



LOWER PAXTON TOWNSHIP

425 PRINCE STREET, HARRISBURG, PA 17109

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www.lowerpaxton-pa.gov

2025 Adopted Budgets for General, Solid Waste & Recycling Collection, State (Highway) Aid, Community Development Block Grant (CDBG), General Improvement, American Rescue Plan Act (ARPA), and Fire Tax & Equipment Funds

From: R. Samuel Miller, Assistant Township Manager / Finance Director

Date: December 18, 2024

Lower Paxton Township Adopts 2025 Operating and Capital Budgets

At their publicly advertised Business Meeting on Tuesday, December 17, 2024, the Board of Supervisors of Lower Paxton Township adopted the 2025 operating and capital budgets relative to the General (01), Solid Waste and Recycling Collection (05), State Aid (Highway Liquid Fuels; 10), Community Development Block Grant (CDBG; 11), General Improvement (15) and American Rescue Plan Act (ARPA; 04), and Fire Protection Tax & Equipment (20) Funds through Resolution 24-31 as attached. Appropriations made within the budgets are balanced through the use of or addition to financial reserves in the respective funds based on estimated revenue and expenditures for the fiscal period.

Subsequent to the public budget presentation Board of Supervisor's Business Meeting held Tuesday, November 19, 2024, action was taken to advertise those draft 2025 budgets for a public inspection period of 20 days, per Commonwealth Code. No amendments have occurred relative to the public inspection budgets through this final adoption. This presentation concluded a series of publicly advertised Budget Workshop meetings with individual department supervisors presenting departmental budget proposals and related deliberations for the 2025 fiscal year during September, October, and November.

Taxation and Charges/Fees for Adopted 2025 Budgets

In summary, there is **no change** to the general (1.554 mills) or library services (0.041 mills) tax millage, held unchanged for the last nine (9) years, nor any proposed increases relative to earned income, local service, or real estate transfer taxes.

In response to continued stress on the largest populated community in Pennsylvania still serviced solely by volunteer firefighters, and implementation of recommended measures from a comprehensive, independent study on fire and emergency medical services completed in 2022, the Township budget for the Fire Protection Tax and Equipment Fund proposes an increase in fire real estate tax millage from 0.6365 to 1.240 mills to fund career fire staff for the safety and protection of citizens and property within our ever-growing Township. The resulting increase to

the average homeowner will only be \$8 per month (or \$95 per year), based on an average assessed home value of \$157,500.

There are revisions to the municipal fees schedule that were approved by the Board in December (Resolution 24-29), primarily relative to third party and related costs for Community Development permit and plan submissions; most charges/fees remained unchanged from 2024. The full Resolution can be found on the Township website under the “I Want To...” selection on the main page’s top banner.

Any questions relative to the adopted budgets or relating funds can be directed to the Township’s Finance Department at (717) 657-5600.

Respectively Submitted,

A handwritten signature in black ink, appearing to read "R. Samuel Miller". The signature is fluid and cursive, with the first letter of each word being capitalized and prominent.

R. Samuel Miller, CPA, CGFM
Assistant Township Manager / Finance Director

**LOWER PAXTON TOWNSHIP
BOARD OF SUPERVISORS**

RESOLUTION 2024-31

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LOWER PAXTON TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA ADOPTING VARIOUS OPERATING AND CAPITAL BUDGETS AND ESTABLISHING RATES OF TAXATION FOR LOWER PAXTON TOWNSHIP FOR THE 2025 FISCAL YEAR.

WHEREAS, As required by Chapter 23, Section 23-6, Paragraph B (3), the Township Manager has prepared and submitted a proposed 2025 budget for each of the Township's funds to the Board of Supervisors; and

WHEREAS, In accordance with Article XXXII, Section 3202, Paragraph A of the Pennsylvania Second Class Township Code, the Board of Supervisors has conducted public budget workshops wherein the proposed 2025 budgets for all funds were reviewed and, if necessary, amended as determined by the Board of Supervisors; and

WHEREAS, Lower Paxton Township, Dauphin County, Pennsylvania has advertised the fiscal year 2025 budgets for all funds for inspection by the public in accordance with Article XXXII, Section 3202, Paragraph B; and

NOW, THEREFORE, BE AND IT IS HEREBY RESOLVED by the Board of Supervisors of Lower Paxton Township that the budgeted revenues and expenditures for the fiscal year 2025 shall be in accordance with the final budget document for all funds attached to and made a part of this Resolution.

BE IT FURTHER RESOLVED that the approved fiscal-year 2025 budgets for operating, enterprise, and capital funds shall be:

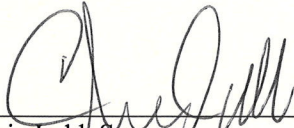
- General Fund - \$29,651,035 in revenues and \$30,072,059 in expenditures.
- Solid Waste and Recycling Collection Fund - \$8,007,648 in revenues and \$7,914,159 in expenditures.
- State Aid (Highway) Fund - \$1,671,930 in revenues and \$2,109,813 in expenditures.
- Community Development Block Grant (CDBG) Fund - \$99,670 in revenues and expenditures.
- General Improvement Fund - \$12,662,880 in revenues and \$13,700,892 in expenditures.
- American Rescue Plan Act (ARPA) Fund - \$-0- in revenues and \$2,748,639 in expenditures.
- Fire Protection Tax and Equipment Fund
 - \$4,273,270 in revenues and \$3,382,031 in expenditures for Operations.
 - \$353,910 in revenues and \$74,500 in expenditures for Capital Reserves.

BE IT FURTHER RESOLVED that a tax be and is hereby levied on all real property within Lower Paxton Township at the rates of \$0.1554 mills for general purposes, \$0.1240 mills for fire protection, and \$0.0041 mills for library funding for every \$100 of assessed valuation of taxable property and totaling \$0.2835 mills of real estate tax.

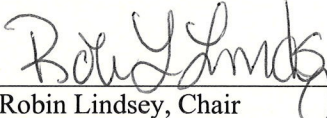
BE IT FURTHER RESOLVED that the \$0.1240 for fire protection is budgeted to provide dedicated real estate tax millage towards purchase/maintenance of fire apparatus, make appropriations to fire companies located inside the Township, maintain fire hydrant water service, and pay current (and accumulate for future) salaries, benefits, or other compensation of fire suppression employees of the Township.

ADOPTED this 17 day of December 2024, by the Board of Supervisors.

ATTEST:


Chris Judd, Secretary

**BOARD OF SUPERVISORS
LOWER PAXTON TOWNSHIP**


Robin Lindsey, Chair

23698



GENERAL FUND (01)

