



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

JANUARY 2024 FINANCIAL REPORTING PACKAGE

MARCH 22, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized January 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed January 2024 budget-to-actual reports for all funds of the Township. The summarized General Fund report consolidates major revenue and expenditure reporting categories, primarily by operating department, in a similar fashion to our budgetary documents. Narrative is provided to add perspective differences of significance, chiefly supporting those differences within the current year (currently one of 12 months for the year, or roughly 8.33% of the year).

General Fund Highlights

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

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

Ending General Fund cash reserves in January 2024 are just under \$9.5 million, and just over \$1.1 million due from the Authority for outstanding 2023 monthly/quarterly reimbursements (all satisfied in February).

Other Operating/Capital Township Funds

While the General Fund maintains the majority of Township operations, chiefly those tied to activities and initiatives that are partially or fully tax subsidized, the Township also budgets for and operates four other major funds, which are presented in attached reports in detail but with less comparative information and analysis. That said, the following are summarized highlights relative to each of the respective other major reporting funds:

Solid Waste & Recycling Collection Fund

To save residential customers \$25/quarter (roughly \$1.7 million annually!), the Township internally absorbed the billing, collection, and customer service functions of the residential solid waste and recycling contracts within the Township in 2023. Customer charges, including a \$5 quarterly administrative charge, offset incurred costs related to the program, with minor reserves generated for contractual increases over the agreement's duration. Billings are generated quarterly in arrears for the prior calendar quarter, and the attached report

reflects cash receipts (*excludes unpaid, delinquent charges*) and most expenditures are delayed to month following (hauler fees) or assessed quarterly (wages/related tax and benefits). The General Fund is assisting with temporary cash flow needs relative to the timing of payment on contractual costs (due monthly since contract inception) versus collection of user fees (three-month lag for billing, then managing collections/delinquents), roughly \$2.1 million through January 2024 with just under \$582,000 in Authority collections due to the Township (*net \$1.5 million three-month billing lag*).

State Aid Fund

The State Aid Fund accounts for resources received from the state's oil franchise tax to be used to support the construction, reconstruction, maintenance, and repair of public roads or streets, which are legally mandated to be segregated from all other operations for tracking and reporting purposes. Annual allotments from the State for roads maintenance and improvements are typically received in late March, and annual state paving projects typically push to late Q3/early Q4. No reportable activity in January, as salt/anti-skid reserves sufficient and lease/bond payments due mid-2024. Ending State Aid Fund financial reserves in January 2024 are just over \$630,000.

General Improvements and American Rescue Plan Act (ARPA) Funds

While distinctly separate, the above funds are focused on significant capital investment projects of the Township, which are funded primarily from grant, contribution, sale proceeds, and debt financing; for 2024 and forthcoming years, the ARPA Fund accounts for the transfer of ARPA funding and proceeds from excess land sales designated for improvements and acquisitions to the General Improvements Fund.

Virtually all budgeted projects skew to mid/later 2024 and many remain in pre-construction general planning (particularly transportation projects) and will for the majority of the year. Ending cumulative cash reserves in January 2024 total just over \$5.2 million, predominantly earmarked for parks/recreation and transportation projects spending over the next several years (*2024 budget anticipates use of \$1.9 million*).

Fire Protection Tax and Equipment Fund

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

Very limited activity to note in January, as most expenditures are delayed to month following (hydrant fees) or assessed quarterly (wage-related benefits and taxes/volunteer stipend and allotment disbursement) and capital reserve funding transfer likely in early Q2 following initial flow of real estate taxes paid at discount. Ending FPTE Fund financial reserves in January 2024 are just under \$1.1 million for operations and slightly over \$1.7 million for capital (no immediate capital acquisition disbursements are budgeted in the 2024 plans).



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

LOWER PAXTON TOWNSHIP
Budget versus Actual-to-Date - Summary Analysis Report
General Fund
As of January 31, 2024 and 2023

