



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

FEBRUARY 2025 FINANCIAL REPORTING PACKAGE

APRIL 18, 2025

ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR

Introduction

The attached represents a summarized February 2025 budget-to-actual and comparative (2024) report for the General Fund, as well as detailed February 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 two of 12 months, or roughly 16.67%, 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.

February, like 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 February 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 February 2025 are just under \$9.97 million, with \$104,000 due to the Authority for recurring monthly cost reimbursements, and roughly \$1.08 million due from the Solid Waste and Recycling Collection Fund, reflecting the portion of Q4 2024 paid to Penn Waste for services less billing/collection to residents in late January/February (*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 February 28, 2025, delinquent accounts receivable for services totaled \$560,000 (roughly 28% of quarterly estimated revenue charges and includes a number of delinquent accounts not paid since the program's inception in mid-2023). Collection efforts with Portnoff Law Associates have progressed on eldest accounts and will be set to manage all delinquencies two quarters or more by 2025's end.

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 \$1.08 million through February 2025, with only \$71,000 pending remittance from the Authority for collections made through February's 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 eclipsing the budgeted expectation. A budgeted replacement skid loader was acquired to start the year as well.

Ending State Aid Fund financial reserves in February 2025 are just under \$871,000.

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 February 2025, just under \$54,000 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-). Minor activity noted through February 2025, with minor fee-in-lieu revenues and expenditures relative to Linglestown pedestrian beacon installation and community garden fencing (*significant Public Works labor absorbed by the General Fund for installation and site prep*).

Ending cumulative cash reserves in February 2025 total just over \$4.87 million predominantly earmarked for parks/recreation and transportation projects spending over the next several years. \$580,000 noted as due from Authority related to pass-through grants, which are accrued and still awaiting physical 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, February 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. Negative maintenance costs reflect insurance proceeds received in advance of an apparatus repair scheduled and not yet billed/paid.

Ending FPTE Fund financial reserves in February 2025 are just over \$1.28 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), reduced minimally for budgeted vehicle acquisition (awaiting upfit). 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 February 28/29, 2025 and 2024

Account Number	Account Title	2025			2024		Notes/Remarks
		Budget	Actual (thru 2/28/25)	+/(-) Variance	Percent of Budget	Actual (thru 2/29/24)	Percent of Budget
REVENUES:							
Tax Revenues	\$ 18,843,557	\$ 2,709,060	\$ (16,134,497)	14.38%	\$ 2,761,050	15.27%	January and February run limited receipts for real estate taxes (late Q1/Q2 for bulk of receipts) and realty/earned income/local service taxes; comparable to prior year.
General Recurring Aid and Other Revenues	6,946,830	254,564	(6,692,266)	3.66%	64,107	0.91%	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	73,351	(1,216,922)	5.68%	55,737	4.49%	Primarily limited to School Resource Officer revenues for first part of fiscal year and monthly enforcement receipts - majority of revenues tied to several grant programs, and Volunteer Fire Aid to be received (<i>matched with expenditures below</i>).
Community Development & Code Enforce. Revenues	1,264,500	243,426	(1,021,074)	19.25%	128,174	12.66%	Limited permit activity, which annually heightens from spring through fall seasons; several significant commercial alteration permits to start the current year.
Planning & Zoning Revenues	468,000	70,616	(397,384)	15.09%	75,043	17.62%	Activity primarily for developer reimbursements; comparable to prior year.
Health & Sanitation Revenues	67,707	-	(67,707)	0.00%	-	0.00%	Leafe Waste fees skew to spring through fall seasons, and Compost Site municipal partner billings occur annually at year-end.
Public Works Revenues	143,488	14,176	(129,312)	9.88%	4,666	3.17%	Activity limited to Road Occupancy permits and a minor fee-in-lieu receipt in 2025; 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	41,409	(287,841)	12.58%	47,892	15.07%	Activity primarily limited to early basketball league registrations and pavilion registrations, as majority of programs skew towards summer and fall seasons; comparable to prior year.
5000 Commons Drive (FCC Senior Center) Revenues	292,430	45,958	(246,472)	15.72%	17,764	6.31%	Activity limited to rents and reimbursement billings, which occur the month following use (January billing for December [prior year] expenditures); prior year billing for January and February in March 2024.
TOTAL GENERAL FUND REVENUES	29,651,035	3,452,559	(26,198,476)	11.64%	3,154,432	10.97%	
EXPENDITURES:							
Administration - General Services Expenditures	1,198,214	199,791	998,423	16.67%	194,970	15.85%	Primarily wages, IT subscriptions, and annual dues/memberships; comparable to prior year/budget.
Administration - Tax Collector Expenditures	34,641	9,833	24,808	28.38%	10,602	31.14%	Wages for tax collector begin in February annually (awaiting bonding costs for current year); comparable to prior year.

