



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

AUGUST 2024 FINANCIAL REPORTING PACKAGE

OCTOBER 4, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized August 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed August 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 eight of 12 months for the year, or roughly 66.67% 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.

July officially starts our annual budgetary process, as half-year data is provided to various Department Directors and supporting staff to project the remaining half of the year, and begin to evaluate requests for 2025. 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 July 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 August 2024 are just over \$11.3 million, and just over \$80,000 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 \$2.72 million through August 2024 with just over \$1.69 million in Authority collections due to the Township, to be satisfied in September.

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 August 2024 are just over \$2 million, with remaining budget of roughly \$1.4 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 August 2024, just under \$28,000 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 August 2024 total just over \$4.9 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 August 2024 are just under \$1.87 million for operations and slightly under \$2.1 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 August 31, 2024 and 2023

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 8/31/24)	+/(-) Variance	Percent of Budget	Actual (thru 8/31/23)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 18,077,645	\$ 14,263,955	\$ (3,813,690)	78.90%	\$ 13,928,380	79.55%	All tax categories are trending comparable to or slightly above the prior year, with transfer taxes still slow (but improving) and pacing under budget to-date.
General Recurring Aid and Other Revenues		7,040,172	2,898,302	(4,141,870)	41.17%	3,001,631	44.76%	Primarily two quarters of Authority Management Agreement billings and interest earnings (well above budget to date, and climbing). Majority of costs transpire quarterly or in later portion of year (Pension State Aid).
Public Safety Revenues		1,242,522	387,453	(855,069)	31.18%	324,829	35.97%	Overall comparable with prior year, absent slow start to County-wide PTS grant activity and Q3 vacancy for Operational Support Agent program (restarting in Q4) - budget includes \$350,000 for Foreign Fire passthrough funds (match expenditure), which occurs in September annually.
Community Development & Code Enforce. Revenues		1,012,600	652,031	(360,569)	64.39%	680,224	69.53%	Overall comparable with prior year, though with reduced residential and slightly increased commercial activity in 2024 to-date.
Planning & Zoning Revenues		426,000	270,821	(155,179)	63.57%	204,498	51.54%	Activity primarily for developer reimbursements, tied with relating expense and mostly represent receipts for 2023 year-end billing.
Health & Sanitation Revenues		71,900	32,315	(39,585)	44.94%	33,037	47.39%	Leaf Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur annually at year-end.
Public Works Revenues		146,996	24,488	(122,509)	16.66%	82,133	62.22%	Road occupancy permits slightly behind prior year; larger fee-in-lieu receipt in 2023 (\$0 to-date in 2024).
Parks & Recreation Administrative Revenues		10,000	-	(10,000)	0.00%	7,451	129.58%	
Parks & Recreation Operational Revenues		317,850	269,017	(48,833)	84.64%	253,183	94.93%	Majority of programs skew towards summer and fall seasons; comparable with prior year.
5000 Commons Drive (FCC Senior Center) Revenues		281,640	178,475	(103,165)	63.37%	167,598	55.66%	Comparable with prior year and budget, with minor timing differences relative to billing/collections.
TOTAL GENERAL FUND REVENUES		28,627,325	18,976,857	(9,650,468)	66.29%	18,682,964	68.51%	
EXPENDITURES:								
Administration - General Services Expenditures		1,230,244	773,863	456,381	62.90%	797,787	58.98%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships; percentage heightened due to 2024 budgetary total reduction and one-time engineering support for DCNR land conversion proposal.
Administration - Tax Collector Expenditures		34,042	24,236	9,806	71.19%	24,787	72.48%	Comparable with prior year and budget.
Administration - Legal Expenditures		85,000	20,826	64,174	24.50%	100,394	133.86%	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	89,588	48,259	64.99%	98,646	73.85%	Comparable with prior year and budget.
Police Expenditures		8,238,974	5,495,217	2,743,757	66.70%	5,636,146	69.80%	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; 2023 higher due to a grant-funded equipment lease payoff.
Fire & Emergency Services Expenditures		451,500	1,059	450,441	0.23%	783	0.20%	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	708	1,292	35.38%	935	44.54%	
Community Development Expenditures		995,218	737,901	257,317	74.14%	687,441	70.69%	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); property abatement costs to be later matched with respective billing and municipal property liens.

