



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

JANUARY 2025 FINANCIAL REPORTING PACKAGE

APRIL 11, 2025

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized January 2025 budget-to-actual and comparative (2024) report for the General Fund, as well as detailed January 2025 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 one of 12 months, or roughly 8.33%, of the year) but also commenting on prior year where applicable.

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.

January is typically a quiet month for municipalities, as the bulk of revenues shift into late Q1/early Q2 for real estate and earned income taxes; however, consistent payroll and related benefit/tax costs and general casualty/liability insurance costs place pressure on operating reserves to be sufficient until these larger revenue sources arrive (with greatest cash flow constraints reached at the beginning of March). Overall, results were reasonably comparable to January 2024, and the Township maintains adequate financial reserves (soundly in excess of our 25% expenditures policy requirement) to weather the initial months of the year with limited inflows. *See the forthcoming General Fund Summary Report for more detail by each major reporting category.*

Ending General Fund cash reserves in January 2025 are just under \$9.16 million, with \$280,000 due to the Authority for recurring monthly cost reimbursements, and roughly \$2.26 million due from the Solid Waste and Recycling Collection Fund for the 4th quarter 2024 paid collection services prior to the customer billing occurring mid-January (*see forthcoming section*). An additional \$3.07 million is due from the Fire Protection Tax and Equipment Fund relating to prepayments made on vehicle orders in 2024 that are to be reimbursed with apparatus sale proceeds and Fire capital reserves in 2025.

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 five 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 (unchanged since its inception), 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 January 31, 2025, delinquent accounts receivable for services totaled \$619,000 (roughly 31% of quarterly estimated revenue charges, though includes currently due charges), and collection efforts with Portnoff Law Associates have progressed on eldest accounts.

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 \$2.26 million through January 2025, with \$814,000 pending remittance from the Authority for collections made 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 (slightly above budget), and annual state paving projects typically push to late Q3/early Q4.

Unfortunately, Mother Nature (quiet for several prior years, but active in 2024 into 2025) 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 to start the year; while held within budget for 2024, costs spiked in early 2025 to start the season. A budgeted replacement skid loader was acquired to start the year as well.

Ending State Aid Fund financial reserves in January 2025 are just under \$784,000.

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 related 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 January 2025, just under \$51,000 in administrative (and minor program) funds have been incurred to-date (all in 2024), and grant reimbursement submissions are expected timely in the new year, with more formal program work in early 2025. Transfer for \$13,900 was recognized for prior expenses in the General Improvements Fund submitted in the above amount.

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 as well as several major park renovation projects, that skewed budget/actual significantly in 2024 (*pushed to 2025 and later years*), many tied with Federal and State funds requiring significant involvement from outside agencies and slowing the process substantially. The budget also includes several significant Authority projects partially funded by Township grants (passed through General Improvements Fund, net \$-0-).

Ending cumulative cash reserves in January 2025 total just over \$4.25 million predominantly earmarked for parks/recreation and transportation projects spending over the next several years. \$580,000 noted as due from Authority relate to pass-through grants, which are accrued and still awaiting receipt (\$-0- wash).

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.

2025 marks a significant expansion in the Fire operations with the expectation of ten (10) career fire staff hires during the year, currently in review for wage and benefits packages, application, and academy training, and all ancillary uniforms, subscriptions, turnout gear, and equipment. As with the General Fund, January remains a light month of activity, awaiting initial discount period real estate tax receipts and quarterly stipend and allotment remittances to the volunteer companies offset with regular payroll/related benefits and some advance-payment subscriptions for the year.

Ending FPTE Fund financial reserves in January 2025 are just over \$1.12 million for operations and slightly over \$2.13 million for capital (three replacement apparatus, with extended construction timelines [three years estimate], were Board approved and ordered in June 2024). The General Fund temporarily subsidized the replacement apparatus (\$3.07 million) to be repaid by apparatus sales anticipated in 2025 as well as capital reserve funding.



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

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of January 31, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 1/31/25)	+ / (-) Variance	Percent of Budget	Actual (thru 1/31/24)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 18,843,557	\$ 593,001	\$ (18,250,556)	3.15%	\$ 715,820	3.96%	January and February run limited receipts for real estate taxes (late Q1/Q2 for bulk of receipts) and realty/earned income/local service taxes (early Q1 receipts mostly relate to prior year accruals, behind prior year due to receipt timing).
General Recurring Aid and Other Revenues		6,946,830	182,982	(6,763,848)	2.63%	31,624	0.45%	Activity limited to interest earnings and late 2024 change in monthly process for Management Agreement billings to Authority for shared services/costs - majority of revenues transpire quarterly or in later portion of year (Pension State Aid).
Public Safety Revenues		1,290,273	31,855	(1,258,418)	2.47%	29,818	2.40%	Primarily limited to School Resource Officer revenues for first part of fiscal year - majority of revenues tied to several grant programs, and Volunteer Fire Aid to be received (matched with expenditures below).
Community Development & Code Enforce. Revenues		1,264,500	34,138	(1,230,362)	2.70%	40,532	4.00%	Limited permit activity, which annually heightens from spring through fall seasons.
Planning & Zoning Revenues		468,000	38,907	(429,093)	8.31%	29,595	6.95%	Activity primarily for developer reimbursements; comparable to prior year.
Health & Sanitation Revenues		67,707	-	(67,707)	0.00%	-	0.00%	Leaf Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur annually at year-end.
Public Works Revenues		143,488	3,750	(139,738)	2.61%	2,550	1.73%	Activity limited to Road Occupancy permits; comparable to prior year - majority of revenues tied with fee-in-lieu contributions (as projects occur) and snow removal (skews Q4).
Parks & Recreation Administrative Revenues		5,000	-	(5,000)	0.00%	-	0.00%	
Parks & Recreation Operational Revenues		329,250	1,343	(327,907)	0.41%	3,908	1.23%	Activity limited to fitness programs (year-round), as majority of programs skew towards summer and fall seasons; comparable to prior year.
5000 Commons Drive (FCC Senior Center) Revenues		292,430	12,072	(280,358)	4.13%	11,728	4.16%	Activity limited to rents, as reimbursement billings occur the month following use (January billing for December [prior year] expenditures).
TOTAL GENERAL FUND REVENUES		29,651,035	898,048	(28,752,987)	3.03%	865,576	3.01%	
EXPENDITURES:								
Administration - General Services Expenditures		1,198,214	109,934	1,088,280	9.17%	108,747	8.84%	Primarily wages, IT subscriptions, and annual dues/memberships; comparable to prior year/budget.
Administration - Tax Collector Expenditures		34,641	-	34,641	0.00%	1,240	3.64%	Wages for tax collector begin in February annually (awaiting bonding costs for current year).