Account Number	Account Title	2024			2023		Notes/Remarks
		Budget	Actual (thru 1/31/24)	+/(-) Variance	Percent of Budget	Actual (thru 1/31/23)	Percent of Budget
REVENUES:							
Tax Revenues	\$ 18,077,645	\$ 715,820	\$ (17,361,825)	3.96%	\$ 597,113	3.30%	January and February run limited receipts for real estate taxes (late Q1/Q2 for bulk of receipts) and realty/earned income/local service taxes (early Q1 receipts mostly relate to prior year accruals).
General Recurring Aid and Other Revenues	7,040,172	34,193	(7,005,979)	0.49%	7,803	0.11%	Activity limited to interest earnings - majority of costs transpire quarterly or in later portion of year (Pension State Aid).
Public Safety Revenues	1,242,522	29,818	(1,212,704)	2.40%	10,368	0.83%	2024 includes School Resource Officer funding for remainder of school year in advance of prior year.
Community Development & Code Enforce. Revenues	1,012,600	40,532	(972,068)	4.00%	54,175	5.35%	Reduced comparability just related to timing/occurrence of permits, specifically commercial additions - activity heightens from spring through fall seasons.
Planning & Zoning Revenues	426,000	29,595	(396,405)	6.95%	24,576	5.77%	Activity primarily for developer reimbursements; comparable to prior year.
Health & Sanitation Revenues	71,900	-	(71,900)	0.00%	(338)	-0.47%	Leafe Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur quarterly.
Public Works Revenues	146,996	2,550	(144,446)	1.73%	1,750	1.19%	Activity limited to Road Occupancy permits; comparable to prior year.
Parks & Recreation Administrative Revenues	10,000	-	(10,000)	0.00%	-	0.00%	
Parks & Recreation Operational Revenues	317,850	3,908	(313,942)	1.23%	2,024	0.64%	Activity limited to fitness programs (year-round), as majority of programs skew towards summer and fall seasons; comparable to prior year.
5000 Commons Drive (FCC Senior Center) Revenues	281,640	11,728	(269,912)	4.16%	10,513	3.73%	Activity limited to rents, as reimbursement billings occur the month following use (January billing for December expenditures relate to prior year accruals).
TOTAL GENERAL FUND REVENUES	28,627,325	868,145	(27,759,180)	3.03%	707,983	2.47%	
EXPENDITURES:							
Administration - General Services Expenditures	1,230,244	108,392	1,121,852	8.81%	159,879	13.00%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships.
Administration - Tax Collector Expenditures	34,042	1,240	32,802	3.64%	1,240	3.64%	Wages for tax collector begin in February annually; comparable to prior year.
Administration - Legal Expenditures	85,000	-	85,000	0.00%	-	0.00%	Billings occur the month following services; comparable to prior year.
Administration - Building Maintenance Expenditures	137,847	6,684	131,163	4.85%	14,879	10.79%	Primarily wages (2023 included one-time inflation mitigation stipends) and general facility maintenance.
Police Expenditures	8,238,974	819,009	7,419,965	9.94%	1,180,629	14.33%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions (advance payments for year), and capital lease payments.
Fire & Emergency Services Expenditures	451,500	-	451,500	0.00%	-	0.00%	Primarily accounts for pass-through volunteer fire association foreign fire state tax remittance (tied with revenues in Public Safety above, later in year) and annual EMS contribution (\$100,000 budget). Comparable with prior year.
Shade Tree Expenditures	2,000	-	2,000	0.00%	45	2.25%	
Community Development Expenditures	995,218	69,663	925,555	7.00%	59,549	5.98%	Primarily wages (2023 included one-time inflation mitigation stipends) and IT subscriptions (advance payments for year).
Public Works Expenditures	2,791,704	179,041	2,612,663	6.41%	287,805	10.31%	Primarily wages (2023 included one-time inflation mitigation stipends).
Sewer Dept. - Wastewater Collection Expenditures	1,213,956	116,051	1,097,905	9.56%	204,482	16.84%	Predominantly wages for pass-through billing to the Township Authority for sewer services (2023 included one-time inflation mitigation stipends).
Sewer Dept. - Stormwater Expenditures	972,346	34,510	937,836	3.55%	49,481	5.09%	Predominantly wages for pass-through billing to the Township Authority for stormwater services (2023 included one-time inflation mitigation stipends).

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of January 31, 2024 and 2023

Account Number	Account Title	2024			2023		Notes/Remarks	
		Budget	Actual (thru 1/31/24)	+/(-) Variance	Percent of Budget	Actual (thru 1/31/23)	Percent of Budget	
Parks & Recreation Expenditures		1,128,587	48,431	1,080,156	4.29%	85,147	7.54%	Primarily wages (2023 included one-time inflation mitigation stipends); 2023 also included year's prepayment for parking facility rentals at George Park (not yet paid in 2024).
5000 Commons Drive (FCC Senior Center) Expenditures		247,000	1,454	245,546	0.59%	5,162	2.09%	Majority of billings occur the month following services; comparable to prior year.
County Libraries Expenditures		140,342	-	140,342	0.00%	-	0.00%	Limited to quarterly remittances of library-dedicated real estate tax collections made.
Debt Service Expenditures		1,982,271	-	1,982,271	0.00%	-	0.00%	Activity relates to April and October-due general obligation bond debt payments.
Employee Benefits Expenditures		8,097,682	740,248	7,357,434	9.14%	570,063	7.04%	2024 includes January and February payments, and 2023 only includes February (January satisfied in subsequent month).
Other General Expenditures		363,000	29,967	333,033	8.26%	52,235	14.39%	Activity limited to liability/casualty insurance payments; difference relative to timing of billing.
TOTAL GENERAL FUND EXPENDITURES		28,111,713	2,154,688	25,957,025	7.66%	2,670,596	9.50%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	(1,286,543)	(1,802,155)	-249.52%	(1,962,612)	-380.64%	
Net Financial Reserves - Beginning		13,940,464	13,940,464	-	100.00%	12,557,632	90.08%	
NET FINANCIAL RESERVES - ENDING		\$ 14,456,076	\$ 12,653,920	\$ (1,802,155)	87.53%	\$ 10,595,020	73.29%	
CASH AND INVESTMENTS BALANCES		\$ 9,495,968			\$ 5,188,302			
BALANCES DUE FROM AUTHORITY		\$ 1,120,319			\$ 3,276,161			
CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024				2023			
	Budget	Actual (thru 1/31/24)	+/(-) Variance	Percent of Budget	Actual (thru 1/31/23)	Percent of Budget		
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 1,862,540	\$ 19,490,928	8.72%	\$ 2,430,355	11.38%		
Discretionary Expenditures	\$ 6,758,245	\$ 292,149	\$ 6,466,096	4.32%	\$ 240,241	3.55%		
Percentage of Contractual to Total Expenditures	75.96%	86.44%			91.00%			