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

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 8/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 8/31/23)	Percent of Budget	
	Public Works Expenditures	2,791,704	1,659,802	1,131,902	59.45%	1,682,961	56.24%	Primarily wages (2023 included one-time inflation mitigation stipends); due to several significant winter weather events, additional incurred winter road maintenance overtime and third-party costs for supporting Township facility areas to aid Public Works focus on public streets; overall comparable to prior year.
	Sewer Dept. - Wastewater Collection Expenditures	1,213,956	839,576	374,380	69.16%	998,153	70.04%	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 and some position vacancies resulting in comparability differences.
	Sewer Dept. - Stormwater Expenditures	972,346	394,987	577,359	40.62%	393,518	50.64%	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. Overall, comparable to prior year.
	Parks & Recreation Expenditures	1,128,587	878,698	249,889	77.86%	885,410	85.03%	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	135,165	111,835	54.72%	122,072	50.39%	Slightly elevated versus prior year, with timing of utilities received/paid (<i>primarily reimbursed by YMCA and Prayer Physical Therapy above</i>) driving most of the difference.
	County Libraries Expenditures	140,342	137,138	3,204	97.72%	132,577	94.91%	Limited to quarterly remittances (month following) of library-dedicated real estate tax collections made; comparable to prior year.
	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	3,634,084	4,463,598	44.88%	3,517,898	44.66%	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	223,920	139,080	61.69%	115,746	54.38%	Activity limited to liability/casualty insurance payments; reasonably comparable to prior year.
TOTAL GENERAL FUND EXPENDITURES		28,111,713	16,869,384	11,242,329	60.01%	16,996,015	61.26%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	2,107,473	1,591,861	408.73%	1,686,950	353.84%	
	Net Financial Reserves - Beginning	13,940,462	13,940,462	-	100.00%	12,557,632	0.00%	
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 16,047,934	\$ 1,591,861	111.01%	\$ 14,244,582	0.00%	

CASH AND INVESTMENTS BALANCES	\$	11,268,605	\$	10,896,339
BALANCES DUE FROM AUTHORITY	\$	79,678	\$	1,826,821

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024				2023	
	Budget	Actual (thru 8/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 8/31/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 12,259,395	\$ 9,094,073	57.41%	\$ 12,510,727	58.40%
Discretionary Expenditures	\$ 6,758,245	\$ 4,609,989	\$ 2,148,256	68.21%	\$ 4,485,288	70.93%
Percentage of Contractual to Total Expenditures	75.96%	72.67%			73.61%	



