



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

PRELIMINARY DECEMBER 2024 FINANCIAL REPORTING PACKAGE

FEBRUARY 28, 2025

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized preliminary December 2024 budget-to-actual and comparative (2023) report for the General Fund, as well as detailed December 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 but also commenting on prior year where applicable.

These reports reflect our preliminary close balances for the year that are currently in review for our annual audit. While we do not anticipate any modifications to those records, they may be further impacted relative to adjustments determined necessary during those efforts. A final report will be issued subsequently when that process has closed.

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 taxes). This includes all general administration and leadership, as well as Public Safety, Public Works (roads, facilities, and relating infrastructure), Community Development (zoning, permitting, planning, and code enforcement), Economic Development (including communications), and Parks and Recreation functions.

Overall, 2024 activity supports the addition to financial reserves of just under \$1.5 million, bettering the \$516,000 budgetary plan, primarily due to continued growth above expectations for earned income taxes and dividend returns on medical insurance premiums more than budget. *See the forthcoming General Fund Summary Report for more detail by each major reporting category.*

Ending General Fund cash reserves in December 2024 are just under \$11.2 million, with \$374,000 due to the Authority for recurring monthly cost reimbursements, and roughly \$1.7 million due from the Solid Waste and Recycling Collection Fund for a quarter of paid collection service prior to the customer billing for that same service (*see forthcoming section*).

Other Operating/Capital Township Funds

While the General Fund maintains most 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 all billing and outstanding amounts through year-end. As of December 31, 2024, delinquent accounts receivable for services totaled \$412,000 (roughly 22% of quarterly revenue charges), and collection efforts with Portnoff Law Associates have begun on eldest accounts.

Outside of the 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. While the sanitation revenues fell short of budget, it resulted in corresponding shortfall in Penn Waste charges and thus the net change for the operation for the year was an addition to reserves of \$142,000.

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 \$1.7 million through December 2024, with only \$171,000 pending remittance from the Authority for delinquent-period collections through year-end.

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; while being held within budget, costs spiked in early 2025 to start the season. Unanticipated costs for guardrail replacement expenses (one nearly fully reimbursed through insurance proceeds) and acquisition of a cross conveyor for salt distribution totaled \$27,000 from accumulated fund reserves.

Ending State Aid Fund financial reserves in December 2024 are just over \$1.2 million, with \$312,000 earmarked for a budgeted vehicle in construction and remaining \$909,000 available for future projects and winter maintenance costs.

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 December 2024, just under \$54,000 in administrative (and minor program) funds have been incurred, and grant reimbursement submissions are expected timely in the new year, 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 grants, contributions, excess asset sale proceeds, and debt financing; since 2021, 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 as needed for project milestones.

The Township continues to engineer and plan several major, primarily-grant-funded road transportation improvement and safety enhancement projects that skewed budget/actual significantly in 2024 (*push to 2025 and later years*), many tied with Fedal and State funds that require significant involvement from outside agencies and slow the process substantially. Activities are also recognized for Township-awarded grants for Authority projects (\$546,000), represented as pass-through revenues and expenditures. Major projects completed in 2024 include the Brightbill Park (partially funded through State) and Forest Hills renovations, public safety license plate reader systems installed within the Township (fully funded through Federal grant), and completion of the Municipal Center lobby safety and aesthetics improvement project.

Ending cumulative cash reserves in December 2024 total just under \$4.4 million, predominantly earmarked for parks/recreation and transportation projects spending over the next several years.

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 and an allocated portion of the Public Safety Director's position. All remaining staffing is volunteer from our three area stations – Colonial Park, Linglestown, and Paxtonia Fire Companies. Operating and capital reserve (for apparatus and small vehicles) activities of the fund are segregated within the budget.

Operationally, revenues slightly exceeded budget with current tax collections and general interest earnings outpacing expectations. Expenditures were under budget by \$104,000, with volunteer stipends remitted far below budget, partially offset with growing hydrant water monthly service fees from Veolia (growing network, and significant late 2024 price increase per hydrant). Also in late 2024, Township-owned apparatus were transferred to Township insurance coverage, greatly reducing the cost versus independent company insuring moving forward.

Ending FPTE Fund financial reserves in December 2024 are just over \$1.16 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 2024; current expenditures limited to upfit costs for Deputy Fire Chief vehicle transfer, due to police unit totaled in Q1). The General Fund temporarily subsidized the replacement apparatus (\$3.1 million) to be repaid by apparatus sales intended for 2025.