LOWER PAXTON TOWNSHIP
Budget versus Actual-to-Date - Summary Analysis Report
General Fund
As of January 31, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 1/31/25)	+ / (-) Variance	Percent of Budget	Actual (thru 1/31/24)	Percent of Budget	
	Administration - Legal Expenditures	124,000	-	124,000	0.00%	-	0.00%	Billings occur the month following services.
	Administration - Building Maintenance Expenditures	132,073	7,700	124,373	5.83%	6,684	4.85%	Includes cleaning services (wages for most of prior year, switching to contracted services late 2024/current year) and general facilities maintenance/utilities; comparable to prior year.
	Police Expenditures	8,773,094	912,798	7,860,296	10.40%	829,273	10.07%	Primarily wages (heightened due to less vacancies than prior year), IT subscriptions (several advance payments for year), and capital lease payments.
	Fire & Emergency Services Expenditures	451,500	-	451,500	0.00%	-	0.00%	Primarily accounts for pass-through Volunteer Fire Aid (tied with revenues in Public Safety above) and annual EMS contribution (\$100,000 budget).
	Shade Tree Expenditures	2,000	-	2,000	0.00%	-	0.00%	
	Community Development Expenditures	1,006,676	71,962	934,714	7.15%	69,663	7.00%	Primarily wages and IT subscriptions (advance payments for year); comparable with prior year.
	Public Works Expenditures	2,939,791	212,563	2,727,228	7.23%	174,674	6.26%	Primarily wages, with differences from prior year relating to timing of utilities receipt/posting and some prepaid IT subscriptions; otherwise comparable to prior year.
	Sewer Dept. - Wastewater Collection Expenditures	1,110,953	107,140	1,003,813	9.64%	112,083	9.23%	Predominantly wages for pass-through billing to the Township Authority for sewer services (several vacancies to start the year).
	Sewer Dept. - Stormwater Expenditures	1,010,515	39,683	970,832	3.93%	34,510	3.55%	Predominantly wages for pass-through billing to the Township Authority for stormwater services.
	Parks & Recreation Expenditures	1,270,734	65,420	1,205,314	5.15%	48,431	4.29%	Primarily wages (accounts for most of the increase from prior year); prepayment on July 3rd fireworks event in early 2025 (usually skews late spring).
	5000 Commons Drive (FCC Senior Center) Expenditures	231,000	7,501	223,499	3.25%	1,454	0.59%	Majority of billings occur the month following services; difference merely timing of utilities bill receipt/posting.
	County Libraries Expenditures	140,880	-	140,880	0.00%	-	0.00%	Limited to quarterly remittances of library-dedicated real estate tax collections made.
	Economic Development Expenditures	224,788	135	224,653	0.06%	-	0.00%	Newly segregated in 2025; primarily wages.
	Debt Service Expenditures	1,983,399	-	1,983,399	0.00%	-	0.00%	Activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	9,136,801	921,152	8,215,649	10.08%	737,316	9.11%	Heightened in current year due to rise in health insurance premium costs as well as timing of Q1 Workers Compensation Insurance (paid later in prior year); otherwise comparable to prior year.

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of January 31, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 1/31/25)	+ / (-) Variance	Percent of Budget	Actual (thru 1/31/24)	Percent of Budget	
	Other General Expenditures	301,000	42,629	258,371	14.16%	29,967	8.26%	Activity limited to liability/casualty insurance payments (heightened in current year for quarterly assessment satisfied in January versus February in prior year) and transfers for CDBG Fund reimbursements.
	TOTAL GENERAL FUND EXPENDITURES	30,072,059	2,498,617	27,573,442	8.31%	2,154,042	7.62%	
	NET TOTAL GENERAL FUND CHANGE IN RESERVES	(421,024)	(1,600,569)	(1,179,545)	-380.16%	(1,288,466)	-249.89%	
	Net Financial Reserves - Beginning	15,453,910	15,453,910	-	100.00%	13,940,462	0.00%	
	NET FINANCIAL RESERVES - ENDING	\$ 15,032,886	\$ 13,853,341	\$ (1,179,545)	92.15%	\$ 12,651,996	0.00%	

CASH AND INVESTMENTS BALANCES	\$ 9,156,639	\$ 9,496,721
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 2,256,798	\$ 2,060,480
BALANCES DUE FROM FIRE PROTECTION TAX & EQUIPMENT FUND	\$ 3,067,864	\$ -
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ (279,908)	\$ 1,123,193

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2025				2024	
	Budget	Actual (thru 1/31/25)	+ / (-) Variance	Percent of Budget	Actual (thru 1/31/24)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 2,054,739	\$ 20,924,043	8.94%	\$ 1,859,609	8.71%
Discretionary Expenditures	\$ 7,093,277	\$ 443,878	\$ 6,649,399	6.26%	\$ 294,434	4.27%
Percentage of Contractual to Total Expenditures	76.41%	82.24%			86.33%	