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,215,687	\$ 5,217,299	\$ 5,197,434	\$ 5,224,772
01-3001-301.11	Taxes - Real Estate Refunds	(50,222)	(5,000)	(7,000)	(7,000)
01-3001-301.15	Taxes - Real Estate Library	138,323	139,412	140,342	140,880
01-3001-301.30	Taxes - Real Estate Delinquent	115,086	134,905	121,869	114,905
01-3001-310.10	Taxes - Realty Transfer Taxes	1,386,243	1,525,000	1,500,000	1,650,000
01-3001-310.20	Taxes - Earned Income Taxes	9,977,610	10,250,000	9,850,000	10,405,000
01-3001-310.50	Taxes - Local Service Taxes	1,297,986	1,305,000	1,275,000	1,315,000
Tax Revenues Subtotal		<u>18,080,713</u>	<u>18,566,616</u>	<u>18,077,645</u>	<u>18,843,557</u>
01-3001-321.80	Lic & Permits - Cable TV Franchise	899,550	855,000	875,000	850,000
01-3001-341.01	Interest Earnings	697,892	725,500	447,000	450,000
01-3001-342.20	Rent - Land & General Facilities	82,654	83,989	83,989	85,464
01-3001-355.01	State - Public Utlity Tax (PURTA)	18,949	19,391	18,949	18,949
01-3001-355.04	State - Alcoholic Beverage Licenses	10,250	14,050	10,250	14,050
01-3001-355.05	State - Pension System Aid	1,213,705	1,289,769	1,200,545	1,308,644
01-3001-359.01	Local - Sewer Mgmt Agreement	2,521,865	2,125,697	2,376,698	2,215,199
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,763,370	1,857,262	2,013,741	1,993,524
01-3001-387.01	Contributions - Miscellaneous	5,000	6,529	6,500	5,000
01-3001-389.03	Misc - Miscellaneous	2,342	3,500	2,500	2,500
01-3001-391.10	Proceeds - Sales of Fixed Assets	2,392	5,000	5,000	3,500
General Recurring Aid and Other Revenues Subtotal		<u>7,217,970</u>	<u>6,985,687</u>	<u>7,040,172</u>	<u>6,946,830</u>
01-3100-321.61	Lic & Permits - Peddler/Transient	4,665	9,000	4,200	10,000
01-3100-331.10	Fines - Enforcement Revenues	251,755	250,000	240,000	255,000
01-3100-351.02	Federal - Police Grants/Reimbursements	114,442	139,228	124,064	140,515
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	16,585	138,167	212,858	214,458
01-3100-354.02	State - Police Grants/Reimbursements	33,483	835	5,000	-
01-3100-355.10	State - Operational Support Agent	169,784	88,378	186,485	196,800
01-3100-357.02	County - Police Grants/Reimbursements	212,743	24,500	20,000	24,500
01-3100-358.10	County - Police Booking Reimbursements	1,535	1,500	2,000	1,500
01-3100-358.11	County - School Resource Officer	44,250	46,750	43,500	47,000
01-3100-358.12	County - Crossing Guard Services	10,677	-	-	-
01-3100-361.73	Pub Safety - Accident Reports	9,720	10,260	9,500	9,750
01-3100-362.03	Pub Safety - Reimb & Misc Income	4,479	5,000	5,000	5,000
01-3100-362.10	Pub Safety - Outside Contracting	40,948	32,500	28,165	31,000
01-3100-362.13	Pub Safety - Burglar Alarm Fees	1,200	2,785	750	1,750
01-3100-387.01	Contributions - Police Misc.	14,434	2,500	10,000	3,000
01-3100-387.02	Contributions - Police Canine	1,294	1,000	1,000	-
01-3110-355.07	State - Foreign Fire Premium Tax	352,468	357,698	350,000	350,000
Public Safety Revenues Subtotal		<u>1,284,462</u>	<u>1,110,101</u>	<u>1,242,522</u>	<u>1,290,273</u>
01-3120-362.40	Lic & Permits - State Fees	3,936	4,000	4,300	4,700
01-3120-362.41	Lic & Permits - Building App Fees	103,121	77,000	127,300	-
01-3120-362.42	Lic & Permits - Residential Permits	211,298	190,000	300,000	724,000
01-3120-362.47	Lic & Permits - Commercial Permits	35,161	75,000	75,000	498,300
01-3120-362.48	Lic & Permits - Residential Add	154,167	150,000	150,000	-
01-3120-362.49	Lic & Permits - Commercial Add	312,128	260,000	200,000	-
01-3120-362.51	Lic & Permits - Swimming Pools	26,241	20,000	25,000	-
01-3120-362.52	Lic & Permits - Miscellaneous	7,245	6,000	6,000	-
01-3120-362.53	Lic & Permits - Plumbing Fees	51,513	50,000	75,000	-
01-3120-362.54	Lic & Permits - Signs	19,787	15,000	15,000	15,000
01-3120-362.57	Lic & Permits - Stormwater Mgmt	25,200	22,500	35,000	22,500

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

General Fund (01)

<u>Account Number</u>		<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
Community Development & Code Enforce. Revenues Subtotal		949,797	869,500	1,012,600	1,264,500
01-3130-322.85	Lic & Permits - Foreclosure Registry	25,000	25,000	37,500	25,000
01-3130-354.09	State - Community Development Grants	65,917	-	-	-
01-3130-354.15	State - 904 Recycling Grants	-	128,000	100,000	100,000
01-3130-361.30	Lic & Permits - SD/LD App Fees	21,685	15,500	27,500	12,000
01-3130-361.32	Lic & Permits - Reimbursements	338,407	300,000	225,000	275,000
01-3130-361.35	Lic & Permits - Zoning & Appeals	47,720	41,500	35,000	55,000
01-3130-364.31	Sanitation - Septic Permits	600	1,000	1,000	1,000
01-3130-364.32	Sanitation - Bag Tag Sales	5,540	-	-	-
Planning & Zoning Revenues Subtotal		504,868	511,000	426,000	468,000
01-3200-364.33	Sanitation - Compost Site Reimb	26,147	26,900	26,900	27,707
01-3200-364.35	Sanitation - Leaf Waste Fees	37,557	37,000	45,000	40,000
Health & Sanitation Revenues Subtotal		63,704	63,900	71,900	67,707
01-3300-322.50	Lic & Permits - Road Occupancy	69,371	43,000	50,000	45,000
01-3300-354.03	State - Snow Removal Contract	47,070	46,996	46,996	48,488
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	382,052	50,000	50,000	50,000
Public Works Revenues Subtotal		498,493	139,996	146,996	143,488
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	7,451	2,500	10,000	5,000
Parks & Recreation Administrative Revenues Subtotal		7,451	2,500	10,000	5,000
01-3502-321.17	Lic & Permits - Parks & Rec Events	15,825	19,590	18,000	28,000
01-3502-321.61	Lic & Permits - Park Peddlers	775	2,825	1,750	2,000
01-3502-367.04	Rec - Utility Reimbursements	4,251	1,500	1,100	2,500
01-3502-367.05	Rec - Pavillion Reservations	40,919	43,000	45,000	45,000
01-3502-367.06	Rec - Ball Court Lighting	642	169	500	-
01-3502-367.07	Rec - Fitness Programs	14,043	11,500	15,000	7,500
01-3502-367.10	Rec - Leisure Learning Programs	-	1,500	500	1,500
01-3502-367.11	Rec - Trips	-	-	500	-
01-3502-367.12	Rec - Sport Leagues	25,760	26,000	26,000	27,000
01-3502-367.14	Rec - Summer & Day Camps	93,577	97,500	105,000	100,000
01-3502-367.15	Rec - Youth/Teen Programs	2,403	1,848	2,000	1,500
01-3502-367.16	Rec - Youth Basketball League	71,549	72,495	78,000	74,000
01-3502-367.19	Rec - Field/League Reservations	24,440	13,640	20,000	18,000
01-3502-387.01	Contributions - Parks/Rec Friends	3,877	2,250	1,500	2,250
01-3502-387.02	Contributions - Rec Events/Programs	1,200	17,500	3,000	20,000
01-3502-387.03	Contributions - CEC Revenues	-	-	-	-
Parks & Recreation Operational Revenues Subtotal		299,262	311,317	317,850	329,250
01-3505-342.01	Rent - 5000 Commons Drive Rents	62,145	68,430	61,140	68,430
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	213,927	225,300	220,500	224,000
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		276,071	293,730	281,640	292,430
TOTAL GENERAL FUND REVENUES		29,182,793	28,854,347	28,627,325	29,651,035
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	25,000	25,000	25,000
01-4001-400.102	Wages - Appointed Authority Officials	300	400	800	400
01-4001-400.318	Supp & Admin - Officials Expense	4,895	4,000	3,000	4,000
01-4001-401.110	Wages - Executive Management	729,147	780,867	719,049	800,075

