



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

APRIL 2024 FINANCIAL REPORTING PACKAGE

JUNE 7, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized April 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed April 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 four of 12 months for the year, or roughly 33.3% 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.

April marks the bulk (over 90% of budget) of real estate taxes received during the discount period, which helps significant reserves increases (and relating interest earnings) meet the regular expenditure demands for payroll/related benefits, debt payments, and summer operational programs for the Township. Overall, similar to past months, absent the impacts of the 2023 inflation-mitigation stipends issued to full-time staff, results were reasonably comparable (though more positive) to April 2023, and the Township maintains adequate reserves (soundly in excess of our 25% expenditures policy requirement) for ongoing operations and late 2024/early 2025 financial needs until the next cycle of taxes begin to be received.

Ending General Fund cash reserves in April 2024 are over \$13.5 million (a nearly \$3 million increase from prior month, as most taxpayers submit their real estate tax payments before the discount period lapsed in April), and just under \$49,000 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 \$2.1 million through April 2024 with just over \$1.2 million in Authority collections due to the Township, satisfied in the following 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 what winter is, 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 April 2024 are just over \$2 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/late 2024 and many remain in pre-construction general planning (particularly transportation projects; Brightbill park work was significant towards early summer completion) 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 April 2024 total just over \$5.3 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.

As noted in the General Fund, April spikes revenues relative to discount-period real estate tax payments, driving up reserves here following Q1. Many 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 and debt payments in April. Ending FPTE Fund financial reserves in April 2024 are just over \$2 million for operations and slightly over \$2 million for capital (three replacement apparatus, with extended construction timelines [three years estimate], are now being positioned for Board approval for June current expenditures limited to 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 April 30, 2024 and 2023

2024		2023				2023		Notes/Remarks
		Budget	Actual (thru 4/30/24)	+/(-) Variance	Percent of Budget	Actual (thru 4/30/23)	Percent of Budget	
Account Number	Account Title							
REVENUES:								
	Tax Revenues	\$ 18,077,645	\$ 8,675,502	\$ (9,402,143)	47.99%	\$ 8,560,973	47.36%	All tax categories are trending comparable to the prior year, with transfer taxes still slow and pacing under budget to-date.
	General Recurring Aid and Other Revenues	7,040,172	968,028	(6,072,144)	13.75%	1,232,711	17.51%	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).
	Public Safety Revenues	1,242,522	152,673	(1,089,849)	12.29%	167,718	13.50%	Overall comparable with prior year - budget includes \$350,000 for Foreign Fire passthrough funds (match expenditure), which skews toward September.
	Community Development & Code Enforce. Revenues	1,012,600	296,719	(715,881)	29.30%	308,515	30.47%	Overall comparable with prior year - activity heightens from spring through fall seasons.
	Planning & Zoning Revenues	426,000	136,674	(289,326)	32.08%	65,657	15.41%	Activity primarily for developer reimbursements, tied with relating expense and mostly represent receipts for 2023 year-end billing.
	Health & Sanitation Revenues	71,900	11,770	(60,130)	16.37%	9,742	13.55%	Leaf Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur annually.
	Public Works Revenues	146,996	61,586	(85,410)	41.90%	20,094	13.67%	Road occupancy permits comparable to prior year; winter snow removal contract received later in 2023.
	Parks & Recreation Administrative Revenues	10,000	-	(10,000)	0.00%	2,254	22.54%	
	Parks & Recreation Operational Revenues	317,850	180,781	(137,069)	56.88%	184,074	57.91%	Majority of programs skew towards summer and fall seasons -- basketball registrations nearly complete, and summer camps and pavilion rentals each about 50% of budget; comparable with prior year.
	5000 Commons Drive (FCC Senior Center) Revenues	281,640	90,561	(191,079)	32.15%	101,322	35.98%	Comparable with prior year and budget.
TOTAL GENERAL FUND REVENUES		28,627,325	10,574,294	(18,053,031)	36.94%	10,653,059	37.21%	
EXPENDITURES:								
	Administration - General Services Expenditures	1,230,244	375,982	854,262	30.56%	416,904	33.89%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships.
	Administration - Tax Collector Expenditures	34,042	14,212	19,830	41.75%	17,045	50.07%	Comparable with prior year, outside of awaiting for Tax Collection Committee billing for 2024 services.
	Administration - Legal Expenditures	85,000	6,862	78,138	8.07%	34,712	40.84%	Billings occur the month following services; spike in prior year for legal counselling support more significant in Q1.
	Administration - Building Maintenance Expenditures	137,847	47,063	90,784	34.14%	44,969	32.62%	Slightly accelerated in 2024 for Township-borne dog kennel renovation expenses (partially community funded project).
	Police Expenditures	8,238,974	2,553,234	5,685,740	30.99%	2,908,351	35.30%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions (advance payments for year), and capital lease payments, all within established budget; slightly low in 2024 for two current position vacancies.
	Fire & Emergency Services Expenditures	451,500	481	451,019	0.11%	262	0.06%	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	259	1,741	12.95%	364	18.20%	
	Community Development Expenditures	995,218	363,074	632,144	36.48%	301,973	30.34%	Primarily wages (2023 included one-time inflation mitigation stipends; 2024 includes new staff training and compensated absence payment for retiree), IT subscriptions (advance software payments for 2024), and inspection/engineering (partially reimbursed, as noted above).
	Public Works Expenditures	2,791,704	780,722	2,010,982	27.97%	836,147	29.95%	Primarily wages (2023 included one-time inflation mitigation stipends); due to several significant winter weather events, additional incurred third-party costs for supporting Township facility areas to aid Public Works focus on public streets.