**GENERAL FUND (01) – SUMMARIZED
REPORT WITH NARRATIVE**

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

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 12/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 12/31/23)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 18,077,645	\$ 18,842,931	\$ 765,286	104.23%	\$ 18,080,713	103.26%	All tax categories trended comparable to or slightly above the prior year and budget, including Transfer Taxes (strong in last several months to close the year).
General Recurring Aid and Other Revenues		7,040,172	7,007,563	(32,609)	99.54%	7,217,970	107.65%	Primarily four quarters of Authority Management Agreement billings (under budget, primarily due to several vacancies), pension state aid, and interest earnings (well above budget, as rate declines pushed later in 2024). Fairly comparable with prior year and budget.
Public Safety Revenues		1,242,522	1,204,052	(38,470)	96.90%	1,284,462	142.23%	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	888,738	(123,862)	87.77%	949,797	97.09%	Reduced residential and commercial new construction/related permit activity in 2024 with inflation/interest rate environment pressures (improved Q4 2024, into 2025); absent those, otherwise comparable to prior year and budget.
Planning & Zoning Revenues		426,000	470,500	44,500	110.45%	504,868	127.25%	Activity primarily for developer reimbursements. 904 Recycling grant estimated slightly below budget, but awaiting final State reconciliation.
Health & Sanitation Revenues		71,900	65,445	(6,455)	91.02%	63,704	91.37%	Represents Leaf Waste Permits (increased from prior year, but shy of budget for increased non-resident rates) and charges to West Hanover Township for non-resident utilization (slightly
Public Works Revenues		146,996	97,543	(49,453)	66.36%	498,493	377.66%	No streets fee-in-lieu arrangements in 2024 (\$50,000 budget), which was significant in 2023 (\$382,052) - related to timing of contactor road improvements and desire to fund program
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	307,684	(10,166)	96.80%	299,262	112.21%	Overall comparable with prior year absent above shift, and just shy of budget for summer/day camp revenues falling short of budget expectations (though still improved from prior year).
5000 Commons Drive (FCC Senior Center) Revenues		281,640	303,906	22,266	107.91%	276,071	91.68%	Heightened above budget and prior year due to expansion of YMCA lease to include Senior Center area access (still primarily for Senior Center activities and programs).
Interfund Transfers Revenues		-	-	-	0.00%	-	0.00%	
TOTAL GENERAL FUND REVENUES		28,627,325	29,188,363	561,038	101.96%	29,182,793	107.02%	Overall, 2024 revenues were reasonably in excess of budget (approx. \$561,000) due to tax results, and slightly improved from 2023.
EXPENDITURES:								
Administration - General Services Expenditures		1,230,244	1,176,554	53,690	95.64%	1,157,951	85.61%	Primarily wages (2023 included one-time inflation mitigation stipends), IT subscriptions, and annual dues/memberships; 2024 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	47,659	(13,617)	140.00%	33,190	97.05%	Heightened in 2024 due to share of appraisal costs for School District led reverse assessment real estate tax appeals on undervalued commercial properties (historical partnership in appeal shares, but new program not in original budget built to enhance real estate tax revenues).

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 General Fund
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Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 12/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 12/31/23)	Percent of Budget	
	Administration - Legal Expenditures	85,000	72,730	12,270	85.57%	135,531	180.71%	Spike in prior year for legal counselling support more significant in Q1. Significant reduction in Solicitor services during 2024, now transitioned to new appointment (so returning to historical levels); 2024 Q3/Q4 legal counsel support heightened as well.
	Administration - Building Maintenance Expenditures	137,847	140,078	(2,231)	101.62%	148,290	111.02%	Comparable with prior year and budget.
	Police Expenditures	8,238,974	8,349,929	(110,955)	101.35%	8,225,094	101.86%	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). Vehicle purchases above budget for two separate vehicles totaled during 2024 requiring replacement. Also, significant IT subscriptions and capital lease payments, all within established budget; 2023 also heightened due to a grant-funded equipment lease payoff, offset with County grant noted
	Fire & Emergency Services Expenditures	451,500	459,394	(7,894)	101.75%	453,883	113.26%	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 slightly above budgets) and annual EMS contribution (\$100,000).
	Shade Tree Expenditures	2,000	1,518	482	75.89%	1,253	59.66%	
	Community Development Expenditures	995,218	1,174,869	(179,651)	118.05%	1,112,511	114.40%	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), Zoning Hearing Board costs (escalated due to retiring and replacement solicitor costs), and inspection/engineering (well above budget and primarily reimbursed, as noted above, through permit/related fees and reimbursements).
	Public Works Expenditures	2,791,704	2,730,550	61,154	97.81%	2,613,443	87.33%	Primarily wages (2023 included one-time inflation mitigation stipends), with stronger allocation for parks maintenance support than budgeted; 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 focusing on public streets. Engineering also spiked in 2024 primarily for one-time Briarsdale grant submission support.
	Sewer Dept. - Wastewater Collection Expenditures	1,213,956	1,264,096	(50,140)	104.13%	1,413,872	99.22%	Predominantly wages for pass-through billing to the Township Authority for sewer services (2023 included one-time inflation mitigation stipends); shift in allocation of Utilities Department wages for solid waste/recycling functions absorbed in mid-2023 and some position vacancies resulting in comparability differences. Also, allocated of wages between wastewater and stormwater below for shared staff were underbudget significantly overall due to several
	Sewer Dept. - Stormwater Expenditures	972,346	699,637	272,709	71.95%	694,131	89.32%	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	1,269,768	(141,181)	112.51%	1,243,091	119.38%	Primarily wages (2023 included one-time inflation mitigation stipends), including significant increase in Public Works support for parks maintenance and project work above budget; bank fees budgeted for software change still in progress, resulting in higher transactional fees/penalties in 2024 (though comparable to prior year).
	5000 Commons Drive (FCC Senior Center) Expenditures	247,000	230,235	16,765	93.21%	246,434	101.73%	Comparable with prior year (primarily reimbursed by YMCA and Drayer Physical Therapy above), outside of significant reduction in natural gas costs in 2024.

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

Account Number	Account Title	2024				2023		Notes/Remarks
		Budget	Actual (thru 12/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 12/31/23)	Percent of Budget	
	County Libraries Expenditures	140,342	141,674	(1,332)	100.95%	138,028	98.81%	Limited to quarterly remittances (month following) of library-dedicated real estate tax collections made; comparable to budget and 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	7,640,226	457,456	94.35%	8,020,910	101.82%	Prior year spiked for \$750,000 OPEB contribution for Board approved trust creation not in original budget (\$400,000 contribution in 2024, as budgeted), and 2024 results significantly better than budget for medical insurance, due to higher-than-anticipated dividend returns; absent that, comparable with prior year results. 2024 spiked for short-term disability (60% compensation for injured employees, thus reducing wage impacts above in respective departments) and minor spike for unemployment compensation (due to one termination).
	Other General Expenditures	363,000	311,610	51,390	85.84%	170,532	80.12%	Activity limited to liability/casualty insurance payments and subsidy transfers to the General Improvement Fund for smaller project work; slightly underbudget for vehicle in budget not yet acquired for lease (approx. \$58,000).
	TOTAL GENERAL FUND EXPENDITURES	28,111,713	27,692,797	418,916	98.51%	27,799,961	100.20%	Overall, expenditures were reasonably less than budget (approx. \$419,000) primarily from health insurance dividend returns greater than anticipated, reducing medical insurance costs, and slightly declined from 2023 (mostly due to impact of inflation mitigation stipends in wages in prior year).
	NET TOTAL GENERAL FUND CHANGE IN RESERVES	515,612	1,495,566	979,954	290.06%	1,382,831	290.05%	
	Net Financial Reserves - Beginning	13,940,462	13,940,462	-	100.00%	12,557,632	0.00%	
	NET FINANCIAL RESERVES - ENDING	\$ 14,456,074	\$ 15,436,028	\$ 979,954	106.78%	\$ 13,940,464	0.00%	