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 + /(-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,224,772	\$ -	\$ (5,224,772)	0.00%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	140,880	30	(140,850)	0.02%
01-3001-301.30	Taxes - Real Estate Delinquent	114,905	1,149	(113,756)	1.00%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,650,000	-	(1,650,000)	0.00%
01-3001-310.20	Taxes - Earned Income Taxes	10,405,000	528,996	(9,876,004)	5.08%
01-3001-310.50	Taxes - Local Service Taxes	1,315,000	62,827	(1,252,173)	4.78%
Tax Revenues Subtotal		18,843,557	593,001	(18,250,556)	3.15%
01-3001-321.80	Lic & Permits - Cable TV Franchise	850,000	-	(850,000)	0.00%
01-3001-341.01	Interest Earnings	450,000	19,352	(430,648)	4.30%
01-3001-342.20	Rent - Land & General Facilities	85,464	4,899	(80,565)	5.73%
01-3001-355.01	State - Public Utility Tax (PURTA)	18,949	-	(18,949)	0.00%
01-3001-355.04	State - Alcoholic Beverage Licenses	14,050	-	(14,050)	0.00%
01-3001-355.05	State - Pension System Aid	1,308,644	-	(1,308,644)	0.00%
01-3001-359.01	Local - Sewer Mgmt Agreement	2,215,199	106,847	(2,108,352)	4.82%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,993,524	51,848	(1,941,676)	2.60%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	-	(2,500)	0.00%
01-3001-391.10	Proceeds - Sales of Fixed Assets	3,500	35	(3,465)	1.00%
General Recurring Aid and Other Revenues Subtotal		6,946,830	182,982	(6,763,848)	2.63%
01-3100-321.61	Lic & Permits - Peddler/Transient	10,000	615	(9,385)	6.15%
01-3100-331.10	Fines - Enforcement Revenues	255,000	3,263	(251,737)	1.28%
01-3100-351.02	Federal - Police Grants/Reimbursements	140,515	4	(140,511)	0.00%
01-3100-351.20	Federal - Police Traffic Enforcement Grant Program	214,458	-	(214,458)	0.00%
01-3100-355.10	State - Operational Support Agent	196,800	-	(196,800)	0.00%
01-3100-357.02	County - Police Grants/Reimbursements	24,500	-	(24,500)	0.00%
01-3100-358.10	County - Police Booking Reimbursements	1,500	-	(1,500)	0.00%
01-3100-358.11	County - School Resource Officer	47,000	23,250	(23,750)	49.47%
01-3100-358.12	County - Crossing Guard Services	-	-	-	0.00%
01-3100-361.73	Pub Safety - Accident Reports	9,750	1,125	(8,625)	11.54%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	322	(4,678)	6.44%
01-3100-362.10	Pub Safety - Outside Contracting	31,000	3,151	(27,849)	10.16%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	1,750	125	(1,625)	7.14%
01-3100-387.01	Contributions - Police Misc.	3,000	-	(3,000)	0.00%
01-3110-355.07	State - Foreign Fire Premium Tax	350,000	-	(350,000)	0.00%
Public Safety Revenues Subtotal		1,290,273	31,855	(1,258,418)	2.47%
01-3120-362.40	Lic & Permits - State Fees	4,700	185	(4,516)	3.93%
01-3120-362.41	Lic & Permits - Building App Fees	-	3,800	3,800	0.00%
01-3120-362.42	Lic & Permits - Residential Permits	724,000	6,821	(717,179)	0.94%
01-3120-362.47	Lic & Permits - Commercial Permits	498,300	500	(497,800)	0.10%
01-3120-362.48	Lic & Permits - Residential Add	-	10,495	10,495	0.00%
01-3120-362.49	Lic & Permits - Commercial Add	-	7,676	7,676	0.00%
01-3120-362.52	Lic & Permits - Miscellaneous	-	200	200	0.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	-	3,712	3,712	0.00%
01-3120-362.54	Lic & Permits - Signs	15,000	-	(15,000)	0.00%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	22,500	750	(21,750)	3.33%
Community Development & Code Enforce. Revenues Subtotal		1,264,500	34,138	(1,230,362)	2.70%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 +/- Variance</u>	<u>2025 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	25,000	-	(25,000)	0.00%
01-3130-354.15	State - 904 Recycling Grants	100,000	-	(100,000)	0.00%
01-3130-361.30	Lic & Permits - SD/LD App Fees	12,000	-	(12,000)	0.00%
01-3130-361.32	Lic & Permits - Reimbursements	275,000	36,857	(238,143)	13.40%
01-3130-361.35	Lic & Permits - Zoning & Appeals	55,000	1,950	(53,050)	3.55%
01-3130-364.31	Sanitation - Septic Permits	1,000	100	(900)	10.00%
Planning & Zoning Revenues Subtotal		468,000	38,907	(429,093)	8.31%
01-3200-364.33	Sanitation - Compost Site Reimb	27,707	-	(27,707)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	40,000	-	(40,000)	0.00%
Health & Sanitation Revenues Subtotal		67,707	-	(67,707)	0.00%
01-3300-322.50	Lic & Permits - Road Occupancy	45,000	3,750	(41,250)	8.33%
01-3300-354.03	State - Snow Removal Contract	48,488	-	(48,488)	0.00%
01-3300-363.10	Highway & Streets - Streets Fee-in-Lieu	50,000	-	(50,000)	0.00%
Public Works Revenues Subtotal		143,488	3,750	(139,738)	2.61%
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	5,000	-	(5,000)	0.00%
Parks & Recreation Administrative Revenues Subtotal		5,000	-	(5,000)	0.00%
01-3502-321.17	Lic & Permits - Parks & Rec Events	28,000	210	(27,790)	0.75%
01-3502-321.61	Lic & Permits - Park Peddlers	2,000	-	(2,000)	0.00%
01-3502-367.04	Rec - Utility Reimbursements	2,500	-	(2,500)	0.00%
01-3502-367.05	Rec - Pavillion Reservations	45,000	-	(45,000)	0.00%
01-3502-367.07	Rec - Fitness Programs	7,500	501	(6,999)	6.68%
01-3502-367.10	Rec - Leisure Learning Programs	1,500	-	(1,500)	0.00%
01-3502-367.12	Rec - Sport Leagues	27,000	-	(27,000)	0.00%
01-3502-367.14	Rec - Summer & Day Camps	100,000	-	(100,000)	0.00%
01-3502-367.15	Rec - Youth/Teen Programs	1,500	-	(1,500)	0.00%
01-3502-367.16	Rec - Youth Basketball League	74,000	32	(73,968)	0.04%
01-3502-367.19	Rec - Field/League Reservations	18,000	600	(17,400)	3.33%
01-3502-387.01	Contributions - Parks/Rec Friends	2,250	-	(2,250)	0.00%
01-3502-387.02	Contributions - Rec Events/Programs	20,000	-	(20,000)	0.00%
Parks & Recreation Operational Revenues Subtotal		329,250	1,343	(327,907)	0.41%
01-3505-342.01	Rent - 5000 Commons Drive Rents	68,430	11,738	(56,692)	17.15%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	224,000	333	(223,667)	0.15%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		292,430	12,072	(280,358)	4.13%
TOTAL GENERAL FUND REVENUES		29,651,035	898,048	(28,752,987)	3.03%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	2,083	22,917	8.33%
01-4001-400.102	Wages - Appointed Authority Officials	400	-	400	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	4,000	229	3,771	5.73%
01-4001-401.110	Wages - Executive Management	800,075	63,160	736,916	7.89%
01-4001-402.520	Prof Svcs - Accounting & Auditing	23,250	-	23,250	0.00%
01-4001-406.120	Wages - Full-Time Admin Labor	124,988	9,212	115,776	7.37%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	170	4,830	3.40%
01-4001-406.170	Wages - Longevity	2,351	-	2,351	0.00%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	162	8,838	1.81%

