



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

NOVEMBER 2024 FINANCIAL REPORTING PACKAGE

DECEMBER 27, 2024

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized November 2024 budget-to-actual and comparative (2023) summary report for the General Fund, as well as detailed November 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 11 of 12 months for the year, or roughly 91.67% of the year).

General Fund Highlights

The General Fund is the major operating fund of the Township, chiefly accounting for all activities that are either partially or fully tax subsidized (primarily real estate and earned income). This includes all general administration and leadership, as well as Public Safety, Public Works (roads, facilities, and relating infrastructure), Community and Economic Development (including zoning, planning, and code enforcement), and Parks and Recreation functions.

The continuation of the third quarter leads to quieter revenue streams and a number of significant expenses to end the year (pension payments and OPEB funding due by year-end, monthly payroll/related benefit costs, etc.). Larger portions of financial reserves aid the disparity heading into late winter, when earned income and real estate taxes accelerate in 2025. 2024 Projections are developed by all department heads to aid in the determination of 2025 budgetary requests for shifts in activities between operating years and inflation/cost assessments for the new year. Overall, similar to past months, the majority of results were reasonably comparable (though more positive) to November 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. In addition, refined projections support results will be very positive versus budget with strong tax growth and overall payroll costs under expectations (vacant positions, retirement-to-new-hire transition savings, etc.).

Ending General Fund cash reserves in November 2024 are just under \$10.8 million, with only \$84,000 due from the Authority for recurring monthly cost reimbursements and roughly \$2.9 million due from the Solid Waste and Recycling Collection Fund (*see forthcoming section*).

Other Operating/Capital Township Funds

While the General Fund maintains the majority of Township operations, chiefly those tied to activities and initiatives that are partially or fully tax subsidized, the Township also budgets for and operates four other funds, which are presented in attached reports in detail but with less comparative information and analysis. That said, the following are summarized highlights relative to each of the respective other major reporting funds:

Solid Waste & Recycling Collection Fund

To save residential customers \$25/quarter (roughly \$1.7 million annually!), the Township internally absorbed the billing, collection, and customer service functions of the residential solid waste and recycling contracts within the Township in mid-2023. Customer charges, including a \$5 quarterly administrative charge, offset incurred costs related to the program, with minor reserves generated for contractual increases over the agreement's duration. Billings are generated quarterly in arrears for the prior calendar quarter, and the attached report reflects cash receipts (*excludes unpaid, delinquent charges*) and most expenditures are delayed to month following (hauler fees) or assessed quarterly (wages/related tax and benefits). Outside of budget, the Township incurred capital costs of over \$63,000 for resident-requested 35-gallon solid waste and recycling containers to come from predicted reserves.

The General Fund is assisting with temporary cash flow needs relative to the timing of payment on contractual costs (due monthly since contract inception) versus collection of user fees (three-month lag for billing, then managing collections/delinquents) – *in a perfect world, if all resident billings are paid in full as issued, this relates to roughly \$1.85 million advanced by quarter to Penn Waste*. This equates to roughly \$2.9 million through November 2024 with just under \$1.8 million in Authority collections due to the Township, satisfied in December.

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. Unanticipated costs for guardrail replacement expenses (one nearly fully reimbursed through insurance proceeds) totaled \$13,000. 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; now anticipated to eclipse budget, but not significantly. Ending State Aid Fund financial reserves in November 2024 are just under \$1.3 million, with expected additional use of those reserves in the \$200,000 range to close the year.

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 November 2024, just over \$41,000 in administrative funds have been incurred (nearly all qualifying under CDBG funding program) and grant reimbursement submissions are expected in December, with more formal program work in early 2025.

General Improvements and American Rescue Plan Act (ARPA) Funds

While distinctly separate, the above funds are focused on significant capital investment projects of the Township, which are funded primarily from grant, contribution, sale proceeds, and debt financing; for 2024 and forthcoming years, the ARPA Fund accounts for the transfer of ARPA funding and proceeds from excess land sales designated for improvements and acquisitions to the General Improvements Fund.

