



## **MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS**

## **MARCH 2024 FINANCIAL REPORTING PACKAGE**

**MAY 10, 2024**

**ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR**

### **Introduction**

The attached represents a summarized March 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed March 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 three of 12 months for the year, or roughly 25% 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.

March begins the uptick revenue cycle for municipalities, as the bulk of revenues shift into early Q2 for real estate and earned income taxes after just starting to increase in discount periods and before Q1 and final tax returns for the prior year are due; however, consistent payroll and related benefit/tax (spiked in 2023 for one-time inflation mitigation stipends issued to employees), general casualty/liability insurance, and early-year capital lease payments continue to place pressure on operating reserves to be sufficient until these larger revenue sources arrive. Overall, similar to past months, absent the impacts of the above-noted stipends, results were reasonably comparable (though more positive) to March 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 March 2024 are just under \$10.6 million (an \$800,000 decrease from prior month, as February marked significant reimbursements made from the Authority), and just under \$4,000 due from the Authority for minor cost reimbursements.

### **Other Operating/Capital Township Funds**

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

#### **Solid Waste & Recycling Collection Fund**

To save residential customers \$25/quarter (roughly \$1.7 million annually!), the Township internally absorbed the billing, collection, and customer service functions of the residential solid waste and recycling contracts within the Township in mid-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 \$1.5 million through March 2024 with just over \$100,000 in Authority collections due to the Township to be satisfied within the next month.

#### *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 were received in March (below budget, but strong interest earnings should help offset the difference), and annual state paving projects typically push to late Q3/early Q4. Unfortunately, Mother Nature (quiet for the last several years) reminded us this is winter, and several storm events spiked the need for road salt and anti-skid to service over 250 linear miles of roadway; assuming restock in preparation for the 2025 season, those supplies most assured will exceed budget. Ending State Aid Fund financial reserves in March 2024 are just under \$2.1 million, providing ability to more than cover the excess salt/anti-skid projected needs for 2024.

#### *General Improvements and American Rescue Plan Act (ARPA) Funds*

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

Virtually all budgeted projects skew to mid/later 2024 and many remain in pre-construction general planning (particularly transportation projects) and will for the majority of the year – some spending (IT and Municipal Center Improvements) are carry-over costs from projects budgeted and expected complete for 2023 shifting to 2024 for final completion. Several larger fee-in-lieu contributions were received, invested for future new investments in existing parks or new park establishment. Ending cumulative cash reserves in March 2024 total just over \$5 million, predominantly earmarked for parks/recreation and transportation projects spending over the next several years (*2024 budget anticipates use of \$1.9 million*).

#### *Fire Protection Tax and Equipment Fund*

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

Still limited activity to note through March, as most expenditures are delayed to month following (hydrant fees) or assessed quarterly (wage-related benefits and taxes/volunteer stipend and allotment disbursement); capital reserve funding transfer occurred in March based on discount-period taxes received. Ending FPTE Fund financial reserves in March 2024 are just under \$1 million for operations and slightly over \$2 million for capital (no immediate capital acquisition disbursements are budgeted in the 2024 plans, outside of upfit costs for Deputy Fire Chief vehicle transfer, due to police unit totaled in Q1).



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

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

Account Number	Account Title	2024			2023		Notes/Remarks
		Budget	Actual (thru 3/31/24)	+/(-) Variance	Percent of Budget	Actual (thru 3/31/23)	Percent of Budget
<b>REVENUES:</b>							
Tax Revenues	\$ 18,077,645	\$ 4,364,680	\$ (13,712,965)	24.14%	\$ 4,169,192	23.06%	All tax categories are trending comparable to the prior year, with transfer taxes still slow and pacing under budget through Q1.
General Recurring Aid and Other Revenues							
Public Safety Revenues	7,040,172	915,015	(6,125,157)	13.00%	1,068,969	15.18%	Primarily Q1 Authority Management Agreement billings; a portion of 2024 interest earnings tied with time deposit and set to post in June (overall performing positively versus budget/prior year). Majority of costs transpire quarterly or in later portion of year (Pension State Aid).
Community Development & Code Enforce. Revenues	1,012,600	214,125	(798,475)	21.15%	224,715	22.19%	Overall comparable with prior year - activity heightens from spring through fall seasons.
Planning & Zoning Revenues	426,000	97,499	(328,501)	22.89%	38,313	8.99%	Activity primarily for developer reimbursements, tied with relating expense and mostly represent receipts for 2023 year-end billing.
Health & Sanitation Revenues	71,900	3,370	(68,530)	4.69%	2,337	3.25%	Leafe Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur annually.
Public Works Revenues	146,996	8,032	(138,965)	5.46%	62,941	42.82%	Activity limited to Road Occupancy permits (2023 included State Snow Removal Contract payment, not yet received in 2024).
Parks & Recreation Administrative Revenues	10,000	-	(10,000)	0.00%	2,254	22.54%	
Parks & Recreation Operational Revenues	317,850	100,001	(217,849)	31.46%	99,714	31.37%	Majority of programs skew towards summer and fall seasons, but pavilion reservations and spring Youth Basketball League registrations commencing; comparable to prior year.
5000 Commons Drive (FCC Senior Center) Revenues	281,640	65,840	(215,800)	23.38%	79,616	28.27%	Reduction in 2024 relative to reduced natural gas and electricity costs versus prior year.
<b>TOTAL GENERAL FUND REVENUES</b>	<b>28,627,325</b>	<b>5,856,609</b>	<b>(22,770,716)</b>	<b>20.46%</b>	<b>5,873,096</b>	<b>20.52%</b>	
<b>EXPENDITURES:</b>							
Administration - General Services Expenditures	1,230,244	276,353	953,891	22.46%	315,468	25.64%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships.
Administration - Tax Collector Expenditures	34,042	12,541	21,501	36.84%	15,115	44.40%	County billing for 2024 postage and real estate tax bills issuance received in February (March in 2023).
Administration - Legal Expenditures	85,000	3,118	81,882	3.67%	31,520	37.08%	Billing occurs the month following services; spike in prior year for legal counselling support more significant in Q1.
Administration - Building Maintenance Expenditures	137,847	30,824	107,023	22.36%	38,435	27.88%	Slightly lower in 2024 for municipal center roof repair project in prior year; otherwise comparable.
Police Expenditures	8,238,974	1,973,411	6,265,563	23.95%	2,392,854	29.04%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions (advance payments for year), and capital lease payments, all within established budget.
Fire & Emergency Services Expenditures	451,500	339	451,161	0.08%	81	0.02%	Primarily accounts for pass-through volunteer fire association foreign fire state tax remittance (tied with revenues in Public Safety above, later in year) and annual EMS contribution (\$100,000 budget). Comparable with prior year.
Shade Tree Expenditures	2,000	191	1,809	9.53%	309	15.43%	
Community Development Expenditures	995,218	264,186	731,032	26.55%	231,166	23.23%	Primarily wages (2023 included one-time inflation mitigation stipends; 2024 includes new staff training and compensated absence payment for retiree), IT subscriptions (advance payments for year), and inspection/engineering (partially reimbursed, as noted above).
Public Works Expenditures	2,791,704	628,449	2,163,255	22.51%	667,757	23.92%	Primarily wages (2023 included one-time inflation mitigation stipends); due to several significant winter weather events, additional incurred third-party costs for supporting Township facility areas to aid Public Works focus on public streets.
Sewer Dept. - Wastewater Collection Expenditures	1,213,956	318,932	895,024	26.27%	431,293	35.53%	Predominantly wages for pass-through billing to the Township Authority for sewer services (2023 included one-time inflation mitigation stipends).

