



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

SEPTEMBER 2024 FINANCIAL REPORTING PACKAGE

NOVEMBER 22, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized September 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed September 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 nine of 12 months for the year, or roughly 75% 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.

Annually, September marks significant activity, as pension state aid is received and last bond debt payments are due. While earned income taxes continue strongly each quarter, real estate tax payments nearly cease until late December to beat the lien period. Cash flows typically decline month over month significantly over the winter months before the next year's real estate tax levy is placed and collections start to roll in. The 2025 budget, as prepared over the last several months, begins to be presented through a series of Budget Workshops with respective departments. The anticipated results for 2024 also are evaluated and help set the stage for the new year. Overall, similar to past months, the majority of results were reasonably comparable (though more positive) to September 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 September 2024 are just over \$10.3 million, with \$2.7 million due from the Authority for recurring monthly and third quarter cost reimbursements (majority satisfied in October).

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 \$1.74 million through September 2024 (in line with the quarterly billing estimate paid in advance) with only \$142,000 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 September 2024 are just over \$1.9 million, with remaining budget of roughly \$1.3 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 and slightly climbing 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 September 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/later 2024 and many remain in pre-construction general planning (particularly transportation projects, *which many will push to 2025 as still in design/planning*; 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 September 2024 total just under \$5 million, predominantly earmarked for parks/recreation and transportation projects spending over the next several years (*2024 budget anticipates use of \$1.9 million, but several significant projects still in planning will shift to 2025*).

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 98%) 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 September 2024 are \$1.78 million for operations and slightly over \$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 9/30/24)	+/(-) Variance	Percent of Budget	Actual (thru 9/30/23)	Percent of Budget
REVENUES:							
Tax Revenues	\$ 18,077,645	\$ 14,926,667	\$ (3,150,978)	82.57%	\$ 14,595,015	83.35%	All tax categories are trending comparable to or slightly above the prior year, with transfer taxes still slow (but improving into Q4) and pacing under budget to-date.
General Recurring Aid and Other Revenues	7,040,172	5,114,230	(1,925,942)	72.64%	5,045,715	75.25%	Primarily three 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	790,380	(452,142)	63.61%	960,524	106.36%	Significant County grant in Q3 2023 towards vehicle/body camera lease; absent that, overall comparable to prior year.
Community Development & Code Enforce. Revenues	1,012,600	723,896	(288,704)	71.49%	773,129	79.03%	Overall comparable with prior year, though with reduced residential and commercial activity in 2024 to-date with inflation/interest rate environment pressures (anticipated improving Q4 2024 into 2025).
Planning & Zoning Revenues	426,000	304,905	(121,095)	71.57%	240,926	60.72%	Activity primarily for developer reimbursements, tied with relating expense and mostly represent receipts for 2023 year-end billing.
Health & Sanitation Revenues	71,900	36,015	(35,885)	50.09%	33,262	47.71%	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	28,838	(118,159)	19.62%	86,705	65.69%	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	289,777	(28,074)	91.17%	272,650	102.23%	Overall comparable with prior year.
5000 Commons Drive (FCC Senior Center) Revenues	281,640	201,238	(80,402)	71.45%	187,023	62.11%	Comparable with prior year and budget, with minor timing differences relative to billing/collections.
TOTAL GENERAL FUND REVENUES	28,627,325	22,415,946	(6,211,379)	78.30%	22,202,399	81.42%	
EXPENDITURES:							
Administration - General Services Expenditures	1,230,244	855,511	374,733	69.54%	877,964	64.91%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships; percentage heightened due to total 2024 budgetary reduction and one-time engineering support/related costs for DCNR land conversion proposal.
Administration - Tax Collector Expenditures	34,042	26,188	7,854	76.93%	26,717	78.12%	Comparable with prior year and budget.
Administration - Legal Expenditures	85,000	28,174	56,827	33.15%	117,032	156.04%	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, now transitioned.
Administration - Building Maintenance Expenditures	137,847	100,675	37,172	73.03%	111,605	83.56%	Comparable with prior year and budget.
Police Expenditures	8,238,974	6,140,350	2,098,624	74.53%	6,264,832	77.59%	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, offset with County grant noted above.
Fire & Emergency Services Expenditures	451,500	1,200	450,300	0.27%	353,551	88.22%	Primarily accounts for pass-through volunteer fire association foreign fire state tax remittance (tied with revenues in Public Safety above, paid in October 2024) and annual EMS contribution (\$100,000 budget).
Shade Tree Expenditures	2,000	890	1,110	44.50%	1,024	48.76%	
Community Development Expenditures	995,218	843,020	152,198	84.71%	800,909	82.36%	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