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of April 30, 2024 and 2023

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 4/30/24)	+ / (-) Variance	Percent of Budget	Actual (thru 4/30/23)	Percent of Budget	
	Sewer Dept. - Wastewater Collection Expenditures	1,213,956	426,304	787,652	35.12%	546,968	45.06%	Predominantly wages for pass-through billing to the Township Authority for sewer services (2023 included one-time inflation mitigation stipends); several position changes/vacancies in 2024 to-date.
	Sewer Dept. - Stormwater Expenditures	972,346	151,078	821,268	15.54%	165,853	17.06%	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	276,948	851,639	24.54%	369,352	32.73%	Primarily wages (2023 included one-time inflation mitigation stipends; Public Works parks maintenance trailing 2023 costs to date); 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	52,831	194,169	21.39%	39,184	15.86%	Comparable with prior year for incurred utilities and repair/maintenance costs for the Friendship Center facilities, slightly elevated with timing of utilities received/paid (<i>primarily reimbursed by YMCA and Drayer Physical Therapy above</i>).
	County Libraries Expenditures	140,342	36,002	104,340	25.65%	45,602	32.49%	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	2,082,738	6,014,944	25.72%	2,086,464	25.77%	Comparable with prior year; significant Q4 portion relative to Minimum Municipal Obligations (MMOs) after receipt of State Pension Aid.
	Other General Expenditures	363,000	89,835	273,165	24.75%	81,376	22.42%	Activity limited to liability/casualty insurance payments; reasonably comparable to prior year.
TOTAL GENERAL FUND EXPENDITURES		28,111,713	9,080,242	19,031,471	32.30%	9,696,287	34.49%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	1,494,052	978,440	289.76%	956,771	185.56%	
	Net Financial Reserves - Beginning	13,940,464	13,940,464	-	100.00%	12,557,632	90.08%	
NET FINANCIAL RESERVES - ENDING		\$ 14,456,076	\$ 15,434,516	\$ 978,440	106.77%	\$ 13,514,404	93.49%	

CASH AND INVESTMENTS BALANCES	\$ 13,514,531	\$ 10,348,250
BALANCES DUE FROM AUTHORITY	\$ 48,678	\$ 1,530,581

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024				2023	
	Budget	Actual (thru 4/30/24)	+ / (-) Variance	Percent of Budget	Actual (thru 4/30/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 6,074,510	\$ 15,278,958	28.45%	\$ 6,697,711	31.37%
Discretionary Expenditures	\$ 6,758,245	\$ 3,005,732	\$ 3,752,513	44.48%	\$ 2,998,576	44.37%
Percentage of Contractual to Total Expenditures	75.96%	66.90%			69.08%	