Virtually all budgeted projects skew to mid/late 2024 and many remain in pre-construction general planning (particularly transportation projects, *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 November 2024 total just over \$4.8 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, primarily transportation related, 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 (nearly 99%) 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 November 2024 are just under \$1.5 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 November 30, 2024 and 2023

		2024				2023		Notes/Remarks
Account Number	Account Title	Budget	Actual (thru 11/30/24)	+ /(-) Variance	Percent of Budget	Actual (thru 11/30/23)	Percent of Budget	
REVENUES:								
	Tax Revenues	\$ 18,077,645	\$ 17,788,331	\$ (289,314)	98.40%	\$ 16,996,176	97.07%	All tax categories are trending comparable to or slightly above the prior year and budget, including Transfer Taxes (strong in last several months).
	General Recurring Aid and Other Revenues	7,040,172	5,573,196	(1,466,976)	79.16%	5,649,988	84.26%	Primarily three quarters of Authority Management Agreement billings, pension state aid, and interest earnings (well above budget to date, and climbing). Comparable with prior year and budget.
	Public Safety Revenues	1,242,522	976,267	(266,255)	78.57%	1,059,205	117.29%	Significant County grant in Q3 2023 towards vehicle/body camera lease, and 2024 Federal grants representing new/one-time programs. Also, Operational Support Agent position vacant for Q3 in 2024. Absent those, overall comparable to prior year.
	Community Development & Code Enforce. Revenues	1,012,600	836,106	(176,494)	82.57%	914,409	93.47%	Reduced residential and commercial activity in 2024 to-date with inflation/interest rate environment pressures (anticipated improving Q4 2024 into 2025); absent those, overall comparable to prior year and budget.
	Planning & Zoning Revenues	426,000	371,526	(54,474)	87.21%	308,661	77.80%	Activity primarily for developer reimbursements, tied with relating expense and mostly represent receipts for 2023 year-end billing. 904 Recycling grant expected towards year-end annually.
	Health & Sanitation Revenues	71,900	36,995	(34,905)	51.45%	33,692	48.32%	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	94,343	(52,653)	64.18%	112,789	85.45%	Road occupancy permits slightly behind prior year (accelerated in Q4); 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%	Shift in 2024 for event/program contributions (from Administrative to Operational, below)
	Parks & Recreation Operational Revenues	317,850	303,516	(14,334)	95.49%	292,128	109.53%	Overall comparable with prior year absent above shift.
	5000 Commons Drive (FCC Senior Center) Revenues	281,640	251,875	(29,765)	89.43%	230,582	76.57%	Comparable with prior year and budget, with minor timing differences relative to billing/collections.
TOTAL GENERAL FUND REVENUES		28,627,325	26,232,155	(2,395,170)	91.63%	25,605,082	93.90%	
EXPENDITURES:								
	Administration - General Services Expenditures	1,230,244	1,065,992	164,252	86.65%	1,033,774	76.43%	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/appraiser support/related costs for DCNR land conversion proposal.
	Administration - Tax Collector Expenditures	34,042	30,141	3,901	88.54%	30,578	89.41%	Comparable with prior year and budget.
	Administration - Legal Expenditures	85,000	47,827	37,173	56.27%	119,231	158.98%	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; 2024 Q3/Q4 legal counsel support heightened as well.
	Administration - Building Maintenance Expenditures	137,847	121,071	16,776	87.83%	128,113	95.91%	Comparable with prior year and budget.
	Police Expenditures	8,238,974	7,607,107	631,867	92.33%	7,340,018	90.90%	Primarily wages (2023 included one-time inflation mitigation stipends; payouts spiked in 2024 for several positions vacated, and overall payroll lessened for replacements and vacancies) 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	458,898	(7,398)	101.64%	453,732	113.22%	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).
	Shade Tree Expenditures	2,000	1,118	882	55.89%	1,120	53.33%	
	Community Development Expenditures	995,218	1,030,656	(35,438)	103.56%	1,035,091	106.44%	Primarily wages (2023 included one-time inflation mitigation stipends; 2024 includes new staff training and compensated absence payment for retiree), IT subscriptions (dual systems for 2024 for software transition), 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 November 30, 2024 and 2023

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 11/30/24)	+ / (-) Variance	Percent of Budget	Actual (thru 11/30/23)	Percent of Budget	
	Public Works Expenditures	2,791,704	2,408,444	383,260	86.27%	2,232,094	74.59%	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. Currently higher for sewer costs (for landfill) and engineering (one-time Briarsdale grant submission support).
	Sewer Dept. - Wastewater Collection Expenditures	1,213,956	1,151,672	62,284	94.87%	1,253,939	87.99%	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	629,181	343,165	64.71%	575,363	74.04%	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	1,164,780	(36,193)	103.21%	1,140,925	109.57%	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	168,133	78,867	68.07%	171,797	70.92%	Comparable with prior year, with minor timing of utilities received/paid (primarily reimbursed by YMCA and Drayer Physical Therapy above).
	County Libraries Expenditures	140,342	139,465	877	99.38%	135,485	96.99%	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	7,824,750	272,932	96.63%	8,310,221	105.50%	Trending slightly high in 2024, with short-term disability spiked (offset is wage reductions in relating categories above) and health insurance, OPEB, and MMO expenses representing whole-year costs. Prior year spiked for \$750,000 OPEB contribution for Board approved trust creation not in original budget.
	Other General Expenditures	363,000	264,593	98,407	72.89%	154,334	72.51%	Activity limited to liability/casualty insurance payments and subsidy transfers to the General Improvement Fund for smaller project work (as budgeted; \$100,000 to-date, \$0 prior year); overall comparable to budget.
TOTAL GENERAL FUND EXPENDITURES		28,111,713	26,096,100	2,015,613	92.83%	26,107,633	94.10%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	136,056	(379,556)	26.39%	(502,552)	-105.41%	
	Net Financial Reserves - Beginning	13,940,462	13,940,462	-	100.00%	12,557,632	0.00%	
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 14,076,517	\$ (379,556)	97.37%	\$ 12,055,081	0.00%	