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 1/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ -	\$ (5,197,434)	0.00%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	140,342	94	(140,248)	0.07%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	3,532	(118,337)	2.90%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	-	(1,500,000)	0.00%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	640,573	(9,209,427)	6.50%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	71,622	(1,203,378)	5.62%
Tax Revenues Subtotal		18,077,645	715,820	(17,361,825)	3.96%
01-3001-321.80	Lic & Permits - Cable TV Franchise	875,000	-	(875,000)	0.00%
01-3001-341.01	Interest Earnings	447,000	33,673	(413,327)	7.53%
01-3001-342.20	Rent - Land & General Facilities	83,989	-	(83,989)	0.00%
01-3001-355.01	State - Public Utility Tax (PURTA)	18,949	-	(18,949)	0.00%
01-3001-355.04	State - Alcoholic Beverage Licenses	10,250	-	(10,250)	0.00%
01-3001-355.05	State - Pension System Aid	1,200,545	-	(1,200,545)	0.00%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,376,698	-	(2,376,698)	0.00%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	-	(2,013,741)	0.00%
01-3001-387.01	Contributions - Miscellaneous	6,500	-	(6,500)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	200	(2,300)	8.00%
01-3001-391.10	Proceeds - Sales of Fixed Assets	5,000	320	(4,680)	6.40%
General Recurring Aid and Other Revenues Subtotal		7,040,172	34,193	(7,005,979)	0.49%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	375	(3,825)	8.93%
01-3100-331.10	Fines - Enforcement Revenues	240,000	80	(239,920)	0.03%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	-	(124,064)	0.00%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	-	(212,858)	0.00%
01-3100-354.02	State - Police Grants/Reimbursements	5,000	-	(5,000)	0.00%
01-3100-355.10	State - Operational Support Agent	186,485	-	(186,485)	0.00%
01-3100-357.02	County - Police Grants/Reimbursements	20,000	-	(20,000)	0.00%
01-3100-358.10	County - Police Booking Reimbursements	2,000	-	(2,000)	0.00%
01-3100-358.11	County - School Resource Officer	43,500	23,250	(20,250)	53.45%
01-3100-361.73	Pub Safety - Accident Reports	9,500	945	(8,555)	9.95%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	190	(4,810)	3.81%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	4,653	(23,512)	16.52%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	325	(425)	43.33%
01-3100-387.01	Contributions - Police Misc.	10,000	-	(10,000)	0.00%
01-3100-387.02	Contributions - Police Canine	1,000	-	(1,000)	0.00%
01-3110-355.07	State - Foreign Fire Premium Tax	350,000	-	(350,000)	0.00%
Public Safety Revenues Subtotal		1,242,522	29,818	(1,212,704)	2.40%
01-3120-362.40	Lic & Permits - State Fees	4,300	243	(4,057)	5.65%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	3,133	(124,167)	2.46%
01-3120-362.42	Lic & Permits - Residential New	300,000	11,756	(288,244)	3.92%
01-3120-362.47	Lic & Permits - Commercial New	75,000	-	(75,000)	0.00%
01-3120-362.48	Lic & Permits - Residential Add	150,000	13,033	(136,967)	8.69%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	6,151	(193,850)	3.08%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	2,398	(22,602)	9.59%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	-	(6,000)	0.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	2,844	(72,157)	3.79%
01-3120-362.54	Lic & Permits - Signs	15,000	-	(15,000)	0.00%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	2024 <u>Budget</u>	2024 Actual (thru 1/31/24)	2024 +/(−) Variance	2024 % of Budget
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	975	(34,025)	2.79%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	40,532	(972,068)	4.00%
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	-	(37,500)	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	27,500	-	(27,500)	0.00%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	28,345	(196,655)	12.60%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	1,050	(33,950)	3.00%
01-3130-364.31	Sanitation - Septic Permits	1,000	200	(800)	20.00%
Planning & Zoning Revenues Subtotal		426,000	29,595	(396,405)	6.95%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	-	(45,000)	0.00%
Health & Sanitation Revenues Subtotal		71,900	-	(71,900)	0.00%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	2,550	(47,450)	5.10%
01-3300-354.03	State - Snow Removal Contract	46,996	-	(46,996)	0.00%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	50,000	-	(50,000)	0.00%
Public Works Revenues Subtotal		146,996	2,550	(144,446)	1.73%
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	10,000	-	(10,000)	0.00%
Parks & Recreation Administrative Revenues Subtotal		10,000	-	(10,000)	0.00%
01-3502-321.17	Lic & Permits - Parks & Rec Events	18,000	200	(17,800)	1.11%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	200	(1,550)	11.43%
01-3502-367.04	Rec - Utility Reimbursements	1,100	-	(1,100)	0.00%
01-3502-367.05	Rec - Pavillion Reservations	45,000	100	(44,900)	0.22%
01-3502-367.06	Rec - Ball Court Lighting	500	-	(500)	0.00%
01-3502-367.07	Rec - Fitness Programs	15,000	2,918	(12,082)	19.45%
01-3502-367.10	Rec - Leisure Learning Programs	500	-	(500)	0.00%
01-3502-367.11	Rec - Trips	500	-	(500)	0.00%
01-3502-367.12	Rec - Sport Leagues	26,000	-	(26,000)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	105,000	49	(104,951)	0.05%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	(13)	(2,013)	-0.65%
01-3502-367.16	Rec - Youth Basketball League	78,000	154	(77,846)	0.20%
01-3502-367.19	Rec - Field/League Reservations	20,000	300	(19,700)	1.50%
01-3502-387.01	Contributions - Parks/Rec Friends	1,500	-	(1,500)	0.00%
01-3502-387.02	Contributions - Rec Events/Programs	3,000	-	(3,000)	0.00%
Parks & Recreation Operational Revenues Subtotal		317,850	3,908	(313,942)	1.23%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	11,395	(49,745)	18.64%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	333	(220,167)	0.15%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	11,728	(269,912)	4.16%
TOTAL GENERAL FUND REVENUES		28,627,325	868,145	(27,759,180)	3.03%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	2,083	22,917	8.33%
01-4001-400.102	Wages - Appointed Authority Officials	800	-	800	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	285	2,715	9.50%
01-4001-401.110	Wages - Administration & Finance	719,049	54,027	665,022	7.51%
01-4001-402.520	Prof Svcs - Accounting & Auditing	27,500	-	27,500	0.00%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of January 31, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 1/31/24)	2024 +/(-) Variance	2024 % of Budget
01-4001-406.120	Wages - Full-Time Admin Labor	176,150	8,910	167,240	5.06%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	110	4,890	2.20%
01-4001-406.170	Wages - Longevity	3,065	-	3,065	0.00%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	125	8,875	1.38%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	0	1,500	0.01%
01-4001-406.312	Supp & Admin - Advertising	7,000	-	7,000	0.00%
01-4001-406.314	Supp & Admin - Postage	5,000	(1)	5,001	-0.01%
01-4001-406.316	Supp & Admin - Bonding	3,250	188	3,063	5.77%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	-	11,000	0.00%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	16,505	5,995	73.35%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	-	1,250	0.00%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,750	1,754	6,996	20.04%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	30,030	-	30,030	0.00%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	-	5,000	0.00%
01-4001-406.670	Utilities - Telephone	13,000	-	13,000	0.00%
01-4001-406.680	Utilities - Cable/Internet	900	-	900	0.00%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	-	75,000	0.00%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	24,407	38,093	39.05%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	-	10,000	0.00%
Administration - General Services Expenditures Subtotal		1,230,244	108,392	1,121,852	8.81%
01-4010-403.104	Wages - Elected Tax Collector	21,802	-	21,802	0.00%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,000	-	8,000	0.00%
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	-	100.00%
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,000	-	3,000	0.00%
Administration - Tax Collector Expenditures Subtotal		34,042	1,240	32,802	3.64%
01-4020-404.500	Prof Svcs - Solicitor	45,000	-	45,000	0.00%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	-	40,000	0.00%
Administration - Legal Expenditures Subtotal		85,000	-	85,000	0.00%
01-4040-409.130	Wages - Part-Time Janitorial	39,524	1,911	37,614	4.83%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	-	6,000	0.00%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	4,774	35,226	11.93%
01-4040-409.610	Utilities - Electric	37,500	-	37,500	0.00%
01-4040-409.620	Utilities - Natural Gas	7,500	-	7,500	0.00%
01-4040-409.630	Utilities - Water	3,000	-	3,000	0.00%
01-4040-409.640	Utilities - Sewer	650	-	650	0.00%
01-4040-409.660	Utilities - Stormwater Fees	2,673	-	2,673	0.00%
Administration - Building Maintenance Expenditures Subtotal		137,847	6,684	131,163	4.85%
01-4100-410.110	Wages - Public Safety Director	109,871	11,160	98,711	10.16%
01-4100-410.112	Wages - Logistics & Admin	117,853	9,374	108,479	7.95%
01-4100-410.114	Wages - Full-Time Operational Support Agent	132,826	-	132,826	0.00%
01-4100-410.120	Wages - Full-Time Command Staff	407,139	31,018	376,121	7.62%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	41,677	413,845	9.15%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	326,351	4,022,848	7.50%
01-4100-410.123	Wages - Full-Time Corporals	755,062	72,684	682,378	9.63%
01-4100-410.124	Wages - Full-Time Civilians	211,691	16,182	195,509	7.64%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	3,773	45,752	7.62%