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

Account Number	Account Title	2024			2023		Notes/Remarks
		Budget	Actual (thru 3/31/24)	+/(-) Variance	Percent of Budget	Actual (thru 3/31/23)	Percent of Budget
Sewer Dept. - Stormwater Expenditures	972,346	105,222	867,124	10.82%	133,646	13.74%	Predominantly wages for pass-through billing to the Township Authority for stormwater services (2023 included one-time inflation mitigation stipends); stormwater work tends to skew Q3-Q4.
Parks & Recreation Expenditures	1,128,587	197,811	930,776	17.53%	259,394	22.98%	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	38,352	208,648	15.53%	27,671	11.20%	Comparable with prior year for incurred utilities and repair/maintenance costs for the Friendship Center facilities, slightly elevated with timing of utilities received/paid (primarily reimbursed by YMCA and Drayer Physical Therapy above ).
County Libraries Expenditures	140,342	-	140,342	0.00%	-	0.00%	Limited to quarterly remittances (month following) of library-dedicated real estate tax collections made.
Debt Service Expenditures	1,982,271	1,822,617	159,654	91.95%	1,800,761	90.84%	Activity relates to April and October-due general obligation bond debt payments.
Employee Benefits Expenditures	8,097,682	1,681,623	6,416,059	20.77%	1,702,083	21.02%	Comparable with prior year; significant Q4 portion relative to Minimum Municipal Obligations (MMOs) after receipt of State Pension Aid.
Other General Expenditures	363,000	55,751	307,249	15.36%	52,235	14.39%	Activity limited to liability/casualty insurance payments; comparable to prior year.
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>28,111,713</b>	<b>7,409,719</b>	<b>20,701,994</b>	<b>26.36%</b>	<b>8,099,789</b>	<b>28.81%</b>	
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>	<b>515,612</b>	<b>(1,553,110)</b>	<b>(2,068,722)</b>	<b>-301.22%</b>	<b>(2,226,693)</b>	<b>-431.85%</b>	
Net Financial Reserves - Beginning	13,940,464	13,940,464	-	100.00%	12,557,632	90.08%	
<b>NET FINANCIAL RESERVES - ENDING</b>	<b>\$ 14,456,076</b>	<b>\$ 12,387,354</b>	<b>\$ (2,068,722)</b>	<b>85.69%</b>	<b>\$ 10,330,939</b>	<b>71.46%</b>	
<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 10,588,577</b>				<b>\$ 3,786,343</b>		
<b>BALANCES DUE FROM AUTHORITY</b>		<b>\$ 3,805</b>			<b>\$ 4,681,795</b>		

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024			2023		
	Budget	Actual (thru 3/31/24)	+/(-) Variance	Percent of Budget	Actual (thru 3/31/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 4,726,521	\$ 16,626,947	22.13%	\$ 5,405,665	25.32%
Discretionary Expenditures	\$ 6,758,245	\$ 2,683,198	\$ 4,075,047	39.70%	\$ 2,694,124	39.86%
Percentage of Contractual to Total Expenditures	75.96%	63.79%			66.74%	