CASH AND INVESTMENTS BALANCES	\$ 10,756,670	\$ 11,055,155
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 2,861,154	\$ 1,594,029
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ 84,226	\$ (59,824)

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024				2023	
	Budget	Actual (thru 11/30/24)	+ / (-) Variance	Percent of Budget	Actual (thru 11/30/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 19,900,322	\$ 1,453,147	93.19%	\$ 20,063,653	93.66%
Discretionary Expenditures	\$ 6,758,245	\$ 6,195,778	\$ 562,467	91.68%	\$ 6,043,980	95.58%
Percentage of Contractual to Total Expenditures	75.96%	76.26%			76.85%	



GENERAL FUND (01) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 5,174,577	\$ (22,857)	99.56%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(4,009)	2,991	57.27%
01-3001-301.15	Taxes - Real Estate Library	140,342	138,588	(1,754)	98.75%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	123,425	1,556	101.28%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	1,380,839	(119,161)	92.06%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	9,697,305	(152,695)	98.45%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	1,277,605	2,605	100.20%
Tax Revenues Subtotal		18,077,645	17,788,331	(289,314)	98.40%
01-3001-321.80	Lic & Permits - Cable TV Franchise	875,000	638,285	(236,715)	72.95%
01-3001-341.01	Interest Earnings	447,000	696,278	249,278	155.77%
01-3001-342.20	Rent - Land & General Facilities	83,989	74,341	(9,648)	88.51%
01-3001-355.01	State - Public Utility Tax (PURTA)	18,949	19,391	442	102.33%
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	1,750,746	(625,952)	73.66%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	1,076,423	(937,318)	53.45%
01-3001-387.01	Contributions - Miscellaneous	6,500	1,529	(4,971)	23.53%
01-3001-389.03	Misc - Miscellaneous	2,500	7,750	5,250	309.98%
01-3001-391.10	Proceeds - Sales of Fixed Assets	5,000	4,634	(366)	92.68%
General Recurring Aid and Other Revenues Subtotal		7,040,172	5,573,196	(1,466,976)	79.16%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	9,430	5,230	224.52%
01-3100-331.10	Fines - Enforcement Revenues	240,000	220,523	(19,477)	91.88%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	124,806	742	100.60%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	133,526	(79,332)	62.73%
01-3100-354.02	State - Police Grants/Reimbursements	5,000	1,253	(3,747)	25.05%
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	18,854	(1,146)	94.27%
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	10,095	595	106.26%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	4,215	(785)	84.29%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	33,182	5,017	117.81%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	2,475	1,725	330.00%
01-3100-387.01	Contributions - Police Misc.	10,000	2,865	(7,135)	28.65%
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	976,267	(266,255)	78.57%
01-3120-362.40	Lic & Permits - State Fees	4,300	3,860	(441)	89.76%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	72,832	(54,468)	57.21%
01-3120-362.42	Lic & Permits - Residential Permits	300,000	187,738	(112,262)	62.58%
01-3120-362.47	Lic & Permits - Commercial Permits	75,000	49,905	(25,095)	66.54%
01-3120-362.48	Lic & Permits - Residential Add	150,000	167,375	17,375	111.58%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	242,950	42,950	121.48%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	18,106	(6,894)	72.42%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	7,043	1,043	117.38%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	47,742	(27,258)	63.66%
01-3120-362.54	Lic & Permits - Signs	15,000	15,400	400	102.67%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	23,155	(11,845)	66.16%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	836,106	(176,494)	82.57%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	24,644	(12,856)	65.72%
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	11,700	(15,800)	42.55%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	292,355	67,355	129.94%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	42,427	7,427	121.22%
01-3130-364.31	Sanitation - Septic Permits	1,000	400	(600)	40.00%
Planning & Zoning Revenues Subtotal		426,000	371,526	(54,474)	87.21%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	-	(26,900)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	36,995	(8,005)	82.21%
Health & Sanitation Revenues Subtotal		71,900	36,995	(34,905)	51.45%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	45,895	(4,105)	91.79%
01-3300-354.03	State - Snow Removal Contract	46,996	48,448	1,452	103.09%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	50,000	-	(50,000)	0.00%
Public Works Revenues Subtotal		146,996	94,343	(52,653)	64.18%
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	17,230	(770)	95.72%
01-3502-321.61	Lic & Permits - Park Peddlers	1,750	3,025	1,275	172.86%
01-3502-367.04	Rec - Utility Reimbursements	1,100	790	(310)	71.82%
01-3502-367.05	Rec - Pavillion Reservations	45,000	40,957	(4,043)	91.01%
01-3502-367.06	Rec - Ball Court Lighting	500	169	(331)	33.73%
01-3502-367.07	Rec - Fitness Programs	15,000	11,330	(3,670)	75.53%
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	24,250	(1,750)	93.27%
01-3502-367.14	Rec - Summer & Day Camps	105,000	94,284	(10,716)	89.79%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	2,992	992	149.62%
01-3502-367.16	Rec - Youth Basketball League	78,000	72,503	(5,497)	92.95%
01-3502-367.19	Rec - Field/League Reservations	20,000	16,440	(3,560)	82.20%
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	303,516	(14,334)	95.49%
01-3505-342.01	Rent - 5000 Commons Drive Rents	61,140	68,430	7,290	111.92%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	220,500	183,445	(37,055)	83.20%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	251,875	(29,765)	89.43%
TOTAL GENERAL FUND REVENUES		28,627,325	26,232,155	(2,395,170)	91.63%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	22,917	2,083	91.67%
01-4001-400.102	Wages - Appointed Authority Officials	800	300	500	37.50%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	2,904	96	96.80%
01-4001-401.110	Wages - Executive Management	719,049	695,893	23,156	96.78%
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	102,026	74,124	57.92%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	2,676	2,324	53.51%
01-4001-406.170	Wages - Longevity	3,065	128	2,937	4.18%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	7,570	1,430	84.11%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	1,337	163	89.15%

