



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

MAY 2024 FINANCIAL REPORTING PACKAGE

JULY 19, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized May 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed May 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 five of 12 months for the year, or roughly 41.67% 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 and Economic Development (including zoning, planning, and code enforcement), and Parks and Recreation functions.

May concludes the initial the bulk (over 93% of budget) of real estate taxes received during the discount period, which helps increase reserves (and relating interest earnings) to meet the regular expenditure demands for payroll/related benefits, debt payments, and summer operational programs for the Township as revenues decline in the second half of the operating year. Overall, similar to past months, absent the impacts of the 2023 inflation-mitigation stipends issued to full-time staff, the majority of results were reasonably comparable (though more positive) to May 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 May 2024 are over \$14.2 million (roughly \$700,000 increase from prior month, tied with quarterly earned income and local service tax remittances and final tax filings), and just over \$27,000 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 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). Outside of budget, the Township incurred capital costs of over \$63,000 for resident-requested 35-gallon solid waste and recycling containers to come from predicted reserves.

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 \$1.6 million through May 2024 with just under \$605,000 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; though anticipated to stay within budget through any late-2024 restock for the winter season. Ending State Aid Fund financial reserves in May 2024 are just over \$2 million, with remaining budget of roughly \$1.5 million in spend to close out 2024.

Community Development Block Grant (CDBG) Fund

The CDBG Fund was established in mid-2024 to account for Federal direct entitlement grant funds for the Township (just over \$222,000 annually) restricted to programs to aid low/moderate-income households and those with disabilities as well as relating program administration. More information regarding the Township's CDBG program can be found here: <https://lowerpaxton-pa.gov/526/Community-Development-Block-Grant-CDBG>. Amounts are expended in advance of reimbursement request, or operating transfers from the General Fund for project or program costs incurred outside of the entitlement funds. As of May 2024, only \$17,000 in administrative funds have been incurred and no grant reimbursement submissions were as of yet made.

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, and Parks security cameras) 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 May 2024 total just over \$5.2 million, predominantly earmarked for parks/recreation and transportation projects spending over the next several years (*2024 budget anticipates use of \$1.9 million*).

Fire Protection Tax and Equipment Fund

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

Similar to the General Fund, the bulk of real estate taxes (over 93%) are now received, and reserves are utilized to cover the majority of remaining costs for 2024. 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 May 2024 are just under \$2.1 million for operations and slightly over \$2 million for capital (three replacement apparatus, with extended construction timelines [three years estimate], were Board approved in 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 May 31, 2024 and 2023

Account NumberAccount Title		2024				2023		Notes/Remarks
		Budget	Actual (thru 5/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 5/31/23)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 18,077,645	\$ 10,728,639	\$ (7,349,006)	59.35%	\$ 10,342,866	59.07%	All tax categories are trending comparable to or slightly above the prior year, with transfer taxes still slow and pacing under budget to-date.
General Recurring Aid and Other Revenues		7,040,172	1,316,386	(5,723,786)	18.70%	1,574,975	23.49%	Primarily Q1 Authority Management Agreement billings; a portion of 2024 interest earnings tied with time deposit and set to post in July (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	206,377	(1,036,145)	16.61%	190,062	21.05%	Overall comparable with prior year, absent slow start to County-wide PTS grant activity - budget includes \$350,000 for Foreign Fire passthrough funds (match expenditure), which skews toward September.
Community Development & Code Enforce. Revenues		1,012,600	370,171	(642,429)	36.56%	381,194	38.97%	Overall comparable with prior year - activity heightens from spring through fall seasons.
Planning & Zoning Revenues		426,000	182,599	(243,401)	42.86%	99,367	25.05%	Activity primarily for developer reimbursements, tied with relating expense and mostly represent receipts for 2023 year-end billing.
Health & Sanitation Revenues		71,900	23,390	(48,510)	32.53%	13,022	18.68%	Leafe Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur annually.
Public Works Revenues		146,996	16,688	(130,309)	11.35%	71,971	54.53%	Road occupancy permits comparable to prior year; larger fee-in-lieu receipt in 2023 (\$0 to-date in 2024).
Parks & Recreation Administrative Revenues		10,000	-	(10,000)	0.00%	4,951	86.10%	
Parks & Recreation Operational Revenues		317,850	219,578	(98,272)	69.08%	215,284	80.72%	Majority of programs skew towards summer and fall seasons -- basketball registrations 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	113,233	(168,407)	40.20%	121,171	40.24%	Comparable with prior year and budget.
TOTAL GENERAL FUND REVENUES		28,627,325	13,177,060	(15,450,265)	46.03%	13,014,863	47.73%	
EXPENDITURES:								
Administration - General Services Expenditures		1,230,244	499,599	730,645	40.61%	510,555	37.75%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships; percentage heightened due to 2024 budgetary total reduction.
Administration - Tax Collector Expenditures		34,042	16,151	17,891	47.44%	18,996	55.55%	Comparable with prior year, outside of awaiting for Tax Collection Committee billing for 2024 services.
Administration - Legal Expenditures		85,000	12,790	72,210	15.05%	37,030	49.37%	Billings occur the month following services; spike in prior year for legal counselling support more significant in Q1. Significant reduction in Solicitor services to-date.
Administration - Building Maintenance Expenditures		137,847	63,318	74,529	45.93%	62,340	46.67%	Slightly accelerated in 2024 for Township-borne dog kennel renovation expenses (partially community funded project).
Police Expenditures		8,238,974	3,489,032	4,749,942	42.35%	3,449,874	42.72%	Primarily wages (2023 included one-time inflation mitigation stipends) and overtime (running more significant relative to reimbursable programs), IT subscriptions (advance payments for year), and capital lease payments, all within established budget.
Fire & Emergency Services Expenditures		451,500	717	450,783	0.16%	443	0.11%	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	594	1,406	29.68%	408	19.44%	
Community Development Expenditures		995,218	450,143	545,075	45.23%	355,719	36.58%	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).