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 5,124,857	\$ (72,577)	98.60%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(403)	6,597	5.76%
01-3001-301.15	Taxes - Real Estate Library	140,342	135,904	(4,438)	96.84%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	67,797	(54,072)	55.63%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	784,418	(715,582)	52.29%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	7,197,739	(2,652,261)	73.07%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	953,643	(321,357)	74.80%
Tax Revenues Subtotal		18,077,645	14,263,955	(3,813,690)	78.90%
01-3001-321.80	Lic & Permits - Cable TV Franchise	875,000	428,797	(446,203)	49.01%
01-3001-341.01	Interest Earnings	447,000	535,842	88,842	119.88%
01-3001-342.20	Rent - Land & General Facilities	83,989	54,669	(29,320)	65.09%
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	1,208,465	(1,168,233)	50.85%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	655,395	(1,358,346)	32.55%
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	2,937	(2,063)	58.75%
General Recurring Aid and Other Revenues Subtotal		7,040,172	2,898,302	(4,141,870)	41.17%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	7,225	3,025	172.02%
01-3100-331.10	Fines - Enforcement Revenues	240,000	148,746	(91,254)	61.98%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	75,296	(48,768)	60.69%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	68,316	(144,542)	32.09%
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	13,240	(6,760)	66.20%
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	6,930	(2,570)	72.95%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	2,891	(2,109)	57.81%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	12,884	(15,281)	45.74%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	1,925	1,175	256.67%
01-3100-387.01	Contributions - Police Misc.	10,000	1,615	(8,385)	16.15%
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	387,453	(855,069)	31.18%
01-3120-362.40	Lic & Permits - State Fees	4,300	2,802	(1,498)	65.16%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	52,268	(75,032)	41.06%
01-3120-362.42	Lic & Permits - Residential Permits	300,000	133,729	(166,271)	44.58%
01-3120-362.47	Lic & Permits - Commercial Permits	75,000	49,905	(25,095)	66.54%
01-3120-362.48	Lic & Permits - Residential Add	150,000	117,813	(32,187)	78.54%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	216,440	16,440	108.22%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	15,044	(9,957)	60.17%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	3,193	(2,807)	53.22%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	33,763	(41,238)	45.02%
01-3120-362.54	Lic & Permits - Signs	15,000	10,425	(4,575)	69.50%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	16,650	(18,350)	47.57%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	652,031	(360,569)	64.39%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	14,800	(22,700)	39.47%
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	10,520	(16,980)	38.25%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	212,024	(12,976)	94.23%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	33,177	(1,823)	94.79%
01-3130-364.31	Sanitation - Septic Permits	1,000	300	(700)	30.00%
Planning & Zoning Revenues Subtotal		426,000	270,821	(155,179)	63.57%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	32,315	(12,685)	71.81%
Health & Sanitation Revenues Subtotal		71,900	32,315	(39,585)	44.94%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	24,488	(25,513)	48.98%
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	24,488	(122,509)	16.66%
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	6,220	(11,780)	34.56%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	2,525	775	144.29%
01-3502-367.04	Rec - Utility Reimbursements	1,100	528	(572)	47.99%
01-3502-367.05	Rec - Pavillion Reservations	45,000	42,056	(2,944)	93.46%
01-3502-367.06	Rec - Ball Court Lighting	500	169	(331)	33.73%
01-3502-367.07	Rec - Fitness Programs	15,000	9,430	(5,570)	62.86%
01-3502-367.10	Rec - Leisure Learning Programs	500	1,314	814	262.80%
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	94,297	(10,703)	89.81%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	1,545	(455)	77.23%
01-3502-367.16	Rec - Youth Basketball League	78,000	72,591	(5,409)	93.06%
01-3502-367.19	Rec - Field/League Reservations	20,000	13,060	(6,940)	65.30%
01-3502-387.01	Contributions - Parks/Rec Friends	1,500	1,797	297	119.78%
01-3502-387.02	Contributions - Rec Events/Programs	3,000	16,936	13,936	564.55%
Parks & Recreation Operational Revenues Subtotal		317,850	269,017	(48,833)	84.64%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	51,323	(9,818)	83.94%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	127,153	(93,347)	57.67%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	178,475	(103,165)	63.37%
TOTAL GENERAL FUND REVENUES		28,627,325	18,976,857	(9,650,468)	66.29%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	16,667	8,333	66.67%
01-4001-400.102	Wages - Appointed Authority Officials	800	100	700	12.50%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	2,827	173	94.25%
01-4001-401.110	Wages - Executive Management	719,049	486,865	232,184	67.71%
01-4001-402.520	Prof Svcs - Accounting & Auditing	27,500	21,880	5,620	79.56%
01-4001-406.120	Wages - Full-Time Admin Labor	176,150	73,821	102,329	41.91%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,314	3,686	26.28%
01-4001-406.170	Wages - Longevity	3,065	1,328	1,737	43.33%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	5,931	3,069	65.90%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	1,067	433	71.14%