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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	5,237	(237)	104.75%
01-4001-406.316	Supp & Admin - Bonding	3,250	1,634	1,616	50.29%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	8,971	2,029	81.55%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	22,500	19,312	3,188	85.83%
01-4001-406.420	R&M - Vehicle Maintenance	1,250	497	753	39.73%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,750	9,785	(1,035)	111.83%
01-4001-406.598	Prof Svcs - Communications & Newsletter Services	30,030	26,150	3,880	87.08%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	4,695	305	93.90%
01-4001-406.670	Utilities - Telephone	13,000	8,833	4,167	67.94%
01-4001-406.680	Utilities - Cable/Internet	900	740	160	82.22%
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	38,180	36,820	50.91%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	45,743	16,757	73.19%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	26,832	(16,832)	268.32%
Administration - General Services Expenditures Subtotal		1,230,244	1,065,992	164,252	86.65%
01-4010-403.104	Wages - Elected Tax Collector	21,802	19,390	2,412	88.94%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,000	7,243	757	90.54%
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	30,141	3,901	88.54%
01-4020-404.500	Prof Svcs - Solicitor	45,000	10,726	34,274	23.84%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	37,101	2,899	92.75%
Administration - Legal Expenditures Subtotal		85,000	47,827	37,173	56.27%
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	4,820	1,180	80.34%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	50,805	(10,805)	127.01%
01-4040-409.572	Prof Svcs - Cleaning Services	-	7,252	(7,252)	0.00%
01-4040-409.610	Utilities - Electric	37,500	30,431	7,069	81.15%
01-4040-409.620	Utilities - Natural Gas	7,500	3,268	4,232	43.57%
01-4040-409.630	Utilities - Water	3,000	3,032	(32)	101.08%
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	121,071	16,776	87.83%
01-4100-410.110	Wages - Public Safety Director	109,871	100,288	9,583	91.28%
01-4100-410.112	Wages - Logistics & Admin	117,853	83,118	34,735	70.53%
01-4100-410.114	Wages - Full-Time Operational Support Agent	132,826	25,129	107,697	18.92%
01-4100-410.120	Wages - Full-Time Command Staff	407,139	375,482	31,657	92.22%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	471,314	(15,792)	103.47%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	3,821,858	527,341	87.87%
01-4100-410.123	Wages - Full-Time Corporals	755,062	806,933	(51,871)	106.87%
01-4100-410.124	Wages - Full-Time Civilians	211,691	195,469	16,222	92.34%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	31,421	18,104	63.44%
01-4100-410.150	Wages - Shift Differential	32,000	29,350	2,651	91.72%
01-4100-410.160	Wages - Overtime	120,000	218,428	(98,428)	182.02%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	29,750	(4,750)	119.00%
01-4100-410.170	Wages - Longevity	374,147	340,591	33,556	91.03%
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	222,959	(162,459)	368.53%

