



## **MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS**

### **MARCH 2025 FINANCIAL REPORTING PACKAGE**

**MAY 16, 2025**

**ASSISTANT TOWNSHIP MANAGER/FINANCE DIRECTOR**

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#### **Introduction**

The attached represents a summarized March 2025 budget-to-actual and comparative (2024) report for the General Fund, as well as detailed March 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 three of 12 months, or roughly 25%, 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.

March begins the revenue cycle uptick for municipalities, as the bulk of real estate and earned income taxes shift into early Q2 after just starting to increase in discount periods and before Q1 and final tax returns for the prior year are due; however, consistent payroll and related benefit/tax, general casualty/liability insurance, and early-year capital lease/debt payments continue to place pressure on operating reserves to be sufficient until these larger revenue sources arrive. Overall, results were reasonably comparable to March 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, though cash reserves were significantly lower than prior year (*see below*). *See the forthcoming General Fund Summary Report for more detail by each major reporting category.*

Ending General Fund cash reserves in March 2025 are just under \$5.43 million, with \$3.37 million due from the Authority (includes current month and quarter Management Agreement reimbursements, as well as reimbursement for debt payments centralized with the Township's account; majority satisfied in early May), and roughly \$1.63 million due from the Solid Waste and Recycling Collection Fund, reflecting Q1 2025 monthly charges paid to Penn Waste for services to be billed in April (*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 March 31, 2025, delinquent accounts receivable for services totaled \$537,000 (roughly 27% 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, which will significantly reduce the above delinquencies.

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 \$1.63 million through March 2025, with only \$71,000 pending remittance from the Authority for collections made through March'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 March 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 March 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 in May, 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 March 2025, with minor fee-in-lieu revenues and expenditures relative to Linglestown pedestrian beacon installation, continued engineering on significant transportation projects, and community garden fencing installation (*significant Public Works labor absorbed by the General Fund for installation and site prep*).

Ending cumulative cash reserves in March 2025 total just under \$4.86 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, March remains a light (but rising) month of activity, awaiting significant discount period real estate tax receipts and quarterly stipend and allotment remittances to the volunteer companies (April) 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 March 2025 are just over \$1.64 million for operations and slightly over \$2.08 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 March 31, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 3/31/25)	+ /(-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 18,843,557	\$ 4,455,431	\$ (14,388,126)	23.64%	\$ 4,364,680	24.14%	First quarter runs limited receipts for real estate taxes (late Q1/Q2 for bulk of receipts) and realty/earned income/local service taxes; comparable to prior year, with current real estate tax collections lagging slightly (within 1% of prior year).
General Recurring Aid and Other Revenues		6,946,830	975,473	(5,971,357)	14.04%	915,981	13.01%	Activity limited to interest earnings and Q1 Management Agreement billings to Authority for shared services/costs - majority of revenues transpire quarterly or in later portion of year (Pension State Aid); comparable to prior year.
Public Safety Revenues		1,290,273	107,151	(1,183,122)	8.30%	88,047	7.09%	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 (matched with expenditures below ); comparable to prior year.
Community Development & Code Enforce. Revenues		1,264,500	302,475	(962,025)	23.92%	214,125	21.15%	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	93,192	(374,808)	19.91%	97,499	22.89%	Activity primarily for developer reimbursements; reasonably comparable to prior year.
Health & Sanitation Revenues		67,707	3,791	(63,916)	5.60%	3,370	4.69%	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	25,463	(118,025)	17.75%	8,032	5.46%	Activity limited to Road Occupancy permits (heightened in March 2025) and a minor fee-in-lieu receipt in 2025 - 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	118,347	(210,903)	35.94%	100,001	31.46%	Activity primarily limited to early basketball league registrations and pavilion registrations - majority of programs skew towards summer and fall seasons; comparable to prior year.
5000 Commons Drive (FCC Senior Center) Revenues		292,430	77,590	(214,840)	26.53%	65,840	23.38%	Activity limited to rents and reimbursement billings; prior year billing for March made in April.
TOTAL GENERAL FUND REVENUES		29,651,035	6,158,913	(23,492,122)	20.77%	5,857,575	20.36%	
EXPENDITURES:								
Administration - General Services Expenditures		1,198,214	283,907	914,307	23.69%	284,020	23.09%	Primarily wages, IT subscriptions, and annual dues/memberships; comparable to prior year/budget.
Administration - Tax Collector Expenditures		34,641	12,172	22,469	35.14%	12,541	36.84%	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 March 31, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 3/31/25)	+/-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
	Administration - Legal Expenditures	124,000	10,159	113,841	8.19%	6,862	8.07%	Billings occur the month following services; increase relative to late 2024 solicitor residency established.
	Administration - Building Maintenance Expenditures	132,073	36,858	95,215	27.91%	37,757	27.39%	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); comparable to prior year.
	Police Expenditures	8,773,094	2,206,649	6,566,445	25.15%	2,030,694	24.65%	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; reasonably comparable to prior year.
	Fire & Emergency Services Expenditures	451,500	344	451,156	0.08%	481	0.11%	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	249	1,751	12.46%	191	9.53%	
	Community Development Expenditures	1,006,676	197,053	809,623	19.57%	264,864	26.61%	Primarily wages and IT subscriptions (advance payments for year); higher in prior year due to accumulated leave payout for retiring staff member and Economic Development Director wages (in segregated department for 2025 ).
	Public Works Expenditures	2,939,791	786,941	2,152,851	26.77%	631,466	22.62%	Primarily wages, with Board approved new hires (2) in 2025 and significant overtime relative to several winter storm events in Q1 2025. Increased vehicle leasing costs for new hire acquisitions as well; all within budget expectations.
	Sewer Dept. - Wastewater Collection Expenditures	1,110,953	301,412	809,541	27.13%	319,179	26.29%	Predominantly wages for pass-through billing to the Township Authority for sewer services; comparable to prior year.
	Sewer Dept. - Stormwater Expenditures	1,010,515	133,105	877,410	13.17%	105,222	10.82%	Predominantly wages for pass-through billing to the Township Authority for stormwater services, heightened for increased stormwater maintenance projects in Q1 2025; otherwise comparable to prior year.
	Parks & Recreation Expenditures	1,270,734	235,018	1,035,716	18.49%	202,739	17.96%	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	60,649	170,351	26.26%	31,321	12.68%	Majority of billings occur the month following services; difference merely timing of utilities bill receipt/posting (mostly 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	32,708	192,080	14.55%	-	0.00%	Newly segregated in 2025; primarily wages and IT subscriptions.

