



MEMO TO THE TOWNSHIP BOARD OF SUPERVISORS

APRIL 2025 FINANCIAL REPORTING PACKAGE

JUNE 13, 2025

INTERIM FINANCE DIRECTOR

Introduction

The attached represents a summarized April 2025 budget-to-actual and comparative (2024) report for the General Fund, as well as detailed April 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 four of 12 months, or roughly 33.3%, 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.

April is historically when revenues start to climb for municipalities, as residents have taken advantage of the discount period for real estate taxes. This aids against financial pressures for the Township to consistently fund payroll and related benefit/tax, general casualty/liability insurance, solid waste and recycling fees, and early-year capital lease/debt payments. Overall, results were reasonably comparable to April 2024, and the Township maintains adequate financial reserves (soundly in excess of our 25% expenditures policy requirement) to withstand 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 April 2025 are about \$8.8 million, with \$3 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 \$1.5 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 supports the majority of Township operations—primarily those that are partially or fully subsidized by tax revenue—the Township also maintains and budgets for five additional operating funds. These funds are detailed in the attached reports; however, they include less comparative data and analysis than the General Fund section. Below is a summary of key highlights for each of these 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 cash receipts (*excludes unpaid, delinquent charges*) and most expenditures are delayed to month following (hauler fees) or assessed quarterly (wages/related tax and benefits).

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). This equates to roughly \$1.5 million through April 2025, with only \$71,000 pending remittance from the Authority for collections made through April'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, 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. Additionally, the Township acquired a street sweeper in April to enhance operational efficiency, allowing for a three-unit rotation in street maintenance

Ending State Aid Fund financial reserves in April 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 April 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 April 2025, with fee-in-lieu revenues totaling \$40,000 and expenditures relative to Linglestown pedestrian beacon installation, continued engineering on significant transportation projects and costs for the fuel center improvements, community garden fencing installation (*significant Public Works labor absorbed by the General Fund for installation and site prep*), and camera purchases for public safety interview rooms.

Ending cumulative cash reserves in April 2025 total just under \$4.7 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, April presents increased real estate tax activity due to discount period receipts, which help cover cash outlays for volunteer fire allotments and stipends. 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 April 2025 are just over \$4 million for operations and about \$2.3 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 April 30, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 04/30/25)	+ / (-) Variance	Percent of Budget	Actual (thru 4/30/24)	Percent of Budget	
REVENUES:								
Tax Revenues		\$ 18,843,557	\$ 8,987,961	\$ (9,855,596)	47.70%	\$ 8,675,502	47.99%	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	1,078,435	(5,868,395)	15.52%	956,755	13.59%	Activity limited to interest earnings and Q1 Management Agreement billings to Authority for shared services/costs. Increase in management agreement billings due to filled staff vacancies-majority of revenues transpire quarterly or in later portion of year (Pension State Aid); comparable to prior year.
Public Safety Revenues		1,290,273	145,768	(1,144,505)	11.30%	110,152	8.87%	Primarily limited to School Resource Officer revenues for first part of fiscal year and monthly enforcement receipts - majority of revenues tied to heightened grant activity, and receipt of contribution for K-9.
Community Development & Code Enforce. Revenues		1,264,500	409,059	(855,441)	32.35%	296,719	29.30%	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	124,335	(343,665)	26.57%	136,674	32.08%	Activity primarily for developer reimbursements; reasonably comparable to prior year.
Health & Sanitation Revenues		67,707	15,145	(52,562)	22.37%	11,770	16.37%	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	27,513	(115,975)	19.17%	14,088	9.58%	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	175,193	(154,057)	53.21%	180,781	56.88%	Activity primarily limited to early basketball league registrations and pavilion registrations - majority of programs skew towards summer and fall seasons; slight decrease from prior year.
5000 Commons Drive (FCC Senior Center) Revenues		292,430	105,106	(187,324)	35.94%	107,197	38.06%	Comparable with prior year and budget.
TOTAL GENERAL FUND REVENUES		29,651,035	11,068,515	(18,582,520)	37.33%	10,489,637	36.46%	
EXPENDITURES:								
Administration - General Services Expenditures		1,198,214	375,669	822,545	31.35%	378,470	30.76%	Primarily wages, IT subscriptions, and annual dues/memberships; comparable to prior year/budget.
Administration - Tax Collector Expenditures		34,641	14,122	20,519	40.77%	14,212	41.75%	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 April 30, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 04/30/25)	+/(-) Variance	Percent of Budget	Actual (thru 4/30/24)	Percent of Budget	
	Administration - Legal Expenditures	124,000	36,294	87,706	29.27%	9,514	11.19%	Billings occur the month following services; increase relative to late 2024 solicitor residency established and fees for general matters significant in April 2025.
	Administration - Building Maintenance Expenditures	132,073	47,421	84,652	35.91%	47,802	34.68%	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	2,812,652	5,960,442	32.06%	2,620,336	31.80%	Primarily wages (heightened due to less vacancies than prior year, including new Operational Support Agent, and academy costs for new hires), payments for two new builds and new K-9 vehicle parts; reasonably comparable to prior year.
	Fire & Emergency Services Expenditures	451,500	344	451,156	0.08%	633	0.14%	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	347	1,653	17.33%	299	14.96%	
	Community Development Expenditures	1,006,676	292,239	714,437	29.03%	366,181	36.79%	Primarily wages, inspection fees, and IT subscriptions; higher in prior year due to re-allocation of Economic Development Director wages (<i>in segregated department for 2025</i>). Abatement services negative due to large abatement receipt in April.
	Public Works Expenditures	2,939,791	974,299	1,965,492	33.14%	793,802	28.43%	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. Large increase in traffic light maintenance due to new controller being installed - nearing allocated budget allotment.
	Sewer Dept. - Wastewater Collection Expenditures	1,110,953	389,764	721,189	35.08%	426,304	35.12%	Predominantly wages for pass-through billing to the Township Authority for sewer services; comparable to prior year.
	Sewer Dept. - Stormwater Expenditures	1,010,515	207,960	802,555	20.58%	151,078	15.54%	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	355,526	915,208	27.98%	284,884	25.24%	Primarily wages, with differences from prior year mostly relating to prepayment on July 3rd fireworks event in early 2025 (usually skews late spring) and expenditures to construct dugouts at Koons Park.
	5000 Commons Drive (FCC Senior Center) Expenditures	231,000	79,807	151,193	34.55%	45,074	18.25%	Majority of billings occur the month following services; difference attributed to rising costs for gas/electric, along with timing of utilities bill receipt/posting (mostly correlates with reimbursement billing in revenues above).
	County Libraries Expenditures	140,880	34,524	106,356	24.51%	36,002	25.65%	Limited to quarterly remittances of library-dedicated real estate tax collections made.
	Economic Development Expenditures	224,788	72,773	152,015	32.37%	-	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 April 30, 2025 and 2024