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01-4100-410.150	Wages - Shift Differential	32,000	2,396	29,604	7.49%
01-4100-410.160	Wages - Overtime	120,000	7,629	112,371	6.36%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	4,393	20,608	17.57%
01-4100-410.170	Wages - Longevity	374,147	124,066	250,081	33.16%
01-4100-410.180	Wages - Accumulated Comp Time Payouts	20,000	19,113	887	95.56%
01-4100-410.182	Wages - Accumulated Leave Payouts	60,500	-	60,500	0.00%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	-	5,000	0.00%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%
01-4100-410.312	Supp & Admin - Printing	500	-	500	0.00%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	-	8,500	0.00%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	55	34,945	0.16%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	4,525	2,475	64.64%
01-4100-410.326	Supp & Admin - Uniforms	28,500	-	28,500	0.00%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	-	8,500	0.00%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	-	9,500	0.00%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	-	6,000	0.00%
01-4100-410.333	Supp & Admin - Body Armor	17,750	-	17,750	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	14,000	-	14,000	0.00%
01-4100-410.335	Supp & Admin - Weapons	18,850	-	18,850	0.00%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	-	16,000	0.00%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	368	52,132	0.70%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	43,760	42,740	50.59%
01-4100-410.555	Prof Svcs - Victim's Witness Advocate/Co-Responder	40,002	15,000	25,002	37.50%
01-4100-410.558	Prof Svcs - PTS Grant Allotments	192,858	(11,456)	204,314	-5.94%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,500	806	4,694	14.66%
01-4100-410.587	Prof Svcs - Animal Control	22,000	275	21,725	1.25%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	-	115,000	0.00%
01-4100-410.670	Utilities - Telephone	30,000	-	30,000	0.00%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	-	8,000	0.00%
01-4100-410.900	Capital - Vehicle Purchases	66,710	-	66,710	0.00%
01-4100-410.912	Capital - Specialized Gear	3,200	-	3,200	0.00%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	142,345	84,149	58,196	59.12%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	65,536	9,522	56,014	14.53%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	8,054	1,614	6,440	20.04%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	334	577	(243)	172.66%
Police Expenditures Subtotal		8,238,974	819,009	7,419,965	9.94%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	-	1,500	0.00%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	350,000	-	350,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
Fire & Emergency Services Expenditures Subtotal		451,500	-	451,500	0.00%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	-	1,000	0.00%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	-	1,000	0.00%
Shade Tree Expenditures Subtotal		2,000	-	2,000	0.00%
01-4160-426.312	Supp & Admin - Cards & Passes	250	-	250	0.00%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	-	5,000	0.00%
01-4160-462.108	Wages - Planning Commission	8,400	700	7,700	8.33%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	21,564	261,004	7.63%
01-4160-462.120	Wages - Full-Time Secretary	56,511	6,900	49,611	12.21%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	107	893	10.75%