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 4,765,126	\$ (432,308)	91.68%
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	126,579	(13,763)	90.19%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	32,379	(89,490)	26.57%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	258,788	(1,241,212)	17.25%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	3,138,727	(6,711,273)	31.87%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	353,918	(921,082)	27.76%
Tax Revenues Subtotal		18,077,645	8,675,502	(9,402,143)	47.99%
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	151,600	(295,400)	33.91%
01-3001-342.20	Rent - Land & General Facilities	83,989	9,798	(74,191)	11.67%
01-3001-355.01	State - Public Utlity 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	554,981	(1,821,717)	23.35%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	235,329	(1,778,412)	11.69%
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)	44.76%
General Recurring Aid and Other Revenues Subtotal		7,040,172	968,028	(6,072,144)	13.75%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	2,770	(1,430)	65.95%
01-3100-331.10	Fines - Enforcement Revenues	240,000	58,539	(181,461)	24.39%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	10,539	(113,525)	8.49%
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	34,716	(151,769)	18.62%
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	3,255	(6,245)	34.26%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	1,886	(3,114)	37.73%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	9,246	(18,919)	32.83%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	1,050	300	140.00%
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	350,000	-	(350,000)	0.00%
Public Safety Revenues Subtotal		1,242,522	152,673	(1,089,849)	12.29%
01-3120-362.40	Lic & Permits - State Fees	4,300	1,211	(3,090)	28.15%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	23,943	(103,357)	18.81%
01-3120-362.42	Lic & Permits - Residential New	300,000	63,250	(236,750)	21.08%
01-3120-362.47	Lic & Permits - Commercial New	75,000	18,180	(56,820)	24.24%
01-3120-362.48	Lic & Permits - Residential Add	150,000	61,069	(88,932)	40.71%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	89,827	(110,173)	44.91%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	7,812	(17,188)	31.25%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	710	(5,290)	11.83%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	16,018	(58,982)	21.36%
01-3120-362.54	Lic & Permits - Signs	15,000	7,200	(7,800)	48.00%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	7,500	(27,500)	21.43%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	296,719	(715,881)	29.30%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + /(-) Variance</u>	<u>2024 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	7,000	(30,500)	18.67%
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	3,020	(24,480)	10.98%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	114,604	(110,396)	50.94%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	11,750	(23,250)	33.57%
01-3130-364.31	Sanitation - Septic Permits	1,000	300	(700)	30.00%
Planning & Zoning Revenues Subtotal		426,000	136,674	(289,326)	32.08%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	11,770	(33,230)	26.16%
Health & Sanitation Revenues Subtotal		71,900	11,770	(60,130)	16.37%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	14,088	(35,913)	28.18%
01-3300-354.03	State - Snow Removal Contract	46,996	47,498	502	101.07%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	50,000	-	(50,000)	0.00%
Public Works Revenues Subtotal		146,996	61,586	(85,410)	41.90%
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	3,880	(14,120)	21.56%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	825	(925)	47.14%
01-3502-367.04	Rec - Utility Reimbursements	1,100	203	(897)	18.49%
01-3502-367.05	Rec - Pavillion Reservations	45,000	26,059	(18,941)	57.91%
01-3502-367.06	Rec - Ball Court Lighting	500	-	(500)	0.00%
01-3502-367.07	Rec - Fitness Programs	15,000	5,736	(9,264)	38.24%
01-3502-367.10	Rec - Leisure Learning Programs	500	190	(310)	38.00%
01-3502-367.11	Rec - Trips	500	-	(500)	0.00%
01-3502-367.12	Rec - Sport Leagues	26,000	6,285	(19,715)	24.17%
01-3502-367.14	Rec - Summer & Day Camps	105,000	47,208	(57,792)	44.96%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	217	(1,783)	10.85%
01-3502-367.16	Rec - Youth Basketball League	78,000	79,768	1,768	102.27%
01-3502-367.19	Rec - Field/League Reservations	20,000	7,240	(12,760)	36.20%
01-3502-387.01	Contributions - Parks/Rec Friends	1,500	298	(1,202)	19.87%
01-3502-387.02	Contributions - Rec Events/Programs	3,000	2,871	(129)	95.72%
Parks & Recreation Operational Revenues Subtotal		317,850	180,781	(137,069)	56.88%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	28,513	(32,628)	46.63%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	62,048	(158,452)	28.14%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	90,561	(191,079)	32.15%
TOTAL GENERAL FUND REVENUES		28,627,325	10,574,294	(18,053,031)	36.94%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	8,333	16,667	33.33%
01-4001-400.102	Wages - Appointed Authority Officials	800	-	800	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	1,643	1,357	54.76%
01-4001-401.110	Wages - Administration & Finance	719,049	232,159	486,890	32.29%
01-4001-402.520	Prof Svcs - Accounting & Auditing	27,500	9,800	17,700	35.64%
01-4001-406.120	Wages - Full-Time Admin Labor	176,150	35,567	140,583	20.19%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	635	4,365	12.70%
01-4001-406.170	Wages - Longevity	3,065	-	3,065	0.00%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-4001-406.300	Supp & Admin - Office Supplies	9,000	3,092	5,908	34.36%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	258	1,242	17.20%
01-4001-406.312	Supp & Admin - Advertising	7,000	1,039	5,961	14.84%
01-4001-406.314	Supp & Admin - Postage	5,000	919	4,081	18.38%
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	3,263	7,737	29.66%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	17,141	5,359	76.18%
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	6,397	2,353	73.11%
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	1,572	3,428	31.45%
01-4001-406.670	Utilities - Telephone	13,000	1,387	11,613	10.67%
01-4001-406.680	Utilities - Cable/Internet	900	222	678	24.67%
01-4001-406.910	Capital - Equipment Purchases	-	5,348	(5,348)	0.00%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	3,457	1,543	69.13%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	8,533	66,467	11.38%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	29,807	32,693	47.69%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	1,200	8,800	12.00%
Administration - General Services Expenditures Subtotal		1,230,244	375,982	854,262	30.56%
01-4010-403.104	Wages - Elected Tax Collector	21,802	5,817	15,985	26.68%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,000	7,155	845	89.44%
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	14,212	19,830	41.75%
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	4,544	35,456	11.36%
Administration - Legal Expenditures Subtotal		85,000	6,862	78,138	8.07%
01-4040-409.130	Wages - Part-Time Janitorial	39,524	8,331	31,194	21.08%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	1,143	4,857	19.06%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	23,667	16,333	59.17%
01-4040-409.610	Utilities - Electric	37,500	8,866	28,634	23.64%
01-4040-409.620	Utilities - Natural Gas	7,500	3,585	3,915	47.80%
01-4040-409.630	Utilities - Water	3,000	634	2,366	21.14%
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%
Administration - Building Maintenance Expenditures Subtotal		137,847	47,063	90,784	34.14%
01-4100-410.110	Wages - Public Safety Director	109,871	35,492	74,379	32.30%
01-4100-410.112	Wages - Logistics & Admin	117,853	36,880	80,973	31.29%
01-4100-410.114	Wages - Full-Time Operational Support Agent	132,826	13,031	119,795	9.81%
01-4100-410.120	Wages - Full-Time Command Staff	407,139	124,973	282,166	30.70%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	153,777	301,745	33.76%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	1,278,592	3,070,607	29.40%
01-4100-410.123	Wages - Full-Time Corporals	755,062	283,728	471,334	37.58%
01-4100-410.124	Wages - Full-Time Civilians	211,691	65,043	146,648	30.73%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	15,202	34,323	30.69%
01-4100-410.150	Wages - Shift Differential	32,000	10,028	21,972	31.34%
01-4100-410.160	Wages - Overtime	120,000	44,495	75,505	37.08%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	8,610	16,390	34.44%
01-4100-410.170	Wages - Longevity	374,147	154,543	219,604	41.31%