Account Number	Account Title	2025				2024		Notes/Remarks
		Budget	Actual (thru 04/30/25)	+ / (-) Variance	Percent of Budget	Actual (thru 4/30/24)	Percent of Budget	
	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	2,308,147	6,828,654	25.26%	2,080,047	25.69%	Heightened in current year due to rise in health insurance and workers compensation premium costs, decrease in current year short-term disability claims.
	Other General Expenditures	301,000	105,051	195,949	34.90%	89,835	24.75%	Activity limited to liability/casualty insurance payments (comparable with prior year) and transfers for CIP and CDBG Funds reimbursements.
TOTAL GENERAL FUND EXPENDITURES		30,072,059	9,961,532	20,110,527	33.13%	9,167,090	32.45%	
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(421,024)	1,106,984	1,528,008	262.93%	1,322,547	256.50%	
	Net Financial Reserves - Beginning	15,453,910	15,453,910	-	100.00%	13,940,462	0.00%	
NET FINANCIAL RESERVES - ENDING		\$ 15,032,886	\$ 16,560,894	\$ 1,528,008	110.16%	\$ 15,263,009	0.00%	

CASH AND INVESTMENTS BALANCES	\$ 8,785,215	\$ 13,505,981
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 1,497,741	\$ 2,115,534
BALANCES DUE FROM FIRE PROTECTION TAX & EQUIPMENT FUND	\$ 3,067,864	\$ -
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ 3,053,913	\$ 51,552

CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS	2025				2024	
	Budget	Actual (thru 04/30/25)	+ / (-) Variance	Percent of Budget	Actual (thru 4/30/24)	Percent of Budget
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 6,513,033	\$ 16,465,749	28.34%	\$ 6,074,019	28.45%
Discretionary Expenditures	\$ 7,093,277	\$ 3,448,498	\$ 3,644,779	48.62%	\$ 3,093,071	44.84%
Percentage of Contractual to Total Expenditures	76.41%	65.38%			66.26%	



GENERAL FUND (01) – DETAILED REPORT

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
01-3001-301.10	Taxes - Real Estate Current	\$ 5,224,772	\$ 4,874,441	\$ (350,331)	93.29%
01-3001-301.11	Taxes - Real Estate Refunds	(7,000)	-	7,000	0.00%
01-3001-301.15	Taxes - Real Estate Library	140,880	129,326	(11,554)	91.80%
01-3001-301.30	Taxes - Real Estate Delinquent	114,905	27,210	(87,695)	23.68%
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	3,371,798	(7,033,202)	32.41%
01-3001-310.50	Taxes - Local Service Taxes	1,315,000	401,112	(913,888)	30.50%
Tax Revenues Subtotal		18,843,557	8,987,961	(9,855,596)	47.70%
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	65,463	(384,537)	14.55%
01-3001-342.20	Rent - Land & General Facilities	85,464	35,244	(50,220)	41.24%
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	618,003	(1,597,196)	27.90%
01-3001-359.02	Local - Stormwater Mgmt Agreement	1,993,524	342,342	(1,651,182)	17.17%
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%
General Recurring Aid and Other Revenues Subtotal		6,946,830	1,078,435	(5,868,395)	15.52%
01-3100-321.61	Lic & Permits - Peddler/Transient	10,000	3,420	(6,580)	34.20%
01-3100-331.10	Fines - Enforcement Revenues	255,000	70,153	(184,847)	27.51%
01-3100-351.02	Federal - Police Grants/Reimbursements	140,515	17,385	(123,130)	12.37%
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	9,747	(14,753)	39.78%
01-3100-358.10	County - Police Booking Reimbursements	1,500	619	(881)	41.28%
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	3,755	(5,995)	38.51%
01-3100-362.03	Pub Safety - Reimb & Misc Income	5,000	811	(4,189)	16.23%
01-3100-362.10	Pub Safety - Outside Contracting	31,000	8,382	(22,618)	27.04%
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%
Public Safety Revenues Subtotal		1,290,273	145,768	(1,144,505)	11.30%
01-3120-362.40	Lic & Permits - State Fees	4,700	1,161	(3,539)	24.70%
01-3120-362.41	Lic & Permits - Building App Fees	-	25,270	25,270	0.00%
01-3120-362.42	Lic & Permits - Residential Permits	724,000	137,850	(586,150)	19.04%
01-3120-362.47	Lic & Permits - Commercial Permits	498,300	233,678	(264,622)	46.90%
01-3120-362.48	Lic & Permits - Residential Add	-	-	-	0.00%
01-3120-362.49	Lic & Permits - Commercial Add	-	-	-	0.00%
01-3120-362.51	Lic & Permits - Swimming Pools	-	-	-	0.00%
01-3120-362.52	Lic & Permits - Miscellaneous	-	800	800	0.00%
01-3120-362.53	Lic & Permits - Plumbing Fees	-	-	-	0.00%
01-3120-362.54	Lic & Permits - Signs	15,000	4,425	(10,575)	29.50%
01-3120-362.57	Lic & Permits - Stormwater Mgmt	22,500	5,875	(16,625)	26.11%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
Community Development & Code Enforce. Revenues Subtotal		1,264,500	409,059	(855,441)	32.35%
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	560	(11,440)	4.67%
01-3130-361.32	Lic & Permits - Reimbursements	275,000	106,605	(168,395)	38.77%
01-3130-361.35	Lic & Permits - Zoning & Appeals	55,000	12,850	(42,150)	23.36%
01-3130-364.31	Sanitation - Septic Permits	1,000	500	(500)	50.00%
Planning & Zoning Revenues Subtotal		468,000	124,335	(343,665)	26.57%
01-3200-364.33	Sanitation - Compost Site Reimb	27,707	-	(27,707)	0.00%
01-3200-364.35	Sanitation - Leaf Waste Fees	40,000	15,145	(24,855)	37.86%
Health & Sanitation Revenues Subtotal		67,707	15,145	(52,562)	22.37%
01-3300-322.50	Lic & Permits - Road Occupancy	45,000	21,337	(23,663)	47.42%
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	27,513	(115,975)	19.17%
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	5,940	(22,060)	21.21%
01-3502-321.61	Lic & Permits - Park Peddlers	2,000	1,000	(1,000)	50.00%
01-3502-367.04	Rec - Utility Reimbursements	2,500	257	(2,243)	10.28%
01-3502-367.05	Rec - Pavillion Reservations	45,000	24,300	(20,700)	54.00%
01-3502-367.07	Rec - Fitness Programs	7,500	3,297	(4,203)	43.96%
01-3502-367.10	Rec - Leisure Learning Programs	1,500	1,296	(204)	86.40%
01-3502-367.12	Rec - Sport Leagues	27,000	3,800	(23,200)	14.07%
01-3502-367.14	Rec - Summer & Day Camps	100,000	33,765	(66,235)	33.77%
01-3502-367.15	Rec - Youth/Teen Programs	1,500	270	(1,230)	18.00%
01-3502-367.16	Rec - Youth Basketball League	74,000	88,098	14,098	119.05%
01-3502-367.19	Rec - Field/League Reservations	18,000	9,530	(8,470)	52.94%
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	2,908	(17,092)	14.54%
Parks & Recreation Operational Revenues Subtotal		329,250	175,193	(154,057)	53.21%
01-3505-342.01	Rent - 5000 Commons Drive Rents	68,430	28,846	(39,584)	42.15%
01-3505-342.21	Rent - 5000 Commons Drive Reimbursements	224,000	76,260	(147,740)	34.04%
5000 Commons Drive (FCC Senior Center) Revenues Subtotal		292,430	105,106	(187,324)	35.94%
TOTAL GENERAL FUND REVENUES		29,651,035	11,068,515	(18,582,520)	37.33%
EXPENDITURES:					
01-4001-400.100	Wages - Elected Officials	25,000	6,250	18,750	25.00%
01-4001-400.102	Wages - Appointed Authority Officials	400	100	300	25.00%
01-4001-400.318	Supp & Admin - Officials Expense	4,000	840	3,160	21.01%
01-4001-401.110	Wages - Executive Management	800,075	237,264	562,811	29.66%
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	37,130	87,858	29.71%
01-4001-406.162	Wages - Overtime (Meetings)	5,000	1,519	3,481	30.39%

