



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

JUNE 2024 FINANCIAL REPORTING PACKAGE

SEPTEMBER 27, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized June 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed June 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 six of 12 months for the year, or roughly 50% 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.

June marks the official half-year point, serving as a major marker in the budgetary process for projecting the remainder of the year and setting the stage for 2025 budgetary proposals. While earned income taxes continue consistently to complete the year, real estate taxes very much slow and the Township begins to rely on accumulated reserves to cover debt, pension, and summer program (public works and parks/recreation especially) expenditures. Overall, similar to past months, the majority of results were reasonably comparable (though more positive) to June 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 June 2024 are over \$11.9 million (significantly declined from May, relating to reduced flow of real estate taxes after discount period), and just over \$161,000 due from the Authority for recurring monthly 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) – *in a perfect world, if all resident billings are paid in full as issued, this relates to roughly \$1.85 million advanced by quarter to Penn Waste*. This equates to roughly \$2.2 million through June 2024 with just over \$658,000 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 of 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 June 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, just under \$25,000 in administrative funds have been incurred (nearly all qualifying under CDBG funding program) and grant reimbursement submissions are expected in early Q4, with more formal program work in early 2025.

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 June 2024 total

just over \$5 million, predominantly earmarked for parks/recreation and transportation projects spending over the next several years (*2024 budget anticipates use of \$1.9 million*).

Fire Protection Tax and Equipment Fund

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

Similar to the General Fund, the bulk of real estate taxes (over 97%) 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 June 2024 are just over \$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 and ordered in June [payment recognized as Deposit on purchases, and will become expenditure once units are substantially completed]; 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 June 30, 2024 and 2023

Account NumberAccount Title		2024				2023		Notes/Remarks
		Budget	Actual (thru 6/30/24)	+ / (-) Variance	Percent of Budget	Actual (thru 6/30/23)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 18,077,645	\$ 11,835,570	\$ (6,242,075)	65.47%	\$ 11,349,354	64.82%	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	2,325,050	(4,715,122)	33.03%	2,598,892	38.76%	Primarily two quarters of 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	272,547	(969,975)	21.93%	228,486	25.30%	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 occurs in September annually.
Community Development & Code Enforce. Revenues		1,012,600	519,337	(493,263)	51.29%	461,092	47.13%	Overall comparable with prior year, with increase in commercial activity - permits heighten from spring through fall seasons.
Planning & Zoning Revenues		426,000	214,469	(211,531)	50.34%	150,280	37.88%	Activity primarily for developer reimbursements, tied with relating expense and mostly represent receipts for 2023 year-end billing.
Health & Sanitation Revenues		71,900	31,205	(40,695)	43.40%	15,122	21.69%	Leafe Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur annually.
Public Works Revenues		146,996	21,388	(125,609)	14.55%	75,583	57.26%	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	251,991	(65,859)	79.28%	240,598	90.21%	Majority of programs skew towards summer and fall seasons; comparable with prior year.
5000 Commons Drive (FCC Senior Center) Revenues		281,640	119,268	(162,372)	42.35%	143,106	47.52%	Comparable with prior year and budget, with minor timing differences relative to billing/collections.
TOTAL GENERAL FUND REVENUES		28,627,325	15,590,825	(13,036,500)	54.46%	15,267,465	55.99%	
EXPENDITURES:								
Administration - General Services Expenditures		1,230,244	603,963	626,281	49.09%	625,136	46.22%	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	18,090	15,952	53.14%	20,926	61.19%	Comparable with prior year and budget.
Administration - Legal Expenditures		85,000	12,790	72,210	15.05%	45,665	60.89%	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, and transitioning.
Administration - Building Maintenance Expenditures		137,847	72,558	65,289	52.64%	73,892	55.32%	Comparable with prior year and budget.
Police Expenditures		8,238,974	4,175,705	4,063,269	50.68%	4,310,879	53.39%	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%	603	28.71%	
Community Development Expenditures		995,218	533,341	461,877	53.59%	493,680	50.76%	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	1,239,243	1,552,461	44.39%	1,234,273	41.24%	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. Overall comparable to prior year.