CASH AND INVESTMENTS BALANCES	\$ 11,170,433	\$ 10,307,770
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 1,719,391	\$ 2,198,299
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ (373,652)	\$ 1,180,575

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2024				2023	
	Budget	Actual (thru 12/31/24)	+ / (-) Variance	Percent of Budget	Actual (thru 12/31/23)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 20,803,297	\$ 550,172	97.42%	\$ 21,177,713	98.86%
Discretionary Expenditures	\$ 6,758,245	\$ 6,889,501	\$ (131,256)	101.94%	\$ 6,622,248	104.72%
Percentage of Contractual to Total Expenditures	75.96%	75.12%			76.18%	



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,197,434	\$ 5,278,126	\$ 80,692	101.55%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	(5,659)	1,341	80.84%
01-3001-301.15	Taxes - Real Estate Library	140,342	140,288	(54)	99.96%
01-3001-301.30	Taxes - Real Estate Delinquent	121,869	113,019	(8,850)	92.74%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,500,000	1,633,565	133,565	108.90%
01-3001-310.20	Taxes - Earned Income Taxes	9,850,000	10,386,247	536,247	105.44%
01-3001-310.50	Taxes - Local Service Taxes	1,275,000	1,297,346	22,346	101.75%
Tax Revenues Subtotal		18,077,645	18,842,931	765,286	104.23%
01-3001-321.80	Lic & Permits - Cable TV Franchise	875,000	847,142	(27,858)	96.82%
01-3001-341.01	Interest Earnings	447,000	756,628	309,628	169.27%
01-3001-342.20	Rent - Land & General Facilities	83,989	90,000	6,011	107.16%
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	2,308,749	(67,949)	97.14%
01-3001-359.02	Local - Stormwater Mgmt Agreement	2,013,741	1,660,705	(353,036)	82.47%
01-3001-387.01	Contributions - Miscellaneous	6,500	5,235	(1,265)	80.54%
01-3001-389.03	Misc - Miscellaneous	2,500	10,954	8,454	438.17%
01-3001-391.10	Proceeds - Sales of Fixed Assets	5,000	4,941	(59)	98.83%
General Recurring Aid and Other Revenues Subtotal		7,040,172	7,007,563	(32,609)	99.54%
01-3100-321.61	Lic & Permits - Peddler/Transient	4,200	9,625	5,425	229.17%
01-3100-331.10	Fines - Enforcement Revenues	240,000	266,444	26,444	111.02%
01-3100-351.02	Federal - Police Grants/Reimbursements	124,064	139,573	15,509	112.50%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	212,858	199,117	(13,741)	93.54%
01-3100-354.02	State - Police Grants/Reimbursements	5,000	18,704	13,704	374.09%
01-3100-355.10	State - Operational Support Agent	186,485	78,389	(108,096)	42.04%
01-3100-357.02	County - Police Grants/Reimbursements	20,000	25,658	5,658	128.29%
01-3100-358.10	County - Police Booking Reimbursements	2,000	2,361	361	118.03%
01-3100-358.11	County - School Resource Officer	43,500	46,500	3,000	106.90%
01-3100-361.73	Pub Safety - Accident Reports	9,500	11,280	1,780	118.74%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	4,431	(569)	88.62%
01-3100-362.10	Pub Safety - Outside Contracting	28,165	36,486	8,321	129.54%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	750	2,850	2,100	380.00%
01-3100-387.01	Contributions - Police Misc.	10,000	4,937	(5,063)	49.37%
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	1,204,052	(38,470)	96.90%
01-3120-362.40	Lic & Permits - State Fees	4,300	4,071	(229)	94.67%
01-3120-362.41	Lic & Permits - Building App Fees	127,300	76,132	(51,168)	59.81%
01-3120-362.42	Lic & Permits - Residential Permits	300,000	190,751	(109,249)	63.58%
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	176,914	26,914	117.94%
01-3120-362.49	Lic & Permits - Commercial Add	200,000	274,966	74,966	137.48%
01-3120-362.51	Lic & Permits - Swimming Pools	25,000	18,871	(6,129)	75.48%
01-3120-362.52	Lic & Permits - Miscellaneous	6,000	7,143	1,143	119.05%
01-3120-362.53	Lic & Permits - Plumbing Fees	75,000	50,080	(24,920)	66.77%
01-3120-362.54	Lic & Permits - Signs	15,000	15,850	850	105.67%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	35,000	24,055	(10,945)	68.73%
Community Development & Code Enforce. Revenues Subtotal		1,012,600	888,738	(123,862)	87.77%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	37,500	29,244	(8,256)	77.98%
01-3130-354.15	State - 904 Recycling Grants	100,000	88,587	(11,413)	88.59%
01-3130-361.30	Lic & Permits - SD/LD App Fees	27,500	13,219	(14,281)	48.07%
01-3130-361.32	Lic & Permits - Reimbursements	225,000	295,723	70,723	131.43%
01-3130-361.35	Lic & Permits - Zoning & Appeals	35,000	43,327	8,327	123.79%
01-3130-364.31	Sanitation - Septic Permits	1,000	400	(600)	40.00%
Planning & Zoning Revenues Subtotal		426,000	470,500	44,500	110.45%
01-3200-364.33	Sanitation - Compost Site Reimb	26,900	27,265	365	101.36%
01-3200-364.35	Sanitation - Leaf Waste Fees	45,000	38,180	(6,820)	84.84%
Health & Sanitation Revenues Subtotal		71,900	65,445	(6,455)	91.02%
01-3300-322.50	Lic & Permits - Road Occupancy	50,000	49,095	(905)	98.19%
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	97,543	(49,453)	66.36%
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	960	(140)	87.30%
01-3502-367.05	Rec - Pavillion Reservations	45,000	40,872	(4,128)	90.83%
01-3502-367.06	Rec - Ball Court Lighting	500	169	(331)	33.73%
01-3502-367.07	Rec - Fitness Programs	15,000	13,526	(1,474)	90.17%
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	94,396	(10,604)	89.90%
01-3502-367.15	Rec - Youth/Teen Programs	2,000	3,472	1,472	173.62%
01-3502-367.16	Rec - Youth Basketball League	78,000	72,511	(5,489)	92.96%
01-3502-367.19	Rec - Field/League Reservations	20,000	16,650	(3,350)	83.25%
01-3502-387.01	Contributions - Parks/Rec Friends	1,500	2,523	1,023	168.18%
01-3502-387.02	Contributions - Rec Events/Programs	3,000	16,786	13,786	559.55%
Parks & Recreation Operational Revenues Subtotal		317,850	307,684	(10,166)	96.80%
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	235,476	14,976	106.79%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		281,640	303,906	22,266	107.91%
TOTAL GENERAL FUND REVENUES		28,627,325	29,188,363	561,038	101.96%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	25,000	(0)	100.00%
01-4001-400.102	Wages - Appointed Authority Officials	800	300	500	37.50%
01-4001-400.318	Supp & Admin - Officials Expense	3,000	5,361	(2,361)	178.70%
01-4001-401.110	Wages - Executive Management	719,049	762,650	(43,601)	106.06%
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	112,115	64,035	63.65%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	3,363	1,637	67.27%
01-4001-406.170	Wages - Longevity	3,065	1,696	1,369	55.32%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	9,535	(535)	105.95%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	1,459	41	97.27%