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
01-4001-402.520	Prof Svcs - Accounting & Auditing	21,170	21,880	27,500	23,250
01-4001-406.120	Wages - Full-Time Admin Labor	140,179	111,809	176,150	124,988
01-4001-406.162	Wages - Overtime (Meetings)	3,003	3,000	5,000	5,000
01-4001-406.170	Wages - Longevity	2,140	1,057	3,065	2,351
01-4001-406.300	Supp & Admin - Office Supplies	10,330	8,000	9,000	9,000
01-4001-406.310	Supp & Admin - Bank Fees	1,785	1,500	1,500	1,500
01-4001-406.311	Supp & Admin - Suspense/Voids	-	-	-	-
01-4001-406.312	Supp & Admin - Advertising	5,369	3,500	7,000	5,500
01-4001-406.314	Supp & Admin - Postage	121	5,750	5,000	6,000
01-4001-406.316	Supp & Admin - Bonding	1,845	2,500	3,250	2,500
01-4001-406.322	Supp & Admin - Training/Seminars	9,744	11,000	11,000	11,000
01-4001-406.324	Supp & Admin - Dues/Subscriptions	20,560	21,000	22,500	7,000
01-4001-406.420	R&M - Vehicle Maintenance	1,833	750	1,250	1,000
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	17,573	10,000	8,750	8,250
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	32,302	30,030	30,030	-
01-4001-406.600	Utilities - Vehicle Fuel	5,958	6,000	5,000	5,000
01-4001-406.670	Utilities - Telephone	13,714	11,500	13,000	11,500
01-4001-406.680	Utilities - Cable/Internet	980	900	900	900
01-4001-406.910	Capital - Equipment Purchases	4,000	5,348	-	-
01-4001-407.306	Supp & Admin - IT Supplies	4,637	4,500	5,000	5,000
01-4001-407.540	Prof Svcs - IT Consultant	47,624	50,000	75,000	75,000
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	44,074	50,000	62,500	51,500
01-4001-408.510	Prof Svcs - Engineering Services	2,721	28,000	10,000	12,500
01-4001-471.800	Debt - Principal - Capital Leases	6,493	-	-	-
01-4001-472.800	Debt - Interest - Capital Leases	455	-	-	-
Administration - General Services Expenditures Subtotal		1,157,951	1,198,291	1,230,244	1,198,214
01-4010-403.104	Wages - Elected Tax Collector	21,233	21,802	21,802	22,151
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,070	8,000	8,000	8,250
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	1,240	1,240	1,240
01-4010-403.580	Prof Svcs - Tax Collection Costs	2,648	2,268	3,000	3,000
Administration - Tax Collector Expenditures Subtotal		33,190	33,310	34,042	34,641
01-4020-404.500	Prof Svcs - Solicitor	30,957	25,000	45,000	84,000
01-4020-404.502	Prof Svcs - Legal Counsel Services	104,574	35,000	40,000	40,000
Administration - Solicitor Expenditures Subtotal		135,531	60,000	85,000	124,000
01-4040-409.130	Wages - Part-Time Janitorial	39,178	18,924	39,524	-
01-4040-409.302	Supp & Admin - Building Supplies	6,246	5,500	6,000	6,000
01-4040-409.304	Supp & Admin - Cleaning Supplies	886	-	1,000	-
01-4040-409.400	R&M - Facilities Maintenance	52,150	50,000	40,000	40,000
01-4040-409.572	Prof Svcs - Cleaning Services	-	10,500	-	35,000
01-4040-409.610	Utilities - Electric	36,503	36,500	37,500	37,500
01-4040-409.620	Utilities - Natural Gas	6,775	5,000	7,500	6,500
01-4040-409.630	Utilities - Water	3,227	3,650	3,000	3,650
01-4040-409.640	Utilities - Sewer	652	750	650	750
01-4040-409.660	Utilities - Stormwater Fees	2,673	2,673	2,673	2,673
Administration - Building Maintenance Expenditures Subtotal		148,290	133,497	137,847	132,073
01-4100-410.110	Wages - Public Safety Director	147,325	109,871	109,871	123,146
01-4100-410.112	Wages - Logistics & Admin	127,909	88,254	117,853	119,080
01-4100-410.114	Wages - Full-Time Operational Support Agent	109,185	41,297	132,826	112,984
01-4100-410.120	Wages - Full-Time Command Staff	406,771	407,056	407,139	423,322
01-4100-410.121	Wages - Full-Time Sergeants	468,622	531,275	455,522	471,413

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
01-4100-410.122	Wages - Full-Time Police Officers	4,259,620	4,180,238	4,349,199	4,537,019
01-4100-410.123	Wages - Full-Time Corporals	893,499	768,062	755,062	794,416
01-4100-410.124	Wages - Full-Time Civilians	219,750	211,691	211,691	220,647
01-4100-410.125	Wages - Full-Time Community Service Officers	54,100	33,368	49,525	46,280
01-4100-410.150	Wages - Shift Differential	31,897	31,200	32,000	32,000
01-4100-410.160	Wages - Overtime	139,378	190,000	120,000	200,000
01-4100-410.164	Wages - Outside Employment (Overtime)	36,208	29,000	25,000	27,500
01-4100-410.170	Wages - Longevity	330,216	348,370	374,147	362,181
01-4100-410.180	Wages - Accumulated Comp Time Payouts	18,731	19,113	20,000	20,000
01-4100-410.182	Wages - Accumulated Leave Payouts	-	190,764	60,500	-
01-4100-410.300	Supp & Admin - Office Supplies	6,280	5,000	5,000	5,000
01-4100-410.306	Supp & Admin - IT Supplies	4,928	2,500	5,000	5,000
01-4100-410.312	Supp & Admin - Printing	334	500	500	500
01-4100-410.320	Supp & Admin - Employment Costs	14,094	10,150	8,500	20,000
01-4100-410.322	Supp & Admin - Training/Seminars	27,974	31,000	35,000	35,000
01-4100-410.324	Supp & Admin - Dues/Subscriptions	5,172	7,000	7,000	7,500
01-4100-410.326	Supp & Admin - Uniforms	32,747	28,500	28,500	91,000
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	11,775	9,500	8,500	8,500
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	8,786	9,500	9,500	9,500
01-4100-410.332	Supp & Admin - Patrol Supplies	13,496	6,000	6,000	6,000
01-4100-410.333	Supp & Admin - Body Armor	20,681	17,750	17,750	18,989
01-4100-410.334	Supp & Admin - Canine Supplies	22,286	14,000	14,000	22,200
01-4100-410.335	Supp & Admin - Weapons	13,827	19,500	18,850	23,350
01-4100-410.336	Supp & Admin - Operational Support Agent	11,855	11,110	16,000	15,700
01-4100-410.420	R&M - Vehicle Maintenance	60,784	47,500	52,500	47,500
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	83,084	112,500	86,500	185,500
01-4100-410.555	Prof Svcs - Victim's Witness Advocate	50,083	57,000	40,002	148,417
01-4100-410.556	Prof Svcs - Crossing Guards	22,223	-	-	-
01-4100-410.558	Prof Svcs - PTS Grant Allotments	11,456	75,353	192,858	133,307
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	10,366	4,900	5,500	5,000
01-4100-410.587	Prof Svcs - Animal Control	17,525	14,250	22,000	20,000
01-4100-410.600	Utilities - Vehicle Fuel	96,948	88,000	115,000	90,000
01-4100-410.670	Utilities - Telephone	31,552	30,000	30,000	30,000
01-4100-410.674	Utilities - Wireless Modem Cards	8,175	7,750	8,000	8,000
01-4100-410.900	Capital - Vehicle Purchases	100,545	94,000	66,710	91,000
01-4100-410.910	Capital - Equipment Purchases	15,985	2,388	-	17,782
01-4100-410.912	Capital - Specialized Gear	27,750	3,169	3,200	19,000
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	93,071	138,820	142,345	152,944
01-4100-471.801	Debt - Principal - Equipment Capital Leases	149,341	66,104	65,536	43,034
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	2,876	8,053	8,054	11,795
01-4100-472.801	Debt - Interest - Equipment Capital Leases	5,885	618	334	11,588
Police Expenditures Subtotal		8,225,094	8,101,974	8,238,974	8,773,094
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,415	1,500	1,500	1,500
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	352,468	357,698	350,000	350,000
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	100,000	100,000	100,000
Fire & Emergency Services Expenditures Subtotal		453,883	459,198	451,500	451,500
01-4150-455.340	Supp & Admin - Special Project Administration	225	1,000	1,000	1,000
01-4150-455.162	Wages - Overtime (Meetings)	1,028	1,000	1,000	1,000
Shade Tree Expenditures Subtotal		1,253	2,000	2,000	2,000
01-4160-426.312	Supp & Admin - Cards & Passes	207	250	250	-
01-4160-427.312	Supp & Admin - Waste Tags	813	-	-	-