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01-4001-406.170	Wages - Longevity	2,351	-	2,351	0.00%
01-4001-406.300	Supp & Admin - Office Supplies	9,000	1,824	7,176	20.27%
01-4001-406.310	Supp & Admin - Bank Fees	1,500	237	1,263	15.82%
01-4001-406.312	Supp & Admin - Advertising	5,500	203	5,297	3.68%
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	3,367	7,633	30.61%
01-4001-406.324	Supp & Admin - Dues/Subscriptions	7,000	4,993	2,007	71.32%
01-4001-406.420	R&M - Vehicle Maintenance	1,000	676	324	67.57%
01-4001-406.570	Prof Svcs - Copier Maintenance Contracts	8,250	4,978	3,272	60.34%
01-4001-406.600	Utilities - Vehicle Fuel	5,000	1,447	3,553	28.94%
01-4001-406.670	Utilities - Telephone	11,500	3,024	8,476	26.29%
01-4001-406.680	Utilities - Cable/Internet	900	340	560	37.81%
01-4001-407.306	Supp & Admin - IT Supplies	5,000	1,625	3,375	32.50%
01-4001-407.540	Prof Svcs - IT Consultant	75,000	12,598	62,402	16.80%
01-4001-407.542	Prof Svcs - IT Subscriptions/Licenses	51,500	32,937	18,563	63.96%
01-4001-408.510	Prof Svcs - Engineering Services	12,500	1,563	10,937	12.50%
Administration - General Services Expenditures Subtotal		1,198,214	375,669	822,545	31.35%
01-4010-403.104	Wages - Elected Tax Collector	22,151	5,836	16,315	26.35%
01-4010-403.300	Supp & Admin - Tax Office Supplies	8,250	8,285	(35)	100.43%
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	14,122	20,519	40.77%
01-4020-404.500	Prof Svcs - Solicitor	84,000	33,221	50,779	39.55%
01-4020-404.502	Prof Svcs - Legal Counsel Services	40,000	3,073	36,928	7.68%
Administration - Legal Expenditures Subtotal		124,000	36,294	87,706	29.27%
01-4040-409.302	Supp & Admin - Building Supplies	6,000	3,312	2,688	55.20%
01-4040-409.400	R&M - Facilities Maintenance	40,000	11,649	28,351	29.12%
01-4040-409.572	Prof Svcs - Cleaning Services	35,000	14,285	20,715	40.81%
01-4040-409.610	Utilities - Electric	37,500	12,770	24,730	34.05%
01-4040-409.620	Utilities - Natural Gas	6,500	3,874	2,626	59.60%
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%
Administration - Building Maintenance Expenditures Subtotal		132,073	47,421	84,652	35.91%
01-4100-410.110	Wages - Public Safety Director	123,146	37,534	85,612	30.48%
01-4100-410.112	Wages - Logistics & Admin	119,080	21,394	97,686	17.97%
01-4100-410.114	Wages - Full-Time Operational Support Agent	112,984	32,234	80,750	28.53%
01-4100-410.120	Wages - Full-Time Command Staff	423,322	129,815	293,507	30.67%
01-4100-410.121	Wages - Full-Time Sergeants	471,413	149,716	321,697	31.76%
01-4100-410.122	Wages - Full-Time Police Officers	4,537,019	1,316,135	3,220,884	29.01%
01-4100-410.123	Wages - Full-Time Corporals	794,416	268,566	525,850	33.81%
01-4100-410.124	Wages - Full-Time Civilians	220,647	67,692	152,955	30.68%
01-4100-410.125	Wages - Full-Time Community Service Officers	46,280	14,192	32,088	30.67%
01-4100-410.150	Wages - Shift Differential	32,000	9,718	22,283	30.37%
01-4100-410.160	Wages - Overtime	200,000	63,933	136,067	31.97%
01-4100-410.164	Wages - Outside Employment (Overtime)	27,500	7,228	20,273	26.28%
01-4100-410.170	Wages - Longevity	362,181	152,377	209,804	42.07%

