130	Wages - Part-Time Public Works Labor	18,441	13,882	4,559	75.28%
01-4300-430.160	Wages - Overtime	35,000	4,319	30,681	12.34%
01-4300-430.170	Wages - Longevity	22,787	16,560	6,227	72.67%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	16,692	3,308	83.46%
01-4300-430.322	Supp & Admin - Training/Seminars	3,000	3,070	(70)	102.32%
01-4300-430.326	Supp & Admin - Uniforms	-	7,577	(7,577)	0.00%
01-4300-430.400	R&M - Facilities Maintenance	33,500	26,370	7,130	78.72%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	8,500	14,869	(6,369)	174.93%
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	65,225	12,331	84.10%
01-4300-430.600	Utilities - Vehicle Fuel	120,920	101,799	19,121	84.19%
01-4300-430.610	Utilities - Electric	11,500	12,677	(1,177)	110.23%
01-4300-430.620	Utilities - Natural Gas	17,500	21,915	(4,415)	125.23%
01-4300-430.630	Utilities - Water	4,500	3,119	1,381	69.32%
01-4300-430.640	Utilities - Sewer	2,930	1,041	1,889	35.54%
01-4300-430.650	Utilities - Trash Removal	10,500	7,422	3,078	70.69%
01-4300-430.660	Utilities - Stormwater Fees	374	7,436	(7,062)	1988.24%
01-4300-430.670	Utilities - Telephone	13,500	18,209	(4,709)	134.88%
01-4300-430.910	Capital - Equipment Purchases	30,000	27,521	2,479	91.74%
Public Works - General Services Expenditures Subtotal		2,261,899	1,933,830	328,069	85.50%
01-4300-432.433	R&M - Winter Equipment Maintenance	20,000	18,495	1,505	92.47%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	-	10,000	0.00%
Public Works - Winter Maintenance Expenditures Subtotal		30,000	18,495	11,505	61.65%

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01-4300-433.574	Prof Svcs - Traffic Light Maintenance	75,000	57,346	17,654	76.46%
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	133,288	(9,788)	107.93%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,500	6,633	(1,133)	120.59%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<u>209,000</u>	<u>197,266</u>	<u>11,734</u>	<u>94.39%</u>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	10,566	1,934	84.53%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	137,061	(12,061)	109.65%
01-4300-437.435	R&M - Vehicle Fuel Station	2,500	12,934	(10,434)	517.36%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<u>140,000</u>	<u>160,561</u>	<u>(20,561)</u>	<u>114.69%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	25,173	(173)	100.69%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	73,271	4,729	93.94%
01-4300-438.510	Prof Svcs - Engineering Services	25,000	16,216	8,784	64.86%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	25,000	13,972	11,028	55.89%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<u>153,000</u>	<u>128,633</u>	<u>24,367</u>	<u>84.07%</u>
Public Works Expenditures Subtotal		2,992,679	2,613,443	379,236	87.33%
01-4400-429.110	Wages - Sewer Management	247,628	191,411	56,217	77.30%
01-4400-429.120	Wages - Full-Time Sewer Admin	140,707	167,559	(26,852)	119.08%
01-4400-429.122	Wages - Full-Time Sewer Labor	980,363	1,009,313	(28,950)	102.95%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,401	11,863	(462)	104.05%
01-4400-429.160	Wages - Overtime	30,000	15,558	14,442	51.86%
01-4400-429.170	Wages - Longevity	14,059	15,720	(1,661)	111.81%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	900	2,448	(1,548)	272.00%
<i>Sewer Dept. - Wastewater Collection Expenditures Subtotal</i>		<u>1,425,058</u>	<u>1,413,872</u>	<u>11,186</u>	<u>99.22%</u>
01-4450-436.110	Wages - Stormwater Management	216,630	180,889	35,741	83.50%
01-4450-436.120	Wages - Full-Time Stormwater Admin	60,303	107,475	(47,172)	178.23%
01-4450-436.122	Wages - Full-Time Stormwater Labor	216,587	88,397	128,190	40.81%
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	97,163	(49,798)	205.14%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	153,055	137,640	15,415	89.93%
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	8,329	(3,329)	166.58%
01-4450-436.170	Wages - Longevity	3,396	700	2,696	20.61%
<i>Sewer Dept. - Stormwater Expenditures Subtotal</i>		<u>777,118</u>	<u>694,131</u>	<u>82,987</u>	<u>89.32%</u>
01-4501-451.110	Wages - Parks Management	195,281	195,992	(711)	100.36%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,094	115,303	(209)	100.18%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,720	27,250	1,470	94.88%
01-4501-451.160	Wages - Overtime	6,000	7,660	(1,660)	127.67%
01-4501-451.170	Wages - Longevity	3,840	3,901	(61)	101.59%
01-4502-451.130	Wages - Part-Time Program Staff	22,127	-	22,127	0.00%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>371,062</u>	<u>350,107</u>	<u>20,955</u>	<u>94.35%</u>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	2,892	(1,242)	175.25%
01-4501-451.308	Supp & Admin - Marketing Supplies	5,000	6,247	(1,247)	124.93%
01-4501-451.322	Supp & Admin - Training/Seminars	1,500	931	569	62.06%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	750	1,200	(450)	160.00%
01-4501-451.420	R&M - Vehicle Maintenance	750	191	559	25.44%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,000	9,680	(680)	107.56%
01-4501-451.570	Prof Svcs - Copier Maintenance	8,500	5,004	3,496	58.87%