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

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 5/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 5/31/23)	Percent of Budget	
	Public Works Expenditures	2,791,704	1,020,589	1,771,115	36.56%	984,050	32.88%	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. Also, some timing differences relative to delivery/payment for unleaded and diesel fuel for Township-wide use.
	Sewer Dept. - Wastewater Collection Expenditures	1,213,956	566,250	647,706	46.64%	655,796	46.02%	Predominantly wages for pass-through billing to the Township Authority for sewer services (2023 included one-time inflation mitigation stipends); shift in allocation of Utilities Department wages for solid waste/recycling functions absorbed in mid-2023 resulting in comparability differences.
	Sewer Dept. - Stormwater Expenditures	972,346	225,532	746,814	23.19%	222,283	28.60%	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	464,180	664,407	41.13%	468,852	45.02%	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	76,863	170,137	31.12%	58,106	23.99%	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>) and general facility repairs (<i>Township burden</i>).
	County Libraries Expenditures	140,342	36,002	104,340	25.65%	45,602	32.64%	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	90.41%	Activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	8,097,682	2,321,614	5,776,068	28.67%	2,598,034	32.98%	Comparable with prior year, outside of partial health dividend receipt in 2024 (later in 2023); 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	38.23%	Activity limited to liability/casualty insurance payments; reasonably comparable to prior year.
TOTAL GENERAL FUND EXPENDITURES		28,111,713	11,155,824	16,955,889	39.68%	11,350,226	40.91%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	2,021,236	1,505,624	392.01%	1,664,636	349.16%	
	Net Financial Reserves - Beginning	13,940,462	13,940,462	-	100.00%	12,557,632	0.00%	
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 15,961,698	\$ 1,505,624	110.42%	\$ 14,222,269	0.00%	

CASH AND INVESTMENTS BALANCES	\$ 14,227,150	\$ 11,371,980
BALANCES DUE FROM AUTHORITY	\$ 27,459	\$ 1,313,613

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024				2023	
	Budget	Actual (thru 5/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 5/31/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 7,758,914	\$ 13,594,554	36.34%	\$ 8,144,133	38.02%
Discretionary Expenditures	\$ 6,758,245	\$ 3,396,910	\$ 3,361,335	50.26%	\$ 3,206,093	50.70%
Percentage of Contractual to Total Expenditures	75.96%	69.55%			71.75%	