## **GENERAL FUND (01) – DETAILED REPORT**

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

<b>Account Number</b>	<b>Account Title</b>	<b>2024 Budget</b>	<b>2024 Actual (thru 3/31/24)</b>	<b>2024 +/- Variance</b>	<b>2024 % of Budget</b>
<b>REVENUES:</b>					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 1,250,168	\$ (3,947,266)	24.05%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(13)	6,987	0.18%
01-3001-301.15	Taxes - Real Estate Library	140,342	33,300	(107,042)	23.73%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	11,912	(109,957)	9.77%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	189,332	(1,310,668)	12.62%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	2,555,435	(7,294,565)	25.94%
01-3001-310.50	Taxes - Local Service Taxes	<u>1,275,000</u>	<u>324,548</u>	<u>(950,452)</u>	<u>25.45%</u>
<b>Tax Revenues Subtotal</b>		<b>18,077,645</b>	<b>4,364,680</b>	<b>(13,712,965)</b>	<b>24.14%</b>
01-3001-321.80	Lic & Permits - Cable TV Franchise	875,000	3,414	(871,586)	0.39%
01-3001-341.01	Interest Earnings	447,000	98,862	(348,138)	22.12%
01-3001-342.20	Rent - Land & General Facilities	83,989	9,798	(74,191)	11.67%
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	10,400	150	101.46%
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	554,777	(1,821,921)	23.34%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	235,258	(1,778,483)	11.68%
01-3001-387.01	Contributions - Miscellaneous	6,500	-	(6,500)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	268	(2,232)	10.73%
01-3001-391.10	Proceeds - Sales of Fixed Assets	5,000	2,238	(2,762)	<u>44.76%</u>
<b>General Recurring Aid and Other Revenues Subtotal</b>		<b>7,040,172</b>	<b>915,015</b>	<b>(6,125,157)</b>	<b>13.00%</b>
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	1,620	(2,580)	38.57%
01-3100-331.10	Fines - Enforcement Revenues	240,000	40,399	(199,601)	16.83%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	1,852	(122,212)	1.49%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	7,372	(205,486)	3.46%
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	2,685	(6,815)	28.26%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	1,483	(3,517)	29.66%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	8,537	(19,628)	30.31%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	800	50	106.67%
01-3100-387.01	Contributions - Police Misc.	10,000	50	(9,950)	0.50%
01-3100-387.02	Contributions - Police Canine	1,000	-	(1,000)	0.00%
01-3110-355.07	State - Foreign Fire Premium Tax	<u>350,000</u>	-	<u>(350,000)</u>	<u>0.00%</u>
<b>Public Safety Revenues Subtotal</b>		<b>1,242,522</b>	<b>88,047</b>	<b>(1,154,475)</b>	<b>7.09%</b>
01-3120-362.40	Lic & Permits - State Fees	4,300	846	(3,454)	19.67%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	16,708	(110,592)	13.12%
01-3120-362.42	Lic & Permits - Residential New	300,000	47,982	(252,018)	15.99%
01-3120-362.47	Lic & Permits - Commercial New	75,000	17,852	(57,148)	23.80%
01-3120-362.48	Lic & Permits - Residential Add	150,000	36,817	(113,183)	24.54%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	69,264	(130,736)	34.63%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	5,111	(19,889)	20.44%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	560	(5,440)	9.33%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	12,236	(62,765)	16.31%
01-3120-362.54	Lic & Permits - Signs	15,000	2,175	(12,825)	14.50%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	<u>35,000</u>	<u>4,575</u>	<u>(30,425)</u>	<u>13.07%</u>

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

<b>Account Number</b>	<b>Account Title</b>	<b>2024 Budget</b>	<b>2024 Actual (thru 3/31/24)</b>	<b>2024 +/(-) Variance</b>	<b>2024 % of Budget</b>
<b>Community Development &amp; Code Enforce. Revenues Subtotal</b>		<b>1,012,600</b>	<b>214,125</b>	<b>(798,475)</b>	<b>21.15%</b>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	4,400	(33,100)	11.73%
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	2,160	(25,340)	7.85%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	84,289	(140,711)	37.46%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	6,350	(28,650)	18.14%
01-3130-364.31	Sanitation - Septic Permits	1,000	300	(700)	30.00%
<b>Planning &amp; Zoning Revenues Subtotal</b>		<b>426,000</b>	<b>97,499</b>	<b>(328,501)</b>	<b>22.89%</b>
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	3,370	(41,630)	7.49%
<b>Health &amp; Sanitation Revenues Subtotal</b>		<b>71,900</b>	<b>3,370</b>	<b>(68,530)</b>	<b>4.69%</b>
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	8,032	(41,969)	16.06%
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%
<b>Public Works Revenues Subtotal</b>		<b>146,996</b>	<b>8,032</b>	<b>(138,965)</b>	<b>5.46%</b>
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	10,000	-	(10,000)	0.00%
<b>Parks &amp; Recreation Administrative Revenues Subtotal</b>		<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>0.00%</b>
01-3502-321.17	Lic & Permits - Parks & Rec Events	18,000	3,050	(14,950)	16.94%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	750	(1,000)	42.86%
01-3502-367.04	Rec - Utility Reimbursements	1,100	86	(1,014)	7.86%
01-3502-367.05	Rec - Pavillion Reservations	45,000	15,220	(29,780)	33.82%
01-3502-367.06	Rec - Ball Court Lighting	500	-	(500)	0.00%
01-3502-367.07	Rec - Fitness Programs	15,000	4,379	(10,621)	29.19%
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	174	(104,826)	0.17%
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	68,696	(9,304)	88.07%
01-3502-367.19	Rec - Field/League Reservations	20,000	6,160	(13,840)	30.80%
01-3502-387.01	Contributions - Parks/Rec Friends	1,500	198	(1,302)	13.20%
01-3502-387.02	Contributions - Rec Events/Programs	3,000	1,300	(1,700)	43.33%
01-3502-387.03	Contributions - CEC Revenues	-	-	-	0.00%
<b>Parks &amp; Recreation Operational Revenues Subtotal</b>		<b>317,850</b>	<b>100,001</b>	<b>(217,849)</b>	<b>31.46%</b>
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	22,800	(38,340)	37.29%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	43,040	(177,460)	19.52%
<b>5000 Commons Drive (FCC Senior Center) Revenues Subtotal</b>		<b>281,640</b>	<b>65,840</b>	<b>(215,800)</b>	<b>23.38%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>28,627,325</b>	<b>5,856,609</b>	<b>(22,770,716)</b>	<b>20.46%</b>
<b>EXPENDITURES:</b>					
01-4001-400.100	Wages - Elected Officials	25,000	6,250	18,750	25.00%
01-4001-400.102	Wages - Appointed Authority Officials	800	-	800	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	1,564	1,436	52.14%
01-4001-401.110	Wages - Administration & Finance	719,049	172,859	546,190	24.04%
01-4001-402.520	Prof Svcs - Accounting & Auditing	27,500	-	27,500	0.00%