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of February 28/29, 2025 and 2024

Account Number	Account Title	2025			2024		Notes/Remarks	
		Budget	Actual (thru 2/28/25)	+/(-) Variance	Percent of Budget	Actual (thru 2/29/24)	Percent of Budget	
Administration - Legal Expenditures		124,000	9,427	114,573	7.60%	2,073	2.44%	Billings occur the month following services; increase relative to late 2024 solicitor residency established.
Administration - Building Maintenance Expenditures		132,073	26,404	105,669	19.99%	17,857	12.95%	Includes cleaning services (wages for most of prior year, switching to contracted services late 2024/current year) and general facilities maintenance/utilities (with differences from prior year relating to timing of utilities expenditure/posting); otherwise comparable to prior year.
Police Expenditures		8,773,094	1,578,187	7,194,907	17.99%	1,430,422	17.36%	Primarily wages (heightened due to less vacancies than prior year and academy costs for new hires), IT subscriptions (several advance payments for year), and capital lease payments.
Fire & Emergency Services Expenditures		451,500	-	451,500	0.00%	339	0.08%	Primarily accounts for pass-through Volunteer Fire Aid (<i>tied with revenues in Public Safety above</i>) and annual EMS contribution (\$100,000 budget).
Shade Tree Expenditures		2,000	-	2,000	0.00%	-	0.00%	
Community Development Expenditures		1,006,676	134,779	871,897	13.39%	157,717	15.85%	Primarily wages and IT subscriptions (advance payments for year); higher in prior year due to accumulated leave payout for retiring staff member.
Public Works Expenditures		2,939,791	494,192	2,445,599	16.81%	400,750	14.36%	Primarily wages, with differences from prior year relating to timing of utilities expenditure/posting; otherwise comparable to prior year.
Sewer Dept. - Wastewater Collection Expenditures		1,110,953	215,974	894,979	19.44%	211,892	17.45%	Predominantly wages for pass-through billing to the Township Authority for sewer services; comparable to prior year.
Sewer Dept. - Stormwater Expenditures		1,010,515	76,975	933,540	7.62%	71,435	7.35%	Predominantly wages for pass-through billing to the Township Authority for stormwater services; comparable to prior year.
Parks & Recreation Expenditures		1,270,734	121,165	1,149,569	9.54%	110,356	9.78%	Primarily wages, with differences from prior year mostly relating to prepayment on July 3rd fireworks event in early 2025 (usually skews late spring).
5000 Commons Drive (FCC Senior Center) Expenditures		231,000	30,428	200,572	13.17%	17,587	7.12%	Majority of billings occur the month following services; difference merely timing of utilities bill receipt/posting (correlates with reimbursement billing in revenues above).
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	7,236	217,552	3.22%	-	0.00%	Newly segregated in 2025; primarily wages and IT subscriptions.
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	1,386,044	7,750,757	15.17%	1,265,781	15.63%	Heightened in current year due to rise in health insurance and workers compensation premium costs; otherwise comparable to prior year.

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Summary Analysis Report
 General Fund
 As of February 28/29, 2025 and 2024

Account Number	Account Title	2025			2024		Notes/Remarks	
		Budget	Actual (thru 2/28/25)	+/(-) Variance	Percent of Budget	Actual (thru 2/29/24)	Percent of Budget	
Other General Expenditures		301,000	42,629	258,371	14.16%	52,854	14.56%	Activity limited to liability/casualty insurance payments (comparable with prior year) and transfers for CDBG Fund reimbursements.
TOTAL GENERAL FUND EXPENDITURES		30,072,059	4,333,063	25,738,996	14.41%	3,944,635	13.96%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(421,024)	(880,504)	(459,480)	-209.13%	(790,203)	-153.26%	
Net Financial Reserves - Beginning		15,453,910	15,453,910	-	100.00%	13,940,462	0.00%	
NET FINANCIAL RESERVES - ENDING		\$ 15,032,886	\$ 14,573,406	\$ (459,480)	96.94%	\$ 13,150,259	0.00%	

CASH AND INVESTMENTS BALANCES	\$ 9,972,798	\$ 11,389,049
BALANCES DUE FROM SOLID WASTE & RECYCLING		
COLLECTION FUND	\$ 1,077,532	\$ 2,073,273
BALANCES DUE FROM FIRE PROTECTION TAX & EQUIPMENT FUND	\$ 3,067,864	\$ -
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ (104,413)	\$ 6,004