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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	1,663	3,337	33.26%
01-4100-410.306	Supp & Admin - IT Supplies	5,000	-	5,000	0.00%
01-4100-410.312	Supp & Admin - Printing	500	246	254	49.17%
01-4100-410.320	Supp & Admin - Employment Costs	20,000	14,473	5,528	72.36%
01-4100-410.322	Supp & Admin - Training/Seminars	35,000	15,436	19,564	44.10%
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	12,279	78,721	13.49%
01-4100-410.330	Supp & Admin - Traffic/Safety Supplies	8,500	2,139	6,361	25.16%
01-4100-410.331	Supp & Admin - Criminal Investigation Supplies	9,500	2,187	7,313	23.02%
01-4100-410.332	Supp & Admin - Patrol Supplies	6,000	1,327	4,673	22.12%
01-4100-410.333	Supp & Admin - Body Armor	18,989	3,677	15,313	19.36%
01-4100-410.334	Supp & Admin - Canine Supplies	22,200	12,676	9,524	57.10%
01-4100-410.335	Supp & Admin - Weapons	23,350	20,344	3,006	87.13%
01-4100-410.336	Supp & Admin - Operational Support Agent	15,700	20,085	(4,385)	127.93%
01-4100-410.420	R&M - Vehicle Maintenance	47,500	18,126	29,374	38.16%
01-4100-410.542	Prof Svcs - IT Subscriptions/Licenses	185,500	68,498	117,002	36.93%
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	2,419	2,581	48.38%
01-4100-410.587	Prof Svcs - Animal Control	20,000	5,864	14,136	29.32%
01-4100-410.600	Utilities - Vehicle Fuel	90,000	23,121	66,879	25.69%
01-4100-410.670	Utilities - Telephone	30,000	7,645	22,355	25.48%
01-4100-410.674	Utilities - Wireless Modem Cards	8,000	1,882	6,118	23.52%
01-4100-410.900	Capital - Vehicle Purchases	91,000	69,005	21,995	75.83%
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%
Police Expenditures Subtotal		8,773,094	2,812,652	5,960,442	32.06%
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%
Fire & Emergency Services Expenditures Subtotal		451,500	344	451,156	0.08%
01-4150-455.162	Wages - Overtime (Meetings)	1,000	129	871	12.92%
01-4150-455.340	Supp & Admin - Special Project Administration	1,000	217	783	21.75%
Shade Tree Expenditures Subtotal		2,000	347	1,653	17.33%
01-4160-462.106	Wages - Zoning Hearing Board	3,500	1,000	2,500	28.57%
01-4160-462.108	Wages - Planning Commission	7,000	2,800	4,200	40.00%
01-4160-462.110	Wages - Codes/Planning Administration	286,000	70,836	215,164	24.77%
01-4160-462.120	Wages - Full-Time Secretary	49,062	14,479	34,583	29.51%
01-4160-462.162	Wages - Overtime (Meetings)	1,000	983	17	98.30%
01-4160-462.170	Wages - Longevity	2,700	-	2,700	0.00%
01-4160-462.300	Supp & Admin - Office Supplies	2,000	342	1,658	17.12%
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%

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01-4160-462.322	Supp & Admin - Training/Seminars	2,000	190	1,810	9.50%
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	5,241	14,759	26.21%
01-4160-462.510	Prof Svcs - Engineering Services	253,000	72,974	180,026	28.84%
01-4160-462.518	Prof Svcs - UCC/Inspection Services	325,000	102,368	222,633	31.50%
01-4160-462.542	Prof Svcs - IT Subscriptions/Licenses	37,500	34,222	3,278	91.26%
01-4160-462.573	Prof Svcs - Property Abatement Services	-	(14,755)	14,755	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	603	4,097	12.83%
01-4160-462.600	Utilities - Vehicle Fuel	500	74	426	14.74%
01-4160-462.670	Utilities - Telephone	4,000	840	3,160	20.99%
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	292,239	714,437	29.03%
01-4200-426.130	Wages - Part-Time Compost Facility Attendants	18,570	1,171	17,399	6.31%
01-4200-426.400	R&M - Landfill-Compost Site Maintenance	1,500	927	573	61.82%
01-4200-426.420	R&M - Vehicle/Equipment Maintenance	3,000	201	2,799	6.71%
01-4200-426.510	Prof Svcs - Landfill-Compost Site Services	35,800	25,847	9,953	72.20%
01-4200-426.610	Utilities - Electric	2,500	618	1,882	24.71%
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 & Sanitation - Recycling Expenditures Subtotal</i>		<i>170,322</i>	<i>46,377</i>	<i>123,945</i>	<i>27.23%</i>
01-4300-430.110	Wages - Public Works Administration	385,237	104,993	280,244	27.25%
01-4300-430.120	Wages - Full-Time Secretary	58,208	17,864	40,344	30.69%
01-4300-430.122	Wages - Full-Time Public Works Labor	1,325,415	402,986	922,429	30.40%
01-4300-430.130	Wages - Part-Time Public Works Labor	21,414	11,450	9,964	53.47%
01-4300-430.160	Wages - Overtime	25,000	37,933	(12,933)	151.73%
01-4300-430.170	Wages - Longevity	22,313	7,050	15,263	31.60%
01-4300-430.302	Supp & Admin - Building & Shop Supplies	16,250	10,087	6,163	62.07%
01-4300-430.322	Supp & Admin - Training/Seminars	6,000	2,093	3,907	34.89%
01-4300-430.326	Supp & Admin - Uniforms	7,000	2,920	4,080	41.71%
01-4300-430.400	R&M - Facilities Maintenance	30,000	7,122	22,878	23.74%
01-4300-430.542	Prof Svcs - IT Subscriptions/Licenses	22,000	12,397	9,603	56.35%
01-4300-430.570	Prof Svcs - Copier Maintenance Contracts	1,750	872	878	49.81%
01-4300-430.572	Prof Svcs - Cleaning Services	7,200	2,985	4,215	41.46%
01-4300-430.579	Prof Svcs - Enterprise Vehicle Leases	94,000	30,253	63,747	32.18%
01-4300-430.600	Utilities - Vehicle Fuel	110,000	33,346	76,654	30.31%
01-4300-430.610	Utilities - Electric	12,500	3,980	8,520	31.84%
01-4300-430.620	Utilities - Natural Gas	17,500	8,351	9,149	47.72%
01-4300-430.630	Utilities - Water	4,500	1,157	3,343	25.71%
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	2,734	13,516	16.83%
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>703,146</i>	<i>1,532,923</i>	<i>31.45%</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>