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 4,864,066	\$ (333,368)	93.59%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(258)	6,742	3.68%
01-3001-301.15	Taxes - Real Estate Library	140,342	129,414	(10,928)	92.21%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	41,144	(80,725)	33.76%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	359,197	(1,140,803)	23.95%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	4,710,995	(5,139,005)	47.83%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	624,082	(650,918)	48.95%
Tax Revenues Subtotal		18,077,645	10,728,639	(7,349,006)	59.35%
01-3001-321.80	Lic & Permits - Cable TV Franchise	875,000	217,208	(657,792)	24.82%
01-3001-341.01	Interest Earnings	447,000	195,808	(251,192)	43.80%
01-3001-342.20	Rent - Land & General Facilities	83,989	39,972	(44,017)	47.59%
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	594,050	(1,782,648)	24.99%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	255,778	(1,757,963)	12.70%
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	2,902	(2,098)	58.04%
General Recurring Aid and Other Revenues Subtotal		7,040,172	1,316,386	(5,723,786)	18.70%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	3,475	(725)	82.74%
01-3100-331.10	Fines - Enforcement Revenues	240,000	81,826	(158,174)	34.09%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	58,995	(65,069)	47.55%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	13,680	(199,178)	6.43%
01-3100-354.02	State - Police Grants/Reimbursements	5,000	835	(4,165)	16.70%
01-3100-355.10	State - Operational Support Agent	186,485	30	(186,455)	0.02%
01-3100-357.02	County - Police Grants/Reimbursements	20,000	6,006	(13,994)	30.03%
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	4,380	(5,120)	46.11%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	2,110	(2,890)	42.20%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	9,641	(18,524)	34.23%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	1,200	450	160.00%
01-3100-387.01	Contributions - Police Misc.	10,000	950	(9,050)	9.50%
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	206,377	(1,036,145)	16.61%
01-3120-362.40	Lic & Permits - State Fees	4,300	1,839	(2,461)	42.77%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	32,728	(94,572)	25.71%
01-3120-362.42	Lic & Permits - Residential New	300,000	86,779	(213,221)	28.93%
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	79,498	(70,502)	53.00%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	102,736	(97,264)	51.37%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	9,663	(15,337)	38.65%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	1,118	(4,882)	18.63%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	20,830	(54,171)	27.77%
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	9,600	(25,400)	27.43%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	370,171	(642,429)	36.56%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + /(-) Variance</u>	<u>2024 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	9,400	(28,100)	25.07%
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	151,979	(73,021)	67.55%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	17,900	(17,100)	51.14%
01-3130-364.31	Sanitation - Septic Permits	1,000	300	(700)	30.00%
Planning & Zoning Revenues Subtotal		426,000	182,599	(243,401)	42.86%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	23,390	(21,610)	51.98%
Health & Sanitation Revenues Subtotal		71,900	23,390	(48,510)	32.53%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	16,688	(33,313)	33.38%
01-3300-354.03	State - Snow Removal Contract	46,996	-	(46,996)	0.00%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	50,000	-	(50,000)	0.00%
Public Works Revenues Subtotal		146,996	16,688	(130,309)	11.35%
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	4,910	(13,090)	27.28%
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	36,404	(8,596)	80.90%
01-3502-367.06	Rec - Ball Court Lighting	500	-	(500)	0.00%
01-3502-367.07	Rec - Fitness Programs	15,000	6,381	(8,619)	42.54%
01-3502-367.10	Rec - Leisure Learning Programs	500	444	(56)	88.80%
01-3502-367.11	Rec - Trips	500	-	(500)	0.00%
01-3502-367.12	Rec - Sport Leagues	26,000	6,550	(19,450)	25.19%
01-3502-367.14	Rec - Summer & Day Camps	105,000	66,893	(38,107)	63.71%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	835	(1,165)	41.75%
01-3502-367.16	Rec - Youth Basketball League	78,000	79,524	1,524	101.95%
01-3502-367.19	Rec - Field/League Reservations	20,000	10,680	(9,320)	53.40%
01-3502-387.01	Contributions - Parks/Rec Friends	1,500	1,057	(443)	70.47%
01-3502-387.02	Contributions - Rec Events/Programs	3,000	4,871	1,871	162.38%
Parks & Recreation Operational Revenues Subtotal		317,850	219,578	(98,272)	69.08%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	34,215	(26,925)	55.96%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	79,018	(141,482)	35.84%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	113,233	(168,407)	40.20%
TOTAL GENERAL FUND REVENUES		28,627,325	13,177,060	(15,450,265)	46.03%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	10,417	14,583	41.67%
01-4001-400.102	Wages - Appointed Authority Officials	800	-	800	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	1,974	1,026	65.80%
01-4001-401.110	Wages - Executive Management	719,049	318,042	401,007	44.23%
01-4001-402.520	Prof Svcs - Accounting & Auditing	27,500	15,900	11,600	57.82%
01-4001-406.120	Wages - Full-Time Admin Labor	176,150	47,505	128,645	26.97%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	811	4,189	16.22%
01-4001-406.170	Wages - Longevity	3,065	128	2,937	4.18%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-4001-406.300	Supp & Admin - Office Supplies	9,000	3,882	5,118	43.14%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	373	1,127	24.85%
01-4001-406.312	Supp & Admin - Advertising	7,000	1,221	5,779	17.44%
01-4001-406.314	Supp & Admin - Postage	5,000	849	4,151	16.98%
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	4,147	6,853	37.70%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	17,475	5,025	77.67%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	286	964	22.90%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,750	6,881	1,869	78.64%
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	2,105	2,895	42.10%
01-4001-406.670	Utilities - Telephone	13,000	3,385	9,615	26.04%
01-4001-406.680	Utilities - Cable/Internet	900	370	530	41.11%
01-4001-406.910	Capital - Equipment Purchases	-	5,348	(5,348)	0.00%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	3,495	1,505	69.90%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	13,546	61,454	18.06%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	36,139	26,361	57.82%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	1,200	8,800	12.00%
Administration - General Services Expenditures Subtotal		1,230,244	499,599	730,645	40.61%
01-4010-403.104	Wages - Elected Tax Collector	21,802	7,756	14,046	35.57%
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	16,151	17,891	47.44%
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	10,472	29,528	26.18%
Administration - Legal Expenditures Subtotal		85,000	12,790	72,210	15.05%
01-4040-409.130	Wages - Part-Time Janitorial	39,524	11,541	27,984	29.20%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	1,770	4,230	29.51%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	31,178	8,822	77.95%
01-4040-409.610	Utilities - Electric	37,500	11,743	25,757	31.32%
01-4040-409.620	Utilities - Natural Gas	7,500	4,693	2,807	62.58%
01-4040-409.630	Utilities - Water	3,000	1,556	1,444	51.87%
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	63,318	74,529	45.93%
01-4100-410.110	Wages - Public Safety Director	109,871	52,396	57,476	47.69%
01-4100-410.112	Wages - Logistics & Admin	117,853	50,692	67,161	43.01%
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	171,950	235,189	42.23%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	215,154	240,368	47.23%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	1,759,709	2,589,490	40.46%
01-4100-410.123	Wages - Full-Time Corporals	755,062	377,747	377,315	50.03%
01-4100-410.124	Wages - Full-Time Civilians	211,691	89,512	122,179	42.28%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	20,298	29,227	40.98%
01-4100-410.150	Wages - Shift Differential	32,000	13,472	18,528	42.10%
01-4100-410.160	Wages - Overtime	120,000	70,512	49,488	58.76%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	11,725	13,275	46.90%
01-4100-410.170	Wages - Longevity	374,147	181,343	192,804	48.47%