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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	1,648	3,352	32.96%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	451	4,549	9.02%
01-4100-410.312	Supp & Admin - Printing	500	163	337	32.53%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	933	7,567	10.98%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	5,739	29,261	16.40%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	6,453	547	92.18%
01-4100-410.326	Supp & Admin - Uniforms	28,500	7,488	21,012	26.27%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	2,397	6,103	28.20%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	626	8,874	6.59%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	737	5,263	12.28%
01-4100-410.333	Supp & Admin - Body Armor	17,750	-	17,750	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	14,000	6,804	7,196	48.60%
01-4100-410.335	Supp & Admin - Weapons	18,850	7,546	11,304	40.03%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	2,588	13,412	16.18%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	4,098	48,402	7.81%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	67,667	18,833	78.23%
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	2,016	3,484	36.65%
01-4100-410.587	Prof Svcs - Animal Control	22,000	2,750	19,250	12.50%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	21,835	93,165	18.99%
01-4100-410.670	Utilities - Telephone	30,000	2,797	27,203	9.32%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	1,281	6,719	16.01%
01-4100-410.900	Capital - Vehicle Purchases	66,710	(28,872)	95,582	-43.28%
01-4100-410.910	Capital - Equipment Purchases	-	2,388	(2,388)	0.00%
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	64,703	833	98.73%
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	2,553,234	5,685,740	30.99%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	481	1,019	32.08%
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	481	451,019	0.11%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	171	829	17.10%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	88	912	8.80%
Shade Tree Expenditures Subtotal		2,000	259	1,741	12.95%
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	1,900	6,500	22.62%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	86,772	195,796	30.71%
01-4160-462.120	Wages - Full-Time Secretary	56,511	35,340	21,171	62.54%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	579	421	57.88%
01-4160-462.170	Wages - Longevity	4,100	1,911	2,189	46.61%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	339	1,661	16.93%
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%