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01-4001-406.312	Supp & Admin - Advertising	7,000	3,041	3,959	43.44%
01-4001-406.314	Supp & Admin - Postage	5,000	4,999	1	99.98%
01-4001-406.316	Supp & Admin - Bonding	3,250	1,684	1,566	51.83%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	9,053	1,947	82.30%
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	899	351	71.92%
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	28,653	1,378	95.41%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	5,942	(942)	118.84%
01-4001-406.670	Utilities - Telephone	13,000	11,570	1,430	89.00%
01-4001-406.680	Utilities - Cable/Internet	900	888	12	98.66%
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	46,200	28,800	61.60%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	62,500	46,902	15,598	75.04%
01-4001-408.510	Prof Svcs - Engineering Services	10,000	35,082	(25,082)	350.82%
Administration - General Services Expenditures Subtotal		1,230,244	1,176,554	53,690	95.64%
01-4010-403.104	Wages - Elected Tax Collector	21,802	21,329	473	97.83%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,000	22,822	(14,822)	285.28%
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	47,659	(13,617)	140.00%
01-4020-404.500	Prof Svcs - Solicitor	45,000	28,213	16,787	62.70%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	44,518	(4,518)	111.29%
Administration - Legal Expenditures Subtotal		85,000	72,730	12,270	85.57%
01-4040-409.130	Wages - Part-Time Janitorial	39,524	18,404	21,120	46.56%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	6,939	(939)	115.66%
01-4040-409.304	Supp & Admin - Cleaning Supplies	1,000	-	1,000	0.00%
01-4040-409.400	R&M - Facilities Maintenance	40,000	53,797	(13,797)	134.49%
01-4040-409.572	Prof Svcs - Cleaning Services	-	10,109	(10,109)	0.00%
01-4040-409.610	Utilities - Electric	37,500	36,314	1,186	96.84%
01-4040-409.620	Utilities - Natural Gas	7,500	7,139	361	95.18%
01-4040-409.630	Utilities - Water	3,000	4,011	(1,011)	133.72%
01-4040-409.640	Utilities - Sewer	650	691	(41)	106.35%
01-4040-409.660	Utilities - Stormwater Fees	2,673	2,673	0	99.99%
Administration - Building Maintenance Expenditures Subtotal		137,847	140,078	(2,231)	101.62%
01-4100-410.110	Wages - Public Safety Director	109,871	108,989	882	99.20%
01-4100-410.112	Wages - Logistics & Admin	117,853	86,751	31,102	73.61%
01-4100-410.114	Wages - Full-Time Operational Support Agent	132,826	39,590	93,236	29.81%
01-4100-410.120	Wages - Full-Time Command Staff	407,139	410,224	(3,085)	100.76%
01-4100-410.121	Wages - Full-Time Sergeants	455,522	514,440	(58,918)	112.93%
01-4100-410.122	Wages - Full-Time Police Officers	4,349,199	4,183,197	166,002	96.18%
01-4100-410.123	Wages - Full-Time Corporals	755,062	873,859	(118,797)	115.73%
01-4100-410.124	Wages - Full-Time Civilians	211,691	212,938	(1,247)	100.59%
01-4100-410.125	Wages - Full-Time Community Service Officers	49,525	35,125	14,400	70.92%
01-4100-410.150	Wages - Shift Differential	32,000	31,664	337	98.95%
01-4100-410.160	Wages - Overtime	120,000	239,849	(119,849)	199.87%
01-4100-410.164	Wages - Outside Employment (Overtime)	25,000	32,200	(7,200)	128.80%
01-4100-410.170	Wages - Longevity	374,147	351,903	22,244	94.05%
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	5,673	(673)	113.45%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	528	4,472	10.56%
01-4100-410.312	Supp & Admin - Printing	500	547	(47)	109.33%
01-4100-410.320	Supp & Admin - Employment Costs	8,500	18,020	(9,520)	212.00%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	31,010	3,991	88.60%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,000	6,522	478	93.18%
01-4100-410.326	Supp & Admin - Uniforms	28,500	30,991	(2,491)	108.74%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	9,423	(923)	110.86%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	3,618	5,882	38.08%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	5,568	432	92.79%
01-4100-410.333	Supp & Admin - Body Armor	17,750	21,400	(3,650)	120.56%
01-4100-410.334	Supp & Admin - Canine Supplies	14,000	11,304	2,696	80.74%
01-4100-410.335	Supp & Admin - Weapons	18,850	19,065	(215)	101.14%
01-4100-410.336	Supp & Admin - Operational Support Agent	16,000	9,740	6,260	60.88%
01-4100-410.420	R&M - Vehicle Maintenance	52,500	54,684	(2,184)	104.16%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	86,500	104,818	(18,318)	121.18%
01-4100-410.555	Prof Svcs - Victim's Witness Advocate/Co-Responder	40,002	62,033	(22,031)	155.07%
01-4100-410.558	Prof Svcs - PTS Grant Allotments	192,858	122,893	69,965	63.72%
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	15,725	6,275	71.48%
01-4100-410.600	Utilities - Vehicle Fuel	115,000	81,592	33,408	70.95%
01-4100-410.670	Utilities - Telephone	30,000	29,330	670	97.77%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	5,944	2,056	74.30%
01-4100-410.900	Capital - Vehicle Purchases	66,710	113,537	(46,827)	170.19%
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	138,877	3,468	97.56%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	65,536	65,252	284	99.57%
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	8,349,929	(110,955)	101.35%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	1,696	(196)	113.07%
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	459,394	(7,894)	101.75%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	854	146	85.36%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	664	336	66.43%
Shade Tree Expenditures Subtotal		2,000	1,518	482	75.89%
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	7,280	1,120	86.67%
01-4160-462.110	Wages - Codes/Planning Administration	282,568	284,909	(2,341)	100.83%
01-4160-462.120	Wages - Full-Time Secretary	56,511	66,254	(9,743)	117.24%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	3,031	(2,031)	303.09%
01-4160-462.170	Wages - Longevity	4,100	2,832	1,268	69.08%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	750	1,250	37.50%
01-4160-462.310	Supp & Admin - Bank Fees	1,000	-	1,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,000	307	693	30.71%
01-4160-462.322	Supp & Admin - Training/Seminars	2,000	406	1,594	20.29%
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	39,405	(27,405)	328.37%