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01-4160-462.106	Wages - Zoning Hearing Board	2,776	5,000	5,000	3,500
01-4160-462.108	Wages - Planning Commission	5,500	8,400	8,400	7,000
01-4160-462.110	Wages - Codes/Planning Administration	240,619	282,568	282,568	286,000
01-4160-462.120	Wages - Full-Time Secretary	60,372	65,964	56,511	49,062
01-4160-462.162	Wages - Overtime (Meetings)	852	3,000	1,000	1,000
01-4160-462.170	Wages - Longevity	3,550	1,221	4,100	2,700
01-4160-462.300	Supp & Admin - Office Supplies	2,817	2,000	2,000	2,000
01-4160-462.310	Supp & Admin - Bank Fees	-	-	1,000	2,000
01-4160-462.312	Supp & Admin - Advertising	501	1,500	1,000	1,500
01-4160-462.322	Supp & Admin - Training/Seminars	430	2,000	2,000	2,000
01-4160-462.324	Supp & Admin - Dues/Subscriptions	60	450	200	350
01-4160-462.420	R&M - Vehicle Maintenance	152	371	250	200
01-4160-462.508	Prof Svcs - Zoning Hearing Services	31,034	22,000	12,000	20,000
01-4160-462.510	Prof Svcs - Engineering Services	341,213	247,500	242,500	253,000
01-4160-462.518	Prof Svcs - UCC/Inspection Services	366,493	325,000	300,000	325,000
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	43,067	67,500	63,000	37,500
01-4160-462.573	Prof Svcs - Property Abatement Services	(919)	-	-	-
01-4160-462.583	Prof Svcs - Plan Recording Fees	27	75	75	100
01-4160-462.589	Prof Svcs - State Permit Fees	3,879	4,000	4,300	4,700
01-4160-462.600	Utilities - Vehicle Fuel	468	500	500	500
01-4160-462.670	Utilities - Telephone	4,037	4,000	4,000	4,000
01-4160-471.800	Debt - Principal - Capital Leases	4,221	4,332	4,332	4,447
01-4160-472.800	Debt - Interest - Capital Leases	343	232	232	117
Community Development Expenditures Subtotal		1,112,511	1,047,863	995,218	1,006,676
01-4200-426.110	Wages - Sanitation Management	-	-	-	-
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	16,779	17,850	18,026	18,570
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	9,174	4,200	5,000	1,500
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	861	3,750	2,000	3,000
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	34,433	46,850	46,850	35,800
01-4200-426.610	Utilities - Electric	2,537	2,500	2,500	2,500
01-4200-426.640	Utilities - Sewer	106,961	128,316	105,000	105,000
01-4200-426.660	Utilities - Stormwater Fees	3,913	3,796	3,796	3,952
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>174,658</i>	<i>207,262</i>	<i>183,172</i>	<i>170,322</i>
01-4300-430.110	Wages - Public Works Administration	353,917	370,406	370,406	385,237
01-4300-430.120	Wages - Full-Time Secretary	58,851	56,511	56,511	58,208
01-4300-430.122	Wages - Full-Time Public Works Labor	1,148,900	1,046,168	1,199,843	1,325,415
01-4300-430.130	Wages - Part-Time Public Works Labor	13,882	20,488	37,664	21,414
01-4300-430.160	Wages - Overtime	4,319	34,000	25,000	25,000
01-4300-430.170	Wages - Longevity	16,560	20,835	21,539	22,313
01-4300-430.302	Supp & Admin - Building & Shop Supplies	16,692	18,500	20,000	16,250
01-4300-430.322	Supp & Admin - Training/Seminars	3,070	6,000	6,000	6,000
01-4300-430.326	Supp & Admin - Uniforms	7,577	7,500	7,000	7,000
01-4300-430.400	R&M - Facilities Maintenance	26,370	28,000	35,000	30,000
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	14,869	23,500	21,000	22,000
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,460	1,745	2,250	1,750
01-4300-430.572	Prof Svcs - Cleaning Services	-	2,070	-	7,200
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	65,225	75,620	82,725	94,000
01-4300-430.600	Utilities - Vehicle Fuel	101,799	110,000	110,000	110,000
01-4300-430.610	Utilities - Electric	12,677	11,400	11,400	12,500
01-4300-430.620	Utilities - Natural Gas	21,915	16,000	17,500	17,500
01-4300-430.630	Utilities - Water	3,119	4,500	4,500	4,500
01-4300-430.640	Utilities - Sewer	1,041	1,200	1,200	1,200

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01-4300-430.650	Utilities - Trash Removal	7,422	-	-	-
01-4300-430.660	Utilities - Stormwater Fees	7,436	6,194	6,194	7,332
01-4300-430.670	Utilities - Telephone	18,209	15,250	18,500	16,250
01-4300-430.910	Capital - Equipment Purchases	27,521	40,072	40,000	45,000
<i>Public Works - General Services Expenditures Subtotal</i>		<i>1,933,830</i>	<i>1,915,959</i>	<i>2,094,232</i>	<i>2,236,069</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	18,495	21,500	21,500	21,500
01-4300-432.536	Prof Svcs - Snow Removal	-	28,100	10,000	28,100
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>18,495</i>	<i>49,600</i>	<i>31,500</i>	<i>49,600</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	57,346	85,000	85,000	85,000
01-4300-433.576	Prof Svcs - Pole Attachment Rents	-	13,951	5,000	7,000
01-4300-433.614	Utilities - Electric - Traffic Signals	133,288	115,000	115,000	115,000
01-4300-433.672	Utilities - Telephone - Traffic Signals	6,633	4,800	5,800	4,800
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>197,266</i>	<i>218,751</i>	<i>210,800</i>	<i>211,800</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	10,566	12,500	12,500	12,500
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	137,061	115,000	125,000	125,000
01-4300-437.435	R&M - Vehicle Fuel Station	12,934	9,500	1,500	1,500
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<i>160,561</i>	<i>137,000</i>	<i>139,000</i>	<i>139,000</i>
01-4300-438.356	Supp & Admin - Sign Supplies	25,173	23,000	25,000	25,000
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	73,271	78,000	78,000	78,000
01-4300-438.510	Prof Svcs - Engineering Services	16,216	27,500	20,000	20,000
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	13,972	10,000	10,000	10,000
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<i>128,633</i>	<i>138,500</i>	<i>133,000</i>	<i>133,000</i>
Public Works Expenditures Subtotal		2,613,443	2,667,072	2,791,704	2,939,791
01-4400-429.110	Wages - Sewer Management	191,411	199,807	221,995	255,842
01-4400-429.120	Wages - Full-Time Sewer Admin	167,559	93,022	102,293	102,783
01-4400-429.122	Wages - Full-Time Sewer Labor	1,009,313	752,297	836,228	720,693
01-4400-429.128	Wages - Full-Time PW Sewer R&M	-	10,000	-	-
01-4400-429.129	Wages - Full-Time PW Sewer Capital	-	5,000	-	-
01-4400-429.130	Wages - Part-Time Sewer Labor	11,863	8,525	11,047	7,361
01-4400-429.160	Wages - Overtime	15,558	15,000	30,000	15,000
01-4400-429.170	Wages - Longevity	15,720	8,086	12,033	8,554
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	2,448	750	360	720
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,413,872	1,092,487	1,213,956	1,110,953
01-4450-436.110	Wages - Stormwater Management	180,889	225,891	248,078	254,854
01-4450-436.120	Wages - Full-Time Stormwater Admin	107,475	72,150	76,202	75,902
01-4450-436.122	Wages - Full-Time Stormwater Labor	88,397	271,475	298,106	311,584
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,212	75,000	65,900	65,900
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	97,163	92,500	81,000	92,500
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	137,640	125,000	142,250	130,000
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	-	28,722	44,250	63,166
01-4450-436.130	Wages - Part-Time Stormwater Labor	8,327	7,556	7,146	7,361
01-4450-436.160	Wages - Overtime	8,329	5,000	5,000	5,000
01-4450-436.170	Wages - Longevity	700	3,682	4,414	4,248
Sewer Dept. - Stormwater Expenditures Subtotal		694,131	906,976	972,346	1,010,515
01-4501-451.110	Wages - Parks Management	195,992	182,832	182,832	285,730
01-4501-451.132	Wages - Part-Time Attendant Staff	27,250	26,241	28,850	18,500