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01-4001-406.310	Supp & Admin - Bank Fees	1,500	-	1,500	0.00%
01-4001-406.312	Supp & Admin - Advertising	5,500	91	5,409	1.65%
01-4001-406.314	Supp & Admin - Postage	6,000	(64)	6,064	-1.07%
01-4001-406.316	Supp & Admin - Bonding	2,500	-	2,500	0.00%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	915	10,085	8.32%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	7,000	4,091	2,909	58.45%
01-4001-406.420	R&M - Vehicle Maintenance	1,000	-	1,000	0.00%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,250	1,334	6,916	16.17%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	350	4,650	7.00%
01-4001-406.670	Utilities - Telephone	11,500	212	11,288	1.84%
01-4001-406.680	Utilities - Cable/Internet	900	74	826	8.22%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	-	75,000	0.00%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	51,500	27,915	23,585	54.20%
01-4001-408.510	Prof Svcs - Engineering Services	12,500	-	12,500	0.00%
Administration - General Services Expenditures Subtotal		1,198,214	109,934	1,088,280	9.17%
01-4010-403.104	Wages - Elected Tax Collector	22,151	-	22,151	0.00%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,250	-	8,250	0.00%
01-4010-403.316	Supp & Admin - Tax Collector Bonding	1,240	-	1,240	0.00%
01-4010-403.580	Prof Svcs - Tax Collection Costs	3,000	-	3,000	0.00%
Administration - Tax Collector Expenditures Subtotal		34,641	-	34,641	0.00%
01-4020-404.500	Prof Svcs - Solicitor	84,000	-	84,000	0.00%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	-	40,000	0.00%
Administration - Legal Expenditures Subtotal		124,000	-	124,000	0.00%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	943	5,057	15.71%
01-4040-409.400	R&M - Facilities Maintenance	40,000	446	39,554	1.11%
01-4040-409.572	Prof Svcs - Cleaning Services	35,000	2,857	32,143	8.16%
01-4040-409.610	Utilities - Electric	37,500	3,454	34,046	9.21%
01-4040-409.620	Utilities - Natural Gas	6,500	-	6,500	0.00%
01-4040-409.630	Utilities - Water	3,650	-	3,650	0.00%
01-4040-409.640	Utilities - Sewer	750	-	750	0.00%
01-4040-409.660	Utilities - Stormwater Fees	2,673	-	2,673	0.00%
Administration - Building Maintenance Expenditures Subtotal		132,073	7,700	124,373	5.83%
01-4100-410.110	Wages - Public Safety Director	123,146	9,115	114,031	7.40%
01-4100-410.112	Wages - Logistics & Admin	119,080	5,108	113,972	4.29%
01-4100-410.114	Wages - Full-Time Operational Support Agent	112,984	8,227	104,757	7.28%
01-4100-410.120	Wages - Full-Time Command Staff	423,322	32,125	391,197	7.59%
01-4100-410.121	Wages - Full-Time Sergeants	471,413	41,159	430,254	8.73%
01-4100-410.122	Wages - Full-Time Police Officers	4,537,019	336,819	4,200,200	7.42%
01-4100-410.123	Wages - Full-Time Corporals	794,416	70,032	724,385	8.82%
01-4100-410.124	Wages - Full-Time Civilians	220,647	16,806	203,841	7.62%
01-4100-410.125	Wages - Full-Time Community Service Officers	46,280	3,512	42,768	7.59%
01-4100-410.150	Wages - Shift Differential	32,000	2,273	29,728	7.10%
01-4100-410.160	Wages - Overtime	200,000	13,003	186,997	6.50%
01-4100-410.164	Wages - Outside Employment (Overtime)	27,500	2,275	25,225	8.27%
01-4100-410.170	Wages - Longevity	362,181	119,271	242,910	32.93%
01-4100-410.180	Wages - Accumulated Comp Time Payouts	20,000	20,754	(754)	103.77%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	123	4,877	2.45%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%

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01-4100-410.312	Supp & Admin - Printing	500	-	500	0.00%
01-4100-410.320	Supp & Admin - Employment Costs	20,000	1,783	18,217	8.92%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	8,074	26,926	23.07%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,500	1,145	6,355	15.27%
01-4100-410.326	Supp & Admin - Uniforms	91,000	2,434	88,566	2.67%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	-	8,500	0.00%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	590	8,910	6.21%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	297	5,703	4.95%
01-4100-410.333	Supp & Admin - Body Armor	18,989	-	18,989	0.00%
01-4100-410.334	Supp & Admin - Canine Supplies	22,200	-	22,200	0.00%
01-4100-410.335	Supp & Admin - Weapons	23,350	1,289	22,061	5.52%
01-4100-410.336	Supp & Admin - Operational Support Agent	15,700	6,653	9,047	42.38%
01-4100-410.420	R&M - Vehicle Maintenance	47,500	3,153	44,347	6.64%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	185,500	59,069	126,431	31.84%
01-4100-410.555	Prof Svcs - Victim's Witness Advocate/Co-Responder	148,417	15,046	133,371	10.14%
01-4100-410.558	Prof Svcs - PTS Grant Allotments	133,307	-	133,307	0.00%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,000	806	4,194	16.13%
01-4100-410.587	Prof Svcs - Animal Control	20,000	1,485	18,515	7.43%
01-4100-410.600	Utilities - Vehicle Fuel	90,000	5,585	84,415	6.21%
01-4100-410.670	Utilities - Telephone	30,000	249	29,751	0.83%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	-	8,000	0.00%
01-4100-410.900	Capital - Vehicle Purchases	91,000	383	90,617	0.42%
01-4100-410.910	Capital - Equipment Purchases	17,782	-	17,782	0.00%
01-4100-410.912	Capital - Specialized Gear	19,000	8,800	10,200	46.32%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	152,944	43,929	109,015	28.72%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	43,034	64,135	(21,101)	149.03%
01-4100-472.800	Debt - Interest - Vehicle Capital Leases	11,795	6,997	4,798	59.32%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	11,588	293	11,295	2.52%
Police Expenditures Subtotal		8,773,094	912,798	7,860,296	10.40%
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	-	1,500	0.00%
01-4110-411.550	Prof Svcs - Foreign Fire Relief Payment	350,000	-	350,000	0.00%
01-4110-412.552	Prof Svcs - EMS Contribution	100,000	-	100,000	0.00%
Fire & Emergency Services Expenditures Subtotal		451,500	-	451,500	0.00%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	-	1,000	0.00%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	-	1,000	0.00%
Shade Tree Expenditures Subtotal		2,000	-	2,000	0.00%
01-4160-462.106	Wages - Zoning Hearing Board	3,500	-	3,500	0.00%
01-4160-462.108	Wages - Planning Commission	7,000	700	6,300	10.00%
01-4160-462.110	Wages - Codes/Planning Administration	286,000	23,467	262,533	8.21%
01-4160-462.120	Wages - Full-Time Secretary	49,062	3,505	45,557	7.14%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	305	695	30.54%
01-4160-462.170	Wages - Longevity	2,700	-	2,700	0.00%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	10	1,991	0.48%
01-4160-462.310	Supp & Admin - Bank Fees	2,000	-	2,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,500	-	1,500	0.00%
01-4160-462.322	Supp & Admin - Training/Seminars	2,000	-	2,000	0.00%
01-4160-462.324	Supp & Admin - Dues/Subscriptions	350	-	350	0.00%
01-4160-462.420	R&M - Vehicle Maintenance	200	-	200	0.00%
01-4160-462.508	Prof Svcs - Zoning Hearing Services	20,000	363	19,637	1.82%