<u>Account Number</u>	<u>Account Title</u>	2024			2023		<u>Notes/Remarks</u>	
		<u>Budget</u>	<u>Actual (thru 9/30/24)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 9/30/23)</u>	<u>Percent of Budget</u>	
Public Works Expenditures		2,791,704	1,950,350	841,354	69.86%	1,866,067	62.35%	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; otherwise, overall comparable to prior year.
Sewer Dept. - Wastewater Collection Expenditures		1,213,956	926,854	287,102	76.35%	1,083,226	76.01%	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	443,171	529,175	45.58%	445,655	57.35%	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	997,256	131,331	88.36%	979,677	94.08%	Primarily wages (2023 included one-time inflation mitigation stipends); 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	144,813	102,187	58.63%	144,955	59.84%	Comparable with prior year, with minor timing of utilities received/paid (<i>primarily reimbursed by YMCA and Drayer Physical Therapy above</i>).
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	1,982,271	0	100.00%	1,991,818	100.00%	Activity relates to April and October-due general obligation bond debt payments.
Employee Benefits Expenditures		8,097,682	4,004,797	4,092,885	49.46%	3,893,563	49.43%	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%	120,190	56.47%	Activity limited to liability/casualty insurance payments and subsidy transfers to the General Improvement Fund for smaller project work (as budgeted); overall comparable to budget.
TOTAL GENERAL FUND EXPENDITURES		28,111,713	18,806,577	9,305,136	66.90%	19,211,361	69.24%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	3,609,369	3,093,757	700.02%	2,991,037	627.37%	
Net Financial Reserves - Beginning		13,940,462	13,940,462	-	100.00%	12,557,632	0.00%	
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 17,549,831	\$ 3,093,757	121.40%	\$ 15,548,670	0.00%	
CASH AND INVESTMENTS BALANCES		\$ 10,303,747				\$ 13,403,834		
BALANCES DUE FROM AUTHORITY		\$ 2,657,659				\$ 808,927		
CONTRACTUAL/DISCRETIONARY EXPENDITURES		2024			2023			
STATISTICS		<u>Budget</u>	<u>Actual (thru 9/30/24)</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 9/30/23)</u>	<u>Percent of Budget</u>	
Contractual (Personnel) Expenditures		\$ 21,353,468	\$ 13,628,674	\$ 7,724,794	63.82%	\$ 13,803,707	64.44%	
Discretionary Expenditures		\$ 6,758,245	\$ 5,177,903	\$ 1,580,342	76.62%	\$ 5,407,654	85.52%	
Percentage of Contractual to Total Expenditures		75.96%	72.47%			71.85%		