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01-4501-451.120	Wages - Full-Time Parks Admin Staff	115,303	110,292	110,292	113,627
01-4501-451.160	Wages - Overtime	7,660	8,500	6,000	7,000
01-4501-451.170	Wages - Longevity	3,901	4,052	4,102	4,352
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>350,107</u>	<u>331,917</u>	<u>332,076</u>	<u>429,209</u>
01-4501-451.300	Supp & Admin - Office Supplies	2,892	1,650	1,650	2,650
01-4501-451.308	Supp & Admin - Marketing Supplies	6,247	3,500	6,000	3,500
01-4501-451.322	Supp & Admin - Training/Seminars	931	1,500	3,000	3,000
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,200	1,280	1,280	1,300
01-4501-451.420	R&M - Vehicle Maintenance	191	1,000	1,000	1,000
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,680	9,250	9,250	12,250
01-4501-451.570	Prof Svcs - Copier Maintenance	5,004	2,000	2,500	2,000
01-4501-451.572	Prof Svcs - Cleaning Services	-	4,500	-	14,625
01-4501-451.600	Utilities - Vehicle Fuel	2,590	3,000	6,500	3,000
01-4501-451.670	Utilities - Telephone	5,348	7,000	7,500	7,000
01-4501-454.510	Prof Svcs - Engineering Services	2,995	5,500	3,000	3,000
01-4501-454.593	Prof Svcs - Park Facilities Rentals	20,842	19,500	22,500	12,500
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		<u>57,919</u>	<u>59,680</u>	<u>64,180</u>	<u>65,825</u>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	452,435	450,000	321,475	325,000
01-4501-454.142	Wages - Part-Time PW Parks Maintenance	-	-	-	11,594
01-4501-454.160	Wages - Overtime (Public Works)	103	1,750	-	1,000
01-4501-454.450	R&M - Parks & Playground Maintenance	107,965	120,000	120,000	125,000
01-4501-454.610	Utilities - Electric	11,032	10,500	12,500	12,500
01-4501-454.620	Utilities - Natural Gas	3,393	3,500	3,750	3,750
01-4501-454.630	Utilities - Water	10,277	10,500	10,500	10,500
01-4501-454.640	Utilities - Sewer	6,527	3,750	3,250	4,000
01-4501-454.660	Utilities - Stormwater Fees	25,072	25,606	25,606	25,606
01-4501-454.920	Capital - Parks Improvements	-	24,000	24,000	25,000
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		<u>616,803</u>	<u>649,606</u>	<u>521,081</u>	<u>543,950</u>
01-4502-451.596	Prof Svcs - Special Events	6,176	12,000	8,500	10,000
01-4502-451.599	Prof Svcs - CEC Activities	883	62	1,000	-
01-4502-452.130	Wages - Seasonal Instructors	107,827	123,000	118,000	137,500
01-4502-452.310	Supp & Admin - Bank Fees	18,638	20,500	2,250	2,250
01-4502-452.360	Supp & Admin - Program Supplies	1,610	2,500	2,500	2,500
01-4502-452.362	Supp & Admin - League Supplies	10,851	12,000	12,000	12,000
01-4502-452.590	Prof Svcs - Fireworks Show	4,969	5,352	5,500	5,500
01-4502-452.591	Prof Svcs - Art Council Events	3,105	3,500	3,500	3,500
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,340	39,750	34,000	34,000
01-4502-452.593	Prof Svcs - Program Facilities Rentals	6,050	6,050	11,500	8,500
01-4502-452.594	Prof Svcs - Concerts & Movies	10,854	8,500	8,000	8,500
01-4502-452.597	Prof Svcs - Instructors & Referees	4,001	6,000	4,500	7,500
01-4502-471.800	Debt - Principal - Capital Leases	8,631	-	-	-
01-4502-472.800	Debt - Interest - Capital Leases	326	-	-	-
<i>Parks & Recreation - Program Expenditures Subtotal</i>		<u>218,262</u>	<u>239,214</u>	<u>211,250</u>	<u>231,750</u>
Parks & Recreation Expenditures Subtotal		1,243,091	1,280,417	1,128,587	1,270,734
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	750	5,250	1,000	1,500
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	10,809	7,500	2,500	2,500
01-4505-452.444	R&M - YMCA Senior Center (5000 Commons Dr)	6,557	2,450	3,000	500
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	204,458	207,500	212,500	207,500
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	5,656	9,000	7,000	9,000