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01-4300-433.574	Prof Svcs - Traffic Light Maintenance	85,000	77,464	7,536	91.13%
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	41,577	73,423	36.15%
01-4300-433.672	Utilities - Telephone - Traffic Signals	4,800	1,494	3,306	31.13%
<i>Public Works - Traffic Control Devices Expenditures Subtotal</i>		<u>211,800</u>	<u>125,308</u>	<u>86,492</u>	<u>59.16%</u>
01-4300-437.352	Supp & Admin - Small Tools/Equipment	12,500	3,727	8,773	29.82%
01-4300-437.420	R&M - Vehicle/Equipment Maintenance	125,000	38,228	86,772	30.58%
01-4300-437.435	R&M - Vehicle Fuel Station	1,500	3,867	(2,367)	257.81%
<i>Public Works - Repairs of Tools & Machinery Expenditures Subtotal</i>		<u>139,000</u>	<u>45,822</u>	<u>93,178</u>	<u>32.97%</u>
01-4300-438.356	Supp & Admin - Sign Supplies	25,000	5,374	19,626	21.50%
01-4300-438.430	R&M - Road & Bridge Maintenance Materials	78,000	5,866	72,134	7.52%
01-4300-438.510	Prof Svcs - Engineering Services	20,000	5,742	14,258	28.71%
01-4300-438.578	Prof Svcs - Spraying/Trimming Services	10,000	24	9,976	0.24%
<i>Public Works - Road & Bridge Maint. Expenditures Subtotal</i>		<u>133,000</u>	<u>17,006</u>	<u>115,994</u>	<u>12.79%</u>
Public Works Expenditures Subtotal		2,939,791	974,299	1,965,492	33.14%
01-4400-429.110	Wages - Sewer Management	255,842	87,406	168,436	34.16%
01-4400-429.120	Wages - Full-Time Sewer Admin	102,783	30,129	72,654	29.31%
01-4400-429.122	Wages - Full-Time Sewer Labor	720,693	261,117	459,576	36.23%
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	5,603	9,397	37.35%
01-4400-429.170	Wages - Longevity	8,554	2,310	6,244	27.00%
01-4400-429.260	Benefits & Taxes - Physicals/Vaccinations/Drug Tests	720	141	579	19.58%
Sewer Dept. - Wastewater Collection Expenditures Subtotal		1,110,953	389,764	721,189	35.08%
01-4450-436.110	Wages - Stormwater Management	254,854	77,880	176,974	30.56%
01-4450-436.120	Wages - Full-Time Stormwater Admin	75,902	23,531	52,371	31.00%
01-4450-436.122	Wages - Full-Time Stormwater Labor	311,584	40,073	271,511	12.86%
01-4450-436.124	Wages - Full-Time PW Street Sweeping	65,900	12,506	53,394	18.98%
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	44,799	85,201	34.46%
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	2,263	2,737	45.25%
01-4450-436.170	Wages - Longevity	4,248	590	3,658	13.89%
Sewer Dept. - Stormwater Expenditures Subtotal		1,010,515	207,960	802,555	20.58%
01-4501-451.110	Wages - Parks Management	285,730	70,394	215,336	24.64%
01-4501-451.120	Wages - Full-Time Parks Admin Staff	113,627	35,103	78,524	30.89%
01-4501-451.132	Wages - Part-Time Attendant Staff	18,500	1,246	17,254	6.73%
01-4501-451.160	Wages - Overtime	7,000	2,232	4,768	31.88%
01-4501-451.170	Wages - Longevity	4,352	-	4,352	0.00%
<i>Parks & Recreation - Administrative Expenditures Subtotal</i>		<u>429,209</u>	<u>108,974</u>	<u>320,235</u>	<u>25.39%</u>
01-4501-451.300	Supp & Admin - Office Supplies	2,650	647	2,003	24.43%