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<b>Account Number</b>	<b>Account Title</b>	<b>2024 Budget</b>	<b>2024 Actual (thru 3/31/24)</b>	<b>2024 +/- Variance</b>	<b>2024 % of Budget</b>
01-4001-406.120	Wages - Full-Time Admin Labor	176,150	26,754	149,396	15.19%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	382	4,618	7.65%
01-4001-406.170	Wages - Longevity	3,065	-	3,065	0.00%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	1,941	7,059	21.57%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	117	1,383	7.83%
01-4001-406.312	Supp & Admin - Advertising	7,000	844	6,156	12.05%
01-4001-406.314	Supp & Admin - Postage	5,000	920	4,080	18.39%
01-4001-406.316	Supp & Admin - Bonding	3,250	1,618	1,633	49.77%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	1,739	9,261	15.81%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	16,822	5,678	74.76%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	89	1,161	7.10%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,750	4,553	4,197	52.03%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	30,030	2,503	27,528	8.33%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	938	4,062	18.75%
01-4001-406.670	Utilities - Telephone	13,000	1,086	11,914	8.36%
01-4001-406.680	Utilities - Cable/Internet	900	148	752	16.45%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	769	4,231	15.38%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	8,161	66,839	10.88%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	25,696	36,804	41.11%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	600	9,400	6.00%
<b>Administration - General Services Expenditures Subtotal</b>		<b>1,230,244</b>	<b>276,353</b>	<b>953,891</b>	<b>22.46%</b>
01-4010-403.104	Wages - Elected Tax Collector	21,802	3,878	17,924	17.79%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,000	7,423	577	92.79%
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	-	100.00%
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,000	-	3,000	0.00%
<b>Administration - Tax Collector Expenditures Subtotal</b>		<b>34,042</b>	<b>12,541</b>	<b>21,501</b>	<b>36.84%</b>
01-4020-404.500	Prof Svcs - Solicitor	45,000	2,318	42,682	5.15%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	800	39,200	2.00%
<b>Administration - Legal Expenditures Subtotal</b>		<b>85,000</b>	<b>3,118</b>	<b>81,882</b>	<b>3.67%</b>
01-4040-409.130	Wages - Part-Time Janitorial	39,524	6,191	33,334	15.66%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	783	5,217	13.05%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	14,436	25,564	36.09%
01-4040-409.610	Utilities - Electric	37,500	5,903	31,597	15.74%
01-4040-409.620	Utilities - Natural Gas	7,500	2,340	5,160	31.20%
01-4040-409.630	Utilities - Water	3,000	335	2,665	11.17%
01-4040-409.640	Utilities - Sewer	650	168	482	25.83%
01-4040-409.660	Utilities - Stormwater Fees	2,673	668	2,005	25.00%
<b>Administration - Building Maintenance Expenditures Subtotal</b>		<b>137,847</b>	<b>30,824</b>	<b>107,023</b>	<b>22.36%</b>
01-4100-410.110	Wages - Public Safety Director	109,871	33,698	76,173	30.67%
01-4100-410.112	Wages - Logistics & Admin	117,853	27,740	90,113	23.54%
01-4100-410.114	Wages - Full-Time Operational Support Agent	132,826	5,950	126,876	4.48%
01-4100-410.120	Wages - Full-Time Command Staff	407,139	93,654	313,485	23.00%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	118,814	336,708	26.08%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	960,584	3,388,615	22.09%
01-4100-410.123	Wages - Full-Time Corporals	755,062	213,605	541,457	28.29%
01-4100-410.124	Wages - Full-Time Civilians	211,691	48,774	162,917	23.04%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	11,392	38,133	23.00%
01-4100-410.150	Wages - Shift Differential	32,000	7,554	24,446	23.61%

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01-4100-410.160	Wages - Overtime	120,000	32,586	87,414	27.15%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	8,260	16,740	33.04%
01-4100-410.170	Wages - Longevity	374,147	148,879	225,268	39.79%
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	814	4,186	16.29%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	451	4,549	9.02%
01-4100-410.312	Supp & Admin - Printing	500	-	500	0.00%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	641	7,859	7.55%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	4,135	30,865	11.81%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	5,730	1,270	81.86%
01-4100-410.326	Supp & Admin - Uniforms	28,500	5,034	23,466	17.66%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	1,827	6,673	21.49%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	408	9,092	4.29%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	494	5,506	8.24%
01-4100-410.333	Supp & Admin - Body Armor	17,750	-	17,750	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	14,000	5,400	8,600	38.57%
01-4100-410.335	Supp & Admin - Weapons	18,850	945	17,905	5.02%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	2,523	13,477	15.77%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	5,813	46,687	11.07%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	53,565	32,935	61.92%
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	4,875	187,983	2.53%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,500	1,613	3,887	29.32%
01-4100-410.587	Prof Svcs - Animal Control	22,000	2,310	19,690	10.50%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	14,381	100,619	12.51%
01-4100-410.670	Utilities - Telephone	30,000	2,601	27,399	8.67%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	640	7,360	8.00%
01-4100-410.900	Capital - Vehicle Purchases	66,710	(2,384)	69,094	-3.57%
01-4100-410.912	Capital - Specialized Gear	3,200	3,169	31	99.04%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	142,345	100,256	42,089	70.43%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	65,536	10,374	55,162	15.83%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	8,054	1,614	6,440	20.04%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	334	577	(243)	172.66%
<b>Police Expenditures Subtotal</b>		<b>8,238,974</b>	<b>1,973,411</b>	<b>6,265,563</b>	<b>23.95%</b>
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	339	1,161	22.61%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	350,000	-	350,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
<b>Fire &amp; Emergency Services Expenditures Subtotal</b>		<b>451,500</b>	<b>339</b>	<b>451,161</b>	<b>0.08%</b>
01-4150-455.162	Wages - Overtime (Meetings)	1,000	103	897	10.26%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	88	912	8.80%
<b>Shade Tree Expenditures Subtotal</b>		<b>2,000</b>	<b>191</b>	<b>1,809</b>	<b>9.53%</b>
01-4160-426.312	Supp & Admin - Cards & Passes	250	-	250	0.00%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	-	5,000	0.00%
01-4160-462.108	Wages - Planning Commission	8,400	1,300	7,100	15.48%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	65,036	217,532	23.02%
01-4160-462.120	Wages - Full-Time Secretary	56,511	22,150	34,361	39.20%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	394	606	39.40%
01-4160-462.170	Wages - Longevity	4,100	1,500	2,600	36.59%