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01-4160-462.510	Prof Svcs - Engineering Services	242,500	316,539	(74,039)	130.53%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	300,000	351,003	(51,003)	117.00%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	63,000	83,697	(20,697)	132.85%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	1,507	(1,507)	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	3,852	448	89.58%
01-4160-462.600	Utilities - Vehicle Fuel	500	430	70	85.93%
01-4160-462.670	Utilities - Telephone	4,000	3,947	53	98.67%
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	1,174,869	(179,651)	118.05%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,026	17,702	324	98.20%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	5,000	6,250	(1,250)	125.00%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	2,000	9,694	(7,694)	484.71%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	46,850	40,409	6,441	86.25%
01-4200-426.610	Utilities - Electric	2,500	2,015	485	80.59%
01-4200-426.640	Utilities - Sewer	105,000	105,954	(954)	100.91%
01-4200-426.660	Utilities - Stormwater Fees	3,796	3,952	(156)	104.11%
Health & Sanitation - Recycling Expenditures Subtotal		183,172	185,975	(2,803)	101.53%
01-4300-430.110	Wages - Public Works Administration	370,406	337,056	33,350	91.00%
01-4300-430.120	Wages - Full-Time Secretary	56,511	56,946	(435)	100.77%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,199,843	1,139,489	60,354	94.97%
01-4300-430.130	Wages - Part-Time Public Works Labor	37,664	21,595	16,069	57.34%
01-4300-430.160	Wages - Overtime	25,000	31,193	(6,193)	124.77%
01-4300-430.170	Wages - Longevity	21,539	20,630	909	95.78%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	20,000	18,133	1,867	90.66%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	4,812	1,188	80.19%
01-4300-430.326	Supp & Admin - Uniforms	7,000	6,306	694	90.09%
01-4300-430.400	R&M - Facilities Maintenance	35,000	29,009	5,991	82.88%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	21,000	21,671	(671)	103.19%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	2,250	1,743	507	77.49%
01-4300-430.572	Prof Svcs - Cleaning Services	-	2,067	(2,067)	0.00%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	82,725	67,711	15,014	81.85%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	81,094	28,906	73.72%
01-4300-430.610	Utilities - Electric	11,400	11,563	(163)	101.43%
01-4300-430.620	Utilities - Natural Gas	17,500	11,473	6,027	65.56%
01-4300-430.630	Utilities - Water	4,500	4,815	(315)	106.99%
01-4300-430.640	Utilities - Sewer	1,200	1,373	(173)	114.39%
01-4300-430.660	Utilities - Stormwater Fees	6,194	7,332	(1,138)	118.37%
01-4300-430.670	Utilities - Telephone	18,500	14,091	4,409	76.17%
01-4300-430.910	Capital - Equipment Purchases	40,000	58,337	(18,337)	145.84%
Public Works - General Services Expenditures Subtotal		2,094,232	1,948,438	145,794	93.04%
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	23,464	(1,964)	109.13%
01-4300-432.536	Prof Svcs - Snow Removal	10,000	24,967	(14,967)	249.67%
Public Works - Winter Maintenance Expenditures Subtotal		31,500	48,430	(16,930)	153.75%
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	93,179	(8,179)	109.62%
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	122,232	(7,232)	106.29%
01-4300-433.672	Utilities - Telephone - Traffic Signals	5,800	4,796	1,004	82.69%
Public Works - Traffic Control Devices Expenditures Subtotal		210,800	234,158	(23,358)	111.08%