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<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</u>	<u>2024 +/- Variance</u>	<u>2024 % of Budget</u>
01-4001-406.312	Supp & Admin - Advertising	7,000	1,705	5,295	24.35%
01-4001-406.314	Supp & Admin - Postage	5,000	4,185	815	83.71%
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	5,173	5,827	47.03%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	19,023	3,477	84.55%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	365	885	29.20%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,750	8,333	417	95.24%
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	4,133	867	82.66%
01-4001-406.670	Utilities - Telephone	13,000	5,619	7,381	43.22%
01-4001-406.680	Utilities - Cable/Internet	900	518	382	57.56%
01-4001-406.910	Capital - Equipment Purchases	-	5,348	(5,348)	0.00%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	3,837	1,163	76.75%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	26,047	48,953	34.73%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	43,829	18,671	70.13%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	19,818	(9,818)	198.18%
Administration - General Services Expenditures Subtotal		1,230,244	773,863	456,381	62.90%
01-4010-403.104	Wages - Elected Tax Collector	21,802	13,573	8,229	62.26%
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	2,268	732	75.60%
Administration - Tax Collector Expenditures Subtotal		34,042	24,236	9,806	71.19%
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	17,546	22,454	43.87%
Administration - Legal Expenditures Subtotal		85,000	20,826	64,174	24.50%
01-4040-409.130	Wages - Part-Time Janitorial	39,524	17,854	21,671	45.17%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	2,890	3,110	48.16%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	35,318	4,682	88.30%
01-4040-409.610	Utilities - Electric	37,500	24,586	12,914	65.56%
01-4040-409.620	Utilities - Natural Gas	7,500	5,089	2,411	67.86%
01-4040-409.630	Utilities - Water	3,000	2,150	850	71.65%
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	89,588	48,259	64.99%
01-4100-410.110	Wages - Public Safety Director	109,871	70,707	39,164	64.35%
01-4100-410.112	Wages - Logistics & Admin	117,853	67,326	50,527	57.13%
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	349,332	57,807	85.80%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	346,758	108,764	76.12%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	2,719,553	1,629,646	62.53%
01-4100-410.123	Wages - Full-Time Corporals	755,062	570,304	184,758	75.53%
01-4100-410.124	Wages - Full-Time Civilians	211,691	138,381	73,310	65.37%
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	20,998	11,002	65.62%
01-4100-410.160	Wages - Overtime	120,000	126,450	(6,450)	105.38%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	12,075	12,925	48.30%
01-4100-410.170	Wages - Longevity	374,147	310,529	63,618	83.00%
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	39,123	21,377	64.67%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	3,634	1,366	72.69%

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01-4100-410.306	Supp & Admin - IT Supplies	5,000	451	4,549	9.02%
01-4100-410.312	Supp & Admin - Printing	500	312	188	62.32%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	8,405	95	98.88%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	13,444	21,556	38.41%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	6,300	700	90.00%
01-4100-410.326	Supp & Admin - Uniforms	28,500	20,750	7,750	72.81%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	6,863	1,637	80.74%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	2,009	7,491	21.15%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	2,612	3,388	43.54%
01-4100-410.333	Supp & Admin - Body Armor	17,750	17,185	565	96.82%
01-4100-410.334	Supp & Admin - Canine Supplies	14,000	8,739	5,261	62.42%
01-4100-410.335	Supp & Admin - Weapons	18,850	18,993	(143)	100.76%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	4,842	11,158	30.26%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	16,784	35,716	31.97%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	86,824	(324)	100.37%
01-4100-410.555	Prof Svcs - Victim's Witness Advocate/Co-Responder	40,002	57,000	(16,998)	142.49%
01-4100-410.558	Prof Svcs - PTS Grant Allotments	192,858	32,257	160,601	16.73%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,500	3,653	1,847	66.42%
01-4100-410.587	Prof Svcs - Animal Control	22,000	6,493	15,507	29.51%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	58,036	56,964	50.47%
01-4100-410.670	Utilities - Telephone	30,000	14,963	15,037	49.88%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	3,841	4,159	48.02%
01-4100-410.900	Capital - Vehicle Purchases	66,710	60,126	6,584	90.13%
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	138,024	4,321	96.96%
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	7,997	57	99.29%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	334	577	(243)	172.66%
Police Expenditures Subtotal		8,238,974	5,495,217	2,743,757	66.70%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	1,059	441	70.58%
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	1,059	450,441	0.23%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	443	557	44.32%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	264	736	26.43%
Shade Tree Expenditures Subtotal		2,000	708	1,292	35.38%
01-4160-426.312	Supp & Admin - Cards & Passes	250	207	43	82.80%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	2,300	2,700	46.00%
01-4160-462.108	Wages - Planning Commission	8,400	4,880	3,520	58.10%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	184,584	97,984	65.32%
01-4160-462.120	Wages - Full-Time Secretary	56,511	50,811	5,700	89.91%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	1,348	(348)	134.76%
01-4160-462.170	Wages - Longevity	4,100	1,911	2,189	46.61%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	505	1,495	25.26%
01-4160-462.310	Supp & Admin - Bank Fees	1,000	-	1,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,000	215	786	21.45%
01-4160-462.322	Supp & Admin - Training/Seminars	2,000	254	1,746	12.69%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	200	181	19	90.41%
01-4160-462.420	R&M - Vehicle Maintenance	250	234	16	93.67%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	12,000	13,886	(1,886)	115.72%