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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	1,964	3,036	39.28%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	451	4,549	9.02%
01-4100-410.312	Supp & Admin - Printing	500	278	222	55.52%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	3,841	4,659	45.18%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	6,978	28,022	19.94%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	6,820	180	97.42%
01-4100-410.326	Supp & Admin - Uniforms	28,500	10,225	18,275	35.88%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	4,429	4,071	52.10%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	1,149	8,351	12.10%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	1,945	4,055	32.42%
01-4100-410.333	Supp & Admin - Body Armor	17,750	-	17,750	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	14,000	7,774	6,226	55.53%
01-4100-410.335	Supp & Admin - Weapons	18,850	18,985	(135)	100.72%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	2,685	13,315	16.78%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	17,256	35,244	32.87%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	80,510	5,990	93.08%
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	8,909	183,949	4.62%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,500	2,419	3,081	43.98%
01-4100-410.587	Prof Svcs - Animal Control	22,000	3,993	18,007	18.15%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	29,565	85,435	25.71%
01-4100-410.670	Utilities - Telephone	30,000	7,700	22,300	25.67%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	2,561	5,439	32.01%
01-4100-410.900	Capital - Vehicle Purchases	66,710	(226)	66,936	-0.34%
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	129,933	12,412	91.28%
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	6,397	1,657	79.43%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	334	577	(243)	172.66%
Police Expenditures Subtotal		8,238,974	3,489,032	4,749,942	42.35%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	717	783	47.77%
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	717	450,783	0.16%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	329	671	32.93%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	264	736	26.43%
Shade Tree Expenditures Subtotal		2,000	594	1,406	29.68%
01-4160-426.312	Supp & Admin - Cards & Passes	250	207	43	82.80%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	700	4,300	14.00%
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	119,376	163,192	42.25%
01-4160-462.120	Wages - Full-Time Secretary	56,511	40,497	16,014	71.66%
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	388	1,612	19.40%
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	7,312	4,688	60.94%
01-4160-462.510	Prof Svcs - Engineering Services	242,500	100,214	142,286	41.33%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	119,990	180,010	40.00%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	53,891	9,109	85.54%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	1,061	(1,061)	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	869	3,432	20.20%
01-4160-462.600	Utilities - Vehicle Fuel	500	168	332	33.68%
01-4160-462.670	Utilities - Telephone	4,000	983	3,017	24.58%
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	450,143	545,075	45.23%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	3,785	14,241	21.00%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	2,569	2,431	51.37%
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	17,398	29,452	37.14%
01-4200-426.610	Utilities - Electric	2,500	666	1,834	26.65%
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	64,316	118,856	35.11%
01-4300-430.110	Wages - Public Works Administration	370,406	141,265	229,141	38.14%
01-4300-430.120	Wages - Full-Time Secretary	56,511	23,877	32,634	42.25%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	486,069	713,774	40.51%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	8,681	28,983	23.05%
01-4300-430.160	Wages - Overtime	25,000	22,269	2,731	89.07%
01-4300-430.170	Wages - Longevity	21,539	5,800	15,739	26.93%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	8,575	11,425	42.88%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	1,037	4,963	17.29%
01-4300-430.326	Supp & Admin - Uniforms	7,000	3,140	3,860	44.86%
01-4300-430.400	R&M - Facilities Maintenance	35,000	5,932	29,068	16.95%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	16,724	4,276	79.64%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	872	1,378	38.74%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	22,450	60,275	27.14%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	25,645	84,355	23.31%
01-4300-430.610	Utilities - Electric	11,400	3,908	7,492	34.28%
01-4300-430.620	Utilities - Natural Gas	17,500	7,667	9,833	43.81%
01-4300-430.630	Utilities - Water	4,500	1,487	3,013	33.03%
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	5,612	12,888	30.34%
01-4300-430.910	Capital - Equipment Purchases	40,000	-	40,000	0.00%
Public Works - General Services Expenditures Subtotal		2,094,232	793,206	1,301,026	37.88%
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	17,947	67,053	21.11%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	9,178	(4,178)	183.56%
01-4300-433.614	Utilities - Electric - Traffic Signals	115,000	39,655	75,345	34.48%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	2,259	3,541	38.95%