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 5,143,982	\$ (53,452)	98.97%
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	136,763	(3,579)	97.45%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	81,252	(40,617)	66.67%
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	7,807,581	(2,042,419)	79.26%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	973,073	(301,927)	76.32%
Tax Revenues Subtotal		18,077,645	14,926,667	(3,150,978)	82.57%
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	576,510	129,510	128.97%
01-3001-342.20	Rent - Land & General Facilities	83,989	64,467	(19,522)	76.76%
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	14,050	3,800	137.07%
01-3001-355.05	State - Pension System Aid	1,200,545	1,289,769	89,224	107.43%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,376,698	1,686,573	(690,125)	70.96%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	1,049,154	(964,587)	52.10%
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	3,113	(1,887)	62.27%
General Recurring Aid and Other Revenues Subtotal		7,040,172	5,114,230	(1,925,942)	72.64%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	7,840	3,640	186.67%
01-3100-331.10	Fines - Enforcement Revenues	240,000	172,011	(67,989)	71.67%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	76,514	(47,550)	61.67%
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	34,097	(152,388)	18.28%
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	7,875	(1,625)	82.89%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	3,769	(1,231)	75.38%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	21,146	(7,019)	75.08%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	2,175	1,425	290.00%
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	357,698	7,698	102.20%
Public Safety Revenues Subtotal		1,242,522	790,380	(452,142)	63.61%
01-3120-362.40	Lic & Permits - State Fees	4,300	3,131	(1,170)	72.80%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	59,822	(67,478)	46.99%
01-3120-362.42	Lic & Permits - Residential Permits	300,000	157,129	(142,871)	52.38%
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	133,496	(16,504)	89.00%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	230,593	30,593	115.30%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	15,369	(9,632)	61.47%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	3,943	(2,057)	65.72%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	40,083	(34,917)	53.44%
01-3120-362.54	Lic & Permits - Signs	15,000	11,375	(3,625)	75.83%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	19,050	(15,950)	54.43%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	723,896	(288,704)	71.49%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	16,000	(21,500)	42.67%
01-3130-354.15	State - 904 Recycling Grants	100,000	-	(100,000)	0.00%
01-3130-361.30	Lic & Permits - SD/LD App Fees	27,500	10,520	(16,980)	38.25%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	240,508	15,508	106.89%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	37,577	2,577	107.36%
01-3130-364.31	Sanitation - Septic Permits	1,000	300	(700)	30.00%
Planning & Zoning Revenues Subtotal		426,000	304,905	(121,095)	71.57%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	36,015	(8,985)	80.03%
Health & Sanitation Revenues Subtotal		71,900	36,015	(35,885)	50.09%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	28,838	(21,163)	57.68%
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	28,838	(118,159)	19.62%
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	9,020	(8,980)	50.11%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	2,825	1,075	161.43%
01-3502-367.04	Rec - Utility Reimbursements	1,100	615	(485)	55.94%
01-3502-367.05	Rec - Pavillion Reservations	45,000	42,477	(2,523)	94.39%
01-3502-367.06	Rec - Ball Court Lighting	500	169	(331)	33.73%
01-3502-367.07	Rec - Fitness Programs	15,000	9,876	(5,124)	65.84%
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	23,630	(2,370)	90.88%
01-3502-367.14	Rec - Summer & Day Camps	105,000	94,273	(10,727)	89.78%
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	13,210	(6,790)	66.05%
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	16,436	13,436	547.88%
Parks & Recreation Operational Revenues Subtotal		317,850	289,777	(28,074)	91.17%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	57,025	(4,115)	93.27%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	144,213	(76,287)	65.40%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	201,238	(80,402)	71.45%
TOTAL GENERAL FUND REVENUES		28,627,325	22,415,946	(6,211,379)	78.30%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	18,750	6,250	75.00%
01-4001-400.102	Wages - Appointed Authority Officials	800	100	700	12.50%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	2,879	121	95.97%
01-4001-401.110	Wages - Executive Management	719,049	546,605	172,444	76.02%
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	82,845	93,305	47.03%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,622	3,378	32.44%
01-4001-406.170	Wages - Longevity	3,065	128	2,937	4.18%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	7,024	1,976	78.04%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	1,067	433	71.14%