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01-4160-462.170	Wages - Longevity	4,100	1,500	2,600	36.59%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	-	2,000	0.00%
01-4160-462.310	Supp & Admin - Bank Fees	1,000	-	1,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%
01-4160-462.322	Supp & Admin - Training/Seminars	2,000	-	2,000	0.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	200	-	200	0.00%
01-4160-462.420	R&M - Vehicle Maintenance	250	-	250	0.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	12,000	-	12,000	0.00%
01-4160-462.510	Prof Svcs - Engineering Services	242,500	(512)	243,012	-0.21%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	(480)	300,480	-0.16%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	39,898	23,102	63.33%
01-4160-462.583	Prof Svcs - Plan Recording Fees	75	-	75	0.00%
01-4160-462.589	Prof Svcs - State Permit Fees	4,300	(14)	4,314	-0.31%
01-4160-462.600	Utilities - Vehicle Fuel	500	-	500	0.00%
01-4160-462.670	Utilities - Telephone	4,000	-	4,000	0.00%
01-4160-471.800	Debt - Principal - Capital Leases	4,332	-	4,332	0.00%
01-4160-472.800	Debt - Interest - Capital Leases	232	-	232	0.00%
Community Development Expenditures Subtotal		995,218	69,663	925,555	7.00%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	-	18,026	0.00%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	-	5,000	0.00%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	2,000	-	2,000	0.00%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	46,850	-	46,850	0.00%
01-4200-426.610	Utilities - Electric	2,500	-	2,500	0.00%
01-4200-426.640	Utilities - Sewer	105,000	-	105,000	0.00%
01-4200-426.660	Utilities - Stormwater Fees	3,796	-	3,796	0.00%
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>183,172</i>	<i>-</i>	<i>183,172</i>	<i>0.00%</i>
01-4300-430.110	Wages - Public Works Administration	370,406	25,482	344,924	6.88%
01-4300-430.120	Wages - Full-Time Secretary	56,511	4,316	52,195	7.64%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	116,091	1,083,752	9.68%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	1,966	35,698	5.22%
01-4300-430.160	Wages - Overtime	25,000	15,206	9,794	60.82%
01-4300-430.170	Wages - Longevity	21,539	-	21,539	0.00%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	96	19,904	0.48%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	229	5,771	3.82%
01-4300-430.326	Supp & Admin - Uniforms	7,000	843	6,157	12.05%
01-4300-430.400	R&M - Facilities Maintenance	35,000	-	35,000	0.00%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	8,036	12,964	38.27%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	291	1,959	12.91%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	5,552	77,173	6.71%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	-	110,000	0.00%
01-4300-430.610	Utilities - Electric	11,400	-	11,400	0.00%
01-4300-430.620	Utilities - Natural Gas	17,500	-	17,500	0.00%
01-4300-430.630	Utilities - Water	4,500	-	4,500	0.00%
01-4300-430.640	Utilities - Sewer	1,200	-	1,200	0.00%
01-4300-430.660	Utilities - Stormwater Fees	6,194	-	6,194	0.00%
01-4300-430.670	Utilities - Telephone	18,500	-	18,500	0.00%
01-4300-430.910	Capital - Equipment Purchases	40,000	-	40,000	0.00%
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,094,232</i>	<i>178,107</i>	<i>1,916,125</i>	<i>8.50%</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	-	21,500	0.00%
01-4300-432.536	Prof Svcs - Snow Removal (Authority)	10,000	1,564	8,436	15.64%