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01-4501-451.572	Prof Svcs - Cleaning Services	2,790	-	2,790	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,250	2,590	3,660	41.44%
01-4501-451.670	Utilities - Telephone	5,500	5,348	152	97.23%
01-4501-454.510	Prof Svcs - Engineering Services	-	2,995	(2,995)	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,000	20,842	1,158	94.73%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		63,690	57,919	5,771	90.94%
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01-4501-454.140	Wages - Full-Time PW Parks Maintenance	217,500	452,435	(234,935)	208.02%
01-4501-454.144	Wages - Overtime (Public Works)	7,500	103	7,397	1.37%
01-4501-454.450	R&M - Parks & Playground Maintenance	110,000	107,965	2,035	98.15%
01-4501-454.610	Utilities - Electric	13,500	11,032	2,468	81.72%
01-4501-454.620	Utilities - Natural Gas	2,500	3,393	(893)	135.71%
01-4501-454.630	Utilities - Water	10,500	10,277	223	97.88%
01-4501-454.640	Utilities - Sewer	3,250	6,527	(3,277)	200.84%
01-4501-454.660	Utilities - Stormwater Fees	25,606	25,072	534	97.91%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		390,356	616,803	(226,447)	158.01%
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01-4501-451.598	Prof Svcs - Newsletter Services	-	-	-	0.00%
01-4502-451.596	Prof Svcs - Special Events	8,500	6,176	2,324	72.66%
01-4502-451.599	Prof Svcs - CEC Activities	2,500	883	1,617	35.32%
01-4502-452.130	Wages - Seasonal Instructors	106,000	107,827	(1,827)	101.72%
01-4502-452.310	Supp & Admin - Bank Fees	12,000	18,638	(6,638)	155.32%
01-4502-452.360	Supp & Admin - Program Supplies	3,000	1,610	1,390	53.67%
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	3,105	395	88.72%
01-4502-452.592	Prof Svcs - Summer/Day Camps	30,000	34,340	(4,340)	114.47%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	6,050	5,450	52.61%
01-4502-452.594	Prof Svcs - Concerts & Movies	10,000	10,854	(854)	108.54%
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>		216,210	218,262	(2,052)	100.95%
<hr/>					
Parks & Recreation Expenditures Subtotal		1,041,318	1,243,091	(201,773)	119.38%
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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	10,809	(10,309)	2161.80%
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	204,458	5,542	97.36%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	5,656	1,344	80.80%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	24,000	18,204	5,796	75.85%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		242,250	246,434	(4,184)	101.73%
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01-4520-456.586	Prof Svcs - Library Allotments	139,694	138,028	1,666	98.81%
County Libraries Expenditures Subtotal		139,694	138,028	1,666	98.81%
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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%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
01-4700-472.819	Debt - Interest - 2016 Bonds	91,775	91,775	-	100.00%
01-4700-472.820	Debt - Interest - 2019 Bonds	23,820	23,820	-	100.00%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	12,070	-	100.00%
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	1,024,981	7,506	99.27%
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	2,862,352	1,211	99.96%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	253,463	169,849	83,614	67.01%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,490,837	2,981,331	509,506	85.40%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	175,000	148,128	26,872	84.64%
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	20,062	4,527	81.59%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	2,013	(763)	161.04%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	32,683	(32,683)	0.00%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	25,601	24,317	1,284	94.98%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	5,090	(90)	101.80%
Employee Benefits Expenditures Subtotal		7,877,250	8,020,910	(143,660)	101.82%
01-4820-486.730	Misc - Liability & Casualty Insurances	147,527	170,532	(23,005)	115.59%
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	170,532	42,305	80.12%
TOTAL GENERAL FUND EXPENDITURES		27,745,361	27,799,961	(54,600)	100.20%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(476,755)	1,382,831	1,859,586	290.05%
Net Financial Reserves - Beginning		12,557,632	12,557,632	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 12,080,877	\$ 13,940,464	\$ 1,859,586	115.39%