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01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	18,204	10,000	21,000	10,000
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		246,434	241,700	247,000	231,000
01-4520-456.586	Prof Svcs - Library Allotments	138,028	139,412	140,342	140,880
County Libraries Expenditures Subtotal		138,028	139,412	140,342	140,880
	Wages - Economic Development/Communications				
01-4600-463.110	Administration	-	-	-	140,358
01-4600-463.170	Wages - Longevity	-	-	-	200
01-4600-463.300	Supp & Admin - Office Supplies	-	-	-	1,250
01-4600-463.308	Supp & Admin - Marketing Supplies	-	-	-	27,000
01-4600-463.322	Supp & Admin - Training/Seminars	-	-	-	5,000
01-4600-463.324	Supp & Admin - Dues/Subscriptions	-	-	-	1,500
01-4600-463.510	Prof Svcs - Engineering Services	-	-	-	5,000
01-4600-463.527	Prof Svcs - Economic Development/Marketing Consultants	-	-	-	2,000
01-4600-463.542	Prof Svcs - IT Subscriptions/Licenses	-	-	-	10,500
01-4600-463.598	Prof Svcs - Communications & Newsletter Services	-	-	-	30,030
01-4600-463.670	Utilities - Telephone	-	-	-	1,950
Economic Development/Communications Expenditures Subtotal		-	-	-	224,788
01-4700-471.817	Debt - Principal - 2014 Bonds	310,000	320,000	320,000	335,000
01-4700-471.819	Debt - Principal - 2016 Bonds	175,000	180,000	180,000	190,000
01-4700-471.820	Debt - Principal - 2019 Bonds	46,000	48,000	48,000	49,000
01-4700-471.824	Debt - Principal - 2020B Bonds	715,000	740,000	740,000	765,000
01-4700-471.825	Debt - Principal - 2020B FC Bonds	225,000	235,000	235,000	245,000
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	80,000	80,000	80,000
01-4700-471.827	Debt - Principal - 2022 Bonds	28,561	28,561	28,561	30,941
01-4700-472.817	Debt - Interest - 2014 Bonds	50,070	37,470	37,470	26,213
01-4700-472.819	Debt - Interest - 2016 Bonds	91,775	84,675	84,675	77,275
01-4700-472.820	Debt - Interest - 2019 Bonds	23,820	21,940	21,940	20,000
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	12,070	12,070	12,070
01-4700-472.824	Debt - Interest - 2020B Bonds	138,700	109,600	109,600	79,500
01-4700-472.825	Debt - Interest - 2020B FC Bonds	23,700	14,500	14,500	4,900
01-4700-472.826	Debt - Interest - 2020C Bonds	66,744	66,076	66,076	65,311
01-4700-472.827	Debt - Interest - 2022 Bonds	5,379	4,379	4,379	3,189
Debt Service Expenditures Subtotal		1,991,818	1,982,271	1,982,271	1,983,399
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,024,981	1,025,351	1,035,709	1,087,392
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	104	8,900	2,000	2,000
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,862,352	2,666,341	2,659,491	2,546,870
01-4810-484.230	Benefits & Taxes - Workmens Compensation	169,849	242,588	285,632	331,607
01-4810-487.240	Benefits & Taxes - Medical Insurance	2,981,331	3,185,608	3,420,486	4,626,633
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	148,128	160,000	225,000	225,000
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	-	940	3,460	7,210
01-4810-487.248	Benefits & Taxes - OPEB Funding	750,000	400,000	400,000	250,000
01-4810-487.250	Benefits & Taxes - Life Insurance	20,062	22,562	23,341	24,657
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	2,013	1,250	1,250	1,250
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	32,683	52,000	1,350	1,350
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	24,317	26,058	33,463	27,832
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,090	5,000	6,500	5,000
Employee Benefits Expenditures Subtotal		8,020,910	7,796,598	8,097,682	9,136,801
01-4820-486.730	Misc - Liability & Casualty Insurances	170,532	170,000	170,000	182,000

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

General Fund (01)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
01-4900-492.703	Misc - Transfers Out - CIP Fund	-	197,414	193,000	119,000
01-4900-492.709	Misc - Transfers Out - CDBG Fund	-	5,000	-	-
01-3900-393.01	Proceeds - GASB Debt Issuance	(186,195)	(189,482)	(200,000)	(196,220)
01-4900-493.900	Capital - GASB Vehicle Acquisitions	186,195	189,482	200,000	196,220
Other General Expenditures Subtotal		170,532	372,414	363,000	301,000
TOTAL GENERAL FUND EXPENDITURES		27,799,961	27,515,480	28,111,713	30,072,059
NET TOTAL GENERAL FUND CHANGE IN RESERVES		1,382,831	1,338,867	515,612	(421,024)
Net Financial Reserves - Beginning		12,557,632	13,940,464	13,940,464	15,279,331
NET FINANCIAL RESERVES - ENDING		\$ 13,940,464	\$ 15,279,331	\$ 14,456,076	\$ 14,858,307



**SOLID WASTE AND RECYCLING
COLLECTION FUND (05)**

LOWER PAXTON TOWNSHIP
2025 Adopted Budget
Solid Waste and Recycling Collection Fund (05)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ 200	\$ 3,800	\$ -	\$ -
05-3200-364.30	Sanitation - Fee Charges	3,594,122	7,480,264	7,863,028	8,007,648
TOTAL REFUSE/RECYCLING FUND REVENUES		3,594,322	7,484,064	7,863,028	8,007,648
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	21,411	43,530	43,530	47,984
05-4200-427.120	Wages - Full-Time Waste Admin	33,968	56,495	63,157	62,462
05-4200-427.122	Wages - Full-Time Waste Labor	693	-	-	-
05-4200-427.160	Wages - Overtime	1,258	750	2,000	750
05-4200-427.170	Wages - Longevity	48	124	708	241
05-4200-427.300	Supp & Admin - Office Supplies	3,725	12,500	16,000	13,500
05-4200-427.306	Supp & Admin - IT Supplies	259	400	250	400
05-4200-427.310	Supp & Admin - Bank Fees	-	115	4,250	250
05-4200-427.312	Supp & Admin - Advertising	17	100	250	100
05-4200-427.314	Supp & Admin - Postage	11,563	17,000	17,000	17,000
05-4200-427.322	Supp & Admin - Training/Seminars	-	500	1,000	750
05-4200-427.500	Prof Svcs - Solicitor & Debt Collection	-	1,500	10,000	34,000
05-4200-427.520	Prof Svcs - Accounting & Auditing	180	500	500	500
05-4200-427.521	Prof Svcs - Contracted Labor	787	4,350	14,500	-
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	14,952	24,500	22,500	24,500
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	531	755	750	600
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	2,349	4,620	4,620	4,620
05-4200-427.650	Utilities - Refuse & Recycling Fees	3,432,336	7,146,264	7,529,028	7,641,648
05-4200-427.670	Utilities - Telephone & Alarm	488	1,500	675	1,500
05-4200-427.910	Capital - Equipment Purchases	-	63,221	-	-
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	3,599	8,582	8,369	8,525
05-4810-481.210	Benefits & Taxes - Unemployment Compensation	-	4,447	-	-
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	9,373	14,473	18,476	13,111
05-4810-484.230	Benefits & Taxes - Workmens Compensation	122	250	264	379
05-4810-487.240	Benefits & Taxes - Medical Insurance	20,150	35,890	37,447	38,782
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	756	1,561	1,869	1,602
05-4810-487.250	Benefits & Taxes - Life Insurance	111	182	189	186
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	8	15	25	15
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	101	230	294	254
05-4820-486.730	Misc - Liability & Casualty Insurances	224	405	405	500
TOTAL REFUSE/RECYCLING FUND EXPENDITURES		3,559,008	7,444,759	7,798,056	7,914,159
NET TOTAL REFUSE/RECYCLING FUND CHANGE IN RESERVES		35,314	39,305	64,972	93,489
Net Financial Reserves - Beginning		-	35,314	35,314	74,619
NET FINANCIAL RESERVES - ENDING		\$ 35,314	\$ 74,619	\$ 100,286	\$ 168,108



STATE AID (HIGHWAY LIQUID FUELS) FUND (10)

LOWER PAXTON TOWNSHIP
2025 Adopted Budget
State Aid (Highway Liquid Fuels) Fund (10)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 61,729	\$ 55,000	\$ 35,000	\$ 38,250
10-3300-355.02	State - Liquid Fuels State Aid	1,653,442	1,648,064	1,706,836	1,630,000
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	3,680	3,680
10-3300-391.10	Proceeds - Sales of Fixed Assets	-	25,000	-	-
10-3300-391.20	Proceeds - Loss Compensation	-	5,945	-	-
TOTAL STATE AID FUND REVENUES		1,718,852	1,737,689	1,745,516	1,671,930
EXPENDITURES:					
10-4300-430.310	Supp & Admin - Bank Fees	7	7	-	7
10-4300-430.910	Capital - Equipment Purchases	104,470	13,406	-	70,000
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	83,126	220,000	220,000	220,000
10-4300-438.430	R&M - Road Maintenance Materials	-	13,320	-	-
10-4300-438.577	Prof Svcs - Road Line Painting	100,644	102,965	100,000	100,000
10-4300-439.940	Capital - Road Repaving	1,011,477	970,081	1,188,493	1,100,000
10-4300-471.800	Debt - Principal - Capital Leases	175,650	249,172	244,767	251,505
10-4300-471.827	Debt - Principal - 2022 Bonds	31,439	31,439	31,439	34,059
10-4300-472.800	Debt - Interest - Capital Leases	18,807	14,099	14,099	20,049
10-4300-472.827	Debt - Interest - 2022 Bonds	5,921	4,821	4,821	2,096
10-3900-393.01	Proceeds - GASB Debt Issuance	-	(312,097)	(292,523)	(223,615)
10-4900-430.900	Capital - GASB Vehicle Acquisitions	162,677	-	292,523	535,712
TOTAL STATE AID FUND EXPENDITURES		1,694,219	1,307,213	1,803,619	2,109,813
NET TOTAL STATE AID FUND CHANGE IN RESERVES		24,633	430,476	(58,103)	(437,883)
Net Financial Reserves - Beginning		603,441	628,074	628,074	1,058,550
NET FINANCIAL RESERVES - ENDING		\$ 628,074	\$ 1,058,550	\$ 569,971	\$ 620,667