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01-4160-462.510	Prof Svcs - Engineering Services	253,000	-	253,000	0.00%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	325,000	9,995	315,005	3.08%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	37,500	33,788	3,712	90.10%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(181)	181	0.00%
01-4160-462.583	Prof Svcs - Plan Recording Fees	100	-	100	0.00%
01-4160-462.589	Prof Svcs - State Permit Fees	4,700	(14)	4,714	-0.29%
01-4160-462.600	Utilities - Vehicle Fuel	500	24	476	4.82%
01-4160-462.670	Utilities - Telephone	4,000	-	4,000	0.00%
01-4160-471.800	Debt - Principal - Capital Leases	4,447	-	4,447	0.00%
01-4160-472.800	Debt - Interest - Capital Leases	117	-	117	0.00%
Community Development Expenditures Subtotal		1,006,676	71,962	934,714	7.15%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,570	-	18,570	0.00%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	1,500	502	998	33.47%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	3,000	-	3,000	0.00%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	35,800	-	35,800	0.00%
01-4200-426.610	Utilities - Electric	2,500	155	2,345	6.21%
01-4200-426.640	Utilities - Sewer	105,000	-	105,000	0.00%
01-4200-426.660	Utilities - Stormwater Fees	3,952	-	3,952	0.00%
<i>Health & Sanitation - Recycling Expenditures Subtotal</i>		<i>170,322</i>	<i>657</i>	<i>169,665</i>	<i>0.39%</i>
01-4300-430.110	Wages - Public Works Administration	385,237	26,399	358,838	6.85%
01-4300-430.120	Wages - Full-Time Secretary	58,208	4,432	53,776	7.61%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,325,415	116,767	1,208,648	8.81%
01-4300-430.130	Wages - Part-Time Public Works Labor	21,414	1,988	19,426	9.28%
01-4300-430.160	Wages - Overtime	25,000	4,457	20,543	17.83%
01-4300-430.170	Wages - Longevity	22,313	1,950	20,363	8.74%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	16,250	3,062	13,188	18.84%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	-	6,000	0.00%
01-4300-430.326	Supp & Admin - Uniforms	7,000	804	6,196	11.48%
01-4300-430.400	R&M - Facilities Maintenance	30,000	52	29,948	0.17%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	22,000	7,011	14,989	31.87%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	1,750	291	1,459	16.60%
01-4300-430.572	Prof Svcs - Cleaning Services	7,200	597	6,603	8.29%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	94,000	5,826	88,174	6.20%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	2,582	107,418	2.35%
01-4300-430.610	Utilities - Electric	12,500	1,131	11,369	9.04%
01-4300-430.620	Utilities - Natural Gas	17,500	-	17,500	0.00%
01-4300-430.630	Utilities - Water	4,500	-	4,500	0.00%
01-4300-430.640	Utilities - Sewer	1,200	-	1,200	0.00%
01-4300-430.660	Utilities - Stormwater Fees	7,332	-	7,332	0.00%
01-4300-430.670	Utilities - Telephone	16,250	175	16,075	1.07%
01-4300-430.910	Capital - Equipment Purchases	45,000	-	45,000	0.00%
<i>Public Works - General Services Expenditures Subtotal</i>		<i>2,236,069</i>	<i>177,522</i>	<i>2,058,547</i>	<i>7.94%</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	733	20,767	3.41%
01-4300-432.536	Prof Svcs - Snow Removal	28,100	6,795	21,305	24.18%
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>49,600</i>	<i>7,528</i>	<i>42,072</i>	<i>15.18%</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	4,708	80,292	5.54%
01-4300-433.576	Prof Svcs - Pole Attachment Rents	7,000	4,773	2,227	68.18%
01-4300-433.614	Utilities - Electric - Traffic Signals	115,000	10,410	104,590	9.05%
01-4300-433.672	Utilities - Telephone - Traffic Signals	4,800	276	4,524	5.75%

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<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		211,800	20,166	191,634	9.52%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	140	12,360	1.12%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	3,864	121,136	3.09%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	-	1,500	0.00%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		139,000	4,004	134,996	2.88%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	2,686	22,314	10.74%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	-	78,000	0.00%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	-	20,000	0.00%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	-	10,000	0.00%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		133,000	2,686	130,314	2.02%
Public Works Expenditures Subtotal		2,939,791	212,563	2,727,228	7.23%
01-4400-429.110	Wages - Sewer Management	255,842	24,184	231,658	9.45%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,783	7,366	95,417	7.17%
01-4400-429.122	Wages - Full-Time Sewer Labor	720,693	70,683	650,010	9.81%
01-4400-429.129	Wages - Full-Time PW Sewer Capital	-	270	(270)	0.00%
01-4400-429.130	Wages - Part-Time Sewer Labor	7,361	1,551	5,810	21.07%
01-4400-429.160	Wages - Overtime	15,000	1,586	13,414	10.57%
01-4400-429.170	Wages - Longevity	8,554	1,500	7,054	17.54%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	720	-	720	0.00%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,110,953	107,140	1,003,813	9.64%
01-4450-436.110	Wages - Stormwater Management	254,854	17,286	237,568	6.78%
01-4450-436.120	Wages - Full-Time Stormwater Admin	75,902	5,729	70,173	7.55%
01-4450-436.122	Wages - Full-Time Stormwater Labor	311,584	3,641	307,943	1.17%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	567	65,333	0.86%
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	92,500	2,933	89,567	3.17%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	130,000	7,674	122,326	5.90%
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	63,166	-	63,166	0.00%
01-4450-436.130	Wages - Part-Time Stormwater Labor	7,361	1,551	5,810	21.07%
01-4450-436.160	Wages - Overtime	5,000	303	4,697	6.06%
01-4450-436.170	Wages - Longevity	4,248	-	4,248	0.00%
Sewer Dept. - Stormwater Expenditures Subtotal		1,010,515	39,683	970,832	3.93%
01-4501-451.110	Wages - Parks Management	285,730	16,696	269,034	5.84%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	113,627	8,668	104,959	7.63%
01-4501-451.132	Wages - Part-Time Attendant Staff	18,500	-	18,500	0.00%
01-4501-451.160	Wages - Overtime	7,000	587	6,413	8.39%
01-4501-451.170	Wages - Longevity	4,352	-	4,352	0.00%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		429,209	25,951	403,258	6.05%
01-4501-451.300	Supp & Admin - Office Supplies	2,650	-	2,650	0.00%
01-4501-451.308	Supp & Admin - Marketing Supplies	3,500	49	3,451	1.40%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	295	2,705	9.83%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,300	606	694	46.60%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	-	1,000	0.00%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	12,250	6,267	5,983	51.16%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,000	326	1,674	16.31%
01-4501-451.572	Prof Svcs - Cleaning Services	14,625	426	14,199	2.91%