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

<u>Account Number</u>	<u>Account Title</u>	2025				2024		<u>Notes/Remarks</u>
		<u>Budget</u>	<u>Actual (thru 3/31/25)</u>	<u>+ / (-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 3/31/24)</u>	<u>Percent of Budget</u>	
	Debt Service Expenditures	1,983,399	1,854,594	128,805	93.51%	1,822,617	91.95%	Activity relates to April and October-due general obligation bond debt payments.
	Employee Benefits Expenditures	9,136,801	1,845,367	7,291,434	20.20%	1,682,026	20.77%	Heightened in current year due to rise in health insurance and workers compensation premium costs; otherwise comparable to prior year.
	Other General Expenditures	301,000	67,629	233,371	22.47%	55,751	15.36%	Activity limited to liability/casualty insurance payments (comparable with prior year) and transfers for CIP and CDBG Funds reimbursements.
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>30,072,059</b>	<b>8,064,815</b>	<b>22,007,244</b>	<b>26.82%</b>	<b>7,487,731</b>	<b>26.50%</b>	
	<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>	<b>(421,024)</b>	<b>(1,905,902)</b>	<b>(1,484,878)</b>	<b>-452.68%</b>	<b>(1,630,156)</b>	<b>-316.16%</b>	
	Net Financial Reserves - Beginning	15,453,910	15,453,910	-	100.00%	13,940,462	0.00%	
	<b>NET FINANCIAL RESERVES - ENDING</b>	<b>\$ 15,032,886</b>	<b>\$ 13,548,009</b>	<b>\$ (1,484,878)</b>	<b>90.12%</b>	<b>\$ 12,310,306</b>	<b>0.00%</b>	

CASH AND INVESTMENTS BALANCES	\$ 5,425,660	\$ 10,572,617
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 1,628,035	\$ 1,541,794
BALANCES DUE FROM FIRE PROTECTION TAX & EQUIPMENT FUND	\$ 3,067,864	\$ -
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ 3,365,056	\$ 6,679

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	2025				2024	
	<u>Budget</u>	<u>Actual (thru 3/31/25)</u>	<u>+ / (-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 3/31/24)</u>	<u>Percent of Budget</u>
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 5,020,845	\$ 17,957,937	21.85%	\$ 4,728,942	22.15%
Discretionary Expenditures	\$ 7,093,277	\$ 3,043,970	\$ 4,049,307	42.91%	\$ 2,758,789	39.99%
Percentage of Contractual to Total Expenditures	76.41%	62.26%			63.16%	



## **GENERAL FUND (01) – DETAILED REPORT**



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

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
<b>REVENUES:</b>					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,224,772	\$ 1,210,724	\$ (4,014,048)	23.17%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	140,880	32,359	(108,521)	22.97%
01-3001-301.30	Taxes - Real Estate Delinquent	114,905	15,724	(99,181)	13.68%
01-3001-310.10	Taxes - Realty Transfer Taxes	1,650,000	184,074	(1,465,926)	11.16%
01-3001-310.20	Taxes - Earned Income Taxes	10,405,000	2,683,636	(7,721,364)	25.79%
01-3001-310.50	Taxes - Local Service Taxes	1,315,000	328,914	(986,086)	25.01%
<b>Tax Revenues Subtotal</b>		<b>18,843,557</b>	<b>4,455,431</b>	<b>(14,388,126)</b>	<b>23.64%</b>
01-3001-321.80	Lic & Permits - Cable TV Franchise	850,000	3,141	(846,859)	0.37%
01-3001-341.01	Interest Earnings	450,000	47,737	(402,263)	10.61%
01-3001-342.20	Rent - Land & General Facilities	85,464	10,044	(75,420)	11.75%
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	13,200	(850)	93.95%
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	578,595	(1,636,604)	26.12%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,993,524	321,714	(1,671,810)	16.14%
01-3001-387.01	Contributions - Miscellaneous	5,000	-	(5,000)	0.00%
01-3001-389.03	Misc - Miscellaneous	2,500	1,006	(1,494)	40.25%
01-3001-391.10	Proceeds - Sales of Fixed Assets	3,500	35	(3,465)	1.00%
<b>General Recurring Aid and Other Revenues Subtotal</b>		<b>6,946,830</b>	<b>975,473</b>	<b>(5,971,357)</b>	<b>14.04%</b>
01-3100-321.61	Lic & Permits - Peddler/Transient	10,000	2,790	(7,210)	27.90%
01-3100-331.10	Fines - Enforcement Revenues	255,000	47,577	(207,423)	18.66%
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	2,970	(211,488)	1.38%
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	3,005	(6,745)	30.82%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	605	(4,395)	12.10%
01-3100-362.10	Pub Safety - Outside Contracting	31,000	9,190	(21,810)	29.65%
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	5,050	2,050	168.33%
01-3110-355.07	State - Foreign Fire Premium Tax	350,000	-	(350,000)	0.00%
<b>Public Safety Revenues Subtotal</b>		<b>1,290,273</b>	<b>107,151</b>	<b>(1,183,122)</b>	<b>8.30%</b>
01-3120-362.40	Lic & Permits - State Fees	4,700	855	(3,845)	18.19%
01-3120-362.41	Lic & Permits - Building App Fees	-	19,045	19,045	0.00%
01-3120-362.42	Lic & Permits - Residential Permits	724,000	45,419	(678,581)	6.27%
01-3120-362.47	Lic & Permits - Commercial Permits	498,300	500	(497,800)	0.10%
01-3120-362.48	Lic & Permits - Residential Add	-	40,953	40,953	0.00%
01-3120-362.49	Lic & Permits - Commercial Add	-	168,025	168,025	0.00%
01-3120-362.51	Lic & Permits - Swimming Pools	-	3,239	3,239	0.00%
01-3120-362.52	Lic & Permits - Miscellaneous	-	800	800	0.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	-	17,839	17,839	0.00%
01-3120-362.54	Lic & Permits - Signs	15,000	1,825	(13,175)	12.17%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	22,500	3,975	(18,525)	17.67%
<b>Community Development &amp; Code Enforce. Revenues Subtotal</b>		<b>1,264,500</b>	<b>302,475</b>	<b>(962,025)</b>	<b>23.92%</b>