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01-4160-462.510	Prof Svcs - Engineering Services	242,500	175,200	67,300	72.25%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	226,833	73,168	75.61%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	55,404	7,596	87.94%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	10,283	(10,283)	0.00%
01-4160-462.583	Prof Svcs - Plan Recording Fees	75	48	27	64.21%
01-4160-462.589	Prof Svcs - State Permit Fees	4,300	1,971	2,329	45.84%
01-4160-462.600	Utilities - Vehicle Fuel	500	316	184	63.26%
01-4160-462.670	Utilities - Telephone	4,000	1,966	2,034	49.14%
01-4160-471.800	Debt - Principal - Capital Leases	4,332	4,332	(0)	100.01%
01-4160-472.800	Debt - Interest - Capital Leases	232	232	0	99.90%
Community Development Expenditures Subtotal		995,218	737,901	257,317	74.14%
01-4200-426.110	Wages - Sanitation Management	-	-	-	0.00%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	9,582	8,444	53.15%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	2,739	2,261	54.77%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	2,000	3,285	(1,285)	164.23%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	46,850	23,495	23,355	50.15%
01-4200-426.610	Utilities - Electric	2,500	1,334	1,166	53.36%
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>116,726</i>	<i>66,446</i>	<i>63.72%</i>
01-4300-430.110	Wages - Public Works Administration	370,406	218,453	151,953	58.98%
01-4300-430.120	Wages - Full-Time Secretary	56,511	36,918	19,593	65.33%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	750,474	449,369	62.55%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	14,378	23,286	38.17%
01-4300-430.160	Wages - Overtime	25,000	24,865	135	99.46%
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	10,663	9,337	53.31%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	2,291	3,709	38.19%
01-4300-430.326	Supp & Admin - Uniforms	7,000	3,727	3,273	53.25%
01-4300-430.400	R&M - Facilities Maintenance	35,000	10,450	24,550	29.86%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	18,313	2,687	87.20%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	1,308	942	58.12%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	42,519	40,206	51.40%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	41,613	68,387	37.83%
01-4300-430.610	Utilities - Electric	11,400	7,886	3,514	69.18%
01-4300-430.620	Utilities - Natural Gas	17,500	7,956	9,544	45.46%
01-4300-430.630	Utilities - Water	4,500	2,195	2,305	48.79%
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	8,514	9,986	46.02%
01-4300-430.910	Capital - Equipment Purchases	40,000	13,846	26,154	34.62%
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,094,232</i>	<i>1,227,196</i>	<i>867,036</i>	<i>58.60%</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	14,484	7,016	67.37%
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>36,726</i>	<i>(5,226)</i>	<i>116.59%</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	41,662	43,338	49.01%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	5,000	13,951	(8,951)	279.01%
01-4300-433.614	Utilities - Electric - Traffic Signals	115,000	80,143	34,857	69.69%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	2,544	3,256	43.87%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>210,800</i>	<i>138,300</i>	<i>72,501</i>	<i>65.61%</i>