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

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 6/30/24)	+ / (-) Variance	Percent of Budget	Actual (thru 6/30/23)	Percent of Budget	
	Sewer Dept. - Wastewater Collection Expenditures	1,213,956	651,433	562,523	53.66%	801,214	56.22%	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	279,336	693,010	28.73%	299,917	38.59%	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	597,410	531,177	52.93%	621,525	59.69%	Primarily wages (2023 included one-time inflation mitigation stipends; Public Works parks maintenance trailing 2023 costs to date); bank fees budgeted for software change still in progress, resulting in higher transactional fees (comparable to prior year).
	5000 Commons Drive (FCC Senior Center) Expenditures	247,000	109,126	137,874	44.18%	76,624	31.63%	Slightly elevated versus prior year, with timing of utilities received/paid (primarily reimbursed by YMCA and Drayer Physical Therapy above) primarily driving the difference.
	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	2,725,734	5,371,948	33.66%	2,608,229	33.11%	Slightly elevated versus prior year, with short-term disability spiked (offset is wage reductions in relating categories above) and general growth in health insurance costs versus 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	12,968,493	15,143,220	46.13%	13,140,746	47.36%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	2,622,331	2,106,719	508.59%	2,126,719	446.08%	
	Net Financial Reserves - Beginning	13,940,462	13,940,462	-	100.00%	12,557,632	0.00%	
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 16,562,793	\$ 2,106,719	114.57%	\$ 14,684,351	0.00%	
CASH AND INVESTMENTS BALANCES		\$ 11,921,959				\$ 11,671,421		
BALANCES DUE FROM AUTHORITY		\$ 160,739				\$ 1,386,727		

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024				2023	
	Budget	Actual (thru 6/30/24)	+ / (-) Variance	Percent of Budget	Actual (thru 6/30/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 9,240,250	\$ 12,113,218	43.27%	\$ 9,602,934	44.83%
Discretionary Expenditures	\$ 6,758,245	\$ 3,728,243	\$ 3,030,002	55.17%	\$ 3,537,812	55.95%
Percentage of Contractual to Total Expenditures	75.96%	71.25%			73.08%	