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01-4501-451.600	Utilities - Vehicle Fuel	3,000	-	3,000	0.00%
01-4501-451.670	Utilities - Telephone	7,000	20	6,980	0.28%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	-	3,000	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	12,500	-	12,500	0.00%
Parks & Recreation - Participant Recreation Expenditures Subtotal		65,825	7,988	57,837	12.14%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	325,000	18,910	306,090	5.82%
01-4501-454.142	Wages - Part-Time PW Parks Maintenance	11,594	-	11,594	0.00%
01-4501-454.160	Wages - Overtime (Public Works)	1,000	-	1,000	0.00%
01-4501-454.450	R&M - Parks & Playground Maintenance	125,000	2,660	122,340	2.13%
01-4501-454.610	Utilities - Electric	12,500	766	11,734	6.12%
01-4501-454.620	Utilities - Natural Gas	3,750	-	3,750	0.00%
01-4501-454.630	Utilities - Water	10,500	-	10,500	0.00%
01-4501-454.640	Utilities - Sewer	4,000	-	4,000	0.00%
01-4501-454.660	Utilities - Stormwater Fees	25,606	-	25,606	0.00%
01-4501-454.920	Capital - Parks Improvements	25,000	-	25,000	0.00%
Parks & Recreation - Parks & Playgrounds Expenditures Subtotal		543,950	22,336	521,614	4.11%
01-4502-451.596	Prof Svcs - Special Events	10,000	-	10,000	0.00%
01-4502-452.130	Wages - Seasonal Instructors	137,500	2,830	134,670	2.06%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	715	1,535	31.77%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	-	2,500	0.00%
01-4502-452.362	Supp & Admin - League Supplies	12,000	-	12,000	0.00%
01-4502-452.590	Prof Svcs - Fireworks Show	5,500	5,152	348	93.67%
01-4502-452.591	Prof Svcs - Art Council Events	3,500	349	3,151	9.96%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	100	33,900	0.29%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	8,500	-	8,500	0.00%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,500	-	8,500	0.00%
01-4502-452.597	Prof Svcs - Instructors & Referees	7,500	-	7,500	0.00%
Parks & Recreation - Program Expenditures Subtotal		231,750	9,145	222,605	3.95%
Parks & Recreation Expenditures Subtotal		1,270,734	65,420	1,205,314	5.15%
01-4505-452.440	R&M - YMCA (5000 Commons Dr)	1,500	-	1,500	0.00%
01-4505-452.442	R&M - Drayer (5000 Commons Dr)	2,500	-	2,500	0.00%
01-4505-452.444	R&M - YMCA Senior Center (5000 Commons Dr)	500	-	500	0.00%
01-4505-452.690	Utilities - YMCA (5000 Commons Dr)	207,500	6,713	200,787	3.24%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	9,000	383	8,617	4.25%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	10,000	405	9,595	4.05%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		231,000	7,501	223,499	3.25%
01-4520-456.586	Prof Svcs - Library Allotments	140,880	-	140,880	0.00%
County Libraries Expenditures Subtotal		140,880	-	140,880	0.00%
01-4600-463.110	Wages - Economic Development/Communications Administration	140,358	-	140,358	0.00%
01-4600-463.170	Wages - Longevity	200	-	200	0.00%
01-4600-463.300	Supp & Admin - Office Supplies	1,250	-	1,250	0.00%
01-4600-463.308	Supp & Admin - Marketing Supplies	27,000	-	27,000	0.00%
01-4600-463.322	Supp & Admin - Training/Seminars	5,000	-	5,000	0.00%
01-4600-463.324	Supp & Admin - Dues/Subscriptions	1,500	-	1,500	0.00%
01-4600-463.510	Prof Svcs - Engineering Services	5,000	-	5,000	0.00%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
01-4600-463.527	Prof Svcs - Economic Development/Marketing Consultants	2,000	-	2,000	0.00%
01-4600-463.542	Prof Svcs - IT Subscriptions/Licenses	10,500	135	10,365	1.29%
01-4600-463.598	Prof Svcs - Communications & Newsletter Services	30,030	-	30,030	0.00%
01-4600-463.670	Utilities - Telephone	1,950	-	1,950	0.00%
Economic Development & Communications Expenditures Subtotal		224,788	135	224,653	0.06%
01-4700-471.817	Debt - Principal - 2014 Bonds	335,000	-	335,000	0.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	190,000	-	190,000	0.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	49,000	-	49,000	0.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	765,000	-	765,000	0.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	245,000	-	245,000	0.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	-	80,000	0.00%
01-4700-471.827	Debt - Principal - 2022 Bonds	30,941	-	30,941	0.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	26,213	-	26,213	0.00%
01-4700-472.819	Debt - Interest - 2016 Bonds	77,275	-	77,275	0.00%
01-4700-472.820	Debt - Interest - 2019 Bonds	20,000	-	20,000	0.00%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	-	12,070	0.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	79,500	-	79,500	0.00%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	4,900	-	4,900	0.00%
01-4700-472.826	Debt - Interest - 2020C Bonds	65,311	-	65,311	0.00%
01-4700-472.827	Debt - Interest - 2022 Bonds	3,189	-	3,189	0.00%
Debt Service Expenditures Subtotal		1,983,399	-	1,983,399	0.00%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,087,392	88,927	998,465	8.18%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	-	2,000	0.00%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,546,870	-	2,546,870	0.00%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	331,607	107,608	223,999	32.45%
01-4810-487.240	Benefits & Taxes - Medical Insurance	4,626,633	706,336	3,920,297	15.27%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	14,442	210,558	6.42%
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	7,210	-	7,210	0.00%
01-4810-487.248	Benefits & Taxes - OPEB Funding	250,000	-	250,000	0.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	24,657	1,644	23,013	6.67%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	-	1,250	0.00%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	1,350	111	1,239	8.21%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	27,832	2,085	25,747	7.49%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	-	5,000	0.00%
Employee Benefits Expenditures Subtotal		9,136,801	921,152	8,215,649	10.08%
01-4820-486.730	Misc - Liability & Casualty Insurances	182,000	56,529	125,471	31.06%
01-4900-492.703	Misc - Transfers Out - CIP Fund	119,000	-	119,000	0.00%
01-4900-492.709	Misc - Transfers Out - CDBG Fund	-	(13,900)	13,900	0.00%
01-3900-393.01	Proceeds - GASB Debt Issuance	(196,220)	-	(196,220)	0.00%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	196,220	-	196,220	0.00%
Other General Expenditures Subtotal		301,000	42,629	258,371	14.16%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Fund

As of January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
TOTAL GENERAL FUND EXPENDITURES		30,072,059	2,498,617	27,573,442	8.31%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(421,024)	(1,600,569)	(1,179,545)	-380.16%
Net Financial Reserves - Beginning		15,453,910	15,453,910	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 15,032,886	\$ 13,853,341	\$ (1,179,545)	92.15%

CASH AND INVESTMENTS BALANCES	\$ 9,156,639
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 2,256,798
BALANCES DUE FROM FIRE PROTECTION TAX & EQUIPMENT FUND	\$ 3,067,864
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ (279,908)

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 2,054,739	\$ 20,924,043	8.94%
Discretionary Expenditures	\$ 7,093,277	\$ 443,878	\$ 6,649,399	6.26%
Percentage of Contractual to Total Expenditures	76.41%	82.24%		