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01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	11,420	1,080	91.36%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	155,281	(30,281)	124.23%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	9,822	(8,322)	654.81%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<u>139,000</u>	<u>176,524</u>	<u>(37,524)</u>	<u>127.00%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	11,459	13,541	45.83%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	84,802	(6,802)	108.72%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	33,845	(13,845)	169.23%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	6,919	3,081	69.19%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<u>133,000</u>	<u>137,025</u>	<u>(4,025)</u>	<u>103.03%</u>
Public Works Expenditures Subtotal		2,791,704	2,730,550	61,154	97.81%
01-4400-429.110	Wages - Sewer Management	221,995	249,119	(27,124)	112.22%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,293	95,660	6,633	93.52%
01-4400-429.122	Wages - Full-Time Sewer Labor	836,228	872,416	(36,188)	104.33%
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	-	6,208	(6,208)	0.00%
01-4400-429.130	Wages - Part-Time Sewer Labor	11,047	9,877	1,170	89.41%
01-4400-429.160	Wages - Overtime	30,000	13,663	16,337	45.54%
01-4400-429.170	Wages - Longevity	12,033	9,412	2,621	78.22%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	360	1,016	(656)	282.29%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,213,956	1,264,096	(50,140)	104.13%
01-4450-436.110	Wages - Stormwater Management	248,078	214,596	33,483	86.50%
01-4450-436.120	Wages - Full-Time Stormwater Admin	76,202	76,483	(281)	100.37%
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	95,922	(14,922)	118.42%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	142,250	52,793	89,457	37.11%
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	8,908	(1,762)	124.65%
01-4450-436.160	Wages - Overtime	5,000	4,286	714	85.73%
01-4450-436.170	Wages - Longevity	4,414	3,083	1,331	69.85%
Sewer Dept. - Stormwater Expenditures Subtotal		972,346	699,637	272,709	71.95%
01-4501-451.110	Wages - Parks Management	182,832	184,739	(1,907)	101.04%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	110,292	111,943	(1,651)	101.50%
01-4501-451.132	Wages - Part-Time Attendant Staff	28,850	27,954	896	96.89%
01-4501-451.160	Wages - Overtime	6,000	8,469	(2,469)	141.15%
01-4501-451.170	Wages - Longevity	4,102	3,952	150	96.34%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>332,076</u>	<u>337,057</u>	<u>(4,981)</u>	<u>101.50%</u>
01-4501-451.300	Supp & Admin - Office Supplies	1,650	1,405	245	85.18%
01-4501-451.308	Supp & Admin - Marketing Supplies	6,000	3,852	2,148	64.20%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	1,766	1,234	58.87%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,280	988	293	77.15%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	1,048	(48)	104.77%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	9,250	8,079	1,171	87.34%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,500	1,958	542	78.30%
01-4501-451.572	Prof Svcs - Cleaning Services	-	3,425	(3,425)	0.00%
01-4501-451.600	Utilities - Vehicle Fuel	6,500	2,377	4,123	36.57%
01-4501-451.670	Utilities - Telephone	7,500	6,047	1,453	80.62%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	4,700	(1,700)	156.68%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
01-4501-454.593	Prof Svcs - Park Facilities Rentals	22,500	18,992	3,508	84.41%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		64,180	54,638	9,542	85.13%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	321,475	451,466	(129,991)	140.44%
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	121,386	(1,386)	101.16%
01-4501-454.584	Prof Svcs - Koons Pool Contributions	-	-	-	0.00%
01-4501-454.610	Utilities - Electric	12,500	10,170	2,330	81.36%
01-4501-454.620	Utilities - Natural Gas	3,750	1,802	1,948	48.05%
01-4501-454.630	Utilities - Water	10,500	11,277	(777)	107.40%
01-4501-454.640	Utilities - Sewer	3,250	10,823	(7,573)	333.02%
01-4501-454.660	Utilities - Stormwater Fees	25,606	24,908	698	97.27%
01-4501-454.920	Capital - Parks Improvements	24,000	14,252	9,748	59.38%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		521,081	648,317	(127,236)	124.42%
01-4502-451.596	Prof Svcs - Special Events	8,500	9,901	(1,401)	116.48%
01-4502-451.599	Prof Svcs - CEC Activities	1,000	62	938	6.17%
01-4502-452.130	Wages - Seasonal Instructors	118,000	109,067	8,933	92.43%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	20,580	(18,330)	914.65%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	2,351	149	94.06%
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	1,984	1,516	56.70%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	40,220	(6,220)	118.30%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	11,500	6,600	4,900	57.39%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,000	17,730	(9,730)	221.62%
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	229,756	(18,506)	108.76%
Parks & Recreation Expenditures Subtotal		1,128,587	1,269,768	(141,181)	112.51%
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	1,000	5,168	(4,168)	516.76%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	2,500	8,684	(6,184)	347.36%
01-4505-452.444	R&M - YMCA Senior Center (5000 Commons Dr)	3,000	2,333	667	77.76%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	212,500	191,575	20,925	90.15%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	7,000	11,160	(4,160)	159.42%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	21,000	11,316	9,684	53.88%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		247,000	230,235	16,765	93.21%
01-4520-456.586	Prof Svcs - Library Allotments	140,342	141,674	(1,332)	100.95%
County Libraries Expenditures Subtotal		140,342	141,674	(1,332)	100.95%
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 December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</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	1,040,787	(5,078)	100.49%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	8,820	(6,820)	441.00%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,659,491	2,666,269	(6,778)	100.25%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	285,632	96,296	189,336	33.71%
01-4810-487.240	Benefits & Taxes - Medical Insurance	3,420,486	3,188,524	231,962	93.22%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	138,323	86,677	61.48%
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	19,601	3,740	83.98%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	1,674	(424)	133.92%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	1,350	52,168	(50,818)	3864.29%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	33,463	24,058	9,405	71.90%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	6,500	3,706	2,794	57.01%
Employee Benefits Expenditures Subtotal		8,097,682	7,640,226	457,456	94.35%
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	201,120	(8,120)	104.21%
01-4900-492.709	Misc - Transfers Out - CDBG Fund	-	3,973	(3,973)	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(200,000)	(578,521)	378,521	289.26%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	200,000	520,445	(320,445)	260.22%
Other General Expenditures Subtotal		363,000	311,610	51,390	85.84%
TOTAL GENERAL FUND EXPENDITURES		28,111,713	27,692,797	418,916	98.51%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		515,612	1,495,566	979,954	290.06%
Net Financial Reserves - Beginning		13,940,462	13,940,462	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 14,456,074	\$ 15,436,028	\$ 979,954	106.78%