CONTRACTUAL/DISCRETIONARY EXPENDITURES <u>STATISTICS</u>	2025			2024			
	Budget	Actual (thru 2/28/25)	+/(-) Variance	Percent of Budget	Actual (thru 2/29/24)	Percent of Budget	
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 3,565,334	\$ 19,413,448	15.52%	\$ 3,365,420	15.76%	
Discretionary Expenditures	\$ 7,093,277	\$ 767,729	\$ 6,325,548	10.82%	\$ 579,215	8.40%	
Percentage of Contractual to Total Expenditures	76.41%	82.28%			85.32%		



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,224,772	\$ 304,286	\$ (4,920,486)	5.82%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	140,880	8,084	(132,796)	5.74%
01-3001-301.30	Taxes - Real Estate Delinquent	114,905	2,118	(112,787)	1.84%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,650,000	112,937	(1,537,063)	6.84%
01-3001-310.20	Taxes - Earned Income Taxes	10,405,000	1,974,910	(8,430,090)	18.98%
01-3001-310.50	Taxes - Local Service Taxes	1,315,000	306,725	(1,008,275)	23.33%
Tax Revenues Subtotal		18,843,557	2,709,060	(16,134,497)	14.38%
01-3001-321.80	Lic & Permits - Cable TV Franchise	850,000	-	(850,000)	0.00%
01-3001-341.01	Interest Earnings	450,000	32,489	(417,511)	7.22%
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	144,749	(2,070,450)	6.53%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,993,524	71,897	(1,921,628)	3.61%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	496	(2,004)	19.82%
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	254,564	(6,692,266)	3.66%
01-3100-321.61	Lic & Permits - Peddler/Transient	10,000	1,965	(8,035)	19.65%
01-3100-331.10	Fines - Enforcement Revenues	255,000	24,636	(230,364)	9.66%
01-3100-351.02	Federal - Police Grants/Reimbursements	140,515	12,489	(128,026)	8.89%
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%
01-3100-361.73	Pub Safety - Accident Reports	9,750	1,945	(7,805)	19.95%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	499	(4,501)	9.98%
01-3100-362.10	Pub Safety - Outside Contracting	31,000	8,342	(22,658)	26.91%
01-3100-362.13	Pub Safety - Burglar Alarm Fees	1,750	225	(1,525)	12.86%
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	73,351	(1,216,922)	5.68%
01-3120-362.40	Lic & Permits - State Fees	4,700	504	(4,196)	10.72%
01-3120-362.41	Lic & Permits - Building App Fees	-	11,225	11,225	0.00%
01-3120-362.42	Lic & Permits - Residential Permits	724,000	29,209	(694,791)	4.03%
01-3120-362.47	Lic & Permits - Commercial Permits	498,300	500	(497,800)	0.10%
01-3120-362.48	Lic & Permits - Residential Add	-	24,607	24,607	0.00%
01-3120-362.49	Lic & Permits - Commercial Add	-	161,101	161,101	0.00%
01-3120-362.51	Lic & Permits - Swimming Pools	-	1,305	1,305	0.00%
01-3120-362.52	Lic & Permits - Miscellaneous	-	500	500	0.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	-	11,300	11,300	0.00%
01-3120-362.54	Lic & Permits - Signs	15,000	1,300	(13,700)	8.67%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	22,500	1,875	(20,625)	8.33%
Community Development & Code Enforce. Revenues Subtotal		1,264,500	243,426	(1,021,074)	19.25%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	25,000	2,620	(22,380)	10.48%
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	62,196	(212,804)	22.62%
01-3130-361.35	Lic & Permits - Zoning & Appeals	55,000	5,600	(49,400)	10.18%
01-3130-364.31	Sanitation - Septic Permits	1,000	200	(800)	20.00%
Planning & Zoning Revenues Subtotal		468,000	70,616	(397,384)	15.09%
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	8,000	(37,000)	17.78%
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	6,176	(43,824)	12.35%
Public Works Revenues Subtotal		143,488	14,176	(129,312)	9.88%
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	310	(27,690)	1.11%
01-3502-321.61	Lic & Permits - Park Peddlers	2,000	-	(2,000)	0.00%
01-3502-367.04	Rec - Utility Reimbursements	2,500	85	(2,415)	3.41%
01-3502-367.05	Rec - Pavillion Reservations	45,000	5,675	(39,325)	12.61%
01-3502-367.07	Rec - Fitness Programs	7,500	1,698	(5,802)	22.64%
01-3502-367.10	Rec - Leisure Learning Programs	1,500	220	(1,280)	14.67%
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	23,799	(50,201)	32.16%
01-3502-367.19	Rec - Field/League Reservations	18,000	3,640	(14,360)	20.22%
01-3502-387.01	Contributions - Parks/Rec Friends	2,250	732	(1,519)	32.51%
01-3502-387.02	Contributions - Rec Events/Programs	20,000	5,250	(14,750)	26.25%
Parks & Recreation Operational Revenues Subtotal		329,250	41,409	(287,841)	12.58%
01-3505-342.01	Rent - 5000 Commons Drive Rents	68,430	17,441	(50,989)	25.49%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	224,000	28,517	(195,483)	12.73%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		292,430	45,958	(246,472)	15.72%
TOTAL GENERAL FUND REVENUES		29,651,035	3,452,559	(26,198,476)	11.64%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	4,167	20,833	16.67%
01-4001-400.102	Wages - Appointed Authority Officials	400	-	400	0.00%
01-4001-400.318	Supp & Admin - Officials Expense	4,000	807	3,193	20.18%
01-4001-401.110	Wages - Executive Management	800,075	125,225	674,850	15.65%
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	18,518	106,470	14.82%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	651	4,349	13.02%