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01-4100-410.300	Supp & Admin - Office Supplies	5,000	4,607	393	92.14%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	528	4,472	10.56%
01-4100-410.312	Supp & Admin - Printing	500	489	11	97.70%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	16,992	(8,492)	199.91%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	22,934	12,066	65.53%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	6,522	478	93.18%
01-4100-410.326	Supp & Admin - Uniforms	28,500	25,022	3,478	87.80%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	8,071	429	94.95%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	3,593	5,907	37.82%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	4,721	1,280	78.68%
01-4100-410.333	Supp & Admin - Body Armor	17,750	19,484	(1,734)	109.77%
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	12,441	3,559	77.76%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	40,748	11,752	77.61%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	91,355	(4,855)	105.61%
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	67,818	125,040	35.16%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,500	4,863	637	88.41%
01-4100-410.587	Prof Svcs - Animal Control	22,000	12,371	9,629	56.23%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	64,835	50,165	56.38%
01-4100-410.670	Utilities - Telephone	30,000	22,196	7,804	73.99%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	4,733	3,267	59.16%
01-4100-410.900	Capital - Vehicle Purchases	66,710	90,187	(23,477)	135.19%
01-4100-410.910	Capital - Equipment Purchases	-	8,843	(8,843)	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	66,104	(568)	100.87%
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	618	(284)	185.18%
Police Expenditures Subtotal		8,238,974	7,607,107	631,867	92.33%
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	357,698	(7,698)	102.20%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	100,000	-	100.00%
Fire & Emergency Services Expenditures Subtotal		451,500	458,898	(7,398)	101.64%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	854	146	85.36%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	264	736	26.43%
Shade Tree Expenditures Subtotal		2,000	1,118	882	55.89%
01-4160-426.312	Supp & Admin - Cards & Passes	250	207	43	82.80%
01-4160-462.106	Wages - Zoning Hearing Board	5,000	3,100	1,900	62.00%
01-4160-462.108	Wages - Planning Commission	8,400	6,680	1,720	79.53%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	260,660	21,908	92.25%
01-4160-462.120	Wages - Full-Time Secretary	56,511	62,844	(6,333)	111.21%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	2,738	(1,738)	273.84%
01-4160-462.170	Wages - Longevity	4,100	1,911	2,189	46.61%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	633	1,367	31.67%
01-4160-462.310	Supp & Admin - Bank Fees	1,000	-	1,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,000	259	742	25.85%
01-4160-462.322	Supp & Admin - Training/Seminars	2,000	254	1,746	12.69%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	200	431	(231)	215.41%
01-4160-462.420	R&M - Vehicle Maintenance	250	371	(121)	148.54%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	12,000	20,807	(8,807)	173.39%

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01-4160-462.510	Prof Svcs - Engineering Services	242,500	251,677	(9,177)	103.78%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	319,593	(19,593)	106.53%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	83,506	(20,506)	132.55%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	4,177	(4,177)	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	2,903	1,398	67.50%
01-4160-462.600	Utilities - Vehicle Fuel	500	342	158	68.33%
01-4160-462.670	Utilities - Telephone	4,000	2,952	1,048	73.79%
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	1,030,656	(35,438)	103.56%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	16,402	1,624	90.99%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	5,716	(716)	114.32%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	2,000	4,150	(2,150)	207.52%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	46,850	33,813	13,037	72.17%
01-4200-426.610	Utilities - Electric	2,500	1,659	841	66.36%
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	157,339	25,833	85.90%
01-4300-430.110	Wages - Public Works Administration	370,406	308,506	61,900	83.29%
01-4300-430.120	Wages - Full-Time Secretary	56,511	52,133	4,378	92.25%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	1,026,568	173,275	85.56%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	19,761	17,903	52.47%
01-4300-430.160	Wages - Overtime	25,000	26,427	(1,427)	105.71%
01-4300-430.170	Wages - Longevity	21,539	11,600	9,939	53.86%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	14,439	5,561	72.19%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	4,473	1,527	74.54%
01-4300-430.326	Supp & Admin - Uniforms	7,000	5,647	1,353	80.67%
01-4300-430.400	R&M - Facilities Maintenance	35,000	24,816	10,184	70.90%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	19,546	1,454	93.08%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	1,743	507	77.49%
01-4300-430.572	Prof Svcs - Cleaning Services	-	1,470	(1,470)	0.00%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	61,476	21,249	74.31%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	96,715	13,285	87.92%
01-4300-430.610	Utilities - Electric	11,400	9,680	1,720	84.92%
01-4300-430.620	Utilities - Natural Gas	17,500	4,922	12,578	28.13%
01-4300-430.630	Utilities - Water	4,500	3,331	1,169	74.03%
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	12,176	6,324	65.81%
01-4300-430.910	Capital - Equipment Purchases	40,000	40,072	(72)	100.18%
Public Works - General Services Expenditures Subtotal		2,094,232	1,751,987	342,245	83.66%
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	72,969	12,031	85.85%
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	101,018	13,982	87.84%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	3,855	1,945	66.47%
Public Works - Traffic Control Devices Expenditures Subtotal		210,800	191,793	19,007	90.98%