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01-4501-451.308	Supp & Admin - Marketing Supplies	3,500	1,161	2,339	33.17%
01-4501-451.322	Supp & Admin - Training/Seminars	3,000	1,548	1,453	51.58%
01-4501-451.324	Supp & Admin - Dues/Subscriptions	1,300	721	579	55.45%
01-4501-451.420	R&M - Vehicle Maintenance	1,000	181	819	18.08%
01-4501-451.542	Prof Svcs - IT Subscriptions/Licenses	12,250	7,271	4,979	59.35%
01-4501-451.570	Prof Svcs - Copier Maintenance	2,000	979	1,021	48.94%
01-4501-451.572	Prof Svcs - Cleaning Services	14,625	426	14,199	2.91%
01-4501-451.600	Utilities - Vehicle Fuel	3,000	227	2,773	7.56%
01-4501-451.670	Utilities - Telephone	7,000	1,469	5,531	20.99%
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	1,665	10,835	13.32%
<i>Parks & Recreation - Participant Recreation Expenditures Subtotal</i>		65,825	16,737	49,088	25.43%
01-4501-454.140	Wages - Full-Time PW Parks Maintenance	325,000	146,251	178,749	45.00%
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	222	778	22.23%
01-4501-454.450	R&M - Parks & Playground Maintenance	125,000	36,273	88,727	29.02%
01-4501-454.584	Prof Svcs - Koons Pool Contributions	-	1,225	(1,225)	0.00%
01-4501-454.610	Utilities - Electric	12,500	3,174	9,326	25.39%
01-4501-454.620	Utilities - Natural Gas	3,750	1,214	2,536	32.38%
01-4501-454.630	Utilities - Water	10,500	935	9,565	8.91%
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%
<i>Parks & Recreation - Parks & Playgrounds Expenditures Subtotal</i>		543,950	196,311	347,639	36.09%
01-4502-451.596	Prof Svcs - Special Events	10,000	645	9,355	6.45%
01-4502-452.130	Wages - Seasonal Instructors	137,500	10,240	127,260	7.45%
01-4502-452.310	Supp & Admin - Bank Fees	2,250	9,962	(7,712)	442.78%
01-4502-452.360	Supp & Admin - Program Supplies	2,500	-	2,500	0.00%
01-4502-452.362	Supp & Admin - League Supplies	12,000	1,108	10,892	9.23%
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	1,533	32,467	4.51%
01-4502-452.593	Prof Svcs - Program Facilities Rentals	8,500	4,160	4,340	48.94%
01-4502-452.594	Prof Svcs - Concerts & Movies	8,500	350	8,150	4.12%
01-4502-452.597	Prof Svcs - Instructors & Referees	7,500	-	7,500	0.00%
<i>Parks & Recreation - Program Expenditures Subtotal</i>		231,750	33,504	198,246	14.46%
Parks & Recreation Expenditures Subtotal		1,270,734	355,526	915,208	27.98%
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	1,766	734	70.66%
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	69,846	137,654	33.66%
01-4505-452.692	Utilities - Drayer (5000 Commons Dr)	9,000	3,980	5,020	44.22%
01-4505-452.694	Utilities - YMCA Senior Center (5000 Commons Dr)	10,000	4,214	5,786	42.14%
5000 Commons Drive (FCC Senior Center) Expenditures Subtotal		231,000	79,807	151,193	34.55%
01-4520-456.586	Prof Svcs - Library Allotments	140,880	34,524	106,356	24.51%
County Libraries Expenditures Subtotal		140,880	34,524	106,356	24.51%

LOWER PAXTON TOWNSHIP
 Budget versus Actual-to-Date - Detailed Report
 General Fund
 As of April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
01-4600-463.110	Wages - Economic Development/Communications Administration	140,358	72,070	68,288	51.35%
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	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	457	10,043	4.35%
01-4600-463.598	Prof Svcs - Communications & Newsletter Services	30,030	-	30,030	0.00%
01-4600-463.670	Utilities - Telephone	1,950	201	1,749	10.31%
Economic Development & Communications Expenditures Subtotal		224,788	72,773	152,015	32.37%
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%
Debt Service Expenditures Subtotal		1,983,399	1,854,594	128,805	93.51%
01-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	1,087,392	332,197	755,195	30.55%
01-4810-481.210	Benefits & Taxes - Unemployment Compensation	2,000	104	1,896	5.22%
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	103,174	228,433	31.11%
01-4810-487.240	Benefits & Taxes - Medical Insurance	4,626,633	1,797,794	2,828,839	38.86%
01-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	225,000	54,698	170,302	24.31%
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	6,595	18,062	26.75%
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	10,660	(9,310)	789.60%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Fund

As of April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
01-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	27,832	8,760	19,072	31.47%
01-4810-487.282	Benefits & Taxes - Wellness/Safety Programs	5,000	328	4,672	6.55%
Employee Benefits Expenditures Subtotal		9,136,801	2,308,147	6,828,654	25.26%
01-4820-486.730	Misc - Liability & Casualty Insurances	182,000	93,951	88,049	51.62%
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%
01-3900-393.01	Proceeds - GASB Debt Issuance	(196,220)	-	(196,220)	0.00%
01-4900-493.900	Capital - GASB Vehicle Acquisitions	196,220	-	196,220	0.00%
Other General Expenditures Subtotal		301,000	105,051	195,949	34.90%
TOTAL GENERAL FUND EXPENDITURES		30,072,059	9,961,532	20,110,527	33.13%
NET TOTAL GENERAL FUND CHANGE IN RESERVES		(421,024)	1,106,984	1,528,008	262.93%
Net Financial Reserves - Beginning		15,453,910	15,453,910	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 15,032,886	\$ 16,560,894	\$ 1,528,008	110.16%

CASH AND INVESTMENTS BALANCES	\$ 8,785,215
BALANCES DUE FROM SOLID WASTE & RECYCLING COLLECTION FUND	\$ 1,497,741
BALANCES DUE FROM FIRE PROTECTION TAX & EQUIPMENT FUND	\$ 3,067,864
BALANCES DUE FROM TOWNSHIP AUTHORITY	\$ 3,053,913

<u>CONTRACTUAL/DISCRETIONARY EXPENDITURES STATISTICS</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
Contractual (Personnel) Expenditures	\$ 22,978,782	\$ 6,513,033	\$ 16,465,749	28.34%
Discretionary Expenditures	\$ 7,093,277	\$ 3,448,498	\$ 3,644,779	48.62%
Percentage of Contractual to Total Expenditures	76.41%	65.38%		