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

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
01-3130-322.85	Lic & Permits - Foreclosure Registry	25,000	3,820	(21,180)	15.28%
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	79,672	(195,328)	28.97%
01-3130-361.35	Lic & Permits - Zoning & Appeals	55,000	9,300	(45,700)	16.91%
01-3130-364.31	Sanitation - Septic Permits	1,000	400	(600)	40.00%
<b>Planning &amp; Zoning Revenues Subtotal</b>		<b>468,000</b>	<b>93,192</b>	<b>(374,808)</b>	<b>19.91%</b>
01-3200-364.33	Sanitation - Compost Site Reimb	27,707	-	(27,707)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	40,000	3,791	(36,209)	9.48%
<b>Health &amp; Sanitation Revenues Subtotal</b>		<b>67,707</b>	<b>3,791</b>	<b>(63,916)</b>	<b>5.60%</b>
01-3300-322.50	Lic & Permits - Road Occupancy	45,000	19,287	(25,713)	42.86%
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%
<b>Public Works Revenues Subtotal</b>		<b>143,488</b>	<b>25,463</b>	<b>(118,025)</b>	<b>17.75%</b>
01-3501-387.01	Contributions - Parks/Rec Restricted Gifts	5,000	-	(5,000)	0.00%
<b>Parks &amp; Recreation Administrative Revenues Subtotal</b>		<b>5,000</b>	<b>-</b>	<b>(5,000)</b>	<b>0.00%</b>
01-3502-321.17	Lic & Permits - Parks & Rec Events	28,000	2,710	(25,290)	9.68%
01-3502-321.61	Lic & Permits - Park Peddlers	2,000	150	(1,850)	7.50%
01-3502-367.04	Rec - Utility Reimbursements	2,500	170	(2,330)	6.82%
01-3502-367.05	Rec - Pavillion Reservations	45,000	15,245	(29,755)	33.88%
01-3502-367.07	Rec - Fitness Programs	7,500	2,052	(5,448)	27.36%
01-3502-367.10	Rec - Leisure Learning Programs	1,500	690	(810)	46.00%
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	85,368	11,368	115.36%
01-3502-367.19	Rec - Field/League Reservations	18,000	5,230	(12,770)	29.06%
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	6,000	(14,000)	30.00%
<b>Parks &amp; Recreation Operational Revenues Subtotal</b>		<b>329,250</b>	<b>118,347</b>	<b>(210,903)</b>	<b>35.94%</b>
01-3505-342.01	Rent - 5000 Commons Drive Rents	68,430	23,143	(45,287)	33.82%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	224,000	54,447	(169,553)	24.31%
<b>5000 Commons Drive (FCC Senior Center) Revenues Subtotal</b>		<b>292,430</b>	<b>77,590</b>	<b>(214,840)</b>	<b>26.53%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>29,651,035</b>	<b>6,158,913</b>	<b>(23,492,122)</b>	<b>20.77%</b>
<b>EXPENDITURES:</b>					
01-4001-400.100	Wages - Elected Officials	25,000	5,417	19,583	21.67%
01-4001-400.102	Wages - Appointed Authority Officials	400	100	300	25.00%
01-4001-400.318	Supp & Admin - Officials Expense	4,000	830	3,170	20.76%
01-4001-401.110	Wages - Executive Management	800,075	176,883	623,192	22.11%
01-4001-402.520	Prof Svcs - Accounting & Auditing	23,250	8,250	15,000	35.48%
01-4001-406.120	Wages - Full-Time Admin Labor	124,988	27,824	97,164	22.26%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,270	3,730	25.40%
01-4001-406.170	Wages - Longevity	2,351	-	2,351	0.00%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	1,380	7,620	15.33%

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01-4001-406.310	Supp & Admin - Bank Fees	1,500	115	1,385	7.70%
01-4001-406.312	Supp & Admin - Advertising	5,500	91	5,409	1.65%
01-4001-406.314	Supp & Admin - Postage	6,000	2,807	3,193	46.78%
01-4001-406.316	Supp & Admin - Bonding	2,500	1,688	813	67.50%
01-4001-406.322	Supp & Admin - Training/Seminars	11,000	2,530	8,470	23.00%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	7,000	4,758	2,242	67.97%
01-4001-406.420	R&M - Vehicle Maintenance	1,000	85	915	8.49%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,250	3,889	4,361	47.14%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	1,087	3,913	21.75%
01-4001-406.670	Utilities - Telephone	11,500	2,097	9,403	18.23%
01-4001-406.680	Utilities - Cable/Internet	900	252	648	27.95%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	565	4,435	11.31%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	8,730	66,270	11.64%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	51,500	31,761	19,739	61.67%
01-4001-408.510	Prof Svcs - Engineering Services	12,500	1,500	11,000	12.00%
<b>Administration - General Services Expenditures Subtotal</b>		<b>1,198,214</b>	<b>283,907</b>	<b>914,307</b>	<b>23.69%</b>
01-4010-403.104	Wages - Elected Tax Collector	22,151	3,891	18,260	17.57%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,250	8,281	(31)	100.38%
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%
<b>Administration - Tax Collector Expenditures Subtotal</b>		<b>34,641</b>	<b>12,172</b>	<b>22,469</b>	<b>35.14%</b>
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	1,123	38,878	2.81%
<b>Administration - Legal Expenditures Subtotal</b>		<b>124,000</b>	<b>10,159</b>	<b>113,841</b>	<b>8.19%</b>
01-4040-409.302	Supp & Admin - Building Supplies	6,000	2,773	3,227	46.21%
01-4040-409.400	R&M - Facilities Maintenance	40,000	10,926	29,074	27.31%
01-4040-409.572	Prof Svcs - Cleaning Services	35,000	8,571	26,429	24.49%
01-4040-409.610	Utilities - Electric	37,500	9,840	27,660	26.24%
01-4040-409.620	Utilities - Natural Gas	6,500	3,218	3,282	49.51%
01-4040-409.630	Utilities - Water	3,650	694	2,956	19.02%
01-4040-409.640	Utilities - Sewer	750	168	582	22.38%
01-4040-409.660	Utilities - Stormwater Fees	2,673	668	2,005	25.00%
<b>Administration - Building Maintenance Expenditures Subtotal</b>		<b>132,073</b>	<b>36,858</b>	<b>95,215</b>	<b>27.91%</b>
01-4100-410.110	Wages - Public Safety Director	123,146	28,061	95,085	22.79%
01-4100-410.112	Wages - Logistics & Admin	119,080	15,966	103,114	13.41%
01-4100-410.114	Wages - Full-Time Operational Support Agent	112,984	24,291	88,693	21.50%
01-4100-410.120	Wages - Full-Time Command Staff	423,322	97,252	326,070	22.97%
01-4100-410.121	Wages - Full-Time Sergeants	471,413	113,530	357,883	24.08%
01-4100-410.122	Wages - Full-Time Police Officers	4,537,019	989,350	3,547,669	21.81%
01-4100-410.123	Wages - Full-Time Corporals	794,416	202,102	592,314	25.44%
01-4100-410.124	Wages - Full-Time Civilians	220,647	50,728	169,919	22.99%
01-4100-410.125	Wages - Full-Time Community Service Officers	46,280	10,632	35,648	22.97%
01-4100-410.150	Wages - Shift Differential	32,000	7,241	24,759	22.63%
01-4100-410.160	Wages - Overtime	200,000	41,797	158,203	20.90%
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%
01-4100-410.182	Wages - Accumulated Leave Payouts	-	16,486	(16,486)	0.00%
01-4100-410.300	Supp & Admin - Office Supplies	5,000	520	4,480	10.41%