**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 January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
05-3200-364.30	Sanitation - Fee Charges	\$ 8,007,648	\$ 743,734	\$ (7,263,914)	9.29%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		8,007,648	743,734	(7,263,914)	9.29%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	47,984	3,571	44,413	7.44%
05-4200-427.120	Wages - Full-Time Waste Admin	62,462	4,502	57,960	7.21%
05-4200-427.160	Wages - Overtime	750	-	750	0.00%
05-4200-427.170	Wages - Longevity	241	-	241	0.00%
05-4200-427.300	Supp & Admin - Office Supplies	13,500	459	13,041	3.40%
05-4200-427.306	Supp & Admin - IT Supplies	400	-	400	0.00%
05-4200-427.310	Supp & Admin - Bank Fees	250	-	250	0.00%
05-4200-427.312	Supp & Admin - Advertising	100	6	95	5.50%
05-4200-427.314	Supp & Admin - Postage	17,000	30	16,970	0.17%
05-4200-427.322	Supp & Admin - Training/Seminars	750	-	750	0.00%
05-4200-427.500	Prof Svcs - Solicitor & Debt Collection	34,000	-	34,000	0.00%
05-4200-427.520	Prof Svcs - Accounting & Auditing	500	-	500	0.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	24,500	10,186	14,314	41.57%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	600	91	509	15.12%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	4,620	-	4,620	0.00%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,641,648	-	7,641,648	0.00%
05-4200-427.670	Utilities - Telephone & Alarm	1,500	32	1,468	2.14%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,525	673	7,852	7.89%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	13,111	-	13,111	0.00%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	379	-	379	0.00%
05-4810-487.240	Benefits & Taxes - Medical Insurance	38,782	7,942	30,840	20.48%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,602	116	1,486	7.24%
05-4810-487.250	Benefits & Taxes - Life Insurance	186	15	171	8.15%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	15	1	14	7.80%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	254	18	236	7.09%
05-4820-486.730	Misc - Liability & Casualty Insurances	500	114	386	22.79%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,914,159	27,755	7,886,404	0.35%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		93,489	715,979	622,490	765.84%
Net Financial Reserves - Beginning		177,269	177,269	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 270,758	\$ 893,248	\$ 622,490	329.91%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)			\$ (2,256,798)		
BALANCES DUE FROM AUTHORITY			\$ 814,479		



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 State Aid Fund
 As of January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 38,250	\$ 1,777	\$ (36,473)	4.65%
10-3300-355.02	State - Liquid Fuels State Aid	1,630,000	-	(1,630,000)	0.00%
10-3300-355.03	State - Road Turnback Payments	3,680	-	(3,680)	0.00%
TOTAL STATE AID FUND REVENUES		1,671,930	1,777	(1,670,153)	0.11%
EXPENDITURES:					
10-4300-430.310	Supp & Admin - Bank Fees	7	-	7	0.00%
10-4300-430.910	Capital - Equipment Purchases	70,000	60,043	9,957	85.78%
10-4300-432.354	Supp & Admin - Salt/Anti-Skid	220,000	82,142	137,858	37.34%
10-4300-438.577	Prof Svcs - Road Line Painting	100,000	-	100,000	0.00%
10-4300-439.940	Capital - Road Repaving	1,100,000	-	1,100,000	0.00%
10-4300-471.800	Debt - Principal - Capital Leases	251,505	44,564	206,941	17.72%
10-4300-471.827	Debt - Principal - 2022 Bonds	34,059	-	34,059	0.00%
10-4300-472.800	Debt - Interest - Capital Leases	20,049	2,486	17,563	12.40%
10-4300-472.827	Debt - Interest - 2022 Bonds	2,096	-	2,096	0.00%
10-3900-393.01	Proceeds - GASB Debt Issuance	(223,615)	-	(223,615)	0.00%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	535,712	-	535,712	0.00%
TOTAL STATE AID FUND EXPENDITURES		2,109,813	189,235	1,920,578	8.97%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(437,883)	(187,458)	250,425	-42.81%
Net Financial Reserves - Beginning		1,221,446	1,221,446	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 783,563	\$ 1,033,988	\$ 250,425	131.96%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ 795,622			



**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 January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
11-3600-351.07	Federal - Parks & Recreation Grants	\$ 25,000	\$ -	\$ (25,000)	0.00%
11-3600-351.09	Federal - CDBG Grants	74,670	-	(74,670)	0.00%
11-3900-392.01	Transfers In - General Fund	-	(13,900)	(13,900)	0.00%
TOTAL CDBG FUND REVENUES		99,670	(13,900)	(113,570)	-13.95%
EXPENDITURES:					
11-4600-462.516	Prof Svcs - CDBG Non-Qualifying Studies	25,000	-	25,000	0.00%
11-4600-462.517	Prof Svcs - CDBG Studies	25,000	-	25,000	0.00%
11-4600-462.525	Prof Svcs - CDBG Consulting	26,470	-	26,470	0.00%
11-4600-462.923	Capital - Traffic Signals CDBG Improvements	23,200	-	23,200	0.00%
TOTAL CDBG FUND EXPENDITURES		99,670	-	99,670	0.00%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	(13,900)	(13,900)	0.00%
Net Financial Reserves - Beginning		13,900	13,900	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 13,900	\$ -	\$ (13,900)	0.00%
CASH AND INVESTMENTS BALANCES		\$ (51,140)			