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<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		210,800	69,039	141,761	32.75%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	882	11,618	7.05%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	18,692	106,308	14.95%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	6,820	(5,320)	454.69%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		139,000	26,394	112,606	18.99%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	3,232	21,768	12.93%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	20,636	57,364	26.46%
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	28,081	104,919	21.11%
Public Works Expenditures Subtotal		2,791,704	1,020,589	1,771,115	36.56%
01-4400-429.110	Wages - Sewer Management	221,995	91,420	130,575	41.18%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	42,652	59,641	41.70%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	415,120	421,108	49.64%
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	8,063	21,937	26.88%
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%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	566,250	647,706	46.64%
01-4450-436.110	Wages - Stormwater Management	248,078	81,615	166,463	32.90%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	35,909	40,293	47.12%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	39,514	258,592	13.26%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	26,004	39,896	39.46%
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	35,676	106,574	25.08%
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	900	4,100	18.00%
01-4450-436.170	Wages - Longevity	4,414	608	3,806	13.77%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	225,532	746,814	23.19%
01-4501-451.110	Wages - Parks Management	182,832	78,316	104,516	42.83%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	47,046	63,246	42.66%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	5,666	23,184	19.64%
01-4501-451.160	Wages - Overtime	6,000	4,039	1,961	67.32%
01-4501-451.170	Wages - Longevity	4,102	-	4,102	0.00%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		332,076	135,066	197,010	40.67%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	259	1,391	15.70%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	728	5,272	12.13%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	694	2,306	23.13%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,280	690	590	53.91%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	147	853	14.65%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,250	8,801	449	95.15%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	979	1,521	39.15%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	604	5,896	9.29%
01-4501-451.670	Utilities - Telephone	7,500	1,655	5,845	22.07%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	850	2,150	28.34%