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<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		31,500	1,564	29,936	4.96%
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	-	85,000	0.00%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	-	5,000	0.00%
01-4300-433.614	Utilities - Electric - Traffic Signals	115,000	-	115,000	0.00%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	-	5,800	0.00%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		210,800	-	210,800	0.00%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	-	12,500	0.00%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	-	125,000	0.00%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	-	1,500	0.00%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		139,000	-	139,000	0.00%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	(630)	25,630	-2.52%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	-	78,000	0.00%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	-	20,000	0.00%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	-	10,000	0.00%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		133,000	(630)	133,630	-0.47%
Public Works Expenditures Subtotal		2,791,704	179,041	2,612,663	6.41%
01-4400-429.110	Wages - Sewer Management	221,995	15,214	206,781	6.85%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	10,649	91,644	10.41%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	81,016	755,212	9.69%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,047	969	10,078	8.77%
01-4400-429.160	Wages - Overtime	30,000	1,234	28,766	4.11%
01-4400-429.170	Wages - Longevity	12,033	6,968	5,065	57.91%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	-	360	0.00%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	116,051	1,097,905	9.56%
01-4450-436.110	Wages - Stormwater Management	248,078	13,279	234,799	5.35%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	9,967	66,235	13.08%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	3,289	294,817	1.10%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	-	65,900	0.00%
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	81,000	5,305	75,695	6.55%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	142,250	2,670	139,580	1.88%
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	44,250	-	44,250	0.00%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,146	-	7,146	0.00%
01-4450-436.160	Wages - Overtime	5,000	-	5,000	0.00%
01-4450-436.170	Wages - Longevity	4,414	-	4,414	0.00%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	34,510	937,836	3.55%
01-4501-451.110	Wages - Parks Management	182,832	14,661	168,171	8.02%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	8,545	101,747	7.75%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	-	28,850	0.00%
01-4501-451.160	Wages - Overtime	6,000	1,080	4,920	18.01%
01-4501-451.170	Wages - Longevity	4,102	-	4,102	0.00%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		332,076	24,286	307,790	7.31%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	-	1,650	0.00%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	-	6,000	0.00%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	-	3,000	0.00%

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01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,280	270	1,010	21.09%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	-	1,000	0.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,250	6,384	2,866	69.01%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	326	2,174	13.05%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	-	6,500	0.00%
01-4501-451.670	Utilities - Telephone	7,500	-	7,500	0.00%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	-	3,000	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,500	-	22,500	0.00%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		<i>64,180</i>	<i>6,980</i>	<i>57,200</i>	<i>10.88%</i>
<i> </i>					
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	14,612	306,863	4.55%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	176	119,824	0.15%
01-4501-454.610	Utilities - Electric	12,500	-	12,500	0.00%
01-4501-454.620	Utilities - Natural Gas	3,750	-	3,750	0.00%
01-4501-454.630	Utilities - Water	10,500	-	10,500	0.00%
01-4501-454.640	Utilities - Sewer	3,250	-	3,250	0.00%
01-4501-454.660	Utilities - Stormwater Fees	25,606	-	25,606	0.00%
01-4501-454.920	Capital - Parks Improvements	24,000	-	24,000	0.00%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		<i>521,081</i>	<i>14,788</i>	<i>506,293</i>	<i>2.84%</i>
<i> </i>					
01-4502-451.596	Prof Svcs - Special Events	8,500	-	8,500	0.00%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	-	1,000	0.00%
01-4502-452.130	Wages - Seasonal Instructors	118,000	2,148	115,852	1.82%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	229	2,021	10.20%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	-	2,500	0.00%
01-4502-452.362	Supp & Admin - League Supplies	12,000	-	12,000	0.00%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	-	5,500	0.00%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	-	3,500	0.00%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	-	34,000	0.00%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	-	11,500	0.00%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,000	-	8,000	0.00%
01-4502-452.597	Prof Svcs - Instructors & Referees	4,500	-	4,500	0.00%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		<i>211,250</i>	<i>2,377</i>	<i>208,873</i>	<i>1.13%</i>
<i> </i>					
Parks & Recreation Expenditures Subtotal		1,128,587	48,431	1,080,156	4.29%
<i> </i>					
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	1,000	-	1,000	0.00%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	2,500	727	1,773	29.09%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	3,000	727	2,273	24.24%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	212,500	-	212,500	0.00%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	-	7,000	0.00%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	21,000	-	21,000	0.00%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	1,454	245,546	0.59%
<i> </i>					
01-4520-456.586	Prof Svcs - Library Allotments	140,342	-	140,342	0.00%
County Libraries Expenditures Subtotal		140,342	-	140,342	0.00%
<i> </i>					
01-4700-471.817	Debt - Principal - 2014 Bonds	320,000	-	320,000	0.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	180,000	-	180,000	0.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	48,000	-	48,000	0.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	740,000	-	740,000	0.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	235,000	-	235,000	0.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	-	80,000	0.00%

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01-4700-471.827	Debt - Principal - 2022 Bonds	28,561	-	28,561	0.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	37,470	-	37,470	0.00%
01-4700-472.819	Debt - Interest - 2016 Bonds	84,675	-	84,675	0.00%
01-4700-472.820	Debt - Interest - 2019 Bonds	21,940	-	21,940	0.00%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	-	12,070	0.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	109,600	-	109,600	0.00%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	14,500	-	14,500	0.00%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,076	-	66,076	0.00%
01-4700-472.827	Debt - Interest - 2022 Bonds	4,379	-	4,379	0.00%
Debt Service Expenditures Subtotal		1,982,271	-	1,982,271	0.00%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,035,709	87,546	948,163	8.45%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	-	2,000	0.00%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,659,491	-	2,659,491	0.00%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	(244)	285,876	-0.09%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	631,959	2,788,527	18.48%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	10,182	214,818	4.53%
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	3,460	-	3,460	0.00%
01-4810-487.248	Benefits & Taxes - OPEB Funding	400,000	-	400,000	0.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	23,341	1,706	21,635	7.31%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	-	1,250	0.00%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	1,350	7,041	(5,691)	521.55%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	2,058	31,405	6.15%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	-	6,500	0.00%
Employee Benefits Expenditures Subtotal		8,097,682	740,248	7,357,434	9.14%
01-4820-486.730	Misc - Liability & Casualty Insurances	170,000	29,967	140,033	17.63%
01-4900-492.708	Misc - Transfers Out	193,000	-	193,000	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	-	(200,000)	0.00%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	-	200,000	0.00%
Other General Expenditures Subtotal		363,000	29,967	333,033	8.26%
TOTAL GENERAL FUND EXPENDITURES		28,111,713	2,154,688	25,957,025	7.66%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	(1,286,543)	(1,802,155)	-249.52%
Net Financial Reserves - Beginning		13,940,464	13,940,464	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,076	\$ 12,653,920	\$ (1,802,155)	87.53%