**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 January 31, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 1/31/25)	2025 + / (-) Variance	2025 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 26,500	\$ 2,418	\$ (24,082)	9.13%
15-3001-351.03	Federal - Stormwater Grants	1,512,976	-	(1,512,976)	0.00%
15-3001-354.01	State - Administrative Grants	50,000	-	(50,000)	0.00%
15-3001-357.03	County - Stormwater Grants	207,164	-	(207,164)	0.00%
15-3300-351.03	Federal - Public Works Grants	3,300,463	-	(3,300,463)	0.00%
15-3300-354.03	State - Public Works Grants	2,220,325	-	(2,220,325)	0.00%
15-3300-357.03	County - Public Works Grants	693,129	-	(693,129)	0.00%
15-3501-354.08	State - Parks/Rec Grants	1,268,000	-	(1,268,000)	0.00%
15-3501-357.05	County - Parks/Rec Grants	397,569	-	(397,569)	0.00%
15-3501-367.01	Rec - Park Fees-in-Lieu	-	41,440	41,440	0.00%
15-3505-351.07	Federal - 5000 Commons Dr Grants	114,115	-	(114,115)	0.00%
15-3600-357.10	County - Economic Development Grants	5,000	-	(5,000)	0.00%
15-3900-392.01	Transfers In - General Fund	2,867,639	-	(2,867,639)	0.00%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		12,662,880	43,858	(12,619,022)	0.35%
EXPENDITURES:					
15-4001-406.519	Prof Svcs - STMP/Related Study Programs	100,000	-	100,000	0.00%
15-4100-410.920	Capital - Police Facility Improvements	130,000	-	130,000	0.00%
15-4300-430.941	Capital - Safe Streets for All (SS4A) Regional Projects	1,663,500	-	1,663,500	0.00%
15-4300-433.940	Capital - Colonial Rd Corridor Traffic Control Improvements	306,681	-	306,681	0.00%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	1,342,055	-	1,342,055	0.00%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	24,000	18	23,982	0.08%
15-4300-437.910	Capital - PW Fuel Center Improvements	441,473	957	440,516	0.22%
15-4300-438.943	Capital - Crums Mill Rd Bridge	510,000	-	510,000	0.00%
15-4300-439.941	Capital - Allentown Blvd/Lincoln St Imp	388,544	-	388,544	0.00%
15-4300-439.942	Capital - Union Deposit Improvements	1,229,839	-	1,229,839	0.00%
15-4300-439.943	Capital - Route 22/Prince St Improvements	739,164	-	739,164	0.00%
15-4300-439.944	Capital - Prince St Mobility Improvements	842,384	-	842,384	0.00%
15-4501-454.400	R&M - Heroes Grove Maintenance	2,000	-	2,000	0.00%
15-4501-454.510	Prof Svcs - Parks Master Planning	19,800	-	19,800	0.00%
15-4501-454.914	Capital - Community Garden	46,800	12,350	34,450	26.39%
15-4501-454.920	Capital - Koons Park Improvements	470,470	-	470,470	0.00%
15-4501-454.922	Capital - Centennial Acres Park Improvements	142,575	-	142,575	0.00%
15-4501-454.923	Capital - Brightbill Park Improvements	15,120	-	15,120	0.00%
15-4501-454.926	Capital - George Park Improvements	1,995,627	-	1,995,627	0.00%
15-4501-454.929	Capital - Kohl Park Improvements	532,385	-	532,385	0.00%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
15-4501-454.933	Capital - Lingle Park Improvements	496,600	-	496,600	0.00%
15-4501-454.934	Capital - Meadowbrook Park Improvements	68,000	-	68,000	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	14,620	-	14,620	0.00%
15-4505-452.920	Capital - Facilities Improvements (5000 Commons Dr)	114,115	-	114,115	0.00%
15-4600-463.527	Prof Svcs - Economic Development/Marketing Consultants	50,000	-	50,000	0.00%
15-4900-492.708	Misc - Transfers Out	1,720,140	-	1,720,140	0.00%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		13,700,892	13,325	13,687,567	0.10%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(1,038,012)	30,533	1,068,545	2.94%
Net Financial Reserves - Beginning		1,265,482	1,265,482	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 227,470	\$ 1,296,014	\$ 1,068,545	569.75%

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % 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	2,748,639	-	2,748,639	0.00%
TOTAL ARPA FUND EXPENDITURES		2,748,639	-	2,748,639	0.00%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(2,748,639)	-	2,748,639	0.00%
Net Financial Reserves - Beginning		3,856,934	3,856,934	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 1,108,295	\$ 3,856,934	\$ 2,748,639	348.01%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 4,253,944
BALANCES DUE FROM AUTHORITY	\$ (579,991)
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 January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 4,169,059	\$ -	\$ (4,169,059)	0.00%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	44,211	470	(43,741)	1.06%
20-3110-341.01	Interest Earnings	60,000	(347)	(60,347)	-0.58%
TOTAL FIRE TAX FUND OPERATING REVENUES		4,273,270	124	(4,273,146)	0.00%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	157,529	11,878	145,651	7.54%
20-4110-411.120	Wages - Full-Time Firefighters	242,667	-	242,667	0.00%
20-4110-411.122	Wages - Full-Time Lieutenants	66,733	-	66,733	0.00%
20-4110-411.130	Wages - Part-Time Assistant Chiefs	18,000	692	17,308	3.85%
20-4110-411.170	Wages - Longevity	187	-	187	0.00%
20-4110-411.300	Supp & Admin - Office Supplies	750	-	750	0.00%
20-4110-411.312	Supp & Admin - Printing	500	-	500	0.00%
20-4110-411.320	Supp & Admin - Employment Costs	20,000	32	19,968	0.16%
20-4110-411.322	Supp & Admin - Training/Seminars	5,000	25	4,975	0.50%
20-4110-411.324	Supp & Admin - Dues/Subscriptions	1,000	1,500	(500)	150.00%
20-4110-411.326	Supp & Admin - Uniforms	18,000	841	17,159	4.67%
20-4110-411.420	R&M - Vehicle Maintenance	2,000	761	1,239	38.07%
20-4110-411.500	Prof Svcs - Solicitor	4,000	-	4,000	0.00%
20-4110-411.502	Prof Svcs - Legal Counsel Services	5,000	-	5,000	0.00%
20-4110-411.536	Prof Svcs - Snow Removal	9,600	4,330	5,270	45.10%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	31,000	17,213	13,787	55.53%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	529,000	-	529,000	0.00%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	689,850	-	689,850	0.00%
20-4110-411.600	Utilities - Vehicle Fuel	6,500	358	6,142	5.50%
20-4110-411.634	Utilities - Water - Hydrants	277,500	-	277,500	0.00%
20-4110-411.670	Utilities - Telephone	1,920	(550)	2,470	-28.65%
20-4110-411.910	Capital - Equipment Purchases	183,190	-	183,190	0.00%
20-4700-471.820	Debt - Principal - 2019 Bonds	256,000	-	256,000	0.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	59,330	-	59,330	0.00%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	37,112	933	36,179	2.51%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	55,427	-	55,427	0.00%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	84,837	9,199	75,638	10.84%
20-4810-487.240	Benefits & Taxes - Medical Insurance	267,291	6,722	260,569	2.51%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	16,170	6	16,164	0.03%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

Fire Protection Tax and Equipment Fund

As of January 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 +/- Variance</u>	<u>2025 % of Budget</u>
20-4810-487.250	Benefits & Taxes - Life Insurance	785	20	765	2.55%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	165	1	164	0.60%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	1,078	24	1,054	2.22%
20-4820-486.730	Misc - Liability & Casualty Insurances	28,500	9,140	19,360	32.07%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	-	305,410	0.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		3,382,031	63,124	3,318,907	1.87%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		891,239	(63,000)	(954,239)	-7.07%
Net Financial Operating Reserves - Beginning		1,173,165	1,173,165	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 2,064,404	\$ 1,110,165	\$ (954,239)	53.78%

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 1/31/25)</u>	<u>2025 +/- Variance</u>	<u>2025 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 48,500	\$ (2,869)	\$ (51,369)	-5.91%
20-3900-392.50	Transfers In - Fire Operations	305,410	-	(305,410)	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		353,910	(2,869)	(356,779)	-0.81%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	74,500	-	74,500	0.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		74,500	-	74,500	0.00%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES		279,410	(2,869)	(282,279)	-1.03%
Net Financial Capital Reserves - Beginning		2,131,149	2,131,149	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,410,559	\$ 2,128,280	\$ (282,279)	88.29%

CASH AND INVESTMENTS BALANCES - OPERATING	\$ 1,122,891
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES	\$ 2,131,686
BALANCES DUE TO GENERAL FUND	\$ (3,067,864)