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01-4100-410.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%
01-4100-410.312	Supp & Admin - Printing	500	116	384	23.19%
01-4100-410.320	Supp & Admin - Employment Costs	20,000	13,045	6,955	65.22%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	14,871	20,129	42.49%
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	9,857	81,143	10.83%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	1,062	7,438	12.49%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	1,519	7,981	15.99%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	1,179	4,821	19.65%
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	12,887	10,463	55.19%
01-4100-410.336	Supp & Admin - Operational Support Agent	15,700	16,095	(395)	102.52%
01-4100-410.420	R&M - Vehicle Maintenance	47,500	15,895	31,605	33.46%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	185,500	67,198	118,302	36.23%
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	2,098	131,209	1.57%
01-4100-410.570	Prof Svcs - Copier Maintenance Contracts	5,000	1,613	3,387	32.25%
01-4100-410.587	Prof Svcs - Animal Control	20,000	4,175	15,825	20.88%
01-4100-410.600	Utilities - Vehicle Fuel	90,000	17,200	72,800	19.11%
01-4100-410.670	Utilities - Telephone	30,000	5,138	24,862	17.13%
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	44,393	46,607	48.78%
01-4100-410.910	Capital - Equipment Purchases	17,782	2,839	14,944	15.96%
01-4100-410.912	Capital - Specialized Gear	19,000	12,849	6,151	67.62%
01-4100-471.800	Debt - Principal - Vehicle Capital Leases	152,944	91,650	61,294	59.92%
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	10,387	1,408	88.06%
01-4100-472.801	Debt - Interest - Equipment Capital Leases	11,588	293	11,295	2.52%
<b>Police Expenditures Subtotal</b>		<b>8,773,094</b>	<b>2,206,649</b>	<b>6,566,445</b>	<b>25.15%</b>
01-4110-411.338	Supp & Admin - Fire Marshall & Canine	1,500	344	1,156	22.94%
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%
<b>Fire &amp; Emergency Services Expenditures Subtotal</b>		<b>451,500</b>	<b>344</b>	<b>451,156</b>	<b>0.08%</b>
01-4150-455.162	Wages - Overtime (Meetings)	1,000	129	871	12.92%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	120	880	12.00%
<b>Shade Tree Expenditures Subtotal</b>		<b>2,000</b>	<b>249</b>	<b>1,751</b>	<b>12.46%</b>
01-4160-462.106	Wages - Zoning Hearing Board	3,500	500	3,000	14.29%
01-4160-462.108	Wages - Planning Commission	7,000	2,100	4,900	30.00%
01-4160-462.110	Wages - Codes/Planning Administration	286,000	52,916	233,084	18.50%
01-4160-462.120	Wages - Full-Time Secretary	49,062	10,705	38,357	21.82%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	665	335	66.51%
01-4160-462.170	Wages - Longevity	2,700	-	2,700	0.00%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	296	1,704	14.78%
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%

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01-4160-462.508	Prof Svcs - Zoning Hearing Services	20,000	3,085	16,915	15.43%
01-4160-462.510	Prof Svcs - Engineering Services	253,000	46,862	206,138	18.52%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	325,000	46,180	278,820	14.21%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	37,500	34,145	3,355	91.05%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(1,113)	1,113	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	48	452	9.70%
01-4160-462.670	Utilities - Telephone	4,000	634	3,366	15.84%
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%
<b>Community Development Expenditures Subtotal</b>		<b>1,006,676</b>	<b>197,053</b>	<b>809,623</b>	<b>19.57%</b>
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	757	743	50.47%
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	14,380	21,420	40.17%
01-4200-426.610	Utilities - Electric	2,500	463	2,037	18.51%
01-4200-426.640	Utilities - Sewer	105,000	16,624	88,376	15.83%
01-4200-426.660	Utilities - Stormwater Fees	3,952	988	2,964	25.00%
<i>Health &amp; Sanitation - Recycling Expenditures Subtotal</i>		<i>170,322</i>	<i>33,213</i>	<i>137,109</i>	<i>19.50%</i>
01-4300-430.110	Wages - Public Works Administration	385,237	79,918	305,319	20.75%
01-4300-430.120	Wages - Full-Time Secretary	58,208	13,387	44,821	23.00%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,325,415	331,554	993,861	25.02%
01-4300-430.130	Wages - Part-Time Public Works Labor	21,414	7,802	13,612	36.44%
01-4300-430.160	Wages - Overtime	25,000	37,933	(12,933)	151.73%
01-4300-430.170	Wages - Longevity	22,313	5,150	17,163	23.08%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	16,250	6,364	9,886	39.16%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	1,588	4,413	26.46%
01-4300-430.326	Supp & Admin - Uniforms	7,000	2,680	4,320	38.28%
01-4300-430.400	R&M - Facilities Maintenance	30,000	3,608	26,392	12.03%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	22,000	11,989	10,011	54.50%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	1,750	581	1,169	33.21%
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	20,903	73,097	22.24%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	26,399	83,601	24.00%
01-4300-430.610	Utilities - Electric	12,500	3,095	9,405	24.76%
01-4300-430.620	Utilities - Natural Gas	17,500	7,125	10,375	40.72%
01-4300-430.630	Utilities - Water	4,500	1,140	3,360	25.33%
01-4300-430.640	Utilities - Sewer	1,200	741	459	61.72%
01-4300-430.660	Utilities - Stormwater Fees	7,332	1,833	5,499	25.00%
01-4300-430.670	Utilities - Telephone	16,250	1,880	14,370	11.57%
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>567,460</i>	<i>1,668,609</i>	<i>25.38%</i>
01-4300-432.433	R&M - Winter Equipment Maintenance	21,500	15,116	6,384	70.31%
01-4300-432.536	Prof Svcs - Snow Removal	28,100	21,525	6,575	76.60%
<i>Public Works - Winter Maintenance Expenditures Subtotal</i>		<i>49,600</i>	<i>36,641</i>	<i>12,959</i>	<i>73.87%</i>
01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	68,396	16,604	80.47%
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	31,195	83,805	27.13%