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 5,083,574	\$ (113,860)	97.81%
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	134,436	(5,906)	95.79%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	53,307	(68,562)	43.74%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	495,190	(1,004,810)	33.01%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	5,421,186	(4,428,814)	55.04%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	648,135	(626,865)	50.83%
Tax Revenues Subtotal		18,077,645	11,835,570	(6,242,075)	65.47%
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	238,229	(208,771)	53.30%
01-3001-342.20	Rent - Land & General Facilities	83,989	49,770	(34,219)	59.26%
01-3001-355.01	State - Public Utility Tax (PURTA)	18,949	-	(18,949)	0.00%
01-3001-355.04	State - Alcoholic Beverage Licenses	10,250	10,400	150	101.46%
01-3001-355.05	State - Pension System Aid	1,200,545	-	(1,200,545)	0.00%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,376,698	1,166,378	(1,210,320)	49.08%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	638,366	(1,375,375)	31.70%
01-3001-387.01	Contributions - Miscellaneous	6,500	1,529	(4,971)	23.53%
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	2,325,050	(4,715,122)	33.03%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	6,220	2,020	148.10%
01-3100-331.10	Fines - Enforcement Revenues	240,000	111,328	(128,672)	46.39%
01-3100-332.01	Fines - Forfeitures	-	-	-	0.00%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	60,341	(63,723)	48.64%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	17,605	(195,253)	8.27%
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	24,301	(162,184)	13.03%
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	5,280	(4,220)	55.58%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	2,141	(2,860)	42.81%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	12,490	(15,675)	44.34%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	1,350	600	180.00%
01-3100-387.01	Contributions - Police Misc.	10,000	1,400	(8,600)	14.00%
01-3100-387.02	Contributions - Police Canine	1,000	-	(1,000)	0.00%
01-3110-355.07	State - Foreign Fire Premium Tax	350,000	-	(350,000)	0.00%
Public Safety Revenues Subtotal		1,242,522	272,547	(969,975)	21.93%
01-3120-362.40	Lic & Permits - State Fees	4,300	2,177	(2,124)	50.62%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	39,118	(88,182)	30.73%
01-3120-362.42	Lic & Permits - Residential Permits	300,000	100,588	(199,412)	33.53%
01-3120-362.47	Lic & Permits - Commercial Permits	75,000	41,580	(33,420)	55.44%
01-3120-362.48	Lic & Permits - Residential Add	150,000	91,784	(58,216)	61.19%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	186,411	(13,589)	93.21%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	11,134	(13,866)	44.54%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	2,568	(3,432)	42.80%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	24,653	(50,348)	32.87%
01-3120-362.54	Lic & Permits - Signs	15,000	7,700	(7,300)	51.33%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	11,625	(23,375)	33.21%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
Community Development & Code Enforce. Revenues Subtotal		1,012,600	519,337	(493,263)	51.29%
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	10,600	(26,900)	28.27%
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	8,320	(19,180)	30.25%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	172,749	(52,251)	76.78%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	22,500	(12,500)	64.29%
01-3130-364.31	Sanitation - Septic Permits	1,000	300	(700)	30.00%
Planning & Zoning Revenues Subtotal		426,000	214,469	(211,531)	50.34%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	31,205	(13,795)	69.34%
01-3200-364.36	Sanitation - Compost Site Fees	-	-	-	0.00%
Health & Sanitation Revenues Subtotal		71,900	31,205	(40,695)	43.40%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	21,388	(28,613)	42.78%
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	21,388	(125,609)	14.55%
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	5,610	(12,390)	31.17%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	1,225	(525)	70.00%
01-3502-367.04	Rec - Utility Reimbursements	1,100	328	(772)	29.82%
01-3502-367.05	Rec - Pavillion Reservations	45,000	39,131	(5,869)	86.96%
01-3502-367.06	Rec - Ball Court Lighting	500	-	(500)	0.00%
01-3502-367.07	Rec - Fitness Programs	15,000	6,099	(8,901)	40.66%
01-3502-367.10	Rec - Leisure Learning Programs	500	1,024	524	204.80%
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	82,854	(22,146)	78.91%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	993	(1,007)	49.65%
01-3502-367.16	Rec - Youth Basketball League	78,000	79,953	1,953	102.50%
01-3502-367.19	Rec - Field/League Reservations	20,000	10,730	(9,270)	53.65%
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	16,436	13,436	547.88%
Parks & Recreation Operational Revenues Subtotal		317,850	251,991	(65,859)	79.28%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	39,918	(21,223)	65.29%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	79,351	(141,149)	35.99%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	119,268	(162,372)	42.35%
TOTAL GENERAL FUND REVENUES		28,627,325	15,590,825	(13,036,500)	54.46%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	12,500	12,500	50.00%
01-4001-400.102	Wages - Appointed Authority Officials	800	100	700	12.50%
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	373,162	345,887	51.90%
01-4001-402.520	Prof Svcs - Accounting & Auditing	27,500	20,900	6,600	76.00%
01-4001-406.120	Wages - Full-Time Admin Labor	176,150	56,205	119,945	31.91%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,064	3,936	21.28%
01-4001-406.170	Wages - Longevity	3,065	1,328	1,737	43.33%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	4,046	4,954	44.96%
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	2,723	2,277	54.46%
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	4,158	6,842	37.80%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	17,894	4,606	79.53%
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	7,365	1,385	84.17%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	30,030	12,513	17,518	41.67%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	3,004	1,996	60.08%
01-4001-406.670	Utilities - Telephone	13,000	2,922	10,078	22.48%
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	18,033	56,967	24.04%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	41,152	21,348	65.84%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	10,209	(209)	102.09%
Administration - General Services Expenditures Subtotal		1,230,244	603,963	626,281	49.09%
01-4010-403.104	Wages - Elected Tax Collector	21,802	9,695	12,107	44.47%
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	18,090	15,952	53.14%
01-4020-404.500	Prof Svcs - Solicitor	45,000	3,280	41,720	7.29%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	9,510	30,490	23.78%
Administration - Legal Expenditures Subtotal		85,000	12,790	72,210	15.05%
01-4040-409.130	Wages - Part-Time Janitorial	39,524	13,574	25,951	34.34%
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	31,277	8,723	78.19%
01-4040-409.610	Utilities - Electric	37,500	17,765	19,735	47.37%
01-4040-409.620	Utilities - Natural Gas	7,500	4,914	2,586	65.52%
01-4040-409.630	Utilities - Water	3,000	1,556	1,444	51.87%
01-4040-409.640	Utilities - Sewer	650	365	285	56.21%
01-4040-409.660	Utilities - Stormwater Fees	2,673	1,336	1,337	50.00%
Administration - Building Maintenance Expenditures Subtotal		137,847	72,558	65,289	52.64%
01-4100-410.110	Wages - Public Safety Director	109,871	53,804	56,067	48.97%
01-4100-410.112	Wages - Logistics & Admin	117,853	58,302	59,551	49.47%
01-4100-410.114	Wages - Full-Time Operational Support Agent	132,826	12,895	119,931	9.71%
01-4100-410.120	Wages - Full-Time Command Staff	407,139	269,032	138,107	66.08%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	258,039	197,483	56.65%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	2,076,037	2,273,162	47.73%
01-4100-410.123	Wages - Full-Time Corporals	755,062	446,972	308,090	59.20%
01-4100-410.124	Wages - Full-Time Civilians	211,691	105,819	105,872	49.99%
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	15,954	16,046	49.86%
01-4100-410.160	Wages - Overtime	120,000	86,252	33,748	71.88%