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01-4160-462.300	Supp & Admin - Office Supplies	2,000	287	1,713	14.33%
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	81	169	32.53%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	12,000	4,874	7,127	40.61%
01-4160-462.510	Prof Svcs - Engineering Services	242,500	46,011	196,489	18.97%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	81,305	218,695	27.10%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	40,299	22,701	63.97%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	575	(575)	0.00%
01-4160-462.583	Prof Svcs - Plan Recording Fees	75	15	60	20.00%
01-4160-462.589	Prof Svcs - State Permit Fees	4,300	(14)	4,314	-0.31%
01-4160-462.600	Utilities - Vehicle Fuel	500	55	445	11.07%
01-4160-462.670	Utilities - Telephone	4,000	318	3,682	7.94%
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%
<b>Community Development Expenditures Subtotal</b>		<b>995,218</b>	<b>264,186</b>	<b>731,032</b>	<b>26.55%</b>
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	85	4,915	1.70%
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	7,380	39,470	15.75%
01-4200-426.610	Utilities - Electric	2,500	332	2,168	13.28%
01-4200-426.640	Utilities - Sewer	105,000	38,911	66,089	37.06%
01-4200-426.660	Utilities - Stormwater Fees	3,796	988	2,808	26.03%
<b>Health &amp; Sanitation - Recycling Expenditures Subtotal</b>		<b>183,172</b>	<b>47,696</b>	<b>135,476</b>	<b>26.04%</b>
01-4300-430.110	Wages - Public Works Administration	370,406	76,941	293,465	20.77%
01-4300-430.120	Wages - Full-Time Secretary	56,511	13,010	43,501	23.02%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	305,469	894,374	25.46%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	4,394	33,270	11.67%
01-4300-430.160	Wages - Overtime	25,000	21,950	3,050	87.80%
01-4300-430.170	Wages - Longevity	21,539	3,050	18,489	14.16%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	3,646	16,354	18.23%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	603	5,397	10.06%
01-4300-430.326	Supp & Admin - Uniforms	7,000	1,925	5,075	27.50%
01-4300-430.400	R&M - Facilities Maintenance	35,000	2,118	32,882	6.05%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	10,341	10,659	49.24%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	581	1,669	25.83%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	10,222	72,503	12.36%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	24,924	85,076	22.66%
01-4300-430.610	Utilities - Electric	11,400	1,997	9,403	17.52%
01-4300-430.620	Utilities - Natural Gas	17,500	3,106	14,394	17.75%
01-4300-430.630	Utilities - Water	4,500	16	4,484	0.35%
01-4300-430.640	Utilities - Sewer	1,200	336	864	27.98%
01-4300-430.660	Utilities - Stormwater Fees	6,194	1,859	4,335	30.01%
01-4300-430.670	Utilities - Telephone	18,500	2,134	16,366	11.54%
01-4300-430.910	Capital - Equipment Purchases	40,000	-	40,000	0.00%
<b>Public Works - General Services Expenditures Subtotal</b>		<b>2,094,232</b>	<b>488,623</b>	<b>1,605,609</b>	<b>23.33%</b>
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	11,349	10,151	52.78%
01-4300-432.536	Prof Svcs - Snow Removal	10,000	25,417	(15,417)	254.17%