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01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,500	12,196	10,304	54.21%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		64,180	27,602	36,578	43.01%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	200,751	120,724	62.45%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	51,201	68,799	42.67%
01-4501-454.610	Utilities - Electric	12,500	3,186	9,314	25.49%
01-4501-454.620	Utilities - Natural Gas	3,750	1,044	2,706	27.84%
01-4501-454.630	Utilities - Water	10,500	1,520	8,980	14.47%
01-4501-454.640	Utilities - Sewer	3,250	2,625	625	80.77%
01-4501-454.660	Utilities - Stormwater Fees	25,606	4,376	21,230	17.09%
01-4501-454.920	Capital - Parks Improvements	24,000	-	24,000	0.00%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		521,081	264,703	256,378	50.80%
01-4502-451.596	Prof Svcs - Special Events	8,500	5,399	3,101	63.52%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	10,059	107,941	8.52%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	10,958	(8,708)	487.04%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	50	2,450	2.00%
01-4502-452.362	Supp & Admin - League Supplies	12,000	1,944	10,057	16.20%
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	100	3,400	2.87%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	3,649	30,351	10.73%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	3,740	7,760	32.52%
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	820	3,680	18.22%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		211,250	36,809	174,441	17.42%
Parks & Recreation Expenditures Subtotal		1,128,587	464,180	664,407	41.13%
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	5,353	(2,853)	214.13%
01-4505-452.444	R&M - YMCA Senior Center (5000 Commons Dr)	3,000	2,021	979	67.37%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	212,500	62,193	150,307	29.27%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	3,446	3,554	49.23%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	21,000	3,850	17,150	18.33%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	76,863	170,137	31.12%
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 May 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</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	429,146	606,563	41.43%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	5,695	(3,695)	284.77%
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	157,770	127,862	55.24%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	1,620,610	1,799,876	47.38%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	56,212	168,788	24.98%
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	8,457	14,884	36.23%
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	40,596	(39,246)	3007.08%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	10,337	23,126	30.89%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	440	6,060	6.77%
Employee Benefits Expenditures Subtotal		8,097,682	2,321,614	5,776,068	28.67%
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	11,155,824	16,955,889	39.68%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	2,021,236	1,505,624	392.01%
Net Financial Reserves - Beginning		13,940,462	13,940,462	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 15,961,698	\$ 1,505,624	110.42%

CASH AND INVESTMENTS BALANCES	\$ 14,227,150
BALANCES DUE FROM AUTHORITY	\$ 27,459

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 7,758,914	\$ 13,594,554	36.34%
Discretionary Expenditures	\$ 6,758,245	\$ 3,396,910	\$ 3,361,335	50.26%
Percentage of Contractual to Total Expenditures	75.96%	69.55%		



**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 May 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</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	\$ 3,458,323	\$ (4,404,705)	43.98%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	3,458,523	(4,404,505)	43.98%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	18,383	25,147	42.23%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	24,335	38,822	38.53%
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	2,546	13,454	15.91%
05-4200-427.306	Supp & Admin - IT Supplies	250	257	(7)	102.80%
05-4200-427.310	Supp & Admin - Bank Fees	4,250	56	4,194	1.32%
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	234	766	23.44%
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	4,148	10,352	28.60%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	22,500	21,470	1,030	95.42%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	482	268	64.21%
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	2,309,000	5,220,028	30.67%
05-4200-427.670	Utilities - Telephone & Alarm	675	242	433	35.79%
05-4200-427.910	Capital - Equipment Purchases	-	63,221	(63,221)	0.00%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,369	3,449	4,920	41.21%
05-4810-481.210	Benefits & Taxes - Unemployment Compensation	-	2,848	(2,848)	0.00%
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	2,467,585	5,330,471	31.64%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	990,938	925,966	1525.18%
Net Financial Reserves - Beginning		35,314	35,314	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 100,286	\$ 1,026,252	\$ 925,966	1023.33%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ (1,562,076)		
BALANCES DUE FROM AUTHORITY			\$ 604,743		