CASH AND INVESTMENTS BALANCES	\$ 11,170,433
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 1,719,391
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ (373,652)

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 21,353,468	\$ 20,803,297	\$ 550,172	97.42%
Discretionary Expenditures	\$ 6,758,245	\$ 6,889,501	\$ (131,256)	101.94%
Percentage of Contractual to Total Expenditures	75.96%	75.12%		



**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 December 31, 2024 (PRELIMINARY)

Account Number	Account Title	2024 Budget	2024 Actual (thru 12/31/24)	2024 +/- Variance	2024 % of Budget
REVENUES:					
05-3200-331.12	Fines - Contract Violations	\$ -	\$ 3,800	\$ 3,800	0.00%
05-3200-364.30	Sanitation - Fee Charges	7,863,028	7,568,418	(294,610)	96.25%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		7,863,028	7,572,218	(290,810)	96.30%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	43,530	43,862	(332)	100.76%
05-4200-427.120	Wages - Full-Time Waste Admin	63,157	56,638	6,519	89.68%
05-4200-427.160	Wages - Overtime	2,000	377	1,623	18.87%
05-4200-427.170	Wages - Longevity	708	162	546	22.87%
05-4200-427.300	Supp & Admin - Office Supplies	16,000	8,969	7,031	56.05%
05-4200-427.306	Supp & Admin - IT Supplies	250	302	(52)	120.95%
05-4200-427.310	Supp & Admin - Bank Fees	4,250	113	4,138	2.65%
05-4200-427.312	Supp & Admin - Advertising	250	159	91	63.56%
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	535	9,465	5.35%
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	20,872	1,628	92.76%
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	4,235	385	91.67%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,529,028	7,149,151	379,877	94.95%
05-4200-427.670	Utilities - Telephone & Alarm	675	1,381	(706)	204.66%
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	8,437	(68)	100.82%
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	14,607	3,869	79.06%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	264	237	27	89.82%
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	338	1,531	18.10%
05-4810-487.250	Benefits & Taxes - Life Insurance	189	156	33	82.51%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	25	15	10	58.88%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	294	185	109	62.86%
05-4820-486.730	Misc - Liability & Casualty Insurances	405	414	(9)	102.23%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,798,056	7,430,263	367,793	95.28%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		64,972	141,955	76,983	218.49%
Net Financial Reserves - Beginning		35,314	35,314	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 100,286	\$ 177,269	\$ 76,983	176.76%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (1,719,391)			
BALANCES DUE FROM AUTHORITY		\$ 170,548			



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 State Aid Fund
 As of December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 35,000	\$ 55,005	\$ 20,005	157.16%
10-3300-355.02	State - Liquid Fuels State Aid	1,706,836	1,648,064	(58,772)	96.56%
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	-	100.00%
10-3300-391.10	Proceeds - Sales of Fixed Assets	-	25,000	25,000	0.00%
10-3300-391.20	Proceeds - Loss Compensation	-	5,945	5,945	0.00%
TOTAL STATE AID FUND REVENUES		1,745,516	1,737,693	(7,823)	99.55%
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	882,090	306,403	74.22%
10-4300-471.800	Debt - Principal - Capital Leases	244,767	209,056	35,711	85.41%
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	12,449	1,650	88.30%
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	1,144,321	659,298	63.45%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(58,103)	593,372	651,475	1021.24%
Net Financial Reserves - Beginning		628,074	628,074	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 569,971	\$ 1,221,446	\$ 651,475	214.30%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 917,569			



**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 December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
11-3600-351.09	Federal - CDBG Grants	\$ -	\$ 53,594	\$ 53,594	0.00%
11-3900-392.01	Transfers In - General Fund	-	3,973	3,973	0.00%
TOTAL CDBG FUND REVENUES		-	57,567	57,567	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	-	39,352	(39,352)	0.00%
TOTAL CDBG FUND EXPENDITURES		-	43,667	(43,667)	0.00%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	13,900	13,900	0.00%
Net Financial Reserves - Beginning		-	-	-	0.00%
NET FINANCIAL RESERVES - ENDING		\$ -	\$ 13,900	\$ 13,900	0.00%
CASH AND INVESTMENTS BALANCES		\$ (37,240)			