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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	4,999	7,002	41.65%
01-4160-462.510	Prof Svcs - Engineering Services	242,500	78,090	164,410	32.20%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	99,710	200,290	33.24%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	52,774	10,226	83.77%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	150	(150)	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	111	389	22.24%
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%
Community Development Expenditures Subtotal		995,218	363,074	632,144	36.48%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	946	17,080	5.25%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	201	4,799	4.02%
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	9,463	37,387	20.20%
01-4200-426.610	Utilities - Electric	2,500	503	1,997	20.10%
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%
Health & Sanitation - Recycling Expenditures Subtotal		183,172	51,012	132,160	27.85%
01-4300-430.110	Wages - Public Works Administration	370,406	102,670	267,736	27.72%
01-4300-430.120	Wages - Full-Time Secretary	56,511	17,357	39,154	30.71%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	383,196	816,647	31.94%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	5,661	32,003	15.03%
01-4300-430.160	Wages - Overtime	25,000	21,950	3,050	87.80%
01-4300-430.170	Wages - Longevity	21,539	4,750	16,789	22.05%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	4,897	15,103	24.48%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	1,039	4,961	17.32%
01-4300-430.326	Supp & Admin - Uniforms	7,000	2,570	4,430	36.72%
01-4300-430.400	R&M - Facilities Maintenance	35,000	3,734	31,266	10.67%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	12,761	8,239	60.77%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	726	1,524	32.29%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	15,773	66,952	19.07%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	22,795	87,205	20.72%
01-4300-430.610	Utilities - Electric	11,400	2,968	8,432	26.03%
01-4300-430.620	Utilities - Natural Gas	17,500	5,451	12,049	31.15%
01-4300-430.630	Utilities - Water	4,500	412	4,088	9.15%
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	2,835	15,665	15.33%
01-4300-430.910	Capital - Equipment Purchases	40,000	-	40,000	0.00%
Public Works - General Services Expenditures Subtotal		2,094,232	613,740	1,480,492	29.31%
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	14,137	7,363	65.75%
01-4300-432.536	Prof Svcs - Snow Removal	10,000	25,417	(15,417)	254.17%
Public Works - Winter Maintenance Expenditures Subtotal		31,500	39,553	(8,053)	125.57%
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	15,580	69,420	18.33%
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	29,310	85,690	25.49%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	1,292	4,508	22.27%

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<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		210,800	46,182	164,618	21.91%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	779	11,721	6.23%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	18,709	106,291	14.97%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	4,377	(2,877)	291.80%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		139,000	23,865	115,135	17.17%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	1,113	23,887	4.45%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	1,045	76,955	1.34%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	4,213	15,787	21.06%
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	6,371	126,629	4.79%
Public Works Expenditures Subtotal		2,791,704	780,722	2,010,982	27.97%
01-4400-429.110	Wages - Sewer Management	221,995	66,948	155,047	30.16%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	33,484	68,809	32.73%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	311,566	524,662	37.26%
01-4400-429.129	Wages - Full-Time PW Sewer Capital	-	3,070	(3,070)	0.00%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,047	969	10,078	8.77%
01-4400-429.160	Wages - Overtime	30,000	5,310	24,690	17.70%
01-4400-429.170	Wages - Longevity	12,033	4,708	7,325	39.13%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	248	113	68.75%
01-4400-492.705	Misc - Transfers to Sewer Authority	-	-	-	0.00%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	426,304	787,652	35.12%
01-4450-436.110	Wages - Stormwater Management	248,078	58,994	189,084	23.78%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	28,448	47,754	37.33%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	17,065	281,041	5.72%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	11,907	53,993	18.07%
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	28,093	114,157	19.75%
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	608	3,806	13.77%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	151,078	821,268	15.54%
01-4501-451.110	Wages - Parks Management	182,832	56,853	125,979	31.10%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	34,273	76,019	31.07%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	1,546	27,304	5.36%
01-4501-451.160	Wages - Overtime	6,000	3,264	2,736	54.40%
01-4501-451.170	Wages - Longevity	4,102	-	4,102	0.00%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		332,076	95,936	236,140	28.89%
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	533	5,468	8.88%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	297	2,703	9.90%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,280	690	590	53.91%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	73	927	7.33%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,250	7,443	1,807	80.47%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	816	1,684	32.63%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	316	6,184	4.86%
01-4501-451.670	Utilities - Telephone	7,500	617	6,883	8.23%