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01-4001-406.312	Supp & Admin - Advertising	7,000	2,567	4,433	36.67%
01-4001-406.314	Supp & Admin - Postage	5,000	4,840	160	96.79%
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	8,491	2,509	77.19%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	19,150	3,350	85.11%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	374	876	29.91%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,750	8,817	(67)	100.77%
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	4,695	305	93.90%
01-4001-406.670	Utilities - Telephone	13,000	7,843	5,157	60.33%
01-4001-406.680	Utilities - Cable/Internet	900	666	234	74.00%
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	26,143	48,857	34.86%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	45,093	17,407	72.15%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	20,618	(10,618)	206.18%
Administration - General Services Expenditures Subtotal		1,230,244	855,511	374,733	69.54%
01-4010-403.104	Wages - Elected Tax Collector	21,802	15,512	6,290	71.15%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,000	7,168	832	89.60%
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	26,188	7,854	76.93%
01-4020-404.500	Prof Svcs - Solicitor	45,000	7,441	37,559	16.54%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	20,733	19,268	51.83%
Administration - Legal Expenditures Subtotal		85,000	28,174	56,827	33.15%
01-4040-409.130	Wages - Part-Time Janitorial	39,524	18,924	20,601	47.88%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	3,936	2,064	65.60%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	40,687	(687)	101.72%
01-4040-409.610	Utilities - Electric	37,500	27,768	9,732	74.05%
01-4040-409.620	Utilities - Natural Gas	7,500	4,085	3,415	54.47%
01-4040-409.630	Utilities - Water	3,000	2,738	262	91.27%
01-4040-409.640	Utilities - Sewer	650	533	117	82.04%
01-4040-409.660	Utilities - Stormwater Fees	2,673	2,005	668	74.99%
Administration - Building Maintenance Expenditures Subtotal		137,847	100,675	37,172	73.03%
01-4100-410.110	Wages - Public Safety Director	109,871	79,159	30,712	72.05%
01-4100-410.112	Wages - Logistics & Admin	117,853	71,838	46,015	60.96%
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	297,202	109,937	73.00%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	383,906	71,616	84.28%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	3,046,714	1,302,485	70.05%
01-4100-410.123	Wages - Full-Time Corporals	755,062	631,106	123,956	83.58%
01-4100-410.124	Wages - Full-Time Civilians	211,691	154,669	57,022	73.06%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	22,865	26,660	46.17%
01-4100-410.150	Wages - Shift Differential	32,000	23,367	8,633	73.02%
01-4100-410.160	Wages - Overtime	120,000	149,320	(29,320)	124.43%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	17,675	7,325	70.70%
01-4100-410.170	Wages - Longevity	374,147	332,315	41,832	88.82%
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	149,888	(89,388)	247.75%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	3,946	1,054	78.92%

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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	489	11	97.70%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	14,762	(6,262)	173.67%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	18,600	16,400	53.14%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	6,330	670	90.43%
01-4100-410.326	Supp & Admin - Uniforms	28,500	22,237	6,263	78.03%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	7,491	1,009	88.13%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	3,369	6,131	35.46%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	4,366	1,634	72.77%
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	10,646	3,354	76.04%
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	6,935	9,065	43.34%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	29,684	22,816	56.54%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	88,025	(1,525)	101.76%
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	4,057	1,444	73.75%
01-4100-410.587	Prof Svcs - Animal Control	22,000	7,342	14,658	33.37%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	64,362	50,638	55.97%
01-4100-410.670	Utilities - Telephone	30,000	19,751	10,249	65.84%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	4,657	3,343	58.21%
01-4100-410.900	Capital - Vehicle Purchases	66,710	88,527	(21,817)	132.70%
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	6,140,350	2,098,624	74.53%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	1,200	300	79.99%
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	1,200	450,300	0.27%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	626	374	62.56%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	264	736	26.43%
Shade Tree Expenditures Subtotal		2,000	890	1,110	44.50%
01-4160-426.312	Supp & Admin - Cards & Passes	250	207	43	82.80%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	2,600	2,400	52.00%
01-4160-462.108	Wages - Planning Commission	8,400	6,080	2,320	72.39%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	206,320	76,248	73.02%
01-4160-462.120	Wages - Full-Time Secretary	56,511	54,249	2,262	96.00%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	1,813	(813)	181.25%
01-4160-462.170	Wages - Longevity	4,100	1,911	2,189	46.61%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	592	1,408	29.62%
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	306	(106)	152.91%
01-4160-462.420	R&M - Vehicle Maintenance	250	371	(121)	148.54%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	12,000	19,922	(7,922)	166.02%
01-4160-462.510	Prof Svcs - Engineering Services	242,500	201,778	40,722	83.21%