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01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	11,900	13,100	47.60%
01-4100-410.170	Wages - Longevity	374,147	230,023	144,124	61.48%
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	2,655	2,345	53.11%
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	5,053	3,447	59.45%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	10,082	24,918	28.81%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	6,162	838	88.03%
01-4100-410.326	Supp & Admin - Uniforms	28,500	11,247	17,253	39.46%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	4,509	3,991	53.04%
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	4,717	11,283	29.48%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	17,997	34,503	34.28%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	82,740	3,760	95.65%
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	10,597	182,261	5.49%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,500	2,847	2,653	51.76%
01-4100-410.587	Prof Svcs - Animal Control	22,000	5,322	16,678	24.19%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	43,194	71,806	37.56%
01-4100-410.670	Utilities - Telephone	30,000	7,910	22,090	26.37%
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	40,921	25,789	61.34%
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	4,175,705	4,063,269	50.68%
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%
01-4160-427.312	Supp & Admin - Waste Tags	-	-	-	0.00%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	700	4,300	14.00%
01-4160-462.108	Wages - Planning Commission	8,400	2,609	5,791	31.06%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	141,112	141,456	49.94%
01-4160-462.120	Wages - Full-Time Secretary	56,511	43,935	12,576	77.75%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	824	176	82.41%
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%

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01-4160-462.310	Supp & Admin - Bank Fees	1,000	-	1,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,000	-	1,000	0.00%
01-4160-462.322	Supp & Admin - Training/Seminars	2,000	-	2,000	0.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	200	-	200	0.00%
01-4160-462.420	R&M - Vehicle Maintenance	250	81	169	32.53%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	12,000	7,312	4,688	60.94%
01-4160-462.510	Prof Svcs - Engineering Services	242,500	120,048	122,452	49.50%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	154,990	145,010	51.66%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	55,279	7,721	87.75%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	1,847	(1,847)	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	231	269	46.20%
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	533,341	461,877	53.59%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	5,677	12,349	31.49%
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	1,211	789	60.53%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	46,850	19,439	27,411	41.49%
01-4200-426.610	Utilities - Electric	2,500	1,006	1,494	40.23%
01-4200-426.640	Utilities - Sewer	105,000	74,316	30,684	70.78%
01-4200-426.660	Utilities - Stormwater Fees	3,796	1,976	1,820	52.05%
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>183,172</i>	<i>106,194</i>	<i>76,978</i>	<i>57.98%</i>
01-4300-430.110	Wages - Public Works Administration	370,406	166,994	203,412	45.08%
01-4300-430.120	Wages - Full-Time Secretary	56,511	28,224	28,287	49.94%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	568,507	631,336	47.38%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	10,370	27,294	27.53%
01-4300-430.160	Wages - Overtime	25,000	22,480	2,520	89.92%
01-4300-430.170	Wages - Longevity	21,539	6,500	15,039	30.18%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	8,610	11,390	43.05%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	1,137	4,863	18.95%
01-4300-430.326	Supp & Admin - Uniforms	7,000	3,483	3,517	49.76%
01-4300-430.400	R&M - Facilities Maintenance	35,000	6,954	28,046	19.87%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	17,207	3,793	81.94%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	1,017	1,233	45.20%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	28,822	53,903	34.84%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	36,408	73,592	33.10%
01-4300-430.610	Utilities - Electric	11,400	5,841	5,559	51.23%
01-4300-430.620	Utilities - Natural Gas	17,500	7,823	9,677	44.70%
01-4300-430.630	Utilities - Water	4,500	1,487	3,013	33.03%
01-4300-430.640	Utilities - Sewer	1,200	662	538	55.14%
01-4300-430.660	Utilities - Stormwater Fees	6,194	3,666	2,528	59.19%
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%
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,094,232</i>	<i>931,805</i>	<i>1,162,427</i>	<i>44.49%</i>
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	22,242	(12,242)	222.42%
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>31,500</i>	<i>36,378</i>	<i>(4,878)</i>	<i>115.49%</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	23,175	61,825	27.26%

