



LOWER PAXTON TOWNSHIP

425 PRINCE STREET, HARRISBURG, PA 17109

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www.lowerpaxton-pa.gov

2024 Adopted Budgets for General, Solid Waste & Recycling Collection, State Aid, General Improvement, American Rescue Plan Act (ARPA), and Fire Tax & Equipment Funds

From: R. Samuel Miller, Assistant Township Manager / Finance Director

Date: December 20, 2023

Lower Paxton Township Adopts 2024 Operating and Capital Budgets

On Tuesday, December 19, 2023, the Board of Supervisors of Lower Paxton Township adopted the 2024 operating and capital budgets relative to the General (01), Solid Waste and Recycling Collection (05), State Aid (Highway Liquid Fuels; 10), General Improvement (15) and American Rescue Plan Act (ARPA; 04), and Fire Protection Tax & Equipment (20) Funds through Resolution 23-33 as attached. Appropriations made within the budgets are balanced through the use of or addition to financial reserves in the respective funds based on estimated revenue and expenses for the fiscal period.

Subsequent to public budget presentation at the Tuesday, November 14, 2023 Board of Supervisor's Business Meeting, action was taken to advertise those draft 2024 budgets for a public inspection period of 20 days, per Commonwealth Code, and no amendments of significance occurred relative to the public inspection budgets through final adoption. This presentation concluded a series of publicly advertised Budget Workshop meetings with individual department supervisors presenting departmental budget proposals for the 2024 fiscal year during September and October.

All Taxation and Majority of Charges/Fees Hold at 2023 Levels

In summary, there is no proposed increase to the general (1.554 mills), library services (0.041 mills), or fire protection and equipment real estate tax millage (0.6365 mills) of the Township (2.2315 total mills – the equivalent of \$0.0022315 per dollar of assessed home value), nor any proposed increases relative to earned income, local service, or real estate transfer taxes. There are revisions to the municipal fees schedule that were approved by the Board in December (Resolution 23-32), primarily relative to nonresident compost permits and park reservation and event application fees; most charges/fees remained unchanged from 2023.

Any questions relative to the adopted budgets or relating funds can be directed to the Township's Finance Department at (717) 657-5600.

Respectively Submitted,

R. Samuel Miller, CPA, CGFM, MBA
Assistant Township Manager / Finance Director



GENERAL FUND (01)

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,130,549	\$ 5,134,758	\$ 5,162,967	\$ 5,197,434
01-3001-301.11	Taxes - Real Estate Refunds	(31,700)	(17,580)	(7,000)	(7,000)
01-3001-301.15	Taxes - Real Estate Library	136,278	139,373	139,694	140,342
01-3001-301.30	Taxes - Real Estate Delinquent	145,968	104,459	139,279	121,869
01-3001-310.10	Taxes - Realty Transfer Taxes	2,802,915	1,475,000	1,700,000	1,500,000
01-3001-310.20	Taxes - Earned Income Taxes	9,559,907	9,750,000	9,200,000	9,850,000
01-3001-310.50	Taxes - Local Service Taxes	1,224,183	1,260,000	1,175,000	1,275,000
Tax Revenues Subtotal		18,968,100	17,846,010	17,509,940	18,077,645
01-3001-321.80	Lic & Permits - Cable TV Franchise	952,266	910,000	980,000	875,000
01-3001-341.01	Interest Earnings	192,798	545,000	220,000	447,000
01-3001-341.02	Investment Revenue - Swap Derivative	333,680	-	-	-
01-3001-342.20	Rent - Land & General Facilities	162,779	82,556	82,556	83,989
01-3001-355.01	State - Public Utility Tax (PURTA)	17,648	18,949	17,648	18,949
01-3001-355.04	State - Alcoholic Beverage Licenses	10,250	10,250	10,250	10,250
01-3001-355.05	State - Pension System Aid	1,015,369	1,213,705	1,041,271	1,200,545
01-3001-352.00	Federal - CARES/FEMA COVID Grants	19,094	-	-	-
01-3001-359.01	Local - Sewer Mgmt Agreement	2,499,243	2,628,565	2,664,884	2,376,698
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,331,984	1,525,185	1,671,203	2,013,741
01-3001-387.01	Contributions - Miscellaneous	1,663	5,000	5,000	6,500
01-3001-389.03	Misc - Miscellaneous	29,869	2,500	2,500	2,500
01-3001-391.10	Proceeds - Sales of Fixed Assets	-	5,000	10,000	5,000
General Recurring Aid and Other Revenues Subtotal		6,566,642	6,946,710	6,705,312	7,040,172
01-3100-321.61	Lic & Permits - Peddler/Transient	2,130	4,215	4,000	4,200
01-3100-331.10	Fines - Enforcement Revenues	228,793	245,000	245,000	240,000
01-3100-351.02	Federal - Police Grants/Reimbursements	19,617	128,466	13,900	124,064
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	-	52,831	-	212,858
01-3100-354.02	State - Police Grants/Reimbursements	33,032	31,585	15,000	5,000
01-3100-355.10	State - Operational Support Agent	172,190	178,212	179,660	186,485
01-3100-357.02	County - Police Grants/Reimbursements	46,922	216,875	40,000	20,000
01-3100-358.10	County - Police Booking Reimbursements	1,684	2,000	2,500	2,000
01-3100-358.11	County - School Resource Officer	44,250	43,500	43,500	43,500
01-3100-358.12	County - Crossing Guard Services	16,361	10,677	19,500	-
01-3100-361.73	Pub Safety - Accident Reports	9,705	9,500	9,500	9,500
01-3100-362.03	Pub Safety - Reimb & Misc Income	2,456	5,000	5,000	5,000
01-3100-362.10	Pub Safety - Outside Contracting	31,071	33,798	20,000	28,165
01-3100-362.13	Pub Safety - Burglar Alarm Fees	1,800	750	2,500	750
01-3100-387.01	Contributions - Police Misc.	35,646	15,000	-	10,000
01-3100-387.02	Contributions - Police Canine	4,671	3,000	3,000	1,000
01-3110-355.07	State - Foreign Fire Premium Tax	353,917	352,468	300,000	350,000
Public Safety Revenues Subtotal		1,004,246	1,332,877	903,060	1,242,522
01-3120-362.40	Lic & Permits - State Fees	4,932	4,300	4,258	4,300
01-3120-362.41	Lic & Permits - Building App Fees	56,828	115,000	56,500	127,300
01-3120-362.42	Lic & Permits - Residential New	290,237	225,000	375,000	300,000
01-3120-362.47	Lic & Permits - Commercial New	91,018	50,000	150,000	75,000
01-3120-362.48	Lic & Permits - Residential Add	105,842	150,000	80,000	150,000
01-3120-362.49	Lic & Permits - Commercial Add	215,409	250,000	140,000	200,000