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01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	265,538	34,463	88.51%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	55,452	7,548	88.02%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	15,865	(15,865)	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	342	158	68.33%
01-4160-462.670	Utilities - Telephone	4,000	2,622	1,378	65.56%
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	843,020	152,198	84.71%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	11,530	6,496	63.97%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	4,122	879	82.43%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	2,000	3,530	(1,530)	176.49%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	46,850	25,727	21,123	54.91%
01-4200-426.610	Utilities - Electric	2,500	1,495	1,005	59.80%
01-4200-426.640	Utilities - Sewer	105,000	92,634	12,366	88.22%
01-4200-426.660	Utilities - Stormwater Fees	3,796	2,964	832	78.08%
Health & Sanitation - Recycling Expenditures Subtotal		183,172	142,002	41,170	77.52%
01-4300-430.110	Wages - Public Works Administration	370,406	244,182	126,224	65.92%
01-4300-430.120	Wages - Full-Time Secretary	56,511	41,265	15,246	73.02%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	836,744	363,099	69.74%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	16,249	21,415	43.14%
01-4300-430.160	Wages - Overtime	25,000	25,460	(460)	101.84%
01-4300-430.170	Wages - Longevity	21,539	8,100	13,439	37.61%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	13,494	6,506	67.47%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	4,302	1,698	71.71%
01-4300-430.326	Supp & Admin - Uniforms	7,000	4,230	2,770	60.42%
01-4300-430.400	R&M - Facilities Maintenance	35,000	15,064	19,936	43.04%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	18,394	2,606	87.59%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	1,453	797	64.57%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	48,874	33,851	59.08%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	62,412	47,588	56.74%
01-4300-430.610	Utilities - Electric	11,400	8,867	2,533	77.78%
01-4300-430.620	Utilities - Natural Gas	17,500	4,675	12,825	26.72%
01-4300-430.630	Utilities - Water	4,500	2,961	1,539	65.81%
01-4300-430.640	Utilities - Sewer	1,200	988	212	82.29%
01-4300-430.660	Utilities - Stormwater Fees	6,194	5,499	695	88.78%
01-4300-430.670	Utilities - Telephone	18,500	11,150	7,350	60.27%
01-4300-430.910	Capital - Equipment Purchases	40,000	40,072	(72)	100.18%
Public Works - General Services Expenditures Subtotal		2,094,232	1,414,437	679,795	67.54%
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	14,750	6,750	68.60%
01-4300-432.536	Prof Svcs - Snow Removal	10,000	22,242	(12,242)	222.42%
Public Works - Winter Maintenance Expenditures Subtotal		31,500	36,992	(5,492)	117.43%
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	55,878	29,122	65.74%
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	90,556	24,444	78.74%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	3,451	2,349	59.51%
Public Works - Traffic Control Devices Expenditures Subtotal		210,800	163,837	46,963	77.72%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	8,012	4,488	64.10%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	84,031	40,969	67.23%

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01-4300-437.435	R&M - Vehicle Fuel Station	1,500	9,239	(7,739)	615.95%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		139,000	101,283	37,717	72.87%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	12,757	12,243	51.03%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	53,733	24,267	68.89%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	22,492	(2,492)	112.46%
01-4300-438.576	Prof Svcs - Equipment Rental	-	-	-	0.00%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	2,819	7,181	28.19%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		133,000	91,800	41,200	69.02%
Public Works Expenditures Subtotal		2,791,704	1,950,350	841,354	69.86%
01-4400-429.110	Wages - Sewer Management	221,995	166,810	55,185	75.14%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	71,224	31,069	69.63%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	653,390	182,838	78.14%
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	10,674	19,326	35.58%
01-4400-429.170	Wages - Longevity	12,033	7,746	4,288	64.37%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	546	(186)	151.74%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	926,854	287,102	76.35%
01-4450-436.110	Wages - Stormwater Management	248,078	148,833	99,245	59.99%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	58,059	18,143	76.19%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	102,365	195,741	34.34%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	61,724	4,176	93.66%
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	44,456	97,794	31.25%
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	44,250	11,713	32,537	26.47%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,146	7,556	(410)	105.73%
01-4450-436.160	Wages - Overtime	5,000	2,290	2,710	45.81%
01-4450-436.170	Wages - Longevity	4,414	871	3,544	19.72%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	443,171	529,175	45.58%
01-4501-451.110	Wages - Parks Management	182,832	134,705	48,127	73.68%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	81,252	29,040	73.67%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	23,589	5,261	81.76%
01-4501-451.160	Wages - Overtime	6,000	7,197	(1,197)	119.95%
01-4501-451.170	Wages - Longevity	4,102	1,200	2,902	29.25%
Parks & Recreation - Administrative Expenditures Subtotal		332,076	247,943	84,133	74.66%
01-4501-451.300	Supp & Admin - Office Supplies	1,650	820	830	49.67%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	2,123	3,877	35.39%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	1,341	1,659	44.70%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,280	725	555	56.64%
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	7,681	1,569	83.04%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	1,631	869	65.25%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	2,141	4,359	32.94%
01-4501-451.670	Utilities - Telephone	7,500	4,082	3,418	54.42%
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	15,826	6,674	70.34%
Parks & Recreation - Participant Recreation Expenditures Subtotal		64,180	37,367	26,813	58.22%