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01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	4,085	8,415	32.68%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	57,171	67,829	45.74%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	7,389	(5,889)	492.62%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<u>139,000</u>	<u>68,646</u>	<u>70,354</u>	<u>49.39%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	8,066	16,934	32.26%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	43,325	34,675	55.55%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	19,218	782	96.09%
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>72,209</u>	<u>60,791</u>	<u>54.29%</u>
Public Works Expenditures Subtotal		2,791,704	1,659,802	1,131,902	59.45%
01-4400-429.110	Wages - Sewer Management	221,995	143,425	78,570	64.61%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	64,072	38,221	62.64%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	599,012	237,216	71.63%
01-4400-429.128	Wages - Full-Time PW Sewer R&M	-	4,870	(4,870)	0.00%
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	8,525	2,522	77.17%
01-4400-429.160	Wages - Overtime	30,000	10,500	19,500	35.00%
01-4400-429.170	Wages - Longevity	12,033	5,796	6,238	48.16%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	308	52	85.49%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	839,576	374,380	69.16%
01-4450-436.110	Wages - Stormwater Management	248,078	132,028	116,050	53.22%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	52,513	23,689	68.91%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	89,058	209,048	29.87%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	54,195	11,705	82.24%
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	51,693	90,557	36.34%
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	7,556	(410)	105.73%
01-4450-436.160	Wages - Overtime	5,000	1,769	3,231	35.38%
01-4450-436.170	Wages - Longevity	4,414	871	3,544	19.72%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	394,987	577,359	40.62%
01-4501-451.110	Wages - Parks Management	182,832	120,641	62,191	65.98%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	72,681	37,611	65.90%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	19,976	8,874	69.24%
01-4501-451.160	Wages - Overtime	6,000	6,661	(661)	111.01%
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>221,159</u>	<u>110,917</u>	<u>66.60%</u>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	479	1,171	29.03%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	1,411	4,589	23.52%
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	7,501	1,749	81.09%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	1,468	1,032	58.73%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	1,911	4,589	29.40%
01-4501-451.670	Utilities - Telephone	7,500	3,128	4,372	41.71%
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	13,441	9,059	59.74%

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<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		64,180	31,926	32,254	49.74%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	325,664	(4,189)	101.30%
01-4501-454.160	Wages - Overtime (Public Works)	-	706	(706)	0.00%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	80,037	39,963	66.70%
01-4501-454.610	Utilities - Electric	12,500	6,661	5,839	53.29%
01-4501-454.620	Utilities - Natural Gas	3,750	1,189	2,561	31.71%
01-4501-454.630	Utilities - Water	10,500	5,188	5,312	49.41%
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>		521,081	433,746	87,335	83.24%
01-4501-451.598	Prof Svcs - Newsletter Services	-	-	-	0.00%
01-4502-451.596	Prof Svcs - Special Events	8,500	6,696	1,804	78.77%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	100,717	17,283	85.35%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	16,794	(14,544)	746.41%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	451	2,049	18.03%
01-4502-452.362	Supp & Admin - League Supplies	12,000	7,921	4,079	66.01%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	5,352	148	97.30%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	1,333	2,167	38.08%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	36,270	(2,270)	106.68%
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	6,920	1,080	86.50%
01-4502-452.597	Prof Svcs - Instructors & Referees	4,500	5,611	(1,111)	124.70%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		211,250	191,867	19,383	90.82%
Parks & Recreation Expenditures Subtotal		1,128,587	878,698	249,889	77.86%
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	1,000	4,245	(3,245)	424.45%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	2,500	5,595	(3,095)	223.80%
01-4505-452.444	R&M - YMCA Senior Center (5000 Commons Dr)	3,000	2,277	723	75.91%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	212,500	110,128	102,372	51.82%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	6,178	822	88.26%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	21,000	6,742	14,258	32.11%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	135,165	111,835	54.72%
01-4520-456.586	Prof Svcs - Library Allotments	140,342	137,138	3,204	97.72%
County Libraries Expenditures Subtotal		140,342	137,138	3,204	97.72%
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 August 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</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	681,907	353,802	65.84%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	8,505	(6,505)	425.23%
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	244,502	41,130	85.60%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	2,541,201	879,285	74.29%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	92,319	132,681	41.03%
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	13,304	10,037	57.00%
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	51,884	(50,534)	3843.26%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	16,270	17,193	48.62%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	1,386	5,114	21.32%
Employee Benefits Expenditures Subtotal		8,097,682	3,634,084	4,463,598	44.88%
01-4820-486.730	Misc - Liability & Casualty Insurances	170,000	123,920	46,080	72.89%
01-4900-492.708	Misc - Transfers Out	193,000	100,000	93,000	51.81%
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	223,920	139,080	61.69%
TOTAL GENERAL FUND EXPENDITURES		28,111,713	16,869,384	11,242,329	60.01%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	2,107,473	1,591,861	408.73%
Net Financial Reserves - Beginning		13,940,462	13,940,462	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 16,047,934	\$ 1,591,861	111.01%