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01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	8,783	3,717	70.27%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	124,305	695	99.44%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	9,258	(7,758)	617.22%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<u>139,000</u>	<u>142,347</u>	<u>(3,347)</u>	<u>102.41%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	15,001	9,999	60.00%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	80,593	(2,593)	103.32%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	26,323	(6,323)	131.62%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	6,069	3,931	60.69%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<u>133,000</u>	<u>127,986</u>	<u>5,014</u>	<u>96.23%</u>
Public Works Expenditures Subtotal		2,791,704	2,408,444	383,260	86.27%
01-4400-429.110	Wages - Sewer Management	221,995	230,445	(8,450)	103.81%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	89,177	13,116	87.18%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	792,460	43,768	94.77%
01-4400-429.128	Wages - Full-Time PW Sewer R&M	-	6,725	(6,725)	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	12,229	17,771	40.76%
01-4400-429.170	Wages - Longevity	12,033	8,496	3,538	70.60%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	546	(186)	151.74%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	1,151,672	62,284	94.87%
01-4450-436.110	Wages - Stormwater Management	248,078	185,674	62,404	74.85%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	71,999	4,203	94.48%
01-4450-436.122	Wages - Full-Time Stormwater Labor	298,106	143,160	154,946	48.02%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	78,499	(12,599)	119.12%
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	81,000	63,855	17,145	78.83%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	142,250	51,124	91,126	35.94%
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	44,250	21,908	22,342	49.51%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,146	7,556	(410)	105.73%
01-4450-436.160	Wages - Overtime	5,000	4,286	714	85.73%
01-4450-436.170	Wages - Longevity	4,414	1,121	3,294	25.39%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	629,181	343,165	64.71%
01-4501-451.110	Wages - Parks Management	182,832	169,865	12,967	92.91%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	102,503	7,789	92.94%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	27,851	999	96.54%
01-4501-451.160	Wages - Overtime	6,000	8,360	(2,360)	139.34%
01-4501-451.170	Wages - Longevity	4,102	2,500	1,602	60.95%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>332,076</u>	<u>311,079</u>	<u>20,997</u>	<u>93.68%</u>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	950	700	57.57%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	2,246	3,754	37.44%
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	988	293	77.15%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	701	299	70.10%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,250	7,904	1,346	85.45%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	1,958	542	78.30%
01-4501-451.572	Prof Svcs - Cleaning Services	-	654	(654)	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	2,146	4,354	33.02%
01-4501-451.670	Utilities - Telephone	7,500	4,569	2,931	60.92%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	3,972	(972)	132.41%