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General Fund (01)

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01-3120-362.51	Lic & Permits - Swimming Pools	20,502	24,000	24,000	25,000
01-3120-362.52	Lic & Permits - Miscellaneous	2,527	6,500	3,500	6,000
01-3120-362.53	Lic & Permits - Plumbing Fees	73,645	65,000	100,000	75,000
01-3120-362.54	Lic & Permits - Signs	19,045	17,500	10,000	15,000
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,536	25,000	35,000	35,000
Community Development & Code Enforce. Revenues Subtotal		915,522	932,300	978,258	1,012,600
01-3130-322.80	Lic & Permits - Street/Sewer/SW Construction	-	-	-	-
01-3130-322.85	Lic & Permits - Foreclosure Registry	44,472	30,000	50,000	37,500
01-3130-354.09	State - Community Development Grants	-	65,917	-	-
01-3130-354.15	State - 904 Recycling Grants	90,457	100,000	100,000	100,000
01-3130-361.30	Lic & Permits - SD/LD App Fees	14,127	27,500	10,000	27,500
01-3130-361.32	Lic & Permits - Reimbursements	219,220	280,000	175,000	225,000
01-3130-361.35	Lic & Permits - Zoning & Appeals	50,192	45,000	48,250	35,000
01-3130-361.50	Lic & Permits - Book/Map Sales	20	-	-	-
01-3130-364.31	Sanitation - Septic Permits	700	600	500	1,000
01-3130-364.32	Sanitation - Bag Tag Sales	13,687	5,500	13,000	-
Planning & Zoning Revenues Subtotal		432,876	554,517	396,750	426,000
01-3200-364.33	Sanitation - Compost Site Reimb	26,765	26,675	24,720	26,900
01-3200-364.36	Sanitation - Compost Site Fees	-	-	-	-
01-3200-364.35	Sanitation - Leaf Waste Fees	38,291	45,000	45,000	45,000
Health & Sanitation Revenues Subtotal		65,056	71,675	69,720	71,900
01-3300-322.50	Lic & Permits - Road Occupancy	16,115	60,000	85,000	50,000
01-3300-354.03	State - Snow Removal Contract	46,996	46,996	46,996	46,996
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	-	382,052	-	50,000
Public Works Revenues Subtotal		63,111	489,048	131,996	146,996
01-3501-342.10	Rent - Wolfersberger Land	3,500	-	-	-
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	29,246	7,450	5,750	10,000
Parks & Recreation Administrative Revenues Subtotal		32,746	7,450	5,750	10,000
01-3502-321.17	Lic & Permits - Parks & Rec Events	5,245	14,000	5,500	18,000
01-3502-321.61	Lic & Permits - Park Peddlers	1,390	625	1,750	1,750
01-3502-367.04	Rec - Utility Reimbursements	800	900	700	1,100
01-3502-367.05	Rec - Pavillion Reservations	36,565	41,500	46,000	45,000
01-3502-367.06	Rec - Ball Court Lighting	470	500	900	500
01-3502-367.07	Rec - Fitness Programs	14,160	11,500	12,000	15,000
01-3502-367.09	Rec - Discount Ticket Sales	-	-	100	-
01-3502-367.10	Rec - Leisure Learning Programs	-	-	1,500	500
01-3502-367.11	Rec - Trips	640	500	500	500
01-3502-367.12	Rec - Sport Leagues	22,906	25,500	27,000	26,000
01-3502-367.13	Rec - Newsletter Advertising	850	-	750	-
01-3502-367.14	Rec - Summer & Day Camps	70,769	93,685	75,000	105,000
01-3502-367.15	Rec - Youth/Teen Programs	3,943	2,000	2,000	2,000
01-3502-367.16	Rec - Youth Basketball League	58,732	71,550	68,000	78,000
01-3502-367.19	Rec - Field/League Reservations	15,510	21,520	15,000	20,000
01-3502-387.01	Contributions - Parks/Rec Friends	780	6,500	1,000	1,500
01-3502-387.02	Contributions - Rec Events/Programs	3,180	2,500	5,000	3,000

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General Fund (01)

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01-3502-387.03	Contributions - CEC Revenues	5,332	-	4,000	-
Parks & Recreation Operational Revenues Subtotal		<u>241,271</u>	<u>292,780</u>	<u>266,700</u>	<u>317,850</u>
01-3505-342.01	Rent - 5000 Commons Drive Rents	-	61,130	61,120	61,140
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	218,917	220,250	240,000	220,500
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		<u>218,917</u>	<u>281,380</u>	<u>301,120</u>	<u>281,640</u>
01-3900-392.01	Transfers In - Other Funds	-	-	-	-
Interfund Transfers Revenues Subtotal		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL GENERAL FUND REVENUES		28,508,487	28,754,747	27,268,606	28,627,325
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	25,000	25,000	25,000
01-4001-400.102	Wages - Appointed Authority Officials	100	800	400	800
01-4001-400.318	Supp & Admin - Officials Expense	2,928	2,000	3,000	3,000
01-4001-401.110	Wages - Administration & Finance	682,073	751,832	799,198	719,049
01-4001-402.520	Prof Svcs - Accounting & Auditing	32,096	22,000	35,000	27,500
01-4001-406.120	Wages - Full-Time Admin Labor	149,669	173,654	179,978	176,150
01-4001-406.162	Wages - Overtime (Meetings)	1,953	3,000	5,000	5,000
01-4001-406.170	Wages - Longevity	1,560	2,800	2,674	3,065
01-4001-406.300	Supp & Admin - Office Supplies	9,002	8,500	8,500	9,000
01-4001-406.310	Supp & Admin - Bank Fees	3,046	1,500	1,700	1,500
01-4001-406.312	Supp & Admin - Advertising	7,104	6,500	8,500	7,000
01-4001-406.314	Supp & Admin - Postage	61	4,000	6,000	5,000
01-4001-406.316	Supp & Admin - Bonding	3,076	2,750	3,500	3,250
01-4001-406.322	Supp & Admin - Training/Seminars	12,064	9,000	9,000	11,000
01-4001-406.324	Supp & Admin - Dues/Subscriptions	21,345	21,500	21,500	22,500
01-4001-406.420	R&M - Vehicle Maintenance	832	1,250	1,250	1,250
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	18,599	20,500	21,500	8,750
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	-	30,030	-	30,030
01-4001-406.600	Utilities - Vehicle Fuel	2,048	6,500	1,500	5,000
01-4001-406.670	Utilities - Telephone	12,264	13,250	17,500	13,000
01-4001-406.680	Utilities - Cable/Internet	1,052	1,000	970	900
01-4001-406.740	Misc - Real Estate Tax Expense	1,248	-	-	-
01-4001-406.910	Capital - Equipment Purchases	-	-	-	-
01-4001-407.306	Supp & Admin - IT Supplies	-	4,500	12,500	5,000
01-4001-407.540	Prof Svcs - IT Consultant	178,152	65,000	105,000	75,000
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	20,318	62,500	66,500	62,500
01-4001-408.510	Prof Svcs - Engineering Services	6,787	11,500	10,000	10,000
01-4001-471.800	Debt - Principal - Capital Leases	6,069	6,493	6,493	-
01-4001-472.800	Debt - Interest - Capital Leases	879	455	455	-
Administration - General Services Expenditures Subtotal		1,199,323	1,257,814	1,352,618	1,230,244
01-4010-403.104	Wages - Elected Tax Collector	21,121	21,459	21,459	21,802
01-4010-403.300	Supp & Admin - Tax Office Supplies	7,579	8,000	8,500	8,000
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	1,240	1,240
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,532	3,250	3,000	3,000
Administration - Tax Collector Expenditures Subtotal		33,472	33,949	34,199	34,042