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 30,578	\$ (4,422)	87.37%
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	1,682,322	(63,194)	96.38%
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	29,168	1,159,325	2.45%
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	288,257	1,515,362	15.98%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(58,103)	1,394,065	1,452,168	2399.30%
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 2,022,139	\$ 1,452,168	354.78%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 2,036,184			



**COMMUNITY DEVELOPMENT BLOCK
GRANT (CDBG) FUND (11) – DETAILED REPORT**

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Community Development Block Grant (CDBG) Fund
 As of May 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
11-3600-351.09	Federal - CDBG Grants	\$ -	\$ -	\$ -	0.00%
TOTAL CDBG FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
11-4600-462.523	Prof Svcs - CDBG Non-Qualifying Consulting	-	3,054	(3,054)	0.00%
11-4600-462.525	Prof Svcs - CDBG Consulting	-	13,956	(13,956)	0.00%
TOTAL CDBG FUND EXPENDITURES		-	17,010	(17,010)	0.00%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	(17,010)	(17,010)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (17,010)	\$ (17,010)	0.00%
CASH AND INVESTMENTS BALANCES		\$ (17,010)			



**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 May 31, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 5/31/24)	2024 + / (-) Variance	2024 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 40,500	\$ 16,701	\$ (23,799)	41.24%
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	10,460	(257,541)	3.90%
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	311,773	(5,299,531)	5.56%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	38,031	(38,031)	0.00%
15-4001-407.920	Capital - IT Improvements	-	45,506	(45,506)	0.00%
15-4001-409.920	Capital - Municipal Center Improvements	-	28,540	(28,540)	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%
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	311,574	146	311,428	0.05%
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	10,206	455,180	2.19%
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	10,878	214,123	4.83%
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	29,023	695,984	4.00%
15-4300-439.943	Capital - Route 22/Prince St Improvements	216,400	-	216,400	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	500	54	446	10.80%
15-4501-454.510	Prof Svcs - Parks Master Planning	19,800	-	19,800	0.00%
15-4501-454.912	Capital - Parks Security Cameras	-	22,177	(22,177)	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	634	177,441	0.36%
15-4501-454.923	Capital - Brightbill Park Improvements	112,120	133,833	(21,713)	119.37%
15-4501-454.926	Capital - George Park Improvements	127,306	48,772	78,534	38.31%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	-	526,500	0.00%
15-4501-454.931	Capital - Forest Hills Park Improvements	-	(28,015)	28,015	0.00%
15-4501-454.933	Capital - Lingle Park Improvements	-	6,806	(6,806)	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	19,576	130,424	13.05%
15-4600-462.525	Prof Svcs - CDBG Consulting	33,460	-	33,460	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	394,573	5,547,614	6.64%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	(82,800)	248,083	-25.02%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,209,557	\$ 248,083	125.80%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of May 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	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)		\$ 5,203,491			
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 May 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 1,992,265	\$ (136,542)	93.59%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	16,629	(30,434)	35.33%
20-3110-341.01	Interest Earnings	48,000	30,724	(17,276)	64.01%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	2,039,618	(184,252)	91.71%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	54,322	86,302	38.63%
20-4110-411.170	Wages - Longevity	125	-	125	0.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	74	676	9.90%
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	935	2,066	31.15%
20-4110-411.420	R&M - Vehicle Maintenance	1,000	302	698	30.22%
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	10,467	9,533	52.33%
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	1,313	3,687	26.26%
20-4110-411.634	Utilities - Water - Hydrants	260,500	86,869	173,631	33.35%
20-4110-411.670	Utilities - Telephone	1,050	350	700	33.34%
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	4,156	6,611	38.60%
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	34,230	38,552	47.03%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	11,390	25,026	31.28%
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	1,043,205	1,242,354	45.64%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	996,412	1,058,101	1615.22%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 2,094,942	\$ 1,058,101	202.05%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 5/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 8,966	\$ (81,034)	9.96%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		395,410	314,376	(81,034)	79.51%
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	293,911	(101,499)	74.33%
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 2,034,371	\$ (101,499)	95.25%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 2,100,383		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 2,010,018		