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01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	370,674	(49,199)	115.30%
01-4501-454.160	Wages - Overtime (Public Works)	-	1,015	(1,015)	0.00%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	89,646	30,354	74.71%
01-4501-454.610	Utilities - Electric	12,500	7,611	4,889	60.89%
01-4501-454.620	Utilities - Natural Gas	3,750	945	2,805	25.20%
01-4501-454.630	Utilities - Water	10,500	9,076	1,424	86.44%
01-4501-454.640	Utilities - Sewer	3,250	9,480	(6,230)	291.69%
01-4501-454.660	Utilities - Stormwater Fees	25,606	18,681	6,925	72.96%
01-4501-454.920	Capital - Parks Improvements	24,000	-	24,000	0.00%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		521,081	507,129	13,952	97.32%
01-4502-451.596	Prof Svcs - Special Events	8,500	11,242	(2,742)	132.26%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	101,122	16,878	85.70%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	17,894	(15,644)	795.27%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	1,803	697	72.12%
01-4502-452.362	Supp & Admin - League Supplies	12,000	10,020	1,980	83.50%
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	39,718	(5,718)	116.82%
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	204,817	6,433	96.95%
Parks & Recreation Expenditures Subtotal		1,128,587	997,256	131,331	88.36%
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	6,561	(4,061)	262.44%
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	117,899	94,601	55.48%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	6,961	39	99.45%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	21,000	6,870	14,130	32.72%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	144,813	102,187	58.63%
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%
01-4600-463.542	Prof Svcs - IT Subscriptions/Licenses	-	67	(67)	0.00%
Economic Development & Communications Expenditures Subtotal		-	67	(67)	0.00%
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	37,470	-	100.00%
01-4700-472.819	Debt - Interest - 2016 Bonds	84,675	84,675	-	100.00%
01-4700-472.820	Debt - Interest - 2019 Bonds	21,940	21,940	-	100.00%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	12,070	-	100.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	109,600	109,600	-	100.00%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
01-4700-472.825	Debt - Interest - 2020B FC Bonds	14,500	14,500	-	100.00%
01-4700-472.826	Debt - Interest - 2020C Bonds	66,076	66,076	0	100.00%
01-4700-472.827	Debt - Interest - 2022 Bonds	4,379	4,379	(0)	100.01%
Debt Service Expenditures Subtotal		1,982,271	1,982,271	0	100.00%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,035,709	760,196	275,513	73.40%
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	(26,178)	2,685,669	-0.98%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	243,382	42,250	85.21%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	2,828,466	592,020	82.69%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	103,028	121,972	45.79%
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	14,818	8,523	63.49%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	1,224	26	97.92%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	1,350	51,843	(50,493)	3840.23%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	18,128	15,335	54.17%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	1,386	5,114	21.32%
Employee Benefits Expenditures Subtotal		8,097,682	4,004,797	4,092,885	49.46%
01-4820-486.730	Misc - Liability & Casualty Insurances	170,000	123,920	46,080	72.89%
01-4900-492.703	Misc - Transfers Out - CIP Fund	193,000	100,000	93,000	51.81%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	(189,482)	(10,518)	94.74%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	189,482	10,518	94.74%
Other General Expenditures Subtotal		363,000	223,920	139,080	61.69%
TOTAL GENERAL FUND EXPENDITURES		28,111,713	18,806,645	9,305,068	66.90%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	3,609,302	3,093,690	700.00%
Net Financial Reserves - Beginning		13,940,462	13,940,462	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 17,549,764	\$ 3,093,690	121.40%
CASH AND INVESTMENTS BALANCES		\$ 10,303,747			
BALANCES DUE FROM AUTHORITY		\$ 2,657,659			