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01-4300-433.672	Utilities - Telephone - Traffic Signals	4,800	1,088	3,712	22.68%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<i>211,800</i>	<i>105,452</i>	<i>106,348</i>	<i>49.79%</i>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	1,439	11,061	11.51%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	28,785	96,215	23.03%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	3,549	(2,049)	236.60%
<i>Public Works - Repairs of Tools &amp; Machinery Expenditures Subtotal</i>		<i>139,000</i>	<i>33,774</i>	<i>105,226</i>	<i>24.30%</i>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	4,871	20,129	19.48%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	1,027	76,973	1.32%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	4,480	15,520	22.40%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	24	9,976	0.24%
<i>Public Works - Road &amp; Bridge Maint. Expenditures Subtotal</i>		<i>133,000</i>	<i>10,402</i>	<i>122,598</i>	<i>7.82%</i>
<b>Public Works Expenditures Subtotal</b>		<b>2,939,791</b>	<b>786,941</b>	<b>2,152,851</b>	<b>26.77%</b>
01-4400-429.110	Wages - Sewer Management	255,842	66,228	189,614	25.89%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,783	22,542	80,241	21.93%
01-4400-429.122	Wages - Full-Time Sewer Labor	720,693	203,170	517,523	28.19%
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	4,773	10,227	31.82%
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	141	579	19.58%
<b>Sewer Dept. - Wastewater Collection Expenditures Subtotal</b>		<b>1,110,953</b>	<b>301,412</b>	<b>809,541</b>	<b>27.13%</b>
01-4450-436.110	Wages - Stormwater Management	254,854	59,559	195,295	23.37%
01-4450-436.120	Wages - Full-Time Stormwater Admin	75,902	17,597	58,305	23.18%
01-4450-436.122	Wages - Full-Time Stormwater Labor	311,584	20,579	291,005	6.60%
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	3,932	88,568	4.25%
01-4450-436.128	Wages - Full-Time PW Stormwater R&M	130,000	26,567	103,433	20.44%
01-4450-436.129	Wages - Full-Time PW Stormwater Capital	63,166	835	62,331	1.32%
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	1,051	3,949	21.03%
01-4450-436.170	Wages - Longevity	4,248	-	4,248	0.00%
<b>Sewer Dept. - Stormwater Expenditures Subtotal</b>		<b>1,010,515</b>	<b>133,105</b>	<b>877,410</b>	<b>13.17%</b>
01-4501-451.110	Wages - Parks Management	285,730	52,494	233,236	18.37%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	113,627	26,305	87,322	23.15%
01-4501-451.132	Wages - Part-Time Attendant Staff	18,500	-	18,500	0.00%
01-4501-451.160	Wages - Overtime	7,000	1,198	5,802	17.11%
01-4501-451.170	Wages - Longevity	4,352	-	4,352	0.00%
<i>Parks &amp; Recreation - Administrative Expenditures Subtotal</i>		<i>429,209</i>	<i>79,997</i>	<i>349,212</i>	<i>18.64%</i>
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	471	3,029	13.45%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	1,518	1,483	50.58%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,300	721	579	55.45%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	165	835	16.54%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	12,250	7,127	5,123	58.18%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 +/(-) Variance</u>	<u>2025 % of Budget</u>
01-4501-451.570	Prof Svcs - Copier Maintenance	2,000	653	1,347	32.63%
01-4501-451.572	Prof Svcs - Cleaning Services	14,625	426	14,199	2.91%
01-4501-451.600	Utilities - Vehicle Fuel	3,000	86	2,914	2.86%
01-4501-451.670	Utilities - Telephone	7,000	980	6,020	13.99%
01-4501-454.510	Prof Svcs - Engineering Services	3,000	442	2,558	14.75%
01-4501-454.593	Prof Svcs - Park Facilities Rentals	12,500	-	12,500	0.00%
<b><i>Parks &amp; Recreation - Participant Recreation Expenditures Subtotal</i></b>		<b>65,825</b>	<b>12,615</b>	<b>53,210</b>	<b>19.16%</b>
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	325,000	90,671	234,329	27.90%
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	16,224	108,776	12.98%
01-4501-454.584	Prof Svcs - Koons Pool Contributions	-	1,225	(1,225)	0.00%
01-4501-454.610	Utilities - Electric	12,500	2,334	10,166	18.67%
01-4501-454.620	Utilities - Natural Gas	3,750	954	2,796	25.43%
01-4501-454.630	Utilities - Water	10,500	617	9,883	5.88%
01-4501-454.640	Utilities - Sewer	4,000	790	3,210	19.75%
01-4501-454.660	Utilities - Stormwater Fees	25,606	6,227	19,379	24.32%
01-4501-454.920	Capital - Parks Improvements	25,000	-	25,000	0.00%
<b><i>Parks &amp; Recreation - Parks &amp; Playgrounds Expenditures Subtotal</i></b>		<b>543,950</b>	<b>119,042</b>	<b>424,908</b>	<b>21.88%</b>
01-4502-451.596	Prof Svcs - Special Events	10,000	230	9,770	2.30%
01-4502-452.130	Wages - Seasonal Instructors	137,500	8,770	128,730	6.38%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	3,583	(1,333)	159.24%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	-	2,500	0.00%
01-4502-452.362	Supp & Admin - League Supplies	12,000	955	11,045	7.96%
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	354	3,146	10.11%
01-4502-452.592	Prof Svcs - Summer/Day Camps	34,000	1,461	32,539	4.30%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	8,500	2,860	5,640	33.65%
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%
<b><i>Parks &amp; Recreation - Program Expenditures Subtotal</i></b>		<b>231,750</b>	<b>23,364</b>	<b>208,386</b>	<b>10.08%</b>
<b>Parks &amp; Recreation Expenditures Subtotal</b>		<b>1,270,734</b>	<b>235,018</b>	<b>1,035,716</b>	<b>18.49%</b>
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	706	1,794	28.23%
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	53,649	153,851	25.86%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	9,000	3,057	5,943	33.97%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	10,000	3,237	6,763	32.37%
<b>5000 Commons Drive (FCC Senior Center) Expenditures Subtotal</b>		<b>231,000</b>	<b>60,649</b>	<b>170,351</b>	<b>26.26%</b>
01-4520-456.586	Prof Svcs - Library Allotments	140,880	-	140,880	0.00%
<b>County Libraries Expenditures Subtotal</b>		<b>140,880</b>	<b>-</b>	<b>140,880</b>	<b>0.00%</b>
01-4600-463.110	Wages - Economic Development/Communications Administration	140,358	32,245	108,113	22.97%
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%