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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	60,312	54,688	52.45%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	1,968	3,832	33.93%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<u>210,800</u>	<u>94,633</u>	<u>116,167</u>	<u>44.89%</u>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	2,187	10,313	17.50%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	23,370	101,630	18.70%
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>		<u>139,000</u>	<u>32,377</u>	<u>106,623</u>	<u>23.29%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	2,176	22,824	8.70%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	27,080	50,920	34.72%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	7,000	13,000	35.00%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	1,600	8,400	16.00%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<u>133,000</u>	<u>37,856</u>	<u>95,144</u>	<u>28.46%</u>
Public Works Expenditures Subtotal		2,791,704	1,239,243	1,552,461	44.39%
01-4400-429.110	Wages - Sewer Management	221,995	108,198	113,797	48.74%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	49,741	52,552	48.63%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	473,478	362,750	56.62%
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	2,825	8,222	25.57%
01-4400-429.160	Wages - Overtime	30,000	8,806	21,194	29.35%
01-4400-429.170	Wages - Longevity	12,033	5,008	7,025	41.62%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	308	52	85.49%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	651,433	562,523	53.66%
01-4450-436.110	Wages - Stormwater Management	248,078	98,420	149,658	39.67%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	41,393	34,809	54.32%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	57,750	240,356	19.37%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	35,669	30,231	54.13%
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	36,735	105,515	25.82%
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	1,855	5,291	25.96%
01-4450-436.160	Wages - Overtime	5,000	1,600	3,400	32.00%
01-4450-436.170	Wages - Longevity	4,414	608	3,806	13.77%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	279,336	693,010	28.73%
01-4501-451.110	Wages - Parks Management	182,832	92,513	90,319	50.60%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	55,623	54,669	50.43%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	11,184	17,666	38.77%
01-4501-451.160	Wages - Overtime	6,000	4,570	1,430	76.16%
01-4501-451.170	Wages - Longevity	4,102	1,200	2,902	29.25%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>332,076</u>	<u>165,090</u>	<u>166,986</u>	<u>49.71%</u>
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	899	2,101	29.97%
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	7,223	2,027	78.09%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	1,142	1,358	45.68%