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Adopted 2024 Budget

General Fund (01)

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01-4020-404.500	Prof Svcs - Solicitor	42,313	45,000	50,000	45,000
01-4020-404.502	Prof Svcs - Legal Counsel Services	28,589	105,500	25,000	40,000
Administration - Solicitor Expenditures Subtotal		70,902	150,500	75,000	85,000
01-4040-409.130	Wages - Part-Time Janitorial	31,531	46,740	44,096	39,524
01-4040-409.302	Supp & Admin - Building Supplies	8,690	5,500	6,500	6,000
01-4040-409.304	Supp & Admin - Cleaning Supplies	476	1,000	750	1,000
01-4040-409.400	R&M - Facilities Maintenance	34,893	47,500	27,500	40,000
01-4040-409.610	Utilities - Electric	40,024	36,500	40,000	37,500
01-4040-409.620	Utilities - Natural Gas	7,398	8,000	8,000	7,500
01-4040-409.630	Utilities - Water	3,981	3,600	3,250	3,000
01-4040-409.640	Utilities - Sewer	660	650	800	650
01-4040-409.660	Utilities - Stormwater Fees	2,673	2,673	2,673	2,673
Administration - Building Maintenance Expenditures Subtotal		130,325	152,163	133,569	137,847
01-4100-410.110	Wages - Public Safety Director	137,724	147,358	147,358	109,871
01-4100-410.112	Wages - Logistics & Admin	104,712	126,339	62,910	117,853
01-4100-410.114	Wages - Full-Time Operational Support Agent	121,766	127,110	128,855	132,826
01-4100-410.120	Wages - Full-Time Command Staff	403,362	410,989	410,989	407,139
01-4100-410.121	Wages - Full-Time Sergeants	393,452	466,130	466,130	455,522
01-4100-410.122	Wages - Full-Time Police Officers	3,880,555	4,363,454	4,476,721	4,349,199
01-4100-410.123	Wages - Full-Time Corporals	757,610	775,082	775,082	755,062
01-4100-410.124	Wages - Full-Time Civilians	195,135	219,250	219,250	211,691
01-4100-410.125	Wages - Full-Time Community Service Officers	46,436	54,111	54,111	49,525
01-4100-410.150	Wages - Shift Differential	31,704	31,200	32,000	32,000
01-4100-410.160	Wages - Overtime	137,697	125,000	120,000	120,000
01-4100-410.164	Wages - Outside Employment (Overtime)	27,038	30,000	17,400	25,000
01-4100-410.170	Wages - Longevity	319,222	344,131	342,393	374,147
01-4100-410.180	Wages - Accumulated Comp Time Payouts	15,910	18,731	20,000	20,000
01-4100-410.182	Wages - Accumulated Leave Payouts	90,467	-	-	60,500
01-4100-410.300	Supp & Admin - Office Supplies	4,178	5,000	5,000	5,000
01-4100-410.306	Supp & Admin - IT Supplies	18,173	6,500	8,000	5,000
01-4100-410.312	Supp & Admin - Printing	337	500	1,000	500
01-4100-410.320	Supp & Admin - Employment Costs	16,764	11,000	8,500	8,500
01-4100-410.322	Supp & Admin - Training/Seminars	32,365	30,000	35,000	35,000
01-4100-410.324	Supp & Admin - Dues/Subscriptions	6,333	6,000	7,000	7,000
01-4100-410.326	Supp & Admin - Uniforms	37,336	30,000	32,700	28,500
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	9,857	9,000	10,000	8,500
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	6,909	7,000	9,500	9,500
01-4100-410.332	Supp & Admin - Patrol Supplies	7,389	7,500	7,500	6,000
01-4100-410.333	Supp & Admin - Body Armor	18,358	17,278	17,000	17,750
01-4100-410.334	Supp & Admin - Canine Supplies	11,980	22,500	19,000	14,000
01-4100-410.335	Supp & Admin - Weapons	27,165	17,000	18,850	18,850
01-4100-410.336	Supp & Admin - Operational Support Agent	24,817	13,375	16,000	16,000
01-4100-410.420	R&M - Vehicle Maintenance	53,129	52,500	40,000	52,500
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	25,303	90,871	99,000	86,500
01-4100-410.555	Prof Svcs - Victim's Witness Advocate	30,969	40,002	15,000	40,002
01-4100-410.556	Prof Svcs - Crossing Guards	32,723	22,223	39,000	-
01-4100-410.558	Prof Svcs - PTS Grant Allotments	-	47,831	-	192,858
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	32,265	10,750	9,600	5,500