**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 April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
05-3200-364.30	Sanitation - Fee Charges	\$ 8,007,648	\$ 2,663,726	\$ (5,343,922)	33.26%
TOTAL SOLID WASTE & RECYCLING FUND REVENUES		8,007,648	2,663,726	(5,343,922)	33.26%
EXPENDITURES:					
05-4200-427.110	Wages - Full-Time Waste Management	47,984	14,644	33,340	30.52%
05-4200-427.120	Wages - Full-Time Waste Admin	62,462	18,584	43,878	29.75%
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	2,756	10,744	20.42%
05-4200-427.306	Supp & Admin - IT Supplies	400	250	150	62.50%
05-4200-427.310	Supp & Admin - Bank Fees	250	19	231	7.50%
05-4200-427.312	Supp & Admin - Advertising	100	6	95	5.50%
05-4200-427.314	Supp & Admin - Postage	17,000	10,061	6,939	59.18%
05-4200-427.322	Supp & Admin - Training/Seminars	750	-	750	0.00%
05-4200-427.500	Prof Svcs - Solicitor & Debt Collection	34,000	791	33,209	2.33%
05-4200-427.520	Prof Svcs - Accounting & Auditing	500	500	-	100.00%
05-4200-427.542	Prof Svcs - IT Subscriptions/Licenses	24,500	14,051	10,449	57.35%
05-4200-427.570	Prof Svcs - Copier Maintenance Contracts	600	535	65	89.16%
05-4200-427.598	Prof Svcs - Communications & Newsletter Services	4,620	1,540	3,080	33.33%
05-4200-427.650	Utilities - Refuse & Recycling Fees	7,641,648	1,854,221	5,787,427	24.26%
05-4200-427.670	Utilities - Telephone & Alarm	1,500	360	1,140	23.98%
05-4810-481.200	Benefits & Taxes - Social Security/Medicare Taxes	8,525	2,763	5,762	32.41%
05-4810-483.220	Benefits & Taxes - Minimum Municipal Obligations (MMO)	13,111	2,949	10,162	22.49%
05-4810-484.230	Benefits & Taxes - Workmens Compensation	379	90	289	23.88%
05-4810-487.240	Benefits & Taxes - Medical Insurance	38,782	14,073	24,709	36.29%
05-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	1,602	129	1,473	8.06%
05-4810-487.250	Benefits & Taxes - Life Insurance	186	61	125	32.58%
05-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	15	6	9	38.13%
05-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	254	72	182	28.35%
05-4820-486.730	Misc - Liability & Casualty Insurances	500	228	272	45.60%
TOTAL SOLID WASTE & RECYCLING FUND EXPENDITURES		7,914,159	1,938,687	5,975,472	24.50%
NET TOTAL SW & RECYCLING FUND CHANGE IN RESERVES		93,489	725,039	631,550	775.53%
Net Financial Reserves - Beginning		177,269	177,269	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 270,758	\$ 902,308	\$ 631,550	333.25%
CASH AND INVESTMENTS BALANCES (Excluding Bonds)		\$ (1,497,741)			
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 April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</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	1,652,325	22,325	101.37%
10-3300-355.03	State - Road Turnback Payments	3,680	3,680	-	100.00%
TOTAL STATE AID FUND REVENUES		1,671,930	1,658,874	(13,056)	99.22%
EXPENDITURES:					
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	21,076	1,078,924	1.92%
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)	(224,924)	1,309	100.59%
10-4900-430.900	Capital - GASB Vehicle Acquisitions	535,712	224,924	310,788	41.99%
TOTAL STATE AID FUND EXPENDITURES		2,109,813	485,711	1,624,102	23.02%
NET TOTAL STATE AID FUND CHANGE IN RESERVES		(437,883)	1,173,163	1,611,046	267.92%
Net Financial Reserves - Beginning		1,221,446	1,221,446	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 783,563	\$ 2,394,609	\$ 1,611,046	305.61%

CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 2,084,544
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**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 April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</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	6,588	18,412	26.35%
11-4600-462.517	Prof Svcs - CDBG Studies	25,000	-	25,000	0.00%
11-4600-462.525	Prof Svcs - CDBG Consulting	26,470	338	26,133	1.28%
11-4600-462.923	Capital - Traffic Signals CDBG Improvements	23,200	-	23,200	0.00%
TOTAL CDBG FUND EXPENDITURES		99,670	6,926	92,744	6.95%
NET TOTAL CDBG FUND CHANGE IN RESERVES		-	(20,826)	(20,826)	0.00%
Net Financial Reserves - Beginning		13,900	13,900	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 13,900	\$ (6,926)	\$ (20,826)	-49.82%
CASH AND INVESTMENTS BALANCES			\$ (56,057)		



**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 April 30, 2025

Account Number	Account Title	2025 Budget	2025 Actual (thru 04/30/25)	2025 +/- Variance	2025 % of Budget
REVENUES:					
15-3001-341.01	Interest Earnings	\$ 26,500	\$ 8,430	\$ (18,070)	31.81%
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%
TOTAL GENERAL IMPROVEMENT FUND REVENUES		12,662,880	113,945	(12,548,935)	0.90%
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%
15-4160-462.511	Prof Svcs - Zoning/SALDO/Comp Plan Projects	-	1,874	(1,874)	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	33,600	273,081	10.96%
15-4300-433.941	Capital - Route 39 Adaptive System Improvements	1,342,055	1,340	1,340,715	0.10%
15-4300-435.940	Capital - Sidewalk/Crosswalk Projects	24,000	28,371	(4,371)	118.21%
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	30,550	410,923	6.92%
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	20,533	1,209,306	1.67%
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	2,173	(173)	108.65%
15-4501-454.510	Prof Svcs - Parks Master Planning	19,800	-	19,800	0.00%
15-4501-454.914	Capital - Community Garden	46,800	26,001	20,799	55.56%
15-4501-454.920	Capital - Koons Park Improvements	470,470	1,693	468,777	0.36%
15-4501-454.922	Capital - Centennial Acres Park Improvements	142,575	3,340	139,235	2.34%
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	3,740	528,645	0.70%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