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01-4501-451.600	Utilities - Vehicle Fuel	6,500	1,059	5,441	16.29%
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%
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>		<u>64,180</u>	<u>26,848</u>	<u>37,332</u>	<u>41.83%</u>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	254,632	66,843	79.21%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	58,755	61,245	48.96%
01-4501-454.610	Utilities - Electric	12,500	4,888	7,612	39.10%
01-4501-454.620	Utilities - Natural Gas	3,750	1,110	2,640	29.60%
01-4501-454.630	Utilities - Water	10,500	1,520	8,980	14.47%
01-4501-454.640	Utilities - Sewer	3,250	1,847	1,403	56.82%
01-4501-454.660	Utilities - Stormwater Fees	25,606	12,454	13,152	48.64%
01-4501-454.920	Capital - Parks Improvements	24,000	-	24,000	0.00%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		<u>521,081</u>	<u>335,205</u>	<u>185,876</u>	<u>64.33%</u>
01-4502-451.596	Prof Svcs - Special Events	8,500	5,899	2,601	69.40%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	32,094	85,906	27.20%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	13,377	(11,127)	594.54%
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	7,378	4,622	61.49%
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	800	2,700	22.87%
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	2,229	5,771	27.86%
01-4502-452.597	Prof Svcs - Instructors & Referees	4,500	989	3,511	21.97%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		<u>211,250</u>	<u>70,267</u>	<u>140,983</u>	<u>33.26%</u>
Parks & Recreation Expenditures Subtotal		1,128,587	597,410	531,177	52.93%
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	1,000	3,244	(2,244)	324.37%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	2,500	5,538	(3,038)	221.52%
01-4505-452.444	R&M - YMCA Senior Center (5000 Commons Dr)	3,000	2,217	783	73.89%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	212,500	87,824	124,676	41.33%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	4,907	2,093	70.10%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	21,000	5,396	15,604	25.70%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	109,126	137,874	44.18%
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%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Fund

As of June 30, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 6/30/24)	2024 +/- Variance	2024 % of Budget
01-4700-472.824	Debt - Interest - 2020B Bonds	109,600	62,200	47,400	56.75%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	14,500	9,600	4,900	66.21%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,076	33,224	32,852	50.28%
01-4700-472.827	Debt - Interest - 2022 Bonds	4,379	2,475	1,904	56.53%
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	515,278	520,431	49.75%
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	(17,747)	2,677,238	-0.67%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	156,486	129,146	54.79%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	1,925,208	1,495,278	56.28%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	72,459	152,541	32.20%
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	10,016	13,325	42.91%
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	45,102	(43,752)	3340.91%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	12,244	21,219	36.59%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	440	6,060	6.77%
Employee Benefits Expenditures Subtotal		8,097,682	2,725,734	5,371,948	33.66%
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	12,968,493	15,143,220	46.13%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	2,622,331	2,106,719	508.59%
Net Financial Reserves - Beginning		13,940,462	13,940,462	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 16,562,793	\$ 2,106,719	114.57%

CASH AND INVESTMENTS BALANCES	\$ 11,921,959
BALANCES DUE FROM AUTHORITY	\$ 160,739

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024 Budget	2024 Actual (thru 6/30/24)	2024 +/- Variance	2024 % of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 9,240,250	\$ 12,113,218	43.27%
Discretionary Expenditures	\$ 6,758,245	\$ 3,728,243	\$ 3,030,002	55.17%
Percentage of Contractual to Total Expenditures	75.96%	71.25%		



**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 June 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</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	\$ 3,511,680	\$ (4,351,348)	44.66%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	3,511,880	(4,351,148)	44.66%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	21,731	21,799	49.92%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	28,615	34,542	45.31%
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	3,757	12,243	23.48%
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	8,648	8,352	50.87%
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	4,350	10,150	30.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	22,500	23,104	(604)	102.68%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	527	223	70.26%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	4,620	1,925	2,695	41.67%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,529,028	2,887,004	4,642,024	38.34%
05-4200-427.670	Utilities - Telephone & Alarm	675	380	295	56.35%
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	4,181	4,188	49.96%
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	7,213	11,263	39.04%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	264	117	147	44.35%
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	51	1,818	2.74%
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	9	16	36.08%
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	3,067,640	4,730,416	39.34%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	444,241	379,269	683.74%
Net Financial Reserves - Beginning		35,314	35,314	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 100,286	\$ 479,554	\$ 379,269	478.19%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ (2,160,002)		
BALANCES DUE FROM AUTHORITY			\$ 658,158		