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01-4100-410.587	Prof Svcs - Animal Control	12,025	17,000	10,000	22,000
01-4100-410.600	Utilities - Vehicle Fuel	127,701	96,000	125,000	115,000
01-4100-410.670	Utilities - Telephone	28,490	32,250	33,500	30,000
01-4100-410.674	Utilities - Wireless Modem Cards	8,811	8,000	7,500	8,000
01-4100-410.900	Capital - Vehicle Purchases	4,661	90,000	26,250	66,710
01-4100-410.910	Capital - Equipment Purchases	22,032	15,985	30,000	-
01-4100-410.912	Capital - Specialized Gear	26,090	27,314	19,300	3,200
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	47,742	93,071	101,796	142,345
01-4100-471.801	Debt - Principal - Equipment Capital Leases	43,565	149,341	45,118	65,536
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	4,054	2,876	2,876	8,054
01-4100-472.801	Debt - Interest - Equipment Capital Leases	3,971	6,461	2,418	334
Police Expenditures Subtotal		7,388,280	8,224,013	8,074,607	8,238,974
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,187	1,000	750	1,500
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	353,917	352,468	300,000	350,000
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	100,000	100,000	100,000
Fire & Emergency Services Expenditures Subtotal		455,103	453,468	400,750	451,500
01-4150-455.340	Supp & Admin - Special Project Administration	731	1,000	1,100	1,000
01-4150-455.162	Wages - Overtime (Meetings)	743	1,000	1,000	1,000
Shade Tree Expenditures Subtotal		1,474	2,000	2,100	2,000
01-4160-426.312	Supp & Admin - Cards & Passes	192	207	2,000	250
01-4160-427.312	Supp & Admin - Waste Tags	16,150	813	13,000	-
01-4160-462.106	Wages - Zoning Hearing Board	24,330	5,000	5,000	5,000
01-4160-462.108	Wages - Planning Commission	7,895	8,400	8,400	8,400
01-4160-462.110	Wages - Codes/Planning Administration	271,176	248,068	288,850	282,568
01-4160-462.120	Wages - Full-Time Secretary	52,826	58,873	58,873	56,511
01-4160-462.162	Wages - Overtime (Meetings)	316	1,000	1,500	1,000
01-4160-462.170	Wages - Longevity	3,450	3,950	4,050	4,100
01-4160-462.300	Supp & Admin - Office Supplies	1,803	2,250	2,000	2,000
01-4160-462.310	Supp & Admin - Bank Fees	-	-	-	1,000
01-4160-462.312	Supp & Admin - Advertising	541	500	1,000	1,000
01-4160-462.322	Supp & Admin - Training/Seminars	294	750	1,000	2,000
01-4160-462.324	Supp & Admin - Dues/Subscriptions	125	125	250	200
01-4160-462.420	R&M - Vehicle Maintenance	218	250	-	250
01-4160-462.508	Prof Svcs - Zoning Hearing Services	-	15,000	7,750	12,000
01-4160-462.510	Prof Svcs - Engineering Services	216,087	300,000	200,000	242,500
01-4160-462.518	Prof Svcs - UCC/Inspection Services	358,763	300,000	300,000	300,000
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	46,538	46,000	63,000	63,000
01-4160-462.573	Prof Svcs - Property Abatement Services	1,279	-	-	-
01-4160-462.583	Prof Svcs - Plan Recording Fees	32	100	1,500	75
01-4160-462.589	Prof Svcs - State Permit Fees	6,084	4,300	4,258	4,300
01-4160-462.600	Utilities - Vehicle Fuel	475	750	1,500	500
01-4160-462.670	Utilities - Telephone	3,557	3,700	4,000	4,000
01-4160-471.800	Debt - Principal - Capital Leases	4,112	4,221	4,221	4,332
01-4160-472.800	Debt - Interest - Capital Leases	452	343	343	232
Community Development Expenditures Subtotal		1,016,696	1,004,600	972,495	995,218
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	16,506	16,937	17,582	18,026

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	-	8,500	2,050	5,000
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	-	-	-	2,000
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	24,766	30,000	47,500	46,850
01-4200-426.610	Utilities - Electric	2,579	2,650	2,800	2,500
01-4200-426.640	Utilities - Sewer	99,747	105,000	118,500	105,000
01-4200-426.660	Utilities - Stormwater Fees	10,348	3,796	10,348	3,796
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>153,945</i>	<i>166,883</i>	<i>198,780</i>	<i>183,172</i>
01-4300-430.110	Wages - Public Works Administration	316,215	397,132	339,638	370,406
01-4300-430.120	Wages - Full-Time Secretary	53,526	58,873	58,873	56,511
01-4300-430.122	Wages - Full-Time Public Works Labor	1,442,590	1,216,650	1,430,230	1,199,843
01-4300-430.130	Wages - Part-Time Public Works Labor	742	18,574	18,441	37,664
01-4300-430.160	Wages - Overtime	29,531	15,000	35,000	25,000
01-4300-430.170	Wages - Longevity	20,893	21,738	22,787	21,539
01-4300-430.302	Supp & Admin - Building & Shop Supplies	19,490	17,500	20,000	20,000
01-4300-430.322	Supp & Admin - Training/Seminars	1,960	3,000	3,000	6,000
01-4300-430.326	Supp & Admin - Uniforms	-	5,750	-	7,000
01-4300-430.400	R&M - Facilities Maintenance	37,775	33,500	33,500	35,000
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	2,229	16,350	8,500	21,000
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,649	2,650	2,650	2,250
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	62,420	68,648	77,556	82,725
01-4300-430.600	Utilities - Vehicle Fuel	114,014	100,000	120,920	110,000
01-4300-430.610	Utilities - Electric	24,783	11,400	11,500	11,400
01-4300-430.620	Utilities - Natural Gas	19,615	17,750	17,500	17,500
01-4300-430.630	Utilities - Water	16,379	4,400	4,500	4,500
01-4300-430.640	Utilities - Sewer	8,415	1,200	2,930	1,200
01-4300-430.650	Utilities - Trash Removal	9,219	7,422	10,500	-
01-4300-430.660	Utilities - Stormwater Fees	26,759	6,194	374	6,194
01-4300-430.670	Utilities - Telephone	11,883	15,750	13,500	18,500
01-4300-430.910	Capital - Equipment Purchases	29,845	27,521	30,000	40,000
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,250,933</i>	<i>2,067,002</i>	<i>2,261,899</i>	<i>2,094,232</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	20,579	20,000	20,000	21,500
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	7,425	5,000	10,000	10,000
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>28,003</i>	<i>25,000</i>	<i>30,000</i>	<i>31,500</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	58,421	80,000	75,000	85,000
01-4300-433.576	Prof Svcs - Pole Attachment Rents	-	9,000	5,000	5,000
01-4300-433.614	Utilities - Electric - Traffic Signals	132,766	117,530	123,500	115,000
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,188	5,800	5,500	5,800
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>196,374</i>	<i>212,330</i>	<i>209,000</i>	<i>210,800</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	18,000	12,500	12,500	12,500
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	127,392	130,000	125,000	125,000
01-4300-437.435	R&M - Vehicle Fuel Station	-	11,500	2,500	1,500
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<i>145,392</i>	<i>154,000</i>	<i>140,000</i>	<i>139,000</i>
01-4300-438.356	Supp & Admin - Sign Supplies	20,301	25,000	25,000	25,000
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	66,951	76,500	78,000	78,000
01-4300-438.510	Prof Svcs - Engineering Services	14,346	20,000	25,000	20,000