**COMMUNITY DEVELOPMENT BLOCK
GRANT (CDBG) FUND (11)**

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

Community Development Block Grant (CDBG) Fund (11)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
REVENUES:					
11-3600-351.07	Federal - Parks & Recreation Grants	\$ -	\$ -	\$ -	\$ 25,000
11-3600-351.09	Federal - CDBG Grants	-	50,153	-	74,670
11-3900-392.01	Transfers In - General Fund	-	5,000	-	-
TOTAL CDBG FUND REVENUES		-	55,153	-	99,670
EXPENDITURES:					
11-4600-462.516	Prof Svcs - CDBG Non-Qualifying Studies	-	-	-	25,000
11-4600-462.517	Prof Svcs - CDBG Studies	-	-	-	25,000
11-4600-462.523	Prof Svcs - CDBG Non-Qualifying Consulting	-	5,000	-	-
11-4600-462.525	Prof Svcs - CDBG Consulting	-	50,153	-	26,470
11-4600-462.923	Capital - Traffic Signals CDBG Improvements	-	-	-	23,200
TOTAL CDBG FUND EXPENDITURES		-	55,153	-	99,670
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	-	-	-
Net Financial Reserves - Beginning		-	-	-	-
NET FINANCIAL RESERVES - ENDING		\$ -	\$ -	\$ -	\$ -



**GENERAL IMPROVEMENT (15)
AND AMERICAN RESCUE PLAN ACT (ARPA) (04) FUNDS**

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

General Improvement (15) and American Rescue Plan Act (04) Funds

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
REVENUES:					
15-3001-321.80	Lic & Permits - Cable PEG Fees	\$ -	\$ 26,577	\$ -	\$ -
15-3001-341.01	Interest Earnings	121,289	80,000	40,500	26,500
15-3001-354.01	State - Administrative Grants	41,992	-	-	50,000
15-3001-351.03	Federal - Stormwater Grants	-	-	-	1,512,976
15-3001-357.03	County - Stormwater Grants	-	-	-	207,164
15-3001-387.01	Contributions	18,000	-	-	-
15-3100-351.02	Federal - Police Grants/Reimbursements	-	677,726	557,764	-
15-3300-351.03	Federal - Public Works Grants	82,360	55,000	1,108,507	3,300,463
15-3300-354.03	State - Public Works Grants	20,590	82,142	1,364,156	2,220,325
15-3300-354.15	State - 902 Recycling Grants	-	141,717	180,606	-
15-3300-357.03	County - Public Works Grants	-	40,788	81,750	693,129
15-3501-354.08	State - Parks/Rec Grants	592,203	25,798	268,000	1,268,000
15-3501-357.05	County - Parks/Rec Grants	1,818	20,702	266,000	397,569
15-3501-367.01	Rec - Park Fees-in-Lieu	121,730	289,615	-	-
15-3501-387.01	Contributions - Parks/Rec Restricted Gifts	5,000	-	-	-
15-3505-351.07	Federal - 5000 Commons Dr Grants	-	-	-	114,115
15-3600-357.10	County - Economic Development Grants	-	-	-	5,000
15-3900-392.01	Transfers In - General Fund	673,699	385,515	1,744,021	2,867,639
TOTAL GENERAL IMPROVEMENT FUND REVENUES		1,678,681	1,825,580	5,611,304	12,662,880
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	12,695	55,055	-	100,000
15-4001-407.920	Capital - IT Improvements	211,967	62,164	-	-
15-4001-409.920	Capital - Municipal Center Improvements	403,897	28,540	-	-
15-4100-410.910	Capital - Police Equipment	-	701,492	572,359	-
15-4100-410.920	Capital - Police Facility Improvements	-	-	100,000	130,000
15-4110-411.940	Capital - Flashing Fire Signals	15,393	-	-	-
15-4160-462.511	Prof Svcs - Zoning/SALDO/Comp Plan Projects	1,613	6,500	-	-
15-4160-462.920	Capital - Comm Dev IT Improvements	35,060	-	-	-
15-4300-430.941	Capital - Safe Streets for All (SS4A) Regional Projects	-	6,500	-	1,663,500
	Capital - Colonial Rd Corridor Traffic Control				
15-4300-433.940	Improvements	1,663	15,000	311,574	306,681
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	2,035	65,000	834,892	1,342,055
15-4300-433.942	Capital - Pole Attachments Removal	-	20,000	20,000	-
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	821	18,000	72,000	24,000
15-4300-437.910	Capital - PW Fuel Center Improvements	6,413	32,500	465,386	441,473
15-4300-438.510	Prof Svcs - Engineering Services	3,095	60,000	75,000	-
15-4300-438.942	Capital - Red Top Rd Bridge	(50,486)	-	-	-
15-4300-438.943	Capital - Crums Mill Rd Bridge	2,940	24,500	225,000	510,000
15-4300-439.940	Capital - Road Improvement Projects	14,695	41,978	10,458	-
15-4300-439.941	Capital - Allentown Blvd/Lincoln St Imp	10,956	7,500	387,000	388,544
15-4300-439.942	Capital - Union Deposit Improvements	26,307	55,000	725,007	1,229,839
15-4300-439.943	Capital - Route 22/Prince St Improvements	11,672	10,000	216,400	739,164
15-4300-439.944	Capital - Prince St Mobility Improvements	-	-	-	842,384
15-4501-454.400	R&M - Heroes Grove Maintenance	1,867	2,750	500	2,000
15-4501-454.510	Prof Svcs - Parks Master Planning	2,046	19,800	19,800	19,800
15-4501-454.910	Capital - Parks Signage	22,022	-	-	-
15-4501-454.912	Capital - Parks Security Cameras	72,203	25,350	-	-