01-4001-406.170	Wages - Longevity	2,351	-	2,351	0.00%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	756	8,244	8.40%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 2/28/25)	2025 +/(-) Variance	2025 % of Budget
01-4001-406.310	Supp & Admin - Bank Fees	1,500	469	1,031	31.28%
01-4001-406.312	Supp & Admin - Advertising	5,500	91	5,409	1.65%
01-4001-406.314	Supp & Admin - Postage	6,000	1,395	4,605	23.26%
01-4001-406.316	Supp & Admin - Bonding	2,500	1,688	813	67.50%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	2,483	8,517	22.57%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	7,000	4,481	2,519	64.02%
01-4001-406.420	R&M - Vehicle Maintenance	1,000	52	948	5.19%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,250	3,405	4,845	41.27%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	670	4,330	13.39%
01-4001-406.670	Utilities - Telephone	11,500	1,167	10,333	10.15%
01-4001-406.680	Utilities - Cable/Internet	900	163	737	18.08%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	307	4,693	6.14%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	4,199	70,801	5.60%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	51,500	29,100	22,401	56.50%
01-4001-408.510	Prof Svcs - Engineering Services	12,500	-	12,500	0.00%
Administration - General Services Expenditures Subtotal		1,198,214	199,791	998,423	16.67%
01-4010-403.104	Wages - Elected Tax Collector	22,151	1,945	20,206	8.78%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,250	7,887	363	95.60%
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	9,833	24,808	28.38%
01-4020-404.500	Prof Svcs - Solicitor	84,000	9,037	74,963	10.76%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	390	39,610	0.98%
Administration - Legal Expenditures Subtotal		124,000	9,427	114,573	7.60%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	2,283	3,717	38.05%
01-4040-409.400	R&M - Facilities Maintenance	40,000	6,312	33,688	15.78%
01-4040-409.572	Prof Svcs - Cleaning Services	35,000	8,571	26,429	24.49%
01-4040-409.610	Utilities - Electric	37,500	6,888	30,612	18.37%
01-4040-409.620	Utilities - Natural Gas	6,500	1,996	4,504	30.71%
01-4040-409.630	Utilities - Water	3,650	353	3,297	9.67%
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	26,404	105,669	19.99%
01-4100-410.110	Wages - Public Safety Director	123,146	18,588	104,558	15.09%
01-4100-410.112	Wages - Logistics & Admin	119,080	10,537	108,543	8.85%
01-4100-410.114	Wages - Full-Time Operational Support Agent	112,984	16,170	96,814	14.31%
01-4100-410.120	Wages - Full-Time Command Staff	423,322	64,688	358,634	15.28%
01-4100-410.121	Wages - Full-Time Sergeants	471,413	77,344	394,069	16.41%
01-4100-410.122	Wages - Full-Time Police Officers	4,537,019	665,497	3,871,522	14.67%
01-4100-410.123	Wages - Full-Time Corporals	794,416	135,316	659,100	17.03%
01-4100-410.124	Wages - Full-Time Civilians	220,647	33,764	186,883	15.30%
01-4100-410.125	Wages - Full-Time Community Service Officers	46,280	7,072	39,208	15.28%
01-4100-410.150	Wages - Shift Differential	32,000	4,727	27,274	14.77%
01-4100-410.160	Wages - Overtime	200,000	26,805	173,195	13.40%
01-4100-410.164	Wages - Outside Employment (Overtime)	27,500	7,228	20,273	26.28%
01-4100-410.170	Wages - Longevity	362,181	145,862	216,319	40.27%
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	268	4,732	5.36%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 2/28/25)	2025 +/(-) Variance	2025 % of Budget
01-4100-410.312	Supp & Admin - Printing	500	85	415	16.99%
01-4100-410.320	Supp & Admin - Employment Costs	20,000	11,859	8,141	59.29%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	12,473	22,527	35.64%
01-4100-410.324	Supp & Admin - Dues/Subscriptions	7,500	2,060	5,440	27.47%
01-4100-410.326	Supp & Admin - Uniforms	91,000	7,356	83,644	8.08%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	541	7,959	6.36%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	1,290	8,210	13.58%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	593	5,407	9.89%
01-4100-410.333	Supp & Admin - Body Armor	18,989	1,976	17,013	10.41%
01-4100-410.334	Supp & Admin - Canine Supplies	22,200	3,600	18,600	16.22%
01-4100-410.335	Supp & Admin - Weapons	23,350	4,171	19,179	17.86%
01-4100-410.336	Supp & Admin - Operational Support Agent	15,700	12,656	3,044	80.61%
01-4100-410.420	R&M - Vehicle Maintenance	47,500	13,702	33,798	28.85%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	185,500	61,653	123,847	33.24%
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	0	133,307	0.00%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,000	1,209	3,791	24.19%
01-4100-410.587	Prof Svcs - Animal Control	20,000	2,945	17,055	14.73%
01-4100-410.600	Utilities - Vehicle Fuel	90,000	11,300	78,700	12.56%
01-4100-410.670	Utilities - Telephone	30,000	2,695	27,305	8.98%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	1,243	6,757	15.54%
01-4100-410.900	Capital - Vehicle Purchases	91,000	31,111	59,889	34.19%
01-4100-410.910	Capital - Equipment Purchases	17,782	2,839	14,944	15.96%