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 As of November 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,500	18,106	4,394	80.47%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		64,180	45,535	18,645	70.95%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	442,577	(121,102)	137.67%
01-4501-454.160	Wages - Overtime (Public Works)	-	2,233	(2,233)	0.00%
01-4501-454.450	R&M - Parks & Playground Maintenance	120,000	94,662	25,338	78.88%
01-4501-454.610	Utilities - Electric	12,500	8,486	4,014	67.89%
01-4501-454.620	Utilities - Natural Gas	3,750	1,034	2,716	27.58%
01-4501-454.630	Utilities - Water	10,500	9,890	610	94.19%
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	587,043	(65,962)	112.66%
01-4501-451.598	Prof Svcs - Newsletter Services	-	-	-	0.00%
01-4502-451.596	Prof Svcs - Special Events	8,500	19,073	(10,573)	224.38%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	105,735	12,265	89.61%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	19,688	(17,438)	875.03%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	2,135	365	85.38%
01-4502-452.362	Supp & Admin - League Supplies	12,000	10,297	1,703	85.81%
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	1,669	1,831	47.68%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	39,686	(5,686)	116.72%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	4,520	6,980	39.30%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,000	7,295	705	91.19%
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	221,123	(9,873)	104.67%
Parks & Recreation Expenditures Subtotal		1,128,587	1,164,780	(36,193)	103.21%
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	8,631	(6,131)	345.26%
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	136,917	75,583	64.43%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	8,045	(1,045)	114.93%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	21,000	8,018	12,982	38.18%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	168,133	78,867	68.07%
01-4520-456.586	Prof Svcs - Library Allotments	140,342	139,465	877	99.38%
County Libraries Expenditures Subtotal		140,342	139,465	877	99.38%
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 November 30, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 11/30/24)	2024 + / (-) Variance	2024 % of Budget
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	956,077	79,632	92.31%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	8,895	(6,895)	444.73%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,659,491	2,676,142	(16,651)	100.63%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	97,635	187,997	34.18%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	3,459,584	(39,098)	101.14%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	130,893	94,107	58.17%
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	-	100.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	23,341	18,014	5,327	77.18%
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	52,058	(50,708)	3856.11%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	22,039	11,424	65.86%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	2,191	4,309	33.70%
Employee Benefits Expenditures Subtotal		8,097,682	7,824,750	272,932	96.63%
01-4820-486.730	Misc - Liability & Casualty Insurances	170,000	164,593	5,407	96.82%
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	264,593	98,407	72.89%
TOTAL GENERAL FUND EXPENDITURES		28,111,713	26,096,100	2,015,613	92.83%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	136,056	(379,556)	26.39%
Net Financial Reserves - Beginning		13,940,462	13,940,462	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 14,076,517	\$ (379,556)	97.37%

CASH AND INVESTMENTS BALANCES	\$ 10,756,670
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 2,861,154
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ 84,226

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024 Budget	2024 Actual (thru 11/30/24)	2024 + / (-) Variance	2024 % of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 19,900,322	\$ 1,453,147	93.19%
Discretionary Expenditures	\$ 6,758,245	\$ 6,195,778	\$ 562,467	91.68%
Percentage of Contractual to Total Expenditures	75.96%	76.26%		



**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 November 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 3,800	\$ 3,800	0.00%
05-3200-364.30	Sanitation - Fee Charges	7,863,028	7,047,493	(815,535)	89.63%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	7,051,293	(811,735)	89.68%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	40,147	3,383	92.23%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	52,602	10,555	83.29%
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	7,418	8,582	46.36%
05-4200-427.306	Supp & Admin - IT Supplies	250	302	(52)	120.95%
05-4200-427.310	Supp & Admin - Bank Fees	4,250	94	4,156	2.21%
05-4200-427.312	Supp & Admin - Advertising	250	55	195	21.97%
05-4200-427.314	Supp & Admin - Postage	17,000	15,930	1,070	93.71%
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	19,949	2,551	88.66%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	750	754	(4)	100.51%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	4,620	3,850	770	83.33%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,529,028	5,920,948	1,608,080	78.64%
05-4200-427.670	Utilities - Telephone & Alarm	675	1,085	(410)	160.78%
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	7,786	583	93.04%
05-4810-481.210	Benefits & Taxes - Unemployment Compensation	-	4,447	(4,447)	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	29,642	7,805	79.16%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,869	332	1,537	17.76%
05-4810-487.250	Benefits & Taxes - Life Insurance	189	141	48	74.50%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	25	14	11	54.32%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	167	127	56.73%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	414	(9)	102.23%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,798,056	6,185,653	1,612,403	79.32%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	865,639	800,667	1332.33%
Net Financial Reserves - Beginning		35,314	35,314	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 100,286	\$ 900,953	\$ 800,667	898.38%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (2,861,154)			
BALANCES DUE FROM AUTHORITY		\$ 1,773,088			



STATE AID FUND (10) – DETAILED REPORT

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</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	217,999	2,001	99.09%
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	71,831	28,169	71.83%
10-4300-439.940	Capital - Road Repaving	1,188,493	794,528	393,965	66.85%
10-4300-471.800	Debt - Principal - Capital Leases	244,767	209,608	35,159	85.64%
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	11,897	2,202	84.38%
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)	(312,097)	19,574	106.69%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	292,523	-	292,523	0.00%
TOTAL STATE AID FUND EXPENDITURES		1,803,619	1,056,759	746,860	58.59%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(58,103)	645,391	703,494	1110.77%
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 1,273,465	\$ 703,494	223.43%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 972,034			