CASH AND INVESTMENTS BALANCES	\$ 11,268,605
BALANCES DUE FROM AUTHORITY	\$ 79,678

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</u>	<u>2024 +/- Variance</u>	<u>2024 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 12,259,395	\$ 9,094,073	57.41%
Discretionary Expenditures	\$ 6,758,245	\$ 4,609,989	\$ 2,148,256	68.21%
Percentage of Contractual to Total Expenditures	75.96%	72.67%		



**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 August 31, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 8/31/24)	2024 +/- Variance	2024 % of Budget
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 200	\$ 200	0.00%
05-3200-364.30	Sanitation - Fee Charges	\$ 7,863,028	\$ 5,198,986	\$ (2,664,042)	66.12%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	5,199,186	(2,663,842)	66.12%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	28,428	15,102	65.31%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	37,328	25,829	59.10%
05-4200-427.160	Wages - Overtime	2,000	377	1,623	18.87%
05-4200-427.170	Wages - Longevity	708	-	708	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	16,000	5,282	10,718	33.01%
05-4200-427.306	Supp & Admin - IT Supplies	250	302	(52)	120.95%
05-4200-427.310	Supp & Admin - Bank Fees	4,250	75	4,175	1.76%
05-4200-427.312	Supp & Admin - Advertising	250	39	211	15.75%
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	269	731	26.94%
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	-	100.00%
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	25,191	(2,691)	111.96%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	618	132	82.36%
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	4,079,289	3,449,739	54.18%
05-4200-427.670	Utilities - Telephone & Alarm	675	712	(37)	105.52%
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	5,475	2,894	65.42%
05-4810-481.210	Benefits & Taxes - Unemployment Compensation	-	4,252	(4,252)	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	58	1,811	3.08%
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	10	15	40.64%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	50	244	17.02%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	300	105	74.08%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,798,056	4,282,798	3,515,258	54.92%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	916,387	851,415	1410.43%
Net Financial Reserves - Beginning		35,314	35,314	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 100,286	\$ 951,701	\$ 851,415	948.99%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ (2,719,754)		
BALANCES DUE FROM AUTHORITY			\$ 1,688,252		



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</u>	<u>2024 +/- Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 55,705	\$ 20,705	159.16%
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	1,713,394	(32,122)	98.16%
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	303	99,698	0.30%
10-4300-439.940	Capital - Road Repaving	1,188,493	93,396	1,095,097	7.86%
10-4300-471.800	Debt - Principal - Capital Leases	244,767	92,141	152,626	37.64%
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	7,645	6,454	54.22%
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	418,844	1,384,775	23.22%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(58,103)	1,294,550	1,352,653	2228.03%
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 1,922,624	\$ 1,352,653	337.32%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 2,011,894			



**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 August 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</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	-	3,973	(3,973)	0.00%
11-4600-462.525	Prof Svcs - CDBG Consulting	-	23,808	(23,808)	0.00%
TOTAL CDBG FUND EXPENDITURES		-	27,781	(27,781)	0.00%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	(27,781)	(27,781)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (27,781)	\$ (27,781)	0.00%
CASH AND INVESTMENTS BALANCES		\$ (26,481)			