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	9,232	12,500	25,000	10,000
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<u>110,830</u>	<u>134,000</u>	<u>153,000</u>	<u>133,000</u>
Public Works Expenditures Subtotal		2,885,478	2,759,215	2,992,679	2,791,704
01-4400-429.110	Wages - Sewer Management	186,091	221,505	247,628	221,995
01-4400-429.120	Wages - Full-Time Sewer Admin	113,627	128,202	140,707	102,293
01-4400-429.122	Wages - Full-Time Sewer Labor	893,563	1,003,136	980,363	836,228
01-4400-429.130	Wages - Part-Time Sewer Labor	709	11,635	11,401	11,047
01-4400-429.160	Wages - Overtime	33,363	30,000	30,000	30,000
01-4400-429.170	Wages - Longevity	15,335	12,932	14,059	12,033
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	688	720	900	360
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,243,375	1,408,130	1,425,058	1,213,956
01-4450-436.110	Wages - Stormwater Management	116,707	202,395	216,630	248,078
01-4450-436.120	Wages - Full-Time Stormwater Admin	47,380	77,638	60,303	76,202
01-4450-436.122	Wages - Full-Time Stormwater Labor	192,270	129,930	216,587	298,106
01-4450-436.124	Wages - Full-Time PW Street Sweeping	67,429	65,897	67,742	65,900
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	80,175	52,512	47,365	81,000
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	96,186	142,195	153,055	142,250
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	-	-	-	44,250
01-4450-436.130	Wages - Part-Time Stormwater Labor	-	6,939	7,040	7,146
01-4450-436.160	Wages - Overtime	7,658	7,500	5,000	5,000
01-4450-436.170	Wages - Longevity	1,250	2,228	3,396	4,414
Sewer Dept. - Stormwater Expenditures Subtotal		609,054	687,234	777,118	972,346
01-4501-451.110	Wages - Parks Management	167,529	195,281	195,281	182,832
01-4502-451.130	Wages - Part-Time Program Staff	15,781	-	22,127	-
01-4501-451.132	Wages - Part-Time Attendant Staff	18,066	28,720	28,720	28,850
01-4501-451.120	Wages - Full-Time Parks Admin Staff	104,834	115,094	115,094	110,292
01-4501-451.160	Wages - Overtime	6,172	6,000	6,000	6,000
01-4501-451.170	Wages - Longevity	3,390	4,151	3,840	4,102
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>315,772</u>	<u>349,246</u>	<u>371,062</u>	<u>332,076</u>
01-4501-451.300	Supp & Admin - Office Supplies	641	1,650	1,650	1,650
01-4501-451.308	Supp & Admin - Marketing Supplies	1,284	4,250	5,000	6,000
01-4501-451.322	Supp & Admin - Training/Seminars	115	1,500	1,500	3,000
01-4501-451.324	Supp & Admin - Dues/Subscriptions	983	1,295	750	1,280
01-4501-451.420	R&M - Vehicle Maintenance	1,141	750	750	1,000
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	6,440	9,750	9,000	9,250
01-4501-451.570	Prof Svcs - Copier Maintenance	8,374	5,250	8,500	2,500
01-4501-451.572	Prof Svcs - Cleaning Services	15,881	-	2,790	-
01-4501-451.600	Utilities - Vehicle Fuel	6,307	4,750	6,250	6,500
01-4501-451.670	Utilities - Telephone	4,413	4,750	5,500	7,500
01-4501-454.510	Prof Svcs - Engineering Services	405	3,000	-	3,000
01-4501-454.593	Prof Svcs - Park Facilities Rentals	25,189	22,000	22,000	22,500
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		<u>71,170</u>	<u>58,945</u>	<u>63,690</u>	<u>64,180</u>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	2,403	450,000	217,500	321,475
01-4501-454.144	Wages - Overtime (Public Works)	-	-	7,500	-
01-4501-454.450	R&M - Parks & Playground Maintenance	99,524	110,000	110,000	120,000

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
01-4501-454.610	Utilities - Electric	-	12,750	13,500	12,500
01-4501-454.620	Utilities - Natural Gas	-	3,750	2,500	3,750
01-4501-454.630	Utilities - Water	-	10,500	10,500	10,500
01-4501-454.640	Utilities - Sewer	-	3,500	3,250	3,250
01-4501-454.660	Utilities - Stormwater Fees	-	25,606	25,606	25,606
01-4501-454.920	Capital - Parks Improvements	3,900	-	-	24,000
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		<i>105,827</i>	<i>616,106</i>	<i>390,356</i>	<i>521,081</i>
01-4502-451.596	Prof Svcs - Special Events	6,253	8,500	8,500	8,500
01-4502-451.599	Prof Svcs - CEC Activities	2,356	1,500	2,500	1,000
01-4502-452.130	Wages - Seasonal Instructors	97,936	110,000	106,000	118,000
01-4502-452.310	Supp & Admin - Bank Fees	11,802	17,500	12,000	2,250
01-4502-452.360	Supp & Admin - Program Supplies	1,654	2,000	3,000	2,500
01-4502-452.362	Supp & Admin - League Supplies	8,979	10,400	10,000	12,000
01-4502-452.590	Prof Svcs - Fireworks Show	5,152	5,000	5,500	5,500
01-4502-452.591	Prof Svcs - Art Council Events	2,520	3,500	3,500	3,500
01-4502-452.592	Prof Svcs - Summer/Day Camps	29,708	34,500	30,000	34,000
01-4502-452.593	Prof Svcs - Program Facilities Rentals	6,530	6,050	11,500	11,500
01-4502-452.594	Prof Svcs - Concerts & Movies	8,053	8,000	10,000	8,000
01-4502-452.597	Prof Svcs - Instructors & Referees	4,100	4,000	5,000	4,500
01-4502-471.800	Debt - Principal - Capital Leases	8,361	8,631	8,631	-
01-4502-472.800	Debt - Interest - Capital Leases	313	326	79	-
<i>Parks & Recreation - Program Expenditures Subtotal</i>		<i>193,717</i>	<i>219,907</i>	<i>216,210</i>	<i>211,250</i>
Parks & Recreation Expenditures Subtotal		686,486	1,244,204	1,041,318	1,128,587
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	266	1,250	250	1,000
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	1,545	10,500	500	2,500
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	2,835	7,000	500	3,000
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	213,492	212,500	210,000	212,500
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	6,053	7,000	7,000	7,000
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	19,288	21,000	24,000	21,000
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		243,479	259,250	242,250	247,000
01-4520-456.586	Prof Svcs - Library Allotments	135,935	139,373	139,694	140,342
County Libraries Expenditures Subtotal		135,935	139,373	139,694	140,342
01-4700-471.812	Debt - Principal - 2012 PIB Loan	40,453	-	-	-
01-4700-471.817	Debt - Principal - 2014 Bonds	300,000	310,000	310,000	320,000
01-4700-471.819	Debt - Principal - 2016 Bonds	165,000	175,000	175,000	180,000
01-4700-471.820	Debt - Principal - 2019 Bonds	44,000	46,000	46,000	48,000
01-4700-471.824	Debt - Principal - 2020B Bonds	690,000	715,000	715,000	740,000
01-4700-471.825	Debt - Principal - 2020B FC Bonds	215,000	225,000	225,000	235,000
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	80,000	80,000	80,000
01-4700-471.827	Debt - Principal - 2022 Bonds	-	28,561	28,561	28,561
01-4700-472.812	Debt - Interest - 2012 PIB Loan	287	-	-	-
01-4700-472.817	Debt - Interest - 2014 Bonds	60,583	50,070	50,070	37,470
01-4700-472.819	Debt - Interest - 2016 Bonds	98,575	91,775	91,775	84,675
01-4700-472.820	Debt - Interest - 2019 Bonds	25,620	23,820	23,820	21,940
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	12,070	12,070	12,070
01-4700-472.824	Debt - Interest - 2020B Bonds	166,800	138,700	138,700	109,600