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01-4501-454.510	Prof Svcs - Engineering Services	3,000	850	2,150	28.34%
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>11,808</i>	<i>52,372</i>	<i>18.40%</i>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	114,507	206,968	35.62%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	19,894	100,106	16.58%
01-4501-454.610	Utilities - Electric	12,500	2,345	10,155	18.76%
01-4501-454.620	Utilities - Natural Gas	3,750	663	3,087	17.69%
01-4501-454.630	Utilities - Water	10,500	465	10,035	4.43%
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 & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		<i>521,081</i>	<i>144,865</i>	<i>376,216</i>	<i>27.80%</i>
01-4502-451.596	Prof Svcs - Special Events	8,500	5,199	3,301	61.16%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	6,643	111,357	5.63%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	6,900	(4,650)	306.67%
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	2,912	31,088	8.56%
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 & Recreation - Program Expenditures Subtotal</i>		<i>211,250</i>	<i>24,339</i>	<i>186,911</i>	<i>11.52%</i>
Parks & Recreation Expenditures Subtotal		1,128,587	276,948	851,639	24.54%
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	2,238	262	89.52%
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	43,491	169,009	20.47%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	1,213	5,787	17.32%
01-4505-452.694	Utilities - Senior Center (5000 Commons Dr)	21,000	3,890	17,110	18.52%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	52,831	194,169	21.39%
01-4520-456.586	Prof Svcs - Library Allotments	140,342	36,002	104,340	25.65%
County Libraries Expenditures Subtotal		140,342	36,002	104,340	25.65%
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%
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%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-4700-472.827	Debt - Interest - 2022 Bonds	4,379	2,475	1,904	56.53%
Debt Service Expenditures Subtotal		1,982,271	1,822,617	159,654	91.95%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,035,709	315,448	720,261	30.46%
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	(8,203)	2,667,694	-0.31%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	72,846	212,786	25.50%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	1,599,637	1,820,849	46.77%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	49,157	175,843	21.85%
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	6,747	16,594	28.90%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	553	698	44.20%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	1,350	38,113	(36,763)	2823.18%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	8,240	25,223	24.62%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	200	6,300	3.08%
Employee Benefits Expenditures Subtotal		8,097,682	2,082,738	6,014,944	25.72%
01-4820-486.730	Misc - Liability & Casualty Insurances	170,000	89,835	80,165	52.84%
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	89,835	273,165	24.75%
TOTAL GENERAL FUND EXPENDITURES		28,111,713	9,080,242	19,031,471	32.30%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	1,494,052	978,440	289.76%
Net Financial Reserves - Beginning		13,940,464	13,940,464	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,076	\$ 15,434,516	\$ 978,440	106.77%

CASH AND INVESTMENTS BALANCES	\$ 13,514,531
BALANCES DUE FROM AUTHORITY	\$ 48,678

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 6,074,510	\$ 15,278,958	28.45%
Discretionary Expenditures	\$ 6,758,245	\$ 3,005,732	\$ 3,752,513	44.48%
Percentage of Contractual to Total Expenditures	75.96%	66.90%		



**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 April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 200	\$ 200	0.00%
05-3200-364.30	Sanitation - Fee Charges	\$ 7,863,028	\$ 2,854,671	\$ (5,008,357)	36.30%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	2,854,871	(5,008,157)	36.31%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	13,361	30,169	30.69%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	18,153	45,004	28.74%
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	1,093	14,907	6.83%
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	30	220	12.00%
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	243	757	24.28%
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	3,274	11,226	22.58%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	22,500	19,398	3,102	86.21%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	436	314	58.16%
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	1,731,412	5,797,616	23.00%
05-4200-427.670	Utilities - Telephone & Alarm	675	76	599	11.30%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,369	2,598	5,771	31.04%
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	39	1,830	2.07%
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	7	18	26.96%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	50	244	17.02%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	200	205	49.39%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,798,056	1,807,216	5,990,840	23.18%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	1,047,655	982,683	1612.47%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ 64,972	\$ 1,047,655	\$ 982,683	1612.47%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ (2,113,155)		
BALANCES DUE FROM AUTHORITY			\$ 1,213,106		