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 13,628,674	\$ 7,724,794	63.82%
Discretionary Expenditures	\$ 6,758,245	\$ 5,177,971	\$ 1,580,274	76.62%
Percentage of Contractual to Total Expenditures	75.96%	72.47%		



**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 September 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 800	\$ 800	0.00%
05-3200-364.30	Sanitation - Fee Charges	7,863,028	5,275,313	(2,587,715)	67.09%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	5,276,113	(2,586,915)	67.10%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	31,776	11,754	73.00%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	41,670	21,487	65.98%
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	5,951	10,049	37.20%
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	55	195	21.97%
05-4200-427.314	Supp & Admin - Postage	17,000	8,983	8,017	52.84%
05-4200-427.322	Supp & Admin - Training/Seminars	1,000	273	727	27.29%
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	17,861	4,639	79.38%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	663	87	88.41%
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	4,693,040	2,835,988	62.33%
05-4200-427.670	Utilities - Telephone & Alarm	675	968	(293)	143.44%
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	6,172	2,197	73.74%
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	10,682	7,794	57.82%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	264	173	91	65.68%
05-4810-487.240	Benefits & Taxes - Medical Insurance	37,447	23,687	13,760	63.26%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,869	319	1,550	17.09%
05-4810-487.250	Benefits & Taxes - Life Insurance	189	113	76	59.60%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	25	11	14	45.20%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	133	161	45.39%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	300	105	74.08%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,798,056	4,917,835	2,880,221	63.06%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	358,278	293,306	551.43%
Net Financial Reserves - Beginning		35,314	35,314	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 100,286	\$ 393,592	\$ 293,306	392.47%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (1,738,698)			
BALANCES DUE FROM AUTHORITY		\$ 141,748			



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 44,462	\$ 9,462	127.03%
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	1,702,151	(43,365)	97.52%
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	104,143	1,084,350	8.76%
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	4,821	0	99.99%
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	431,687	1,371,932	23.93%
NET TOTAL STATE AID FUND CHANGE IN RESERVES					
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 1,898,538	\$ 1,328,567	333.09%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 1,917,770			



**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 September 30, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 9/30/24)	2024 +/- Variance	2024 % of Budget
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	-	29,370	(29,370)	0.00%
TOTAL CDBG FUND EXPENDITURES		-	33,684	(33,684)	0.00%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	(33,684)	(33,684)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (33,684)	\$ (33,684)	0.00%
CASH AND INVESTMENTS BALANCES			\$ (27,781)		