**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 December 31, 2024 (PRELIMINARY)

Account Number	Account Title	2024 Budget	2024 Actual (thru 12/31/24)	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	79,955	39,455	197.42%
15-3001-351.03	Federal - Stormwater Grants	-	545,991	545,991	0.00%
15-3001-387.01	Contributions	-	34,000	34,000	0.00%
15-3100-351.02	Federal - Police Grants/Reimbursements	557,764	625,514	67,750	112.15%
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	69,698	(1,294,458)	5.11%
15-3300-354.15	State - 902 Recycling Grants	180,606	127,545	(53,061)	70.62%
15-3300-357.03	County - Public Works Grants	81,750	42,525	(39,225)	52.02%
15-3501-354.08	State - Parks/Rec Grants	268,000	23,719	(244,282)	8.85%
15-3501-357.05	County - Parks/Rec Grants	266,000	20,320	(245,680)	7.64%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	289,615	289,615	0.00%
15-3900-392.01	Transfers In - General Fund	1,744,021	468,348	(1,275,673)	26.85%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		5,611,304	2,353,806	(3,257,498)	41.95%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	-	55,573	(55,573)	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	646,976	(74,617)	113.04%
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	-	3,478	(3,478)	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	15,360	296,214	4.93%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	834,892	59,121	775,771	7.08%
15-4300-433.942	Capital - Pole Attachments Removal	20,000	-	20,000	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	72,000	21,144	50,856	29.37%
15-4300-437.910	Capital - PW Fuel Center Improvements	465,386	36,112	429,274	7.76%
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	97,756	627,251	13.48%
15-4300-439.943	Capital - Route 22/Prince St Improvements	216,400	2,450	213,950	1.13%
15-4300-439.944	Capital - Prince St Mobility Improvements	-	1,083	(1,083)	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	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%
15-4501-454.921	Capital - Oak Park Improvements	-	56,657	(56,657)	0.00%
15-4501-454.922	Capital - Centennial Acres Park Improvements	178,075	6,635	171,440	3.73%
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	88,449	38,857	69.48%
15-4501-454.929	Capital - Kohl Park Improvements	526,500	17,502	508,998	3.32%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</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	23,263	126,737	15.51%
15-4600-462.525	Prof Svcs - CDBG Consulting	33,460	-	33,460	0.00%
15-4900-492.708	Misc - Transfers Out	-	579,991	(579,991)	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		5,942,187	2,380,682	3,561,505	40.06%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(330,883)	(26,876)	304,007	-8.12%
Net Financial Reserves - Beginning		1,292,358	1,292,358	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 961,475	\$ 1,265,482	\$ 304,007	131.62%

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	1,551,021	267,228	1,283,793	17.23%
TOTAL ARPA FUND EXPENDITURES		1,551,021	267,228	1,283,793	17.23%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(1,551,021)	(267,228)	1,283,793	-17.23%
Net Financial Reserves - Beginning		4,124,162	4,124,162	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 2,573,141	\$ 3,856,934	\$ 1,283,793	149.89%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 4,358,802
BALANCES DUE FROM AUTHORITY	\$ (579,991)



**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 December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 2,128,807	\$ 2,144,515	\$ 15,708	100.74%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	47,063	44,160	(2,903)	93.83%
20-3110-341.01	Interest Earnings	48,000	57,140	9,140	119.04%
TOTAL FIRE TAX FUND OPERATING REVENUES		2,223,870	2,245,815	21,945	100.99%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	140,624	149,192	(8,568)	106.09%
20-4110-411.170	Wages - Longevity	125	125	-	100.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	616	134	82.19%
20-4110-411.320	Supp & Admin - Employment Costs	-	263	(263)	0.00%
20-4110-411.322	Supp & Admin - Training/Seminars	4,000	3,428	572	85.71%
20-4110-411.324	Supp & Admin - Dues/Subscriptions	1,000	862	138	86.21%
20-4110-411.326	Supp & Admin - Uniforms	3,000	4,160	(1,160)	138.65%
20-4110-411.420	R&M - Vehicle Maintenance	1,000	1,021	(21)	102.05%
20-4110-411.500	Prof Svcs - Solicitor	-	535	(535)	0.00%
20-4110-411.536	Prof Svcs - Snow Removal	-	10,375	(10,375)	0.00%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	20,000	17,339	2,661	86.69%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	553,200	554,700	(1,500)	100.27%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	525,600	385,398	140,202	73.33%
20-4110-411.600	Utilities - Vehicle Fuel	5,000	3,448	1,552	68.96%
20-4110-411.634	Utilities - Water - Hydrants	260,500	282,433	(21,933)	108.42%
20-4110-411.670	Utilities - Telephone	1,050	1,152	(102)	109.69%
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	10,760	7	99.93%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	24,354	21,444	2,910	88.05%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	72,782	64,493	8,289	88.61%
20-4810-487.240	Benefits & Taxes - Medical Insurance	36,416	36,416	0	100.00%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	2,313	3,157	(844)	136.47%
20-4810-487.250	Benefits & Taxes - Life Insurance	270	260	10	96.30%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	70	12	58	16.46%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	388	312	76	80.29%
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	2,181,376	104,183	95.44%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		(61,689)	64,439	126,128	104.46%
Net Financial Operating Reserves - Beginning		1,098,530	1,098,530	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 1,036,841	\$ 1,162,968	\$ 126,128	112.16%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of December 31, 2024 (PRELIMINARY)

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2024 Actual (thru 12/31/24)</u>	<u>2024 + / (-) Variance</u>	<u>2024 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 90,000	\$ 108,706	\$ 18,706	120.78%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		395,410	414,116	18,706	104.73%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.420	R&M - Catastrophic Repairs - Capital Reserve	-	13,230	(13,230)	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		-	13,230	(13,230)	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES		395,410	400,886	5,476	101.38%
Net Financial Capital Reserves - Beginning		1,740,460	1,740,460	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,135,870	\$ 2,141,346	\$ 5,476	100.26%
CASH AND INVESTMENTS BALANCES - OPERATING			\$ 1,438,022		
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES			\$ 2,131,149		