01-4100-410.912	Capital - Specialized Gear	19,000	8,849	10,151	46.57%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	152,944	60,458	92,486	39.53%
01-4100-471.801	Debt - Principal - Equipment Capital Leases	43,034	64,567	(21,533)	150.04%
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	1,578,187	7,194,907	17.99%
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	1,400	5,600	20.00%
01-4160-462.110	Wages - Codes/Planning Administration	286,000	43,006	242,994	15.04%
01-4160-462.120	Wages - Full-Time Secretary	49,062	7,047	42,015	14.36%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	471	529	47.14%
01-4160-462.170	Wages - Longevity	2,700	-	2,700	0.00%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	125	1,876	6.23%
01-4160-462.310	Supp & Admin - Bank Fees	2,000	-	2,000	0.00%
01-4160-462.312	Supp & Admin - Advertising	1,500	44	1,456	2.93%
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	1,368	18,633	6.84%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 2/28/25)	2025 +/(-) Variance	2025 % of Budget
01-4160-462.510	Prof Svcs - Engineering Services	253,000	18,313	234,687	7.24%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	325,000	29,050	295,950	8.94%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	37,500	33,895	3,605	90.39%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(281)	281	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	332	3,668	8.30%
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	134,779	871,897	13.39%
<hr/>					
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	587	913	39.14%
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	315	2,185	12.59%
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%
Health & Sanitation - Recycling Expenditures Subtotal		170,322	902	169,420	0.53%
<hr/>					
01-4300-430.110	Wages - Public Works Administration	385,237	53,158	332,079	13.80%
01-4300-430.120	Wages - Full-Time Secretary	58,208	8,909	49,299	15.31%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,325,415	239,729	1,085,686	18.09%
01-4300-430.130	Wages - Part-Time Public Works Labor	21,414	4,531	16,883	21.16%
01-4300-430.160	Wages - Overtime	25,000	37,511	(12,511)	150.04%
01-4300-430.170	Wages - Longevity	22,313	4,550	17,763	20.39%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	16,250	4,552	11,698	28.01%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	600	5,400	10.00%
01-4300-430.326	Supp & Admin - Uniforms	7,000	1,970	5,030	28.14%
01-4300-430.400	R&M - Facilities Maintenance	30,000	1,417	28,583	4.72%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	22,000	7,425	14,575	33.75%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	1,750	436	1,314	24.91%
01-4300-430.572	Prof Svcs - Cleaning Services	7,200	1,791	5,409	24.88%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	94,000	11,652	82,348	12.40%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	16,556	93,444	15.05%
01-4300-430.610	Utilities - Electric	12,500	2,211	10,289	17.69%
01-4300-430.620	Utilities - Natural Gas	17,500	4,107	13,393	23.47%
01-4300-430.630	Utilities - Water	4,500	657	3,843	14.61%
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	1,026	15,224	6.32%
01-4300-430.910	Capital - Equipment Purchases	45,000	-	45,000	0.00%
Public Works - General Services Expenditures Subtotal		2,236,069	402,789	1,833,280	18.01%
<hr/>					
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	10,706	10,794	49.79%
01-4300-432.536	Prof Svcs - Snow Removal	28,100	20,750	7,350	73.84%
Public Works - Winter Maintenance Expenditures Subtotal		49,600	31,456	18,144	63.42%
<hr/>					
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	7,485	77,515	8.81%
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	20,747	94,253	18.04%
01-4300-433.672	Utilities - Telephone - Traffic Signals	4,800	682	4,118	14.21%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 2/28/25)	2025 +/(-) Variance	2025 % of Budget
	<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>	211,800	33,686	178,114	15.90%
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	612	11,888	4.89%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	18,657	106,343	14.93%
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	19,268	119,732	13.86%
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	5,944	19,056	23.77%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	147	77,853	0.19%
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	6,091	126,909	4.58%
	Public Works Expenditures Subtotal	2,939,791	494,192	2,445,599	16.81%
01-4400-429.110	Wages - Sewer Management	255,842	48,798	207,044	19.07%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,783	14,954	87,829	14.55%
01-4400-429.122	Wages - Full-Time Sewer Labor	720,693	144,458	576,235	20.04%
01-4400-429.128	Wages - Full-Time PW Sewer R&M	-	1,237	(1,237)	0.00%
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	3,205	11,795	21.37%
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	215,974	894,979	19.44%
01-4450-436.110	Wages - Stormwater Management	254,854	34,831	220,023	13.67%
01-4450-436.120	Wages - Full-Time Stormwater Admin	75,902	11,663	64,239	15.37%