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

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 +/- Variance</u>	<u>2025 % of Budget</u>
01-4600-463.322	Supp & Admin - Training/Seminars	5,000	45	4,955	0.90%
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	366	10,134	3.49%
01-4600-463.598	Prof Svcs - Communications & Newsletter Services	30,030	-	30,030	0.00%
01-4600-463.670	Utilities - Telephone	1,950	53	1,897	2.70%
<b>Economic Development &amp; Communications Expenditures Subtotal</b>		<b>224,788</b>	<b>32,708</b>	<b>192,080</b>	<b>14.55%</b>
01-4700-471.817	Debt - Principal - 2014 Bonds	335,000	335,000	-	100.00%
01-4700-471.819	Debt - Principal - 2016 Bonds	190,000	190,000	-	100.00%
01-4700-471.820	Debt - Principal - 2019 Bonds	49,000	49,000	-	100.00%
01-4700-471.824	Debt - Principal - 2020B Bonds	765,000	765,000	-	100.00%
01-4700-471.825	Debt - Principal - 2020B FC Bonds	245,000	245,000	-	100.00%
01-4700-471.826	Debt - Principal - 2020C Bonds	80,000	80,000	-	100.00%
01-4700-471.827	Debt - Principal - 2022 Bonds	30,941	30,941	0	100.00%
01-4700-472.817	Debt - Interest - 2014 Bonds	26,213	15,535	10,678	59.26%
01-4700-472.819	Debt - Interest - 2016 Bonds	77,275	40,538	36,738	52.46%
01-4700-472.820	Debt - Interest - 2019 Bonds	20,000	10,490	9,510	52.45%
01-4700-472.821	Debt - Interest - 2019 FC Bonds	12,070	6,035	6,035	50.00%
01-4700-472.824	Debt - Interest - 2020B Bonds	79,500	47,400	32,100	59.62%
01-4700-472.825	Debt - Interest - 2020B FC Bonds	4,900	4,900	-	100.00%
01-4700-472.826	Debt - Interest - 2020C Bonds	65,311	32,852	32,459	50.30%
01-4700-472.827	Debt - Interest - 2022 Bonds	3,189	1,904	1,285	59.71%
<b>Debt Service Expenditures Subtotal</b>		<b>1,983,399</b>	<b>1,854,594</b>	<b>128,805</b>	<b>93.51%</b>
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,087,392	250,916	836,476	23.08%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	75	1,925	3.73%
01-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	2,546,870	(7,360)	2,554,230	-0.29%
01-4810-484.230	Benefits & Taxes - Workmens Compensation	331,607	103,890	227,717	31.33%
01-4810-487.240	Benefits & Taxes - Medical Insurance	4,626,633	1,438,696	3,187,937	31.10%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	35,405	189,595	15.74%
01-4810-487.246	Benefits & Taxes - Employee Assistance Program (EAP)	7,210	938	6,273	13.00%
01-4810-487.248	Benefits & Taxes - OPEB Funding	250,000	-	250,000	0.00%
01-4810-487.250	Benefits & Taxes - Life Insurance	24,657	4,974	19,683	20.17%
01-4810-487.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	1,250	260	990	20.80%
01-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	1,350	10,548	(9,198)	781.35%
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	27,832	6,698	21,134	24.07%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	328	4,672	6.55%
<b>Employee Benefits Expenditures Subtotal</b>		<b>9,136,801</b>	<b>1,845,367</b>	<b>7,291,434</b>	<b>20.20%</b>
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	25,000	94,000	21.01%
01-4900-492.709	Misc - Transfers Out - CDBG Fund	-	(13,900)	13,900	0.00%



# **LOWER PAXTON TOWNSHIP**

## Budget versus Actual-to-Date - Detailed Report

### General Fund

As of March 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
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%
<b>Other General Expenditures Subtotal</b>		<b>301,000</b>	<b>67,629</b>	<b>233,371</b>	<b>22.47%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>30,072,059</b>	<b>8,064,815</b>	<b>22,007,244</b>	<b>26.82%</b>
<b>NET TOTAL GENERAL FUND CHANGE IN RESERVES</b>		<b>(421,024)</b>	<b>(1,905,902)</b>	<b>(1,484,878)</b>	<b>-452.68%</b>
Net Financial Reserves - Beginning		15,453,910	15,453,910	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 15,032,886</b>	<b>\$ 13,548,009</b>	<b>\$ (1,484,878)</b>	<b>90.12%</b>

<b>CASH AND INVESTMENTS BALANCES</b>	<b>\$ 5,425,660</b>
<b>BALANCES DUE FROM SOLID WASTE &amp; RECYCLING COLLECTION FUND</b>	<b>\$ 1,628,035</b>
<b>BALANCES DUE FROM FIRE PROTECTION TAX &amp; EQUIPMENT FUND</b>	<b>\$ 3,067,864</b>
<b>BALANCES DUE FROM TOWNSHIP AUTHORITY</b>	<b>\$ 3,365,056</b>

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 5,020,845	\$ 17,957,937	21.85%
Discretionary Expenditures	\$ 7,093,277	\$ 3,043,970	\$ 4,049,307	42.91%
Percentage of Contractual to Total Expenditures	76.41%	62.26%		