CASH AND INVESTMENTS BALANCES	\$ 9,495,968
BALANCES DUE FROM AUTHORITY	\$ 1,120,319

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024 Budget	2024 Actual (thru 1/31/24)	2024 +/(-) Variance	2024 % of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 1,862,540	\$ 19,490,928	8.72%
Discretionary Expenditures	\$ 6,758,245	\$ 292,149	\$ 6,466,096	4.32%
Percentage of Contractual to Total Expenditures	75.96%	86.44%		



**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 January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 1/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
05-3200-364.30	Sanitation - Fee Charges	\$ 7,863,028	\$ 494,286	\$ (7,368,742)	6.29%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	494,286	(7,368,742)	6.29%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	3,316	40,214	7.62%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	4,433	58,724	7.02%
05-4200-427.122	Wages - Full-Time Waste Labor	-	693	(693)	0.00%
05-4200-427.160	Wages - Overtime	2,000	-	2,000	0.00%
05-4200-427.170	Wages - Longevity	708	-	708	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	16,000	9	15,991	0.06%
05-4200-427.306	Supp & Admin - IT Supplies	250	-	250	0.00%
05-4200-427.310	Supp & Admin - Bank Fees	4,250	-	4,250	0.00%
05-4200-427.312	Supp & Admin - Advertising	250	-	250	0.00%
05-4200-427.314	Supp & Admin - Postage	17,000	-	17,000	0.00%
05-4200-427.322	Supp & Admin - Training/Seminars	1,000	-	1,000	0.00%
05-4200-427.500	Prof Svcs - Solicitor & Debt Collection	10,000	-	10,000	0.00%
05-4200-427.520	Prof Svcs - Accounting & Auditing	500	-	500	0.00%
05-4200-427.521	Prof Svcs - Contracted Labor	14,500	154	14,346	1.06%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	22,500	16,146	6,354	71.76%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	91	659	12.10%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	4,620	-	4,620	0.00%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,529,028	-	7,529,028	0.00%
05-4200-427.670	Utilities - Telephone & Alarm	675	-	675	0.00%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,369	557	7,812	6.66%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	18,476	-	18,476	0.00%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	264	-	264	0.00%
05-4810-487.240	Benefits & Taxes - Medical Insurance	37,447	-	37,447	0.00%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,869	-	1,869	0.00%
05-4810-487.250	Benefits & Taxes - Life Insurance	189	-	189	0.00%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	25	-	25	0.00%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	-	294	0.00%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	100	305	24.69%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,798,056	25,498	7,772,558	0.33%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	468,788	403,816	721.52%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ 64,972	\$ 468,788	\$ 403,816	721.52%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (2,057,468)			
BALANCES DUE FROM AUTHORITY		\$ 581,881			



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 State Aid Fund
 As of January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 1/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 2,685	\$ (32,315)	7.67%
10-3300-355.02	State - Liquid Fuels State Aid	1,706,836	-	(1,706,836)	0.00%
10-3300-355.03	State - Road Turnback Payments	3,680	-	(3,680)	0.00%
TOTAL STATE AID FUND REVENUES		1,745,516	2,685	(1,742,831)	0.15%
EXPENDITURES:					
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	220,000	-	220,000	0.00%
10-4300-438.577	Prof Svcs - Road Line Painting	100,000	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,188,493	-	1,188,493	0.00%
10-4300-471.800	Debt - Principal - Capital Leases	244,767	-	244,767	0.00%
10-4300-471.827	Debt - Principal - 2022 Bonds	31,439	-	31,439	0.00%
10-4300-472.800	Debt - Interest - Capital Leases	14,099	-	14,099	0.00%
10-4300-472.827	Debt - Interest - 2022 Bonds	4,821	-	4,821	0.00%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	292,523	-	292,523	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,803,619	-	1,803,619	0.00%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(58,103)	2,685	60,788	4.62%
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 630,758	\$ 60,788	110.67%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 639,997			