01-4450-436.122	Wages - Full-Time Stormwater Labor	311,584	3,949	307,635	1.27%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	1,433	64,467	2.17%
01-4450-436.126	Wages - Full-Time PW Leaf Pickup	92,500	3,376	89,124	3.65%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	130,000	19,608	110,392	15.08%
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	564	4,436	11.28%
01-4450-436.170	Wages - Longevity	4,248	-	4,248	0.00%
	Sewer Dept. - Stormwater Expenditures Subtotal	1,010,515	76,975	933,540	7.62%
01-4501-451.110	Wages - Parks Management	285,730	34,595	251,135	12.11%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	113,627	17,517	96,110	15.42%
01-4501-451.132	Wages - Part-Time Attendant Staff	18,500	-	18,500	0.00%
01-4501-451.160	Wages - Overtime	7,000	834	6,166	11.91%
01-4501-451.170	Wages - Longevity	4,352	-	4,352	0.00%
	Parks & Recreation - Administrative Expenditures Subtotal	429,209	52,946	376,263	12.34%
01-4501-451.300	Supp & Admin - Office Supplies	2,650	27	2,623	1.02%
01-4501-451.308	Supp & Admin - Marketing Supplies	3,500	246	3,254	7.02%
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	6,400	5,850	52.24%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,000	489	1,511	24.47%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(- Variance</u>	<u>2025 % of Budget</u>
01-4501-451.572	Prof Svcs - Cleaning Services	14,625	426	14,199	2.91%
01-4501-451.600	Utilities - Vehicle Fuel	3,000	-	3,000	0.00%
01-4501-451.670	Utilities - Telephone	7,000	509	6,491	7.28%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	-	3,000	0.00%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	<u>12,500</u>	-	<u>12,500</u>	<u>0.00%</u>
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		65,825	8,998	56,827	13.67%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	325,000	36,330	288,670	11.18%
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	5,826	119,174	4.66%
01-4501-454.584	Prof Svcs - Koons Pool Contributions	-	1,225	(1,225)	0.00%
01-4501-454.610	Utilities - Electric	12,500	1,568	10,932	12.55%
01-4501-454.620	Utilities - Natural Gas	3,750	504	3,246	13.45%
01-4501-454.630	Utilities - Water	10,500	304	10,196	2.89%
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	<u>25,000</u>	-	<u>25,000</u>	<u>0.00%</u>
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		543,950	45,758	498,192	8.41%
01-4502-451.596	Prof Svcs - Special Events	10,000	230	9,770	2.30%
01-4502-452.130	Wages - Seasonal Instructors	137,500	4,878	132,622	3.55%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	949	1,301	42.19%
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	475	33,525	1.40%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	8,500	1,430	7,070	16.82%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,500	-	8,500	0.00%
01-4502-452.597	Prof Svcs - Instructors & Referees	<u>7,500</u>	-	<u>7,500</u>	<u>0.00%</u>
<i>Parks & Recreation - Program Expenditures Subtotal</i>		231,750	13,463	218,287	5.81%
Parks & Recreation Expenditures Subtotal		1,270,734	121,165	1,149,569	9.54%
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	411	2,090	16.42%
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	26,866	180,634	12.95%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	9,000	1,531	7,469	17.01%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	<u>10,000</u>	<u>1,621</u>	<u>8,379</u>	<u>16.21%</u>
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		231,000	30,428	200,572	13.17%
01-4520-456.586	Prof Svcs - Library Allotments	<u>140,880</u>	-	<u>140,880</u>	<u>0.00%</u>
County Libraries Expenditures Subtotal		140,880	-	140,880	0.00%
01-4600-463.110	Wages - Economic Development/Communications Administration	140,358	7,018	133,340	5.00%
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%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 2/28/25)	2025 +/(-) Variance	2025 % of Budget
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%
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	218	10,282	2.08%
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	7,236	217,552	3.22%
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	171,606	915,786	15.78%
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	1,069,129	3,557,504	23.11%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	23,909	201,091	10.63%
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	3,309	21,348	13.42%
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	5,959	(4,609)	441.39%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	27,832	4,197	23,635	15.08%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	328	4,672	6.55%
Employee Benefits Expenditures Subtotal		9,136,801	1,386,044	7,750,757	15.17%
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%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
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%
TOTAL GENERAL FUND EXPENDITURES		30,072,059	4,333,063	25,738,996	14.41%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(421,024)	(880,504)	(459,480)	-209.13%
Net Financial Reserves - Beginning		15,453,910	15,453,910	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 15,032,886	\$ 14,573,406	\$ (459,480)	96.94%