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
01-4700-472.825	Debt - Interest - 2020B FC Bonds	32,500	23,700	23,700	14,500
01-4700-472.826	Debt - Interest - 2020C Bonds	67,273	66,744	66,744	66,076
01-4700-472.827	Debt - Interest - 2022 Bonds	2,925	5,379	5,379	4,379
Debt Service Expenditures Subtotal		2,001,084	1,991,819	1,991,819	1,982,271
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	923,570	1,043,023	1,032,487	1,035,709
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,426	500	2,000	2,000
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,699,386	2,846,219	2,863,563	2,659,491
01-4810-484.230	Benefits & Taxes - Workmens Compensation	148,274	212,246	253,463	285,632
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,461,083	2,965,981	3,490,837	3,420,486
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	105,301	175,000	175,000	225,000
01-4810-487.244	Benefits & Taxes - AFSCME Prescription Insurance	172,235	-	-	-
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	7,728	3,460	3,460	3,460
01-4810-487.248	Benefits & Taxes - OPEB Funding	-	750,000	-	400,000
01-4810-487.250	Benefits & Taxes - Life Insurance	23,226	21,660	24,589	23,341
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,745	1,250	1,250	1,250
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	92,915	20,000	-	1,350
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	23,984	31,132	25,601	33,463
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	1,313	5,000	5,000	6,500
Employee Benefits Expenditures Subtotal		7,663,186	8,075,471	7,877,250	8,097,682
01-4820-486.730	Misc - Liability & Casualty Insurances	145,689	169,500	147,527	170,000
01-4900-492.708	Misc - Transfers Out	18,412	96,090	65,310	193,000
01-3900-393.01	Proceeds - GASB Debt Issuance	-	(150,695)	(200,000)	(200,000)
01-4900-493.900	Capital - GASB Vehicle Acquisitions	-	150,695	200,000	200,000
Other General Expenditures Subtotal		164,100	265,590	212,837	363,000
TOTAL GENERAL FUND EXPENDITURES		25,927,754	28,108,793	27,745,361	28,111,713
NET TOTAL GENERAL FUND CHANGE IN RESERVES		2,580,733	645,955	(476,755)	515,612
Net Financial Reserves - Beginning		9,976,896	12,557,629	12,557,629	13,203,584
NET FINANCIAL RESERVES - ENDING		\$ 12,557,629	\$ 13,203,584	\$ 12,080,874	\$ 13,719,196



**SOLID WASTE AND RECYCLING
COLLECTION FUND (05)**

LOWER PAXTON TOWNSHIP
 Adopted 2024 Budget
 Solid Waste and Recycling Administration Fund (05)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 200	\$ -	\$ -
05-3200-364.30	Sanitation - Fee Charges	-	3,602,200	-	7,863,028
TOTAL REFUSE/RECYCLING FUND REVENUES		-	3,602,400	-	7,863,028
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	-	24,414	-	43,530
05-4200-427.120	Wages - Full-Time Waste Admin	-	38,750	-	63,157
05-4200-427.160	Wages - Overtime	-	1,650	-	2,000
05-4200-427.170	Wages - Longevity	-	302	-	708
05-4200-427.300	Supp & Admin - Office Supplies	-	500	-	16,000
05-4200-427.306	Supp & Admin - IT Supplies	-	150	-	250
05-4200-427.314	Supp & Admin - Postage	-	15,785	-	17,000
05-4200-427.322	Supp & Admin - Training/Seminars	-	150	-	1,000
05-4200-427.500	Prof Svcs - Solicitor & Debt Collection	-	500	-	10,000
05-4200-427.520	Prof Svcs - Accounting & Auditing	-	180	-	500
05-4200-427.521	Prof Svcs - Contracted Labor	-	4,000	-	14,500
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	-	11,000	-	22,500
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	-	550	-	750
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	-	2,310	-	4,620
05-4200-427.650	Utilities - Refuse & Recycling Fees	-	3,436,200	-	7,529,028
05-4200-427.670	Utilities - Telephone & Alarm	-	300	-	675
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	-	5,365	-	8,369
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	10,939	-	18,476
05-4810-484.230	Benefits & Taxes - Workmens Compensation	-	157	-	264
05-4810-487.240	Benefits & Taxes - Medical Insurance	-	21,180	-	37,447
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	-	1,116	-	1,869
05-4810-487.250	Benefits & Taxes - Life Insurance	-	38	-	189
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	-	25	-	25
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	-	58	-	294
05-4820-486.730	Misc - Liability & Casualty Insurances	-	225	-	405
TOTAL REFUSE/RECYCLING FUND EXPENDITURES		-	3,575,844	-	7,793,556
NET TOTAL REFUSE/RECYCLING FUND CHANGE IN RESERVES		-	26,556	-	69,472
Net Financial Reserves - Beginning		-	-	-	26,556
NET FINANCIAL RESERVES - ENDING		\$ -	\$ 26,556	\$ -	\$ 96,028



STATE AID (HIGHWAY LIQUID FUELS) FUND (10)