CASH AND INVESTMENTS BALANCES	\$ 10,307,770
BALANCES DUE FROM AUTHORITY	\$ 1,180,575

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,421,816	\$ 21,168,229	\$ 253,587	98.82%
Discretionary Expenditures	\$ 6,323,545	\$ 6,631,732	\$ (308,187)	104.87%
Percentage of Contractual to Total Expenditures	77.21%	76.14%		



**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 December 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</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	_____ -	3,594,122	3,594,122	0.00%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		-	3,594,322	3,594,322	0.00%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	-	21,411	(21,411)	0.00%
05-4200-427.120	Wages - Full-Time Waste Admin	-	33,968	(33,968)	0.00%
05-4200-427.122	Wages - Full-Time Waste Labor	-	693	(693)	0.00%
05-4200-427.160	Wages - Overtime	-	1,258	(1,258)	0.00%
05-4200-427.170	Wages - Longevity	-	48	(48)	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	-	3,725	(3,725)	0.00%
05-4200-427.306	Supp & Admin - IT Supplies	-	259	(259)	0.00%
05-4200-427.312	Supp & Admin - Advertising	-	17	(17)	0.00%
05-4200-427.314	Supp & Admin - Postage	-	11,563	(11,563)	0.00%
05-4200-427.520	Prof Svcs - Accounting & Auditing	-	180	(180)	0.00%
05-4200-427.521	Prof Svcs - Contracted Labor	-	787	(787)	0.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	-	14,952	(14,952)	0.00%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	-	531	(531)	0.00%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	-	2,349	(2,349)	0.00%
05-4200-427.650	Utilities - Refuse & Recycling Fees	-	3,432,336	(3,432,336)	0.00%
05-4200-427.670	Utilities - Telephone & Alarm	-	488	(488)	0.00%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	-	3,599	(3,599)	0.00%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	9,373	(9,373)	0.00%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	-	122	(122)	0.00%
05-4810-487.240	Benefits & Taxes - Medical Insurance	-	20,150	(20,150)	0.00%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	-	756	(756)	0.00%
05-4810-487.250	Benefits & Taxes - Life Insurance	-	111	(111)	0.00%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	8	(8)	0.00%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	-	101	(101)	0.00%
05-4820-486.730	Misc - Liability & Casualty Insurances	_____ -	224	(224)	0.00%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		-	3,559,008	(3,559,008)	0.00%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		_____ -	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ 35,314	\$ 35,314	0.00%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ (2,198,299)		
BALANCES DUE FROM AUTHORITY			\$ 813,103		



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 1,000	\$ 61,729	\$ 60,729	6172.91%
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	1,718,852	107,067	106.64%
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	1,011,477	88,523	91.95%
10-4300-471.800	Debt - Principal - Capital Leases	174,067	175,650	(1,583)	100.91%
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	18,807	1,583	92.24%
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	1,694,219	22,178	98.71%
NET TOTAL STATE AID FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		603,441	603,441	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 498,829	\$ 628,074	\$ 129,245	125.91%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 638,814			



**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 December 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 50,000	\$ 121,289	\$ 71,289	242.58%
15-3001-354.01	State - Administrative Grants	-	41,992	41,992	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	592,203	(353,326)	62.63%
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	-	121,730	121,730	0.00%
15-3501-387.01	Contributions - Parks/Rec Restricted Gifts	-	5,000	5,000	0.00%
15-3900-392.01	Transfers In - General Fund	<u>1,126,690</u>	<u>673,699</u>	<u>(452,991)</u>	<u>59.79%</u>
TOTAL GENERAL IMPROVEMENT FUND REVENUES		3,371,046	1,678,681	(1,692,365)	49.80%
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	0.00%
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	12,695	(12,695)	0.00%
15-4001-407.920	Capital - IT Improvements	332,996	211,967	121,029	63.65%
15-4001-409.920	Capital - Municipal Center Improvements	325,000	403,897	(78,897)	124.28%
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%
15-4160-462.514	Prof Svcs - CDBG Consultant	-	14,120	(14,120)	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	1,663	99,693	1.64%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	-	2,035	(2,035)	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	-	821	(821)	0.00%
15-4300-437.910	Capital - PW Fuel Center Improvements	-	6,413	(6,413)	0.00%
15-4300-438.510	Prof Svcs - Engineering Services	-	3,095	(3,095)	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	26,307	1,262,089	2.04%
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	11,564	391,711	2.87%
15-4501-454.923	Capital - Brightbill Park Improvements	1,357,449	1,100,951	256,498	81.10%
15-4501-454.925	Capital - Heroes Grove Improvements	-	2,679	(2,679)	0.00%
15-4501-454.926	Capital - George Park Improvements	25,000	3,147	21,853	12.59%
15-4501-454.927	Capital - Lamplight Park Improvements	-	43,687	(43,687)	0.00%
15-4501-454.928	Capital - Kings Crossing Park Improvements	-	6,465	(6,465)	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%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Improvement and American Rescue Plan Act (ARPA) Funds
 As of December 31, 2023