**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 September 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
15-3001-321.80	Lic & Permits - Cable PEG Fees	\$ -	\$ 26,577	\$ 26,577	0.00%
15-3001-341.01	Interest Earnings	40,500	62,826	22,326	155.13%
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	-	289,615	289,615	0.00%
15-3900-392.01	Transfers In - General Fund	<u>1,744,021</u>	<u>337,058</u>	<u>(1,406,963)</u>	<u>19.33%</u>
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	746,487	(4,864,817)	13.30%
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%
15-4160-462.511	Prof Svcs - Zoning/SALDO/Comp Plan Projects	-	656	(656)	0.00%
15-4300-430.941	Capital - Safe Streets for All (SS4A) Regional Projects	-	4,301	(4,301)	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	42,581	792,311	5.10%
15-4300-433.942	Capital - Pole Attachments Removal	20,000	-	20,000	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	72,000	15,072	56,928	20.93%
15-4300-437.910	Capital - PW Fuel Center Improvements	465,386	25,630	439,756	5.51%
15-4300-438.510	Prof Svcs - Engineering Services	75,000	45,972	29,028	61.30%
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	42,038	682,969	5.80%
15-4300-439.943	Capital - Route 22/Prince St Improvements	216,400	-	216,400	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	500	2,568	(2,068)	513.50%
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	-	24,239	(24,239)	0.00%
15-4501-454.920	Capital - Koons Park Improvements	484,350	5,309	479,041	1.10%
15-4501-454.921	Capital - Oak Park Improvements	-	-	-	0.00%
15-4501-454.922	Capital - Centennial Acres Park Improvements	178,075	1,247	176,828	0.70%
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	59,147	68,159	46.46%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	12,115	514,385	2.30%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Improvement and American Rescue Plan Act (ARPA) Funds
 As of September 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
15-4501-454.930	Capital - Hodges Heights Park Improvements	-	1,556	(1,556)	0.00%
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	27,041	122,959	18.03%
15-4600-462.525	Prof Svcs - CDBG Consulting	<u>33,460</u>	<u>-</u>	<u>33,460</u>	<u>0.00%</u>
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	919,178	5,023,009	15.47%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	(172,691)	158,192	-52.19%
Net Financial Reserves - Beginning		<u>1,292,358</u>	<u>1,292,358</u>	<u>-</u>	<u>100.00%</u>
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,119,667	\$ 158,192	116.45%

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
04-3900-392.01	Transfers In - General Fund	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	<u>1,551,021</u>	<u>237,058</u>	<u>1,313,963</u>	<u>15.28%</u>
TOTAL ARPA FUND EXPENDITURES		1,551,021	237,058	1,313,963	15.28%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(1,551,021)	(237,058)	1,313,963	-15.28%
Net Financial Reserves - Beginning		<u>4,124,162</u>	<u>4,124,162</u>	<u>-</u>	<u>100.00%</u>
NET FINANCIAL RESERVES - ENDING		\$ 2,573,141	\$ 3,887,104	\$ 1,313,963	151.06%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 4,988,312
BALANCES DUE FROM AUTHORITY	\$ -
UNSPENT BOND PROCEEDS	\$ -



**FIRE PROTECTION TAX & EQUIPMENT
FUND (20) – DETAILED REPORT**

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 2,089,995	\$ (38,812)	98.18%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	32,997	(14,066)	70.11%
20-3110-341.01	Interest Earnings	48,000	40,406	(7,594)	84.18%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	2,163,398	(60,472)	97.28%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	107,098	33,527	76.16%
20-4110-411.170	Wages - Longevity	125	-	125	0.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	419	331	55.93%
20-4110-411.320	Supp & Admin - Employment Costs	-	250	(250)	0.00%
20-4110-411.322	Supp & Admin - Training/Seminars	4,000	1,765	2,235	44.12%
20-4110-411.324	Supp & Admin - Dues/Subscriptions	1,000	660	340	66.00%
20-4110-411.326	Supp & Admin - Uniforms	3,000	2,365	636	78.82%
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	16,782	3,218	83.91%
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	2,681	2,319	53.63%
20-4110-411.634	Utilities - Water - Hydrants	260,500	175,040	85,460	67.19%
20-4110-411.670	Utilities - Telephone	1,050	841	209	80.14%
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	69,290	-	100.00%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	10,767	7,439	3,328	69.09%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	24,354	15,497	8,857	63.63%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	72,782	48,934	23,848	67.23%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	29,685	6,731	81.52%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	3,140	(827)	135.76%
20-4810-487.250	Benefits & Taxes - Life Insurance	270	180	90	66.67%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	70	9	61	12.34%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	216	172	55.59%
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	1,480,508	805,051	64.78%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	682,891	744,580	1106.99%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 1,781,420	\$ 744,580	171.81%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 9/30/24)</u>	<u>2024 +/(-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 83,166	\$ (6,834)	92.41%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES					
		395,410	388,576	(6,834)	98.27%
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					
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 2,108,571	\$ (27,299)	98.72%
CASH AND INVESTMENTS BALANCES - OPERATING					
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES					
			\$ 1,787,285		
			\$ 2,101,780		