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<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<u>31,500</u>	<u>36,765</u>	<u>(5,265)</u>	<u>116.72%</u>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	11,597	73,403	13.64%
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	20,531	94,469	17.85%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	860	4,940	14.83%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<u>210,800</u>	<u>32,988</u>	<u>177,812</u>	<u>15.65%</u>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	551	11,949	4.41%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	14,323	110,677	11.46%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	1,246	254	<u>83.07%</u>
<i>Public Works - Repairs of Tools &amp; Machinery Expenditures Subtotal</i>		<u>139,000</u>	<u>16,119</u>	<u>122,881</u>	<u>11.60%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	1,985	23,015	7.94%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	570	77,430	0.73%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	3,702	16,298	18.51%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	-	10,000	0.00%
<i>Public Works - Road &amp; Bridge Maint. Expenditures Subtotal</i>		<u>133,000</u>	<u>6,257</u>	<u>126,743</u>	<u>4.70%</u>
<b>Public Works Expenditures Subtotal</b>		<b>2,791,704</b>	<b>628,449</b>	<b>2,163,255</b>	<b>22.51%</b>
01-4400-429.110	Wages - Sewer Management	221,995	51,172	170,823	23.05%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	26,333	75,960	25.74%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	233,146	603,082	27.88%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,047	969	10,078	8.77%
01-4400-429.160	Wages - Overtime	30,000	4,304	25,696	14.35%
01-4400-429.170	Wages - Longevity	12,033	3,008	9,025	25.00%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	-	360	0.00%
<b>Sewer Dept. - Wastewater Collection Expenditures Subtotal</b>		<b>1,213,956</b>	<b>318,932</b>	<b>895,024</b>	<b>26.27%</b>
01-4450-436.110	Wages - Stormwater Management	248,078	44,774	203,304	18.05%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	22,901	53,301	30.05%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	14,606	283,500	4.90%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	4,763	61,137	7.23%
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	12,205	130,045	8.58%
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	44,250	-	44,250	0.00%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,146	-	7,146	0.00%
01-4450-436.160	Wages - Overtime	5,000	660	4,340	13.19%
01-4450-436.170	Wages - Longevity	4,414	8	4,406	0.18%
<b>Sewer Dept. - Stormwater Expenditures Subtotal</b>		<b>972,346</b>	<b>105,222</b>	<b>867,124</b>	<b>10.82%</b>
01-4501-451.110	Wages - Parks Management	182,832	42,789	140,043	23.40%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	25,694	84,598	23.30%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	-	28,850	0.00%
01-4501-451.160	Wages - Overtime	6,000	2,227	3,773	37.12%
01-4501-451.170	Wages - Longevity	4,102	-	4,102	0.00%
<i>Parks &amp; Recreation - Administrative Expenditures Subtotal</i>		<u>332,076</u>	<u>70,709</u>	<u>261,367</u>	<u>21.29%</u>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	173	1,478	10.45%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	158	5,843	2.63%
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	690	590	53.91%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	-	1,000	0.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,250	6,961	2,289	75.26%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	653	1,847	26.10%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	81	6,419	1.24%
01-4501-451.670	Utilities - Telephone	7,500	514	6,986	6.86%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	333	2,668	11.08%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,500	-	22,500	0.00%
<i>Parks &amp; Recreation - Participant Recreation Expenditures Subtotal</i>		64,180	9,561	54,619	14.90%
<i> </i>					
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	82,080	239,395	25.53%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	9,721	110,279	8.10%
01-4501-454.610	Utilities - Electric	12,500	1,641	10,859	13.13%
01-4501-454.620	Utilities - Natural Gas	3,750	347	3,403	9.25%
01-4501-454.630	Utilities - Water	10,500	225	10,275	2.14%
01-4501-454.640	Utilities - Sewer	3,250	790	2,460	24.31%
01-4501-454.660	Utilities - Stormwater Fees	25,606	6,201	19,405	24.22%
01-4501-454.920	Capital - Parks Improvements	24,000	-	24,000	0.00%
<i>Parks &amp; Recreation - Parks &amp; Playgrounds Expenditures Subtotal</i>		521,081	101,004	420,077	19.38%
<i> </i>					
01-4502-451.596	Prof Svcs - Special Events	8,500	2,103	6,397	24.74%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	5,742	112,258	4.87%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	3,363	(1,113)	149.48%
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	64	3,436	1.84%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	2,643	31,357	7.77%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	2,530	8,970	22.00%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,000	29	7,971	0.36%
01-4502-452.597	Prof Svcs - Instructors & Referees	4,500	-	4,500	0.00%
<i>Parks &amp; Recreation - Program Expenditures Subtotal</i>		211,250	16,536	194,714	7.83%
<i> </i>					
<b>Parks &amp; Recreation Expenditures Subtotal</b>		<b>1,128,587</b>	<b>197,811</b>	<b>930,776</b>	<b>17.53%</b>
<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	1,329	1,171	53.14%
01-4505-452.444	R&M - Senior Center (5000 Commons Dr)	3,000	1,999	1,001	66.64%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	212,500	31,347	181,153	14.75%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	873	6,127	12.48%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	21,000	2,804	18,196	13.35%
<b>5000 Commons Drive (FCC Senior Center) Expenditures Subtotal</b>		<b>247,000</b>	<b>38,352</b>	<b>208,648</b>	<b>15.53%</b>
<i> </i>					
01-4520-456.586	Prof Svcs - Library Allotments	140,342	-	140,342	0.00%
<b>County Libraries Expenditures Subtotal</b>		<b>140,342</b>	<b>-</b>	<b>140,342</b>	<b>0.00%</b>
<i> </i>					
01-4700-471.817	Debt - Principal - 2014 Bonds	320,000	320,000	-	100.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	180,000	180,000	-	100.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	48,000	48,000	-	100.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	740,000	740,000	-	100.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	235,000	235,000	-	100.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	80,000	-	100.00%

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

<b>Account Number</b>	<b>Account Title</b>	<b>2024 Budget</b>	<b>2024 Actual (thru 3/31/24)</b>	<b>2024 +/- Variance</b>	<b>2024 % of Budget</b>
01-4700-471.827	Debt - Principal - 2022 Bonds	28,561	28,561	0	100.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	37,470	21,935	15,535	58.54%
01-4700-472.819	Debt - Interest - 2016 Bonds	84,675	44,138	40,538	52.13%
01-4700-472.820	Debt - Interest - 2019 Bonds	21,940	11,450	10,490	52.19%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	6,035	6,035	50.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	109,600	62,200	47,400	56.75%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	14,500	9,600	4,900	66.21%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,076	33,224	32,852	50.28%
01-4700-472.827	Debt - Interest - 2022 Bonds	4,379	2,475	1,904	56.53%
<b>Debt Service Expenditures Subtotal</b>		<b>1,982,271</b>	<b>1,822,617</b>	<b>159,654</b>	<b>91.95%</b>
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,035,709	240,931	794,778	23.26%
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	(3,370)	2,662,861	-0.13%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	81,520	204,112	28.54%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	1,282,407	2,138,079	37.49%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	35,849	189,151	15.93%
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	3,460	-	3,460	0.00%
01-4810-487.248	Benefits & Taxes - OPEB Funding	400,000	-	400,000	0.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	23,341	3,385	19,956	14.50%
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	36,432	(35,082)	2698.67%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	4,119	29,344	12.31%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	350	6,150	5.38%
<b>Employee Benefits Expenditures Subtotal</b>		<b>8,097,682</b>	<b>1,681,623</b>	<b>6,416,059</b>	<b>20.77%</b>
01-4820-486.730	Misc - Liability & Casualty Insurances	170,000	55,751	114,249	32.79%
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%
<b>Other General Expenditures Subtotal</b>		<b>363,000</b>	<b>55,751</b>	<b>307,249</b>	<b>15.36%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>28,111,713</b>	<b>7,409,719</b>	<b>20,701,994</b>	<b>26.36%</b>
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>515,612</b>	<b>(1,553,110)</b>	<b>(2,068,722)</b>	<b>-301.22%</b>
Net Financial Reserves - Beginning		13,940,464	13,940,464	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 14,456,076</b>	<b>\$ 12,387,354</b>	<b>\$ (2,068,722)</b>	<b>85.69%</b>