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 39,089	\$ 4,089	111.68%
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%
10-3300-391.20	Proceeds - Loss Compensation	-	5,945	5,945	0.00%
TOTAL STATE AID FUND REVENUES		1,745,516	1,696,777	(48,739)	97.21%
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%
10-4300-438.430	R&M - Road Maintenance Materials	-	13,320	(13,320)	0.00%
10-4300-438.577	Prof Svcs - Road Line Painting	100,000	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,188,493	32,295	1,156,198	2.72%
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	304,704	1,498,915	16.89%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(58,103)	1,392,074	1,450,177	2395.87%
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 2,020,148	\$ 1,450,177	354.43%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 2,028,248			



**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 June 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</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	-	3,973	(3,973)	0.00%
11-4600-462.525	Prof Svcs - CDBG Consulting	-	20,906	(20,906)	0.00%
TOTAL CDBG FUND EXPENDITURES		-	24,878	(24,878)	0.00%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	(24,878)	(24,878)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (24,878)	\$ (24,878)	0.00%
CASH AND INVESTMENTS BALANCES		\$ (24,878)			



**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 June 30, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 6/30/24)	2024 + / (-) Variance	2024 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 40,500	\$ 19,659	\$ (20,841)	48.54%
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	7,798	(260,203)	2.91%
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	172,325	(1,571,696)	9.88%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	414,810	(5,196,494)	7.39%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	38,031	(38,031)	0.00%
15-4001-407.920	Capital - IT Improvements	-	53,029	(53,029)	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	12,135	560,224	2.12%
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	16,260	818,632	1.95%
15-4300-433.942	Capital - Pole Attachments Removal	20,000	-	20,000	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	72,000	5,041	66,959	7.00%
15-4300-437.910	Capital - PW Fuel Center Improvements	465,386	10,852	454,534	2.33%
15-4300-438.510	Prof Svcs - Engineering Services	75,000	12,401	62,599	16.53%
15-4300-438.943	Capital - Crums Mill Rd Bridge	225,000	18,509	206,491	8.23%
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	34,834	690,173	4.80%
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	90	484,260	0.02%
15-4501-454.921	Capital - Oak Park Improvements	-	-	-	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	216,507	(104,387)	193.10%
15-4501-454.926	Capital - George Park Improvements	127,306	55,900	71,406	43.91%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	3,831	522,669	0.73%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of June 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
15-4501-454.931	Capital - Forest Hills Park Improvements	-	75,767	(75,767)	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	21,839	128,161	14.56%
15-4600-462.525	Prof Svcs - CDBG Consulting	33,460	-	33,460	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	644,221	5,297,966	10.84%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	(229,412)	101,471	-69.33%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,062,946	\$ 101,471	110.55%

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</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	172,325	1,378,696	11.11%
TOTAL ARPA FUND EXPENDITURES		1,551,021	172,325	1,378,696	11.11%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(1,551,021)	(172,325)	1,378,696	-11.11%
Net Financial Reserves - Beginning		4,124,162	4,124,162	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 2,573,141	\$ 3,951,837	\$ 1,378,696	153.58%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 5,029,312
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 June 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 2,065,252	\$ (63,555)	97.01%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	21,611	(25,452)	45.92%
20-3110-341.01	Interest Earnings	48,000	39,737	(8,263)	82.79%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	2,126,600	(97,270)	95.63%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	72,798	67,826	51.77%
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	437	563	43.72%
20-4110-411.536	Prof Svcs - Snow Removal	-	7,900	(7,900)	0.00%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	20,000	10,475	9,525	52.38%
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	1,841	3,159	36.82%
20-4110-411.634	Utilities - Water - Hydrants	260,500	108,735	151,765	41.74%
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	4,815	5,952	44.72%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	24,354	10,534	13,820	43.25%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	72,782	39,592	33,190	54.40%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	20,744	15,672	56.96%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	2,690	(377)	116.31%
20-4810-487.250	Benefits & Taxes - Life Insurance	270	120	150	44.44%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insura	70	7	63	9.60%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	144	244	37.06%
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	1,110,873	1,174,686	48.60%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	1,015,727	1,077,416	1646.53%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 2,114,257	\$ 1,077,416	203.91%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 6/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 11,225	\$ (78,775)	12.47%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		395,410	316,635	(78,775)	80.08%
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	296,170	(99,240)	74.90%
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 2,036,629	\$ (99,240)	95.35%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 2,118,410		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 2,012,277		