CASH AND INVESTMENTS BALANCES	\$ 9,972,798
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 1,077,532
BALANCES DUE FROM FIRE PROTECTION TAX & EQUIPMENT FUND	\$ 3,067,864
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ (104,413)

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 3,565,334	\$ 19,413,448	15.52%
Discretionary Expenditures	\$ 7,093,277	\$ 767,729	\$ 6,325,548	10.82%
Percentage of Contractual to Total Expenditures	76.41%	82.28%		



**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 February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
05-3200-364.30	Sanitation - Fee Charges	\$ 8,007,648	\$ 1,815,086	\$ (6,192,562)	22.67%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		8,007,648	1,815,086	(6,192,562)	22.67%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	47,984	7,262	40,722	15.13%
05-4200-427.120	Wages - Full-Time Waste Admin	62,462	9,196	53,266	14.72%
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	683	12,817	5.06%
05-4200-427.306	Supp & Admin - IT Supplies	400	47	353	11.80%
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	61	16,939	0.36%
05-4200-427.322	Supp & Admin - Training/Seminars	750	-	750	0.00%
05-4200-427.500	Prof Svcs - Solicitor & Debt Collection	34,000	270	33,730	0.79%
05-4200-427.520	Prof Svcs - Accounting & Auditing	500	-	500	0.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	24,500	11,356	13,144	46.35%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	600	380	220	63.37%
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	618,012	7,023,636	8.09%
05-4200-427.670	Utilities - Telephone & Alarm	1,500	141	1,359	9.43%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,525	1,369	7,156	16.06%
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	13,401	25,381	34.56%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,602	232	1,370	14.48%
05-4810-487.250	Benefits & Taxes - Life Insurance	186	30	156	16.29%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	15	2	13	15.60%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	254	36	218	14.18%
05-4820-486.730	Misc - Liability & Casualty Insurances	500	114	386	22.79%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,914,159	662,600	7,251,559	8.37%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		93,489	1,152,487	1,058,998	1232.75%
Net Financial Reserves - Beginning		177,269	177,269	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 270,758	\$ 1,329,755	\$ 1,058,998	491.12%

CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ (1,077,532)
BALANCES DUE FROM AUTHORITY	\$ 70,745



STATE AID FUND (10) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 State Aid Fund
 As of February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
10-3300-341.01	Interest Earnings	\$ 38,250	\$ 2,869	\$ (35,381)	7.50%
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	2,869	(1,669,061)	0.17%
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	239,922	(19,922)	109.06%
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	6,495	1,093,505	0.59%
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	353,510	1,756,303	16.76%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(437,883)	(350,641)	87,242	-80.08%
Net Financial Reserves - Beginning		1,221,446	1,221,446	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 783,563	\$ 870,806	\$ 87,243	111.13%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)				\$ 655,795	