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 State Aid Fund
 As of April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
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%
TOTAL STATE AID FUND REVENUES		1,745,516	1,665,348	(80,168)	95.41%
EXPENDITURES:					
10-4300-430.310	Supp & Admin - Bank Fees	-	7	(7)	0.00%
10-4300-430.910	Capital - Equipment Purchases	-	13,406	(13,406)	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	24,534	1,163,959	2.06%
10-4300-471.800	Debt - Principal - Capital Leases	244,767	43,370	201,397	17.72%
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	3,680	10,419	26.10%
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%
TOTAL STATE AID FUND EXPENDITURES		1,803,619	283,623	1,519,996	15.73%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(58,103)	1,381,725	1,439,828	2378.06%
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 2,009,799	\$ 1,439,828	352.61%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 2,017,899			



**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 April 30, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 4/30/24)	2024 + / (-) Variance	2024 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 40,500	\$ 13,657	\$ (26,843)	33.72%
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	466,912	198,912	174.22%
15-3501-357.05	County - Parks/Rec Grants	266,000	-	(266,000)	0.00%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	208,615	208,615	0.00%
15-3900-392.01	Transfers In - General Fund	1,744,021	69,584	(1,674,437)	3.99%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	765,181	(4,846,123)	13.64%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	25,905	(25,905)	0.00%
15-4001-407.920	Capital - IT Improvements	-	44,870	(44,870)	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	13,700	19,760	40.94%
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	156,937	(44,817)	139.97%
15-4501-454.926	Capital - George Park Improvements	127,306	822	126,484	0.65%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	-	526,500	0.00%
15-4501-454.933	Capital - Lingle Park Improvements	-	6,336	(6,336)	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	150,000	9,823	140,177	6.55%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	342,135	5,600,052	5.76%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	423,046	753,929	127.85%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,715,404	\$ 753,929	178.41%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</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		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,551,021	69,584	1,481,437	4.49%
TOTAL ARPA FUND EXPENDITURES		1,551,021	69,584	1,481,437	4.49%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(1,551,021)	(69,584)	1,481,437	-4.49%
Net Financial Reserves - Beginning		4,124,162	4,124,162	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 2,573,141	\$ 4,054,578	\$ 1,481,437	157.57%
COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 5,322,073			
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 April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 1,951,740	\$ (177,067)	91.68%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	13,116	(33,947)	27.87%
20-3110-341.01	Interest Earnings	48,000	13,297	(34,703)	27.70%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	1,978,153	(245,717)	88.95%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	41,398	99,226	29.44%
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	745	3,255	18.61%
20-4110-411.324	Supp & Admin - Dues/Subscriptions	1,000	390	610	39.00%
20-4110-411.326	Supp & Admin - Uniforms	3,000	39	2,961	1.30%
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	9,915	10,085	49.57%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	553,200	160,050	393,150	28.93%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	525,600	76,660	448,940	14.59%
20-4110-411.600	Utilities - Vehicle Fuel	5,000	960	4,040	19.19%
20-4110-411.634	Utilities - Water - Hydrants	260,500	65,078	195,422	24.98%
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	3,167	7,600	29.41%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	24,354	4,833	19,522	19.84%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	72,782	30,091	42,691	41.34%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	8,831	27,585	24.25%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	421	1,892	18.21%
20-4810-487.250	Benefits & Taxes - Life Insurance	270	60	210	22.22%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	70	5	65	6.86%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	72	316	18.53%
20-4820-486.730	Misc - Liability & Casualty Insurances	650	344	306	52.91%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		2,285,559	998,446	1,287,113	43.68%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	979,707	1,041,396	1588.14%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 2,078,237	\$ 1,041,396	200.44%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of April 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 4/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 6,622	\$ (83,378)	7.36%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		395,410	312,032	(83,378)	78.91%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	-	20,465	(20,465)	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		-	20,465	(20,465)	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES		395,410	291,566	(103,844)	73.74%
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 2,032,026	\$ (103,844)	95.14%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 2,062,101		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 2,028,139		