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

State Aid Fund (10)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 6,367	\$ 58,500	\$ 1,000	\$ 35,000
10-3300-355.02	State - Liquid Fuels State Aid	1,590,951	1,653,442	1,607,105	1,706,836
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	3,680	3,680
TOTAL STATE AID FUND REVENUES		1,600,998	1,715,622	1,611,785	1,745,516
EXPENDITURES:					
10-4300-430.910	Capital - Equipment Purchases	-	104,470	64,580	-
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	218,212	130,000	220,000	220,000
10-4300-438.577	Prof Svcs - Road Line Painting	93,727	100,645	100,000	100,000
10-4300-439.940	Capital - Road Repaving	818,828	1,170,000	1,100,000	1,188,493
10-4300-471.800	Debt - Principal - Capital Leases	221,872	174,067	174,067	244,767
10-4300-471.827	Debt - Principal - 2022 Bonds	-	31,439	31,439	31,439
10-4300-472.800	Debt - Interest - Capital Leases	24,761	20,390	20,390	14,099
10-4300-472.827	Debt - Interest - 2022 Bonds	3,338	5,921	5,921	4,821
10-3900-393.01	Proceeds - GASB Debt Issuance	(346,948)	-	-	(292,523)
10-4900-430.900	Capital - GASB Vehicle Acquisitions	175,933	162,677	-	292,523
TOTAL STATE AID FUND EXPENDITURES		1,209,723	1,899,616	1,716,397	1,803,619
NET TOTAL STATE AID FUND CHANGE IN RESERVES		391,275	(183,994)	(104,612)	(58,103)
Net Financial Reserves - Beginning		212,165	603,440	603,440	419,446
NET FINANCIAL RESERVES - ENDING		\$ 603,440	\$ 419,446	\$ 498,828	\$ 361,343



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

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

General Improvement (15) and American Rescue Plan Act (04) Funds

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
REVENUES:					
15-3001-321.80	Lic & Permits - Cable PEG Fees	\$ 53,154	\$ -	\$ -	\$ -
15-3001-341.01	Interest Earnings	39,307	95,500	50,000	40,500
15-3001-354.01	State - Administrative Grants	40,168	41,993	-	-
15-3001-354.03	State - Stormwater Grants	274,802	-	-	-
15-3001-387.01	Contributions	-	18,000	-	-
15-3001-391.10	Proceeds - Sales of Fixed Assets	2,407,378	-	-	-
15-3001-393.01	Proceeds - Bond Issuance	171,631	-	-	-
15-3100-351.02	Federal - Police Grants/Reimbursements	-	113,617	-	557,764
15-3300-351.03	Federal - Public Works Grants	615,806	152,282	1,035,079	1,108,507
15-3300-354.03	State - Public Works Grants	153,951	98,850	63,749	1,364,156
15-3300-354.15	State - 902 Recycling Grants	350,000	-	-	180,606
15-3300-357.03	County - Public Works Grants	-	15,000	-	81,750
15-3501-354.07	State - Heroes Grove Grants	188,525	-	-	-
15-3501-354.08	State - Parks/Rec Grants	-	600,000	945,528	268,000
15-3501-357.04	County - Heroes Grove Grants	221,258	-	-	-
15-3501-357.05	County - Parks/Rec Grants	150,000	23,818	150,000	266,000
15-3501-367.01	Rec - Park Fees-in-Lieu	54,397	116,550	-	-
15-3900-392.01	Transfers In - General Fund	431,676	775,342	1,126,690	1,744,021
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,152,054	2,050,952	3,371,046	5,611,304
EXPENDITURES:					
15-4001-402.522	Prof Svcs - Accounting Consulting	13,750	-	13,750	-
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	110,382	67,750	-	-
15-4001-407.920	Capital - IT Improvements	148,462	204,781	332,996	-
15-4001-409.920	Capital - Municipal Center Improvements	64,787	427,058	325,000	-
15-4100-410.522	Prof Svcs - Grant Consultant	17,500	-	-	-
15-4100-410.910	Capital - Police Equipment	179,537	125,831	12,214	572,359
15-4100-410.920	Capital - Police Facility Improvements	-	-	138,000	100,000
15-4110-411.940	Capital - Flashing Fire Signals	13,388	15,600	-	-
15-4160-462.512	Prof Svcs - Zoning/SALDO Ordinance	21,942	2,000	-	-
15-4160-462.514	Prof Svcs - CDBG Consultant	-	8,340	-	33,460
15-4160-462.900	Capital - Comm Dev Vehicle Purchases	25,850	-	-	-
15-4160-462.920	Capital - Comm Dev IT Improvements	-	35,060	-	-
15-4300-430.910	Capital - PW Equipment	742,434	-	-	-
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	29,503	20,000	101,356	311,574
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	-	41,600	-	834,892
15-4300-433.942	Capital - Pole Attachments Removal	-	-	-	20,000
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	18,000	821	-	72,000
15-4300-437.910	Capital - PW Fuel Center Improvements	-	15,000	-	465,386
15-4300-438.510	Prof Svcs - Engineering Services	-	-	-	75,000
15-4300-438.942	Capital - Red Top Rd Bridge	726,374	(50,486)	-	-
15-4300-438.943	Capital - Crums Mill Rd Bridge	-	3,000	-	225,000
15-4300-438.944	Capital - McIntosh Rd Bridge	152,878	-	-	-
15-4300-439.940	Capital - Road Improvement Projects	-	14,695	25,000	10,458
15-4300-439.941	Capital - Allentown Blvd/Lincoln St Imp	-	20,000	-	387,000
15-4300-439.942	Capital - Union Deposit Improvements	33,885	69,922	1,288,396	725,007
15-4300-439.943	Capital - Route 22/Prince St Improvements	-	19,600	-	216,400
15-4501-454.400	R&M - Heroes Grove Maintenance	-	1,250	-	500

LOWER PAXTON TOWNSHIP

Adopted 2024 Budget

General Improvement (15) and American Rescue Plan Act (04) Funds

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
15-4501-454.510	Prof Svcs - Parks Master Planning	78,438	2,046	-	19,800
15-4501-454.910	Capital - Parks Signage	116,924	22,022	27,576	-
15-4501-454.912	Capital - Parks Security Cameras	-	100,070	-	-
15-4501-454.920	Capital - Koons Park Improvements	41,474	14,806	320,000	484,350
15-4501-454.921	Capital - Oak Park Improvements	-	1,818	-	-
15-4501-454.922	Capital - Centennial Acres Park Improvements	133,816	-	403,275	178,075
15-4501-454.923	Capital - Brightbill Park Improvements	229,293	1,289,477	1,357,449	112,120
15-4501-454.924	Capital - Wolfersberger Park Improvements	-	-	-	-
15-4501-454.925	Capital - Heroes Grove Improvements	500,662	2,679	-	-
15-4501-454.926	Capital - George Park Improvements	5,333	-	25,000	127,306
15-4501-454.927	Capital - Lamplight Park Improvements	77,126	24,904	-	-
15-4501-454.928	Capital - Kings Crossing Park Improvements	121,239	-	-	-
15-4501-454.929	Capital - Kohl Park Improvements	-	-	26,500	526,500
15-4501-454.930	Capital - Hodges Heights Park Improvements	8,808	15,123	851,056	-
15-4501-454.931	Capital - Forest Hills Park Improvements	-	441,075	283,243	-
15-4501-454.933	Capital - Lingle Park Improvements	-	46,450	-	-
15-4501-454.936	Capital - Stray Winds Park Improvements	-	3,808	-	295,000
15-4501-454.937	Capital - Blue Ridge Park Improvements	-	-	194,000	-
15-4501-454.938	Capital - Conway Rd Tract Improvements	-	22,000	-	150,000
15-4700-475.880	Debt - Issuance Costs	4,308	-	-	-
15-4900-492.708	Misc - Transfers Out	354,504	150,912	-	-
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		3,970,595	3,179,012	5,724,811	5,942,187
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		1,181,458	(1,128,060)	(2,353,765)	(330,883)
Net Financial Reserves - Beginning		995,197	2,176,656	2,176,656	1,048,596
NET FINANCIAL RESERVES - ENDING		\$ 2,176,656	\$ 1,048,596	\$ (177,109)	\$ 717,713