**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 November 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
11-3600-351.09	Federal - CDBG Grants	\$ -	\$ -	\$ -	0.00%
TOTAL CDBG FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
11-4600-462.517	Prof Svcs - CDBG Studies	-	342	(342)	0.00%
11-4600-462.523	Prof Svcs - CDBG Non-Qualifying Consulting	-	3,973	(3,973)	0.00%
11-4600-462.525	Prof Svcs - CDBG Consulting	-	36,898	(36,898)	0.00%
TOTAL CDBG FUND EXPENDITURES		-	41,213	(41,213)	0.00%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	(41,213)	(41,213)	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ (41,213)	\$ (41,213)	0.00%
CASH AND INVESTMENTS BALANCES		\$ (40,463)			



**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 November 30, 2024

Account Number	Account Title	2024 Budget	2024 Actual (thru 11/30/24)	2024 +/(-) Variance	2024 % of Budget
REVENUES:					
15-3001-321.80	Lic & Permits - Cable PEG Fees	\$ -	\$ 26,577	\$ 26,577	0.00%
15-3001-341.01	Interest Earnings	40,500	69,103	28,603	170.63%
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	-	295,045	295,045	0.00%
15-3900-392.01	Transfers In - General Fund	1,744,021	337,058	(1,406,963)	19.33%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	758,194	(4,853,110)	13.51%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	53,221	(53,221)	0.00%
15-4001-407.920	Capital - IT Improvements	-	55,544	(55,544)	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	47,305	525,054	8.26%
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	-	1,077	(1,077)	0.00%
15-4300-430.941	Capital - Safe Streets for All (SS4A) Regional Projects	-	4,417	(4,417)	0.00%
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	311,574	7,760	303,814	2.49%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	834,892	49,651	785,241	5.95%
15-4300-433.942	Capital - Pole Attachments Removal	20,000	-	20,000	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	72,000	16,062	55,938	22.31%
15-4300-436.940	Capital - PW Stormwater Projects	-	3,597	(3,597)	0.00%
15-4300-437.910	Capital - PW Fuel Center Improvements	465,386	30,594	434,792	6.57%
15-4300-438.510	Prof Svcs - Engineering Services	75,000	53,763	21,237	71.68%
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	76,544	648,463	10.56%
15-4300-439.943	Capital - Route 22/Prince St Improvements	216,400	2,450	213,950	1.13%
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	19,800	-	100.00%
15-4501-454.912	Capital - Parks Security Cameras	-	25,335	(25,335)	0.00%
15-4501-454.920	Capital - Koons Park Improvements	484,350	5,399	478,951	1.11%
15-4501-454.922	Capital - Centennial Acres Park Improvements	178,075	3,485	174,590	1.96%
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	87,350	39,956	68.61%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	14,353	512,147	2.73%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of November 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</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	-	113,425	(113,425)	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	33,460	-	33,460	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	1,089,621	4,852,566	18.34%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	(331,427)	(544)	-100.16%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 960,930	\$ (544)	99.94%

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 +/- Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,551,021	237,058	1,313,963	15.28%
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		4,124,162	4,124,162	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 2,573,141	\$ 3,887,104	\$ 1,313,963	151.06%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 4,835,853
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 November 30, 2024

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 2,102,526	\$ (26,281)	98.77%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	48,937	1,874	103.98%
20-3110-341.01	Interest Earnings	48,000	40,406	(7,594)	84.18%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	2,191,870	(32,000)	98.56%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	135,681	4,944	96.48%
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	1,021	(21)	102.05%
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	16,979	3,021	84.90%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	553,200	423,150	130,050	76.49%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	525,600	258,996	266,604	49.28%
20-4110-411.600	Utilities - Vehicle Fuel	5,000	2,681	2,319	53.63%
20-4110-411.634	Utilities - Water - Hydrants	260,500	219,350	41,150	84.20%
20-4110-411.670	Utilities - Telephone	1,050	919	131	87.52%
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	9,446	1,321	87.73%
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	57,232	15,550	78.63%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	35,716	700	98.08%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	3,151	(838)	136.23%
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	11	59	15.09%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	216	172	55.59%
20-4820-486.730	Misc - Liability & Casualty Insurances	650	7,008	(6,358)	1078.20%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		2,285,559	1,823,060	462,499	79.76%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	368,810	430,499	597.85%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 1,467,340	\$ 430,499	141.52%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 11/30/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 100,417	\$ 10,417	111.57%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		395,410	405,827	10,417	102.63%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	-	20,465	(20,465)	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		-	20,465	(20,465)	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES		395,410	385,362	(10,048)	97.46%
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 2,125,822	\$ (10,048)	99.53%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 1,463,438		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 2,119,031		