General Improvement and American Rescue Plan Act (ARPA) Funds

As of April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
15-4501-454.930	Capital - Hodges Heights Park Improvements	-	3,312	(3,312)	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%
TOTAL GENERAL IMPROVEMENT FUND EXPENDITURES		13,700,892	257,880	13,443,012	1.88%
NET TOTAL GENERAL IMPROVEMENT FUND CHANGE IN RESERVES		(1,038,012)	(143,935)	894,077	-13.87%
Net Financial Reserves - Beginning		1,265,482	1,265,482	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 227,470	\$ 1,121,546	\$ 894,077	493.05%

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
04-3001-352.00	Federal - ARPA Grant	\$ -	\$ -	\$ -	0.00%
TOTAL AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES		-	-	-	0.00%
EXPENDITURES:					
04-4900-492.703	Misc - Transfers Out	2,748,639	22,134	2,726,505	0.81%
TOTAL ARPA FUND EXPENDITURES		2,748,639	22,134	2,726,505	0.81%
NET TOTAL ARPA FUND CHANGE IN RESERVES		(2,748,639)	(22,134)	2,726,505	-0.81%
Net Financial Reserves - Beginning		3,856,934	3,856,934	-	100.00%
NET FINANCIAL RESERVES - ENDING		\$ 1,108,295	\$ 3,834,800	\$ 2,726,505	346.01%

COMBINED CASH AND INVESTMENTS BALANCES (Excluding Bonds)	\$ 4,733,016
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 April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
REVENUES:					
20-3110-301.10	Taxes - Real Estate Current	\$ 4,169,059	\$ 3,888,602	\$ (280,457)	93.27%
20-3110-301.30	Taxes - Real Estate Delinq/Refund	44,211	11,145	(33,066)	25.21%
20-3110-341.01	Interest Earnings	60,000	4,774	(55,226)	7.96%
TOTAL FIRE TAX FUND OPERATING REVENUES		4,273,270	3,916,755	(356,515)	91.66%
EXPENDITURES:					
20-4110-411.110	Wages - Fire Management	157,529	48,231	109,298	30.62%
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	4,846	13,154	26.92%
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	1,542	18,458	7.71%
20-4110-411.322	Supp & Admin - Training/Seminars	5,000	666	4,334	13.31%
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	3,973	14,027	22.07%
20-4110-411.420	R&M - Vehicle Maintenance	2,000	(12,480)	14,480	-624.01%
20-4110-411.425	R&M - Apparatus Maintenance	-	600	(600)	0.00%
20-4110-411.500	Prof Svcs - Solicitor	4,000	916	3,084	22.89%
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	20,385	10,615	65.76%
20-4110-411.551	Prof Svcs - Volunteer Fire Allotments	529,000	132,250	396,750	25.00%
20-4110-411.557	Prof Svcs - Volunteer Fire Stipends	689,850	107,211	582,639	15.54%
20-4110-411.600	Utilities - Vehicle Fuel	6,500	1,249	5,251	19.22%
20-4110-411.634	Utilities - Water - Hydrants	277,500	100,332	177,168	36.16%
20-4110-411.670	Utilities - Telephone	1,920	233	1,687	12.13%
20-4110-411.900	Capital - Vehicle Purchases	-	17	(17)	0.00%
20-4110-411.910	Capital - Equipment Purchases	183,190	27,310	155,880	14.91%
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	3,786	33,326	10.20%
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	27,996	56,841	33.00%
20-4810-487.240	Benefits & Taxes - Medical Insurance	267,291	17,124	250,167	6.41%
20-4810-487.242	Benefits & Taxes - Self-Insured Dental/Vision	16,170	635	15,535	3.93%

LOWER PAXTON TOWNSHIP

Budget versus Actual-to-Date - Detailed Report

Fire Protection Tax and Equipment Fund

As of April 30, 2025

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
20-4810-487.250	Benefits & Taxes - Life Insurance	785	80	705	10.19%
20-4810-487.270	Benefits & Taxes - Self-Insured Short-Term Disability Insur	165	4	161	2.40%
20-4810-487.272	Benefits & Taxes - Long-Term Disability Insurance	1,078	96	982	8.89%
20-4820-486.730	Misc - Liability & Casualty Insurances	28,500	14,371	14,129	50.42%
20-4900-492.707	Misc - Transfer to Capital Reserve	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND OPERATING EXPENDITURES		3,382,031	1,116,630	2,265,401	33.02%
NET TOTAL FIRE TAX FUND CHANGE IN OPERATING RESERVES		891,239	2,800,125	1,908,886	314.18%
Net Financial Operating Reserves - Beginning		1,173,165	1,173,165	-	100.00%
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 2,064,404	\$ 3,973,290	\$ 1,908,886	192.47%

<u>Account Number</u>	<u>Account Title</u>	<u>2025 Budget</u>	<u>2025 Actual (thru 04/30/25)</u>	<u>2025 + / (-) Variance</u>	<u>2025 % of Budget</u>
CAPITAL RESERVE REVENUES:					
20-3900-341.01	Interest Earnings - Capital Reserve	\$ 48,500	\$ 1,635	\$ (46,865)	3.37%
20-3900-392.50	Transfers In - Fire Operations	305,410	305,410	-	100.00%
TOTAL FIRE TAX FUND CAPITAL RESERVE REVENUES		353,910	307,045	(46,865)	86.76%
CAPITAL RESERVE EXPENDITURES:					
20-4900-411.900	Capital - Vehicle Purchases - Capital Reserve	74,500	72,686	1,814	97.56%
TOTAL FIRE TAX FUND CAPITAL RESERVE EXPENDITURES		74,500	72,686	1,814	97.56%
NET TOTAL FIRE TAX FUND CHANGE IN CAPITAL RESERVES		279,410	234,359	(45,051)	83.88%
Net Financial Capital Reserves - Beginning		2,131,149	2,131,149	-	100.00%
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 2,410,559	\$ 2,365,509	\$ (45,051)	98.13%

CASH AND INVESTMENTS BALANCES - OPERATING	\$ 4,010,019
CASH AND INVESTMENTS BALANCES - CAPITAL RESERVES	\$ 2,330,194
BALANCES DUE TO GENERAL FUND	\$ (3,067,864)