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ 5,229,537	\$ -	\$ -	\$ -
04-3900-392.01	Transfers In - General Fund	(898)	-	-	-
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		5,228,639	-	-	-
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	431,676	679,252	1,080,690	1,551,021
TOTAL ARPA FUND EXPENDITURES		431,676	679,252	1,080,690	1,551,021
NET TOTAL ARPA FUND CHANGE IN RESERVES		4,796,963	(679,252)	(1,080,690)	(1,551,021)
Net Financial Reserves - Beginning		898	4,797,861	4,797,861	4,118,609
NET FINANCIAL RESERVES - ENDING		\$ 4,797,861	\$ 4,118,609	\$ 3,717,171	\$ 2,567,588



FIRE PROTECTION TAX & EQUIPMENT FUND (20)

LOWER PAXTON TOWNSHIP
 Adopted 2024 Budget
 Fire Protection Tax and Equipment Fund (20)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
<u>OPERATIONS</u>					
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,080,050	\$ 2,093,573	\$ 2,114,690	\$ 2,128,807
20-3110-301.30	Taxes - Real Estate Delinq/Refund	31,072	35,422	54,194	47,063
20-3110-341.01	Interest Earnings	-	51,500	-	48,000
20-3110-391.10	Proceeds - Sales of Fixed Assets	22,000	-	-	-
20-3900-392.01	Transfers In - General Fund	19,310	-	19,310	-
TOTAL FIRE PROTECTION & EQUIPMENT FUND REVENUES		2,152,432	2,180,495	2,188,194	2,223,870
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	375	106,506	106,500	140,624
20-4110-411.170	Wages - Longevity	-	-	-	125
20-4110-411.300	Supp & Admin - Office Supplies	-	21,500	-	750
20-4110-411.322	Supp & Admin - Training/Seminars	-	-	-	4,000
20-4110-411.324	Supp & Admin - Dues/Subscriptions	-	-	-	1,000
20-4110-411.326	Supp & Admin - Uniforms	-	-	-	3,000
20-4110-411.420	R&M - Vehicle Maintenance	-	7,000	-	1,000
20-4110-411.519	Prof Svcs - Fire/EMS Study	27,295	26,248	-	-
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	-	250	-	20,000
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	541,369	552,139	539,200	553,200
20-4110-411.554	Prof Svcs - LOSAP Payment	79,310	-	79,310	-
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	-	87,840	-	525,600
20-4110-411.600	Utilities - Vehicle Fuel	-	3,650	-	5,000
20-4110-411.634	Utilities - Water - Hydrants	258,629	260,185	260,000	260,500
20-4110-411.670	Utilities - Telephone	-	800	-	1,050
20-4110-411.900	Capital - Vehicle Purchases	19,892	10,000	10,000	-
20-4110-411.910	Capital - Equipment Purchases	-	-	-	5,000
20-4700-471.820	Debt - Principal - 2019 Bonds	226,000	234,000	234,000	242,000
20-4700-472.820	Debt - Interest - 2019 Bonds	88,010	78,810	78,810	69,290
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	-	8,148	8,148	10,767
20-4810-481.210	Benefits & Taxes - Unemployment Compensation	-	-	50,000	-
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	-	17,319	-	24,354
20-4810-484.230	Benefits & Taxes - Workmens Compensation	-	71,639	3,007	72,782
20-4810-487.240	Benefits & Taxes - Medical Insurance	-	31,440	32,575	36,416
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	-	1,620	1,620	2,313
20-4810-487.250	Benefits & Taxes - Life Insurance	-	192	264	270
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability	-	-	-	-
20-4810-487.272	Insura	-	70	-	70
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	-	276	285	388
20-4820-486.730	Misc - Liability & Casualty Insurances	-	590	-	650
20-4900-492.707	Misc - Transfer to Capital Reserve	326,500	305,410	305,410	305,410
TOTAL FIRE PROTECTION & EQUIPMENT FUND EXPENDITURES		1,567,380	1,825,632	1,709,129	2,285,559
NET TOTAL FIRE PROTECTION & EQUIPMENT FUND CHANGE IN RESERVES - OPERATIONS					
		585,053	354,863	479,065	(61,689)
Net Financial Reserves - Beginning - Operations		215,340	800,393	800,393	1,155,256
NET FINANCIAL RESERVES - ENDING - OPERATIONS		\$ 800,393	\$ 1,155,256	\$ 1,279,458	\$ 1,093,567

LOWER PAXTON TOWNSHIP
 Adopted 2024 Budget
 Fire Protection Tax and Equipment Fund (20)

<u>Account Number</u>	<u>Account Title</u>	<u>2022 Actual</u>	<u>2023 Projected Actual</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
<u>CAPITAL RESERVES</u>					
REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 20,573	\$ 87,500	\$ 40,750	\$ 90,000
20-3900-392.50	Transfers In - Fire Operations	326,500	305,410	305,410	305,410
TOTAL FIRE PROTECTION & EQUIPMENT FUND REVENUES		347,073	392,910	346,160	395,410
EXPENDITURES:					
20-4110-411.904	Capital - Apparatus & Vehicle Purchases	-	-	-	-
TOTAL FIRE PROTECTION & EQUIPMENT FUND EXPENDITURES		-	-	-	-
NET TOTAL FIRE PROTECTION & EQUIPMENT FUND CHANGE IN RESERVES - CAPITAL RESERVES		347,073	392,910	346,160	395,410
Net Financial Reserves - Beginning - Capital Reserves		872,620	1,352,989	1,352,989	1,745,899
NET FINANCIAL RESERVES - ENDING - CAPITAL RESERVES		\$ 1,219,692	\$ 1,745,899	\$ 1,699,149	\$ 2,141,309