<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 10,588,577</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ 3,805</b>

<b>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</b>	<b>2024 Budget</b>	<b>2024 Actual (thru 3/31/24)</b>	<b>2024 +/- Variance</b>	<b>2024 % of Budget</b>
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 4,726,521	\$ 16,626,947	22.13%
Discretionary Expenditures	\$ 6,758,245	\$ 2,683,198	\$ 4,075,047	39.70%
Percentage of Contractual to Total Expenditures	75.96%	63.79%		



**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 March 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 3/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
<b>REVENUES:</b>					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 200	\$ 200	0.00%
05-3200-364.30	Sanitation - Fee Charges	\$ 7,863,028	\$ 1,726,553	\$ (6,136,475)	21.96%
<b>TOTAL SOLID WASTE &amp; RECYCLING FUND REVENUES</b>		<b>7,863,028</b>	<b>1,726,753</b>	<b>(6,136,275)</b>	<b>21.96%</b>
<b>EXPENDITURES:</b>					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	10,013	33,517	23.00%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	13,810	49,347	21.87%
05-4200-427.122	Wages - Full-Time Waste Labor	-	-	-	0.00%
05-4200-427.160	Wages - Overtime	2,000	364	1,636	18.18%
05-4200-427.170	Wages - Longevity	708	-	708	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	16,000	916	15,084	5.72%
05-4200-427.306	Supp & Admin - IT Supplies	250	257	(7)	102.80%
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	3,648	13,352	21.46%
05-4200-427.322	Supp & Admin - Training/Seminars	1,000	133	867	13.33%
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	2,637	11,863	18.19%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	22,500	18,336	4,164	81.49%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	181	569	24.20%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	4,620	385	4,235	8.33%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,529,028	1,153,478	6,375,550	15.32%
05-4200-427.670	Utilities - Telephone & Alarm	675	76	599	11.30%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,369	1,953	6,416	23.33%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	18,476	3,370	15,106	18.24%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	264	55	209	20.72%
05-4810-487.240	Benefits & Taxes - Medical Insurance	37,447	8,726	28,721	23.30%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,869	32	1,837	1.73%
05-4810-487.250	Benefits & Taxes - Life Insurance	189	42	147	22.35%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	25	6	19	22.40%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	50	244	17.02%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	100	305	24.69%
<b>TOTAL SOLID WASTE &amp; RECYCLING FUND EXPENDITURES</b>		<b>7,798,056</b>	<b>1,218,568</b>	<b>6,579,488</b>	<b>15.63%</b>
<b>NET TOTAL SW &amp; RECYCLING FUND CHANGE IN RESERVES</b>		<b>64,972</b>	<b>508,185</b>	<b>443,213</b>	<b>782.16%</b>
Net Financial Reserves - Beginning		-	-	-	0.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 64,972</b>	<b>\$ 508,185</b>	<b>\$ 443,213</b>	<b>782.16%</b>
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>			<b>\$ (1,542,378)</b>		
<b>BALANCES DUE FROM AUTHORITY</b>			<b>\$ 104,242</b>		



## **STATE AID FUND (10) – DETAILED REPORT**

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 3/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
<b>REVENUES:</b>					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 13,604	\$ (21,396)	38.87%
10-3300-355.02	State - Liquid Fuels State Aid	1,706,836	1,648,064	(58,772)	96.56%
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	-	100.00%
<b>TOTAL STATE AID FUND REVENUES</b>		<b>1,745,516</b>	<b>1,665,348</b>	<b>(80,168)</b>	<b>95.41%</b>
<b>EXPENDITURES:</b>					
10-4300-430.310	Supp & Admin - Bank Fees	-	7	(7)	0.00%
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	220,000	164,461	55,539	74.76%
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	23,581	1,164,912	1.98%
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)	100.00%
10-4300-472.800	Debt - Interest - Capital Leases	14,099	-	14,099	0.00%
10-4300-472.827	Debt - Interest - 2022 Bonds	4,821	2,725	2,096	56.52%
10-3900-393.01	Proceeds - GASB Debt Issuance	(292,523)	-	(292,523)	0.00%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	292,523	-	292,523	0.00%
<b>TOTAL STATE AID FUND EXPENDITURES</b>		<b>1,803,619</b>	<b>222,214</b>	<b>1,581,405</b>	<b>12.32%</b>
<b>NET TOTAL STATE AID FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 569,971</b>	<b>\$ 2,071,208</b>	<b>\$ 1,501,237</b>	<b>363.39%</b>
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>		<b>\$ 2,091,599</b>			