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
15-4501-454.931	Capital - Forest Hills Park Improvements	283,243	358,120	(74,877)	126.44%
15-4501-454.933	Capital - Lingle Park Improvements	-	17,998	(17,998)	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	3,776	190,224	1.95%
15-4501-454.938	Capital - Conway Rd Tract Improvements	-	5,129	(5,129)	0.00%
15-4900-492.708	Misc - Transfers Out	-	150,912	(150,912)	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,724,811	2,562,977	3,161,834	44.77%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(2,353,765)	(884,296)	1,469,469	-37.57%
Net Financial Reserves - Beginning		2,176,654	2,176,654	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ (177,111)	\$ 1,292,358	\$ 1,469,469	-729.69%

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,080,690	673,699	406,991	62.34%
TOTAL ARPA FUND EXPENDITURES		1,080,690	673,699	406,991	62.34%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(1,080,690)	(673,699)	406,991	-62.34%
Net Financial Reserves - Beginning		4,797,861	4,797,861	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 3,717,171	\$ 4,124,162	\$ 406,991	110.95%
COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ 5,058,837		
BALANCES DUE FROM AUTHORITY			\$ 7,943		



**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 December 31, 2023

Account Number	Account Title	2023 Budget	2023 Actual (thru 12/31/23)	2023 +/(-) Variance	2023 % of Budget
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,114,690	\$ 2,117,136	\$ 2,446	100.12%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	54,194	18,783	(35,411)	34.66%
20-3110-341.01	Interest Earnings	-	62,329	62,329	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	2,198,247	10,053	100.46%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	106,500	104,583	1,917	98.20%
20-4110-411.300	Supp & Admin - Office Supplies	-	19,852	(19,852)	0.00%
20-4110-411.322	Supp & Admin - Training/Seminars	-	249	(249)	0.00%
20-4110-411.420	R&M - Vehicle Maintenance	-	471	(471)	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	552,139	(12,939)	102.40%
20-4110-411.554	Prof Svcs - LOSAP Payment	79,310	-	79,310	0.00%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	-	49,400	(49,400)	0.00%
20-4110-411.600	Utilities - Vehicle Fuel	-	3,641	(3,641)	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,000	260,265	(265)	100.10%
20-4110-411.670	Utilities - Telephone	-	965	(965)	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	8,001	147	98.19%
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	50,000	-	50,000	0.00%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	16,653	(16,653)	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	3,007	55,734	(52,727)	1853.48%
20-4810-487.240	Benefits & Taxes - Medical Insurance	32,575	31,441	1,134	96.52%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	1,620	-	100.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	264	176	88	66.67%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	-	69	(69)	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	285	211	74	73.99%
20-4820-486.730	Misc - Liability & Casualty Insurances	-	590	(590)	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	1,759,207	(50,078)	102.93%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		479,065	439,040	(40,025)	91.65%
Net Financial Operating Reserves - Beginning		667,097	667,097	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,146,162	\$ 1,106,137	\$ (40,025)	96.51%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Actual (thru 12/31/23)</u>	<u>2023 +/(-) Variance</u>	<u>2023 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 40,750	\$ 81,391	\$ 40,641	199.73%
20-3900-392.50	Transfers In - Fire Operations	<u>305,410</u>	<u>305,410</u>	<u>-</u>	<u>100.00%</u>
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES					
		346,160	386,801	40,641	111.74%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.420	R&M - Catastrophic Repairs - Capital Reserve	<u>-</u>	<u>6,937</u>	<u>(6,937)</u>	<u>0.00%</u>
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES					
		-	6,937	(6,937)	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES					
Net Financial Capital Reserves - Beginning		<u>1,352,989</u>	<u>1,352,989</u>	<u>-</u>	<u>100.00%</u>
NET FINANCIAL CAPITAL RESERVES - ENDING					
		\$ 1,699,149	\$ 1,732,853	\$ 33,704	101.98%
 CASH AND INVESTMENTS BALANCES - OPERATING					
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES					
		\$ 1,263,675			
			\$ 1,740,460		