**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 August 31, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 8/31/24)	2024 +/- Variance	2024 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 40,500	\$ 74,165	\$ 33,665	183.12%
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	23,998	(244,003)	8.95%
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	272,325	(1,471,696)	15.61%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	585,515	(5,025,789)	10.43%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	53,221	(53,221)	0.00%
15-4001-407.920	Capital - IT Improvements	-	54,764	(54,764)	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	21,385	550,974	3.74%
15-4100-410.920	Capital - Police Facility Improvements	100,000	-	100,000	0.00%
15-4300-430.941	Capital - Safe Streets for All (SS4A) Regional Projects	-	4,004	(4,004)	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	26,831	808,061	3.21%
15-4300-433.942	Capital - Pole Attachments Removal	20,000	-	20,000	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	72,000	6,062	65,938	8.42%
15-4300-437.910	Capital - PW Fuel Center Improvements	465,386	21,703	443,683	4.66%
15-4300-438.510	Prof Svcs - Engineering Services	75,000	44,273	30,727	59.03%
15-4300-438.943	Capital - Crums Mill Rd Bridge	225,000	22,296	202,704	9.91%
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	40,708	684,299	5.61%
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	1,749	(1,249)	349.81%
15-4501-454.510	Prof Svcs - Parks Master Planning	19,800	17,100	2,700	86.36%
15-4501-454.912	Capital - Parks Security Cameras	-	23,329	(23,329)	0.00%
15-4501-454.920	Capital - Koons Park Improvements	484,350	3,460	480,890	0.71%
15-4501-454.922	Capital - Centennial Acres Park Improvements	178,075	921	177,154	0.52%
15-4501-454.923	Capital - Brightbill Park Improvements	112,120	315,869	(203,749)	281.72%
15-4501-454.926	Capital - George Park Improvements	127,306	57,720	69,586	45.34%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	4,545	521,955	0.86%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of August 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</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	-	9,781	(9,781)	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	23,263	126,737	15.51%
15-4600-462.525	Prof Svcs - CDBG Consulting	33,460	-	33,460	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	868,275	5,073,912	14.61%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	(282,759)	48,124	-85.46%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,009,598	\$ 48,124	105.01%

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</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	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)	\$ 4,908,446
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 August 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</u>	<u>2024 +/- Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 2,082,161	\$ (46,646)	97.81%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	27,486	(19,577)	58.40%
20-3110-341.01	Interest Earnings	48,000	55,032	7,032	114.65%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	2,164,680	(59,190)	97.34%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	95,664	44,960	68.03%
20-4110-411.170	Wages - Longevity	125	-	125	0.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	84	666	11.15%
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	1,095	1,906	36.48%
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	16,440	3,560	82.20%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	553,200	291,600	261,600	52.71%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	525,600	144,628	380,972	27.52%
20-4110-411.600	Utilities - Vehicle Fuel	5,000	2,445	2,555	48.91%
20-4110-411.634	Utilities - Water - Hydrants	260,500	152,885	107,615	58.69%
20-4110-411.670	Utilities - Telephone	1,050	708	342	67.42%
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	6,133	4,634	56.96%
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	47,870	24,912	65.77%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	25,991	10,425	71.37%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	2,696	(383)	116.54%
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	8	62	10.97%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	144	244	37.06%
20-4820-486.730	Misc - Liability & Casualty Insurances	650	474	176	72.95%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		2,285,559	1,399,483	886,076	61.23%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	765,197	826,886	1240.41%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 1,863,727	\$ 826,886	179.75%

LOWER PAXTON TOWNSHIP
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 Fire Protection Tax and Equipment Fund
 As of August 31, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 8/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 91,707	\$ 1,707	101.90%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		395,410	397,117	1,707	100.43%
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	376,652	(18,758)	95.26%
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 2,117,112	\$ (18,758)	99.12%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 1,867,873		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 2,092,759		