**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 January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 1/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 40,500	\$ 4,481	\$ (36,019)	11.07%
15-3100-351.02	Federal - Police Grants/Reimbursements	557,764	-	(557,764)	0.00%
15-3300-351.03	Federal - Public Works Grants	1,108,507	-	(1,108,507)	0.00%
15-3300-354.03	State - Public Works Grants	1,364,156	-	(1,364,156)	0.00%
15-3300-354.15	State - 902 Recycling Grants	180,606	-	(180,606)	0.00%
15-3300-357.03	County - Public Works Grants	81,750	-	(81,750)	0.00%
15-3501-354.08	State - Parks/Rec Grants	268,000	-	(268,000)	0.00%
15-3501-357.05	County - Parks/Rec Grants	266,000	25,000	(241,000)	9.40%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	183,890	183,890	0.00%
15-3900-392.01	Transfers In - General Fund	<u>1,744,021</u>	<u>-</u>	<u>(1,744,021)</u>	<u>0.00%</u>
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	213,371	(5,397,933)	3.80%
EXPENDITURES:					
15-4001-407.920	Capital - IT Improvements	-	18,381	(18,381)	0.00%
15-4001-409.920	Capital - Municipal Center Improvements	-	6,461	(6,461)	0.00%
15-4100-410.910	Capital - Police Equipment	572,359	-	572,359	0.00%
15-4100-410.920	Capital - Police Facility Improvements	100,000	-	100,000	0.00%
15-4160-462.514	Prof Svcs - CDBG Consultant	33,460	-	33,460	0.00%
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	311,574	-	311,574	0.00%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	834,892	-	834,892	0.00%
15-4300-433.942	Capital - Pole Attachments Removal	20,000	-	20,000	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	72,000	-	72,000	0.00%
15-4300-437.910	Capital - PW Fuel Center Improvements	465,386	-	465,386	0.00%
15-4300-438.510	Prof Svcs - Engineering Services	75,000	-	75,000	0.00%
15-4300-438.943	Capital - Crums Mill Rd Bridge	225,000	-	225,000	0.00%
15-4300-439.940	Capital - Road Improvement Projects	10,458	10,458	-	100.00%
15-4300-439.941	Capital - Allentown Blvd/Lincoln St Imp	387,000	-	387,000	0.00%
15-4300-439.942	Capital - Union Deposit Improvements	725,007	-	725,007	0.00%
15-4300-439.943	Capital - Route 22/Prince St Improvements	216,400	-	216,400	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	500	-	500	0.00%
15-4501-454.510	Prof Svcs - Parks Master Planning	19,800	-	19,800	0.00%
15-4501-454.920	Capital - Koons Park Improvements	484,350	-	484,350	0.00%
15-4501-454.922	Capital - Centennial Acres Park Improvements	178,075	-	178,075	0.00%
15-4501-454.923	Capital - Brightbill Park Improvements	112,120	-	112,120	0.00%
15-4501-454.926	Capital - George Park Improvements	127,306	-	127,306	0.00%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	-	526,500	0.00%
15-4501-454.936	Capital - Stray Winds Park Improvements	295,000	-	295,000	0.00%
15-4501-454.938	Capital - Conway Rd Tract Improvements	150,000	-	150,000	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	35,300	5,906,887	0.59%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	178,072	508,955	53.82%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,470,429	\$ 508,955	152.93%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Improvement and American Rescue Plan Act (ARPA) Funds
 As of January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 1/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES					
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,551,021	-	1,551,021	0.00%
TOTAL ARPA FUND EXPENDITURES					
NET TOTAL ARPA FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		4,124,162	4,124,162	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 2,573,141	\$ 4,124,162	\$ 1,551,021	160.28%
COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)					
BALANCES DUE FROM AUTHORITY					
UNSPENT BOND PROCEEDS					



**FIRE PROTECTION TAX & EQUIPMENT
FUND (20) – DETAILED REPORT**

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 1/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ -	\$ (2,128,807)	0.00%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	1,403	(45,660)	2.98%
20-3110-341.01	Interest Earnings	48,000	4,447	(43,553)	9.26%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	5,850	(2,218,020)	0.26%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	7,923	132,701	5.63%
20-4110-411.170	Wages - Longevity	125	-	125	0.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	-	750	0.00%
20-4110-411.322	Supp & Admin - Training/Seminars	4,000	-	4,000	0.00%
20-4110-411.324	Supp & Admin - Dues/Subscriptions	1,000	-	1,000	0.00%
20-4110-411.326	Supp & Admin - Uniforms	3,000	-	3,000	0.00%
20-4110-411.420	R&M - Vehicle Maintenance	1,000	-	1,000	0.00%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	20,000	5,757	14,243	28.78%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	553,200	-	553,200	0.00%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	525,600	-	525,600	0.00%
20-4110-411.600	Utilities - Vehicle Fuel	5,000	-	5,000	0.00%
20-4110-411.634	Utilities - Water - Hydrants	260,500	-	260,500	0.00%
20-4110-411.670	Utilities - Telephone	1,050	-	1,050	0.00%
20-4110-411.910	Capital - Equipment Purchases	5,000	5,769	(769)	115.38%
20-4700-471.820	Debt - Principal - 2019 Bonds	242,000	-	242,000	0.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	69,290	-	69,290	0.00%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	10,767	606	10,161	5.63%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	24,354	-	24,354	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	72,782	9,278	63,504	12.75%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	(118)	36,534	-0.32%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	-	2,313	0.00%
20-4810-487.250	Benefits & Taxes - Life Insurance	270	-	270	0.00%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	70	-	70	0.00%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	-	388	0.00%
20-4820-486.730	Misc - Liability & Casualty Insurances	650	102	548	15.76%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	-	305,410	0.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		2,285,559	29,318	2,256,241	1.28%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES					
Net Financial Operating Reserves - Beginning		(61,689)	(23,467)	38,222	-38.04%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 1,075,063	\$ 38,222	103.69%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of January 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 1/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 1,126	\$ (88,874)	1.25%
20-3900-392.50	Transfers In - Fire Operations	305,410	-	(305,410)	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES					
		395,410	1,126	(394,284)	0.28%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.904	Capital - Apparatus Purchases - Capital Reserve	-	-	-	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES					
		-	-	-	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES					
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 1,741,586	\$ (394,284)	81.54%
CASH AND INVESTMENTS BALANCES - OPERATING					
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 1,060,127		
			\$ 1,741,586		