LOWER PAXTON TOWNSHIP

2025 Adopted Budget

General Improvement (15) and American Rescue Plan Act (04) Funds

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
15-4501-454.914	Capital - Community Garden	-	-	-	46,800
15-4501-454.920	Capital - Koons Park Improvements	14,806	13,880	484,350	470,470
15-4501-454.921	Capital - Oak Park Improvements	1,818	-	-	-
15-4501-454.922	Capital - Centennial Acres Park Improvements	11,564	1,500	178,075	142,575
15-4501-454.923	Capital - Brightbill Park Improvements	1,100,951	316,294	112,120	15,120
15-4501-454.925	Capital - Heroes Grove Improvements	2,679	-	-	-
15-4501-454.926	Capital - George Park Improvements	3,147	128,532	127,306	1,995,627
15-4501-454.927	Capital - Lamplight Park Improvements	43,687	-	-	-
15-4501-454.928	Capital - Kings Crossing Park Improvements	6,465	-	-	-
15-4501-454.929	Capital - Kohl Park Improvements	-	14,353	526,500	532,385
15-4501-454.930	Capital - Hodges Heights Park Improvements	15,123	1,556	-	-
15-4501-454.931	Capital - Forest Hills Park Improvements	358,120	113,426	-	-
15-4501-454.933	Capital - Lingle Park Improvements	17,998	9,781	-	496,600
15-4501-454.934	Capital - Meadowbrook Park Improvements	-	-	-	68,000
15-4501-454.936	Capital - Stray Winds Park Improvements	3,807	-	295,000	295,000
15-4501-454.937	Capital - Blue Ridge Park Improvements	3,776	380	-	14,620
15-4501-454.938	Capital - Conway Rd Tract Improvements	5,129	23,263	150,000	-
15-4505-452.920	Capital - Facilities Improvements (5000 Commons Dr)	-	-	-	114,115
15-4600-462.525	Prof Svcs - CDBG Consulting	14,120	-	33,460	-
	Prof Svcs - Economic Development/Marketing				
15-4600-463.527	Consultants	-	-	-	50,000
15-4900-492.708	Misc - Transfers Out	150,912	-	-	1,720,140
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		2,562,977	1,880,594	5,942,187	13,700,892
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(884,296)	(55,014)	(330,883)	(1,038,012)
Net Financial Reserves - Beginning		2,176,654	1,292,358	1,292,358	1,237,344
NET FINANCIAL RESERVES - ENDING		\$ 1,292,358	\$ 1,237,344	\$ 961,475	\$ 199,332

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	\$ -
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	-
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	673,699	188,101	1,551,021	2,748,639
TOTAL ARPA FUND EXPENDITURES		673,699	188,101	1,551,021	2,748,639
NET TOTAL ARPA FUND CHANGE IN RESERVES		(673,699)	(188,101)	(1,551,021)	(2,748,639)
Net Financial Reserves - Beginning		4,797,861	4,124,162	4,124,162	3,936,061
NET FINANCIAL RESERVES - ENDING		\$ 4,124,162	\$ 3,936,061	\$ 2,573,141	\$ 1,187,422



FIRE PROTECTION TAX & EQUIPMENT FUND (20)

LOWER PAXTON TOWNSHIP
2025 Adopted Budget
Fire Protection Tax and Equipment Fund (20)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
<u>OPERATIONS</u>					
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,117,136	\$ 2,134,340	\$ 2,128,807	\$ 4,169,059
20-3110-301.30	Taxes - Real Estate Delinq/Refund	18,783	49,500	47,063	44,211
20-3110-341.01	Interest Earnings	62,329	48,500	48,000	60,000
TOTAL FIRE PROTECTION & EQUIPMENT FUND REVENUES		2,198,247	2,232,340	2,223,870	4,273,270
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	104,583	148,632	140,624	157,529
20-4110-411.120	Wages - Full-Time Firefighters	-	-	-	242,667
20-4110-411.122	Wages - Full-Time Lieutenants	-	-	-	66,733
20-4110-411.130	Wages - Part-Time Assistant Chiefs	-	-	-	18,000
20-4110-411.170	Wages - Longevity	-	83	125	187
20-4110-411.300	Supp & Admin - Office Supplies	19,852	750	750	750
20-4110-411.312	Supp & Admin - Printing	-	-	-	500
20-4110-411.320	Supp & Admin - Employment Costs	-	250	-	20,000
20-4110-411.322	Supp & Admin - Training/Seminars	249	4,000	4,000	5,000
20-4110-411.324	Supp & Admin - Dues/Subscriptions	-	700	1,000	1,000
20-4110-411.326	Supp & Admin - Uniforms	-	3,000	3,000	18,000
20-4110-411.420	R&M - Vehicle Maintenance	471	1,000	1,000	2,000
20-4110-411.500	Prof Svcs - Solicitor	-	-	-	4,000
20-4110-411.502	Prof Svcs - Legal Counsel Services	-	-	-	5,000
20-4110-411.519	Prof Svcs - Fire/EMS Study	26,248	-	-	-
20-4110-411.536	Prof Svcs - Snow Removal	-	9,600	-	9,600
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	235	17,750	20,000	31,000
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	552,139	553,200	553,200	529,000
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	49,400	505,000	525,600	689,850
20-4110-411.600	Utilities - Vehicle Fuel	3,641	4,000	5,000	6,500
20-4110-411.634	Utilities - Water - Hydrants	260,265	264,000	260,500	277,500
20-4110-411.670	Utilities - Telephone	965	1,050	1,050	1,920
20-4110-411.900	Capital - Vehicle Purchases	8,445	-	-	-
20-4110-411.910	Capital - Equipment Purchases	-	5,769	5,000	183,190
20-4700-471.820	Debt - Principal - 2019 Bonds	234,000	242,000	242,000	256,000
20-4700-472.820	Debt - Interest - 2019 Bonds	78,810	69,290	69,290	59,330
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,001	11,725	10,767	37,112
20-4810-481.200	Benefits & Taxes - Minimum Municipal Obligations				
20-4810-483.220	(MMO)	16,653	21,506	24,354	55,427
20-4810-484.230	Benefits & Taxes - Workmens Compensation	55,734	73,017	72,782	84,837
20-4810-487.240	Benefits & Taxes - Medical Insurance	31,441	36,416	36,416	267,291
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,620	3,000	2,313	16,170
20-4810-487.250	Benefits & Taxes - Life Insurance	176	285	270	785
20-4810-487.250	Benefits & Taxes - Self-Insured Short-Term Disability				
20-4810-487.270	Insur	69	15	70	165

LOWER PAXTON TOWNSHIP
2025 Adopted Budget
Fire Protection Tax and Equipment Fund (20)

<u>Account Number</u>	<u>Account Title</u>	<u>2023 Actual</u>	<u>2024 Projected Actual</u>	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	211	314	388	1,078
20-4820-486.730	Misc - Liability & Casualty Insurances	590	7,775	650	28,500
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	305,410	305,410
TOTAL FIRE PROTECTION & EQUIPMENT FUND EXPENDITURES		1,759,207	2,289,537	2,285,559	3,382,031
NET TOTAL FIRE PROTECTION & EQUIPMENT FUND CHANGE IN RESERVES - OPERATIONS		439,040	(57,197)	(61,689)	891,239
Net Financial Reserves - Beginning - Operations		667,097	1,106,137	1,106,137	1,048,940
NET FINANCIAL RESERVES - ENDING - OPERATIONS		\$ 1,106,137	\$ 1,048,940	\$ 1,044,448	\$ 1,940,179
<u>CAPITAL RESERVES</u>					
REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 81,391	\$ 117,700	\$ 90,000	\$ 48,500
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	305,410	305,410
TOTAL FIRE PROTECTION & EQUIPMENT FUND REVENUES		386,801	423,110	395,410	353,910
EXPENDITURES:					
20-4900-411.420	R&M - Catastrophic Repairs - Capital Reserve	6,937	-	-	-
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	-	20,465	-	74,500
20-4900-411.904	Capital - Apparatus Purchases - Capital Reserve	-	3,067,864	-	-
TOTAL FIRE PROTECTION & EQUIPMENT FUND EXPENDITURES		6,937	3,088,329	-	74,500
NET TOTAL FIRE PROTECTION & EQUIPMENT FUND CHANGE IN RESERVES - CAPITAL RESERVES		379,864	(2,665,219)	395,410	279,410
Net Financial Reserves - Beginning - Capital Reserves		1,352,989	1,740,460	1,740,460	(924,759)
NET FINANCIAL RESERVES - ENDING - CAPITAL RESERVES		\$ 1,732,853	\$ (924,759)	\$ 2,135,870	\$ (645,349)