**SOLID WASTE & RECYCLING  
COLLECTION FUND (05) – DETAILED REPORT**

**LOWER PAXTON TOWNSHIP**  
 Budget versus Actual-to-Date - Detailed Report  
 Solid Waste and Recycling Collection Fund  
 As of March 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
<b>REVENUES:</b>					
05-3200-364.30	Sanitation - Fee Charges	\$ 8,007,648	\$ 1,897,647	\$ (6,110,001)	23.70%
<b>TOTAL SOLID WASTE &amp; RECYCLING FUND REVENUES</b>		<b>8,007,648</b>	<b>1,897,647</b>	<b>(6,110,001)</b>	<b>23.70%</b>
<b>EXPENDITURES:</b>					
05-4200-427.110	Wages - Full-Time Waste Management	47,984	10,953	37,031	22.83%
05-4200-427.120	Wages - Full-Time Waste Admin	62,462	13,890	48,572	22.24%
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	1,132	12,368	8.39%
05-4200-427.306	Supp & Admin - IT Supplies	400	87	313	21.75%
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	-	100.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	24,500	12,598	11,902	51.42%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	600	426	174	70.93%
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	1,235,839	6,405,809	16.17%
05-4200-427.670	Utilities - Telephone & Alarm	1,500	251	1,249	16.72%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,525	2,066	6,459	24.23%
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	15,884	22,898	40.96%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,602	238	1,364	14.88%
05-4810-487.250	Benefits & Taxes - Life Insurance	186	45	141	24.44%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	15	4	11	23.40%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	254	54	200	21.27%
05-4820-486.730	Misc - Liability & Casualty Insurances	500	114	386	22.79%
<b>TOTAL SOLID WASTE &amp; RECYCLING FUND EXPENDITURES</b>		<b>7,914,159</b>	<b>1,294,416</b>	<b>6,619,743</b>	<b>16.36%</b>
<b>NET TOTAL SW &amp; RECYCLING FUND CHANGE IN RESERVES</b>		<b>93,489</b>	<b>603,231</b>	<b>509,742</b>	<b>645.24%</b>
Net Financial Reserves - Beginning		177,269	177,269	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 270,758</b>	<b>\$ 780,500</b>	<b>\$ 509,742</b>	<b>288.26%</b>
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>			<b>\$ (1,629,508)</b>		
<b>BALANCES DUE FROM AUTHORITY</b>			<b>\$ 70,745</b>		



## **STATE AID FUND (10) – DETAILED REPORT**

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

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
<b>REVENUES:</b>					
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	1,652,325	22,325	101.37%
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	-	100.00%
<b>TOTAL STATE AID FUND REVENUES</b>		<b>1,671,930</b>	<b>1,658,874</b>	<b>(13,056)</b>	<b>99.22%</b>
<b>EXPENDITURES:</b>					
10-4300-430.310	Supp & Admin - Bank Fees	7	7	(0)	102.71%
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	272,071	(52,071)	123.67%
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	17,614	1,082,386	1.60%
10-4300-471.800	Debt - Principal - Capital Leases	251,505	93,871	157,634	37.32%
10-4300-471.827	Debt - Principal - 2022 Bonds	34,059	34,059	(0)	100.00%
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	100.00%
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%
<b>TOTAL STATE AID FUND EXPENDITURES</b>		<b>2,109,813</b>	<b>482,248</b>	<b>1,627,565</b>	<b>22.86%</b>
<b>NET TOTAL STATE AID FUND CHANGE IN RESERVES</b>		<b>(437,883)</b>	<b>1,176,625</b>	<b>1,614,508</b>	<b>268.71%</b>
Net Financial Reserves - Beginning		1,221,446	1,221,446	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 783,563</b>	<b>\$ 2,398,071</b>	<b>\$ 1,614,508</b>	<b>306.05%</b>
<b>CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>		<b>\$ 2,148,651</b>			



**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 March 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
<b>REVENUES:</b>					
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%
<b>TOTAL CDBG FUND REVENUES</b>		<b>99,670</b>	<b>(13,900)</b>	<b>(113,570)</b>	<b>-13.95%</b>
<b>EXPENDITURES:</b>					
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%
<b>TOTAL CDBG FUND EXPENDITURES</b>		<b>99,670</b>	<b>-</b>	<b>99,670</b>	<b>0.00%</b>
<b>NET TOTAL CDBG FUND CHANGE IN RESERVES</b>		<b>-</b>	<b>(13,900)</b>	<b>(13,900)</b>	<b>0.00%</b>
Net Financial Reserves - Beginning		13,900	13,900	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 13,900</b>	<b>\$ -</b>	<b>\$ (13,900)</b>	<b>0.00%</b>
<b>CASH AND INVESTMENTS BALANCES</b>		<b>\$ (53,594)</b>			



**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 March 31, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 3/31/25)	2025 + / (-) Variance	2025 % of Budget
<b>REVENUES:</b>					
15-3001-341.01	Interest Earnings	\$ 26,500	\$ 6,473	\$ (20,027)	24.43%
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	16,940	(676,189)	2.44%
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	47,134	(2,820,505)	1.64%
<b>TOTAL GENERAL IMPROVEMENT FUND REVENUES</b>		<b>12,662,880</b>	<b>111,987</b>	<b>(12,550,893)</b>	<b>0.88%</b>
<b>EXPENDITURES:</b>					
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%
15-4160-462.511	Prof Svcs - Zoning/SALDO/Comp Plan Projects	-	1,799	(1,799)	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	22,200	284,481	7.24%
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	28,019	(4,019)	116.74%
15-4300-435.944	Capital - Prince St Mobility Improvements	842,384	-	842,384	0.00%
15-4300-437.910	Capital - PW Fuel Center Improvements	441,473	17,473	424,000	3.96%
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	33,880	354,664	8.72%
15-4300-439.942	Capital - Union Deposit Improvements	1,229,839	5,671	1,224,168	0.46%
15-4300-439.943	Capital - Route 22/Prince St Improvements	739,164	-	739,164	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	25,922	20,878	55.39%
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	2,124	140,451	1.49%
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	643	1,994,984	0.03%
15-4501-454.929	Capital - Kohl Park Improvements	532,385	2,124	530,261	0.40%