**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 March 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 3/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
<b>REVENUES:</b>					
15-3001-341.01	Interest Earnings	\$ 40,500	\$ 10,645	\$ (29,855)	26.28%
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	6,413	(75,337)	7.84%
15-3501-354.08	State - Parks/Rec Grants	268,000	2,662	(265,338)	0.99%
15-3501-357.05	County - Parks/Rec Grants	266,000	-	(266,000)	0.00%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	183,890	183,890	0.00%
15-3900-392.01	Transfers In - General Fund	<u>1,744,021</u>	<u>69,584</u>	<u>(1,674,437)</u>	<u>3.99%</u>
<b>TOTAL GENERAL IMPROVEMENT FUND REVENUES</b>		<b>5,611,304</b>	<b>273,195</b>	<b>(5,338,109)</b>	<b>4.87%</b>
<b>EXPENDITURES:</b>					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	6,131	(6,131)	0.00%
15-4001-407.920	Capital - IT Improvements	-	22,084	(22,084)	0.00%
15-4001-409.920	Capital - Municipal Center Improvements	-	28,466	(28,466)	0.00%
15-4100-410.910	Capital - Police Equipment	572,359	-	572,359	0.00%
15-4100-410.920	Capital - Police Facility Improvements	100,000	-	100,000	0.00%
15-4160-462.514	Prof Svcs - CDBG Consultant	33,460	6,950	26,510	20.77%
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	311,574	-	311,574	0.00%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	834,892	12,855	822,037	1.54%
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	7,913	457,473	1.70%
15-4300-438.510	Prof Svcs - Engineering Services	75,000	4,714	70,286	6.28%
15-4300-438.943	Capital - Crums Mill Rd Bridge	225,000	716	224,284	0.32%
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	15,149	709,858	2.09%
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%
15-4501-454.912	Capital - Parks Security Cameras	-	2,662	(2,662)	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	431	177,645	0.24%
15-4501-454.923	Capital - Brightbill Park Improvements	112,120	44,576	67,544	39.76%
15-4501-454.926	Capital - George Park Improvements	127,306	-	127,306	0.00%
15-4501-454.928	Capital - Kings Crossing Park Improvements	-	-	-	0.00%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	-	526,500	0.00%
15-4501-454.933	Capital - Lingle Park Improvements	-	5,938	(5,938)	0.00%
15-4501-454.936	Capital - Stray Winds Park Improvements	295,000	-	295,000	0.00%
15-4501-454.937	Capital - Blue Ridge Park Improvements	-	380	(380)	0.00%
15-4501-454.938	Capital - Conway Rd Tract Improvements	<u>150,000</u>	<u>5,151</u>	<u>144,849</u>	<u>3.43%</u>
<b>TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES</b>		<b>5,942,187</b>	<b>174,573</b>	<b>5,767,614</b>	<b>2.94%</b>
<b>NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 961,475</b>	<b>\$ 1,390,979</b>	<b>\$ 429,504</b>	<b>144.67%</b>

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 3/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
<b>REVENUES:</b>					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
<b>TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES</b>					
<b>EXPENDITURES:</b>					
04-4900-492.703	Misc - Transfers Out	1,551,021	69,584	1,481,437	4.49%
<b>TOTAL ARPA FUND EXPENDITURES</b>					
<b>NET TOTAL ARPA FUND CHANGE IN RESERVES</b>					
Net Financial Reserves - Beginning					
<b>NET FINANCIAL RESERVES - ENDING</b>					
<b>COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>					
<b>BALANCES DUE FROM AUTHORITY</b>					
<b>UNSPENT BOND PROCEEDS</b>					



**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 March 31, 2024

<b>Account Number</b>	<b>Account Title</b>	<b>2024 Budget</b>	<b>2024 Actual (thru 3/31/24)</b>	<b>2024 +/(-) Variance</b>	<b>2024 % of Budget</b>
<b>REVENUES:</b>					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 512,054	\$ (1,616,753)	24.05%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	4,770	(42,293)	10.14%
20-3110-341.01	Interest Earnings	48,000	13,297	(34,703)	27.70%
<b>TOTAL FIRE TAX FUND OPERATING REVENUES</b>		<b>2,223,870</b>	<b>530,122</b>	<b>(1,693,748)</b>	<b>23.84%</b>
<b>EXPENDITURES:</b>					
20-4110-411.110	Wages - Fire Management	140,624	23,923	116,701	17.01%
20-4110-411.170	Wages - Longevity	125	-	125	0.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	-	750	0.00%
20-4110-411.320	Supp & Admin - Employment Costs	-	250	(250)	0.00%
20-4110-411.322	Supp & Admin - Training/Seminars	4,000	279	3,721	6.98%
20-4110-411.324	Supp & Admin - Dues/Subscriptions	1,000	390	610	39.00%
20-4110-411.326	Supp & Admin - Uniforms	3,000	-	3,000	0.00%
20-4110-411.420	R&M - Vehicle Maintenance	1,000	80	920	8.00%
20-4110-411.536	Prof Svcs - Snow Removal	-	4,725	(4,725)	0.00%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	20,000	9,744	10,256	48.72%
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	639	4,361	12.78%
20-4110-411.634	Utilities - Water - Hydrants	260,500	43,387	217,113	16.66%
20-4110-411.670	Utilities - Telephone	1,050	89	961	8.45%
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	-	100.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	69,290	37,065	32,225	53.49%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	10,767	1,830	8,937	17.00%
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	24,916	47,866	34.23%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	(358)	36,774	-0.98%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	22	2,291	0.94%
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	4	66	5.49%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	-	388	0.00%
20-4820-486.730	Misc - Liability & Casualty Insurances	650	214	436	32.87%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
<b>TOTAL FIRE TAX FUND OPERATING EXPENDITURES</b>		<b>2,285,559</b>	<b>700,377</b>	<b>1,585,182</b>	<b>30.64%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES</b>		<b>(61,689)</b>	<b>(170,255)</b>	<b>(108,566)</b>	<b>-275.99%</b>
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
<b>NET FINANCIAL OPERATING RESERVES - ENDING</b>		<b>\$ 1,036,841</b>	<b>\$ 928,274</b>	<b>\$ (108,566)</b>	<b>89.53%</b>

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 3/31/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
<b>CAPITAL RESERVE REVENUES:</b>					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 4,288	\$ (85,713)	4.76%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES</b>		<b>395,410</b>	<b>309,698</b>	<b>(85,713)</b>	<b>78.32%</b>
<b>CAPITAL RESERVE EXPENDITURES:</b>					
20-4900-411.420	R&M - Catastrophic Repairs - Capital Reserve	-	-	-	0.00%
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	-	20,465	(20,465)	0.00%
20-4900-411.904	Capital - Apparatus Purchases - Capital Reserve	-	-	-	0.00%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES</b>		<b>-</b>	<b>20,465</b>	<b>(20,465)</b>	<b>0.00%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES</b>					
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
<b>NET FINANCIAL CAPITAL RESERVES - ENDING</b>		<b>\$ 2,135,870</b>	<b>\$ 2,029,692</b>	<b>\$ (106,178)</b>	<b>95.03%</b>
<b>CASH AND INVESTMENTS BALANCES - OPERATING</b>		\$ 912,357			
<b>CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES</b>		\$ 2,025,805			