**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 February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</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			\$ (53,594)		



**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 February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 26,500	\$ 4,434	\$ (22,066)	16.73%
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	<u>2,867,639</u>	<u>-</u>	<u>(2,867,639)</u>	<u>0.00%</u>
TOTAL GENERAL IMPROVEMENT FUND REVENUES		12,662,880	45,874	(12,617,006)	0.36%
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	939	1,662,561	0.06%
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	19,466	4,534	81.11%
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	25,604	21,196	54.71%
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	88	142,487	0.06%
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	88	532,297	0.02%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Improvement and American Rescue Plan Act (ARPA) Funds
 As of February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	2025 <u>Budget</u>	2025 Actual (thru 2/28/25)	2025 +/(−) Variance	2025 % of Budget
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	47,142	13,653,750	0.34%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(1,038,012)	(1,268)	1,036,744	-0.12%
Net Financial Reserves - Beginning		1,265,482	1,265,482	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 227,470	\$ 1,264,214	\$ 1,036,744	555.77%

<u>Account Number</u>	<u>Account Title</u>	2025 <u>Budget</u>	2025 Actual (thru 2/28/25)	2025 +/(−) Variance	2025 % of Budget
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4001-402.522	Prof Svcs - Accounting Consulting	-	-	-	0.00%
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)	\$ 4,870,503
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 February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 4,169,059	\$ 242,802	\$ (3,926,257)	5.82%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	44,211	868	(43,343)	1.96%
20-3110-341.01	Interest Earnings	60,000	1,912	(58,088)	3.19%
TOTAL FIRE TAX FUND OPERATING REVENUES		4,273,270	245,582	(4,027,688)	5.75%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	157,529	23,996	133,533	15.23%
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	2,077	15,923	11.54%
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	325	175	65.02%
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	2,036	(1,036)	203.63%
20-4110-411.326	Supp & Admin - Uniforms	18,000	1,453	16,547	8.07%
20-4110-411.420	R&M - Vehicle Maintenance	2,000	(12,666)	14,666	-633.30%
20-4110-411.500	Prof Svcs - Solicitor	4,000	395	3,605	9.87%
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	14,000	(4,400)	145.83%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	31,000	19,113	11,887	61.66%
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	607	5,893	9.34%
20-4110-411.634	Utilities - Water - Hydrants	277,500	33,395	244,105	12.03%
20-4110-411.670	Utilities - Telephone	1,920	78	1,842	4.04%
20-4110-411.910	Capital - Equipment Purchases	183,190	13,119	170,071	7.16%
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	1,884	35,228	5.08%
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	18,407	66,430	21.70%
20-4810-487.240	Benefits & Taxes - Medical Insurance	267,291	10,189	257,102	3.81%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	16,170	11	16,159	0.07%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 Fire Protection Tax and Equipment Fund
 As of February 28, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
20-4810-487.250	Benefits & Taxes - Life Insurance	785	40	745	5.10%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	165	2	163	1.20%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	1,078	48	1,030	4.45%
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	<u>305,410</u>	<u>-</u>	<u>305,410</u>	<u>0.00%</u>
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		3,382,031	137,706	3,244,325	4.07%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		891,239	107,877	(783,362)	12.10%
Net Financial Operating Reserves - Beginning		<u>1,173,165</u>	<u>1,173,165</u>	<u>-</u>	<u>100.00%</u>
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 2,064,404	\$ 1,281,042	\$ (783,362)	62.05%

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 2/28/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 48,500	\$ (2,421)	\$ (50,921)	-4.99%
20-3900-392.50	Transfers In - Fire Operations	<u>305,410</u>	<u>-</u>	<u>(305,410)</u>	<u>0.00%</u>
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		353,910	(2,421)	(356,331)	-0.68%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	<u>74,500</u>	<u>54,000</u>	<u>20,500</u>	<u>72.48%</u>
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		74,500	54,000	20,500	72.48%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES		279,410	(56,421)	(335,831)	-20.19%
Net Financial Capital Reserves - Beginning		<u>2,131,149</u>	<u>2,131,149</u>	<u>-</u>	<u>100.00%</u>
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,410,559	\$ 2,074,728	\$ (335,831)	86.07%
CASH AND INVESTMENTS BALANCES - OPERATING					
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES					
BALANCES DUE TO GENERAL FUND					