# LOWER PAXTON TOWNSHIP

## Budget versus Actual-to-Date - Detailed Report

### General Improvement and American Rescue Plan Act (ARPA) Funds

As of March 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
15-4501-454.930	Capital - Hodges Heights Park Improvements	-	406	(406)	0.00%
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	35,587	78,528	31.19%
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%
<b>TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES</b>		<b>13,700,892</b>	<b>176,787</b>	<b>13,524,105</b>	<b>1.29%</b>
<b>NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES</b>		<b>(1,038,012)</b>	<b>(64,800)</b>	<b>973,212</b>	<b>-6.24%</b>
Net Financial Reserves - Beginning		1,265,482	1,265,482	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 227,470</b>	<b>\$ 1,200,682</b>	<b>\$ 973,212</b>	<b>527.84%</b>

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
<b>REVENUES:</b>					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
<b>TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES:</b>					
04-4900-492.703	Misc - Transfers Out	2,748,639	22,134	2,726,505	0.81%
<b>TOTAL ARPA FUND EXPENDITURES</b>		<b>2,748,639</b>	<b>22,134</b>	<b>2,726,505</b>	<b>0.81%</b>
<b>NET TOTAL ARPA FUND CHANGE IN RESERVES</b>		<b>(2,748,639)</b>	<b>(22,134)</b>	<b>2,726,505</b>	<b>-0.81%</b>
Net Financial Reserves - Beginning		3,856,934	3,856,934	-	100.00%
<b>NET FINANCIAL RESERVES - ENDING</b>		<b>\$ 1,108,295</b>	<b>\$ 3,834,800</b>	<b>\$ 2,726,505</b>	<b>346.01%</b>

<b>COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)</b>	<b>\$ 4,856,278</b>
<b>BALANCES DUE FROM AUTHORITY</b>	<b>\$ (579,991)</b>
<b>UNSPENT BOND PROCEEDS</b>	<b>\$ -</b>



**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 March 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
<b>REVENUES:</b>					
20-3110-301.10	Taxes - Real Estate Current	\$ 4,169,059	\$ 966,016	\$ (3,203,043)	23.17%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	44,211	6,440	(37,771)	14.57%
20-3110-341.01	Interest Earnings	60,000	4,774	(55,226)	7.96%
<b>TOTAL FIRE TAX FUND OPERATING REVENUES</b>		<b>4,273,270</b>	<b>977,231</b>	<b>(3,296,039)</b>	<b>22.87%</b>
<b>EXPENDITURES:</b>					
20-4110-411.110	Wages - Fire Management	157,529	36,113	121,416	22.92%
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	3,462	14,538	19.23%
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	343	4,657	6.86%
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	3,885	14,115	21.58%
20-4110-411.420	R&M - Vehicle Maintenance	2,000	(12,512)	14,512	-625.61%
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	14,850	(5,250)	154.69%
20-4110-411.542	Prof Svcs - IT Subscriptions/Licenses	31,000	19,847	11,153	64.02%
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	1,005	5,495	15.46%
20-4110-411.634	Utilities - Water - Hydrants	277,500	66,792	210,708	24.07%
20-4110-411.670	Utilities - Telephone	1,920	155	1,765	8.09%
20-4110-411.900	Capital - Vehicle Purchases	-	17	(17)	0.00%
20-4110-411.910	Capital - Equipment Purchases	183,190	26,860	156,330	14.66%
20-4700-471.820	Debt - Principal - 2019 Bonds	256,000	256,000	-	100.00%
20-4700-472.820	Debt - Interest - 2019 Bonds	59,330	32,225	27,105	54.31%
20-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	37,112	2,835	34,277	7.64%
20-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	55,427	4,412	51,016	7.96%
20-4810-484.230	Benefits & Taxes - Workmens Compensation	84,837	23,852	60,985	28.11%
20-4810-487.240	Benefits & Taxes - Medical Insurance	267,291	13,657	253,634	5.11%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	16,170	630	15,540	3.89%

# LOWER PAXTON TOWNSHIP

## Budget versus Actual-to-Date - Detailed Report

### Fire Protection Tax and Equipment Fund

As of March 31, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 +/- Variance</u>	<u>2025 % of Budget</u>
20-4810-487.250	Benefits & Taxes - Life Insurance	785	60	725	7.64%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	165	3	162	1.80%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	1,078	72	1,006	6.67%
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%
<b>TOTAL FIRE TAX FUND OPERATING EXPENDITURES</b>		<b>3,382,031</b>	<b>506,490</b>	<b>2,875,541</b>	<b>14.98%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES</b>		<b>891,239</b>	<b>470,740</b>	<b>(420,499)</b>	<b>52.82%</b>
Net Financial Operating Reserves - Beginning		1,173,165	1,173,165	-	100.00%
<b>NET FINANCIAL OPERATING RESERVES - ENDING</b>		<b>\$ 2,064,404</b>	<b>\$ 1,643,906</b>	<b>\$ (420,499)</b>	<b>79.63%</b>

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 3/31/25)</u>	<u>2025 +/- Variance</u>	<u>2025 % of Budget</u>
<b>CAPITAL RESERVE REVENUES:</b>					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 48,500	\$ 1,280	\$ (47,220)	2.64%
20-3900-392.50	Transfers In - Fire Operations	305,410	-	(305,410)	0.00%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES</b>		<b>353,910</b>	<b>1,280</b>	<b>(352,630)</b>	<b>0.36%</b>
<b>CAPITAL RESERVE EXPENDITURES:</b>					
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	74,500	71,777	2,723	96.34%
<b>TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES</b>		<b>74,500</b>	<b>71,777</b>	<b>2,723</b>	<b>96.34%</b>
<b>NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES</b>		<b>279,410</b>	<b>(70,497)</b>	<b>(349,907)</b>	<b>-25.23%</b>
Net Financial Capital Reserves - Beginning		2,131,149	2,131,149	-	100.00%
<b>NET FINANCIAL CAPITAL RESERVES - ENDING</b>		<b>\$ 2,410,559</b>	<b>\$ 2,060,652</b>	<b>\$ (349,907)</b>	<b>85.48%</b>

<b>CASH AND INVESTMENTS BALANCES - OPERATING</b>	<b>\$ 1,641,520</b>
<b>CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES</b>	<b>\$ 2,078,429</b>
<b>BALANCES DUE TO GENERAL FUND</b>	<b>\$ (3,067,864)</b>