

LOWER PAXTON TOWNSHIP AUTHORITY

Proposed 2026 Budget

Sanitary Sewer Fund

<u>Account Number</u>	<u>Account Title</u>	<u>2024 Actual</u>	<u>2025 Adopted Budget</u>	<u>2025 Projected Actual</u>	<u>2026 Proposed Budget</u>	<u>Notes/Remarks</u>
OPERATING REVENUES:						
36-3001-341.01	Interest Earnings	\$ 1,189,109	\$ 940,000	\$ -	\$ 860,000	Estimated at 3.5-4.0% of operating reserves; <i>rates anticipated to decline aggressively in 2026/onward.</i>
36-3001-352.10	Federal - BAB Bond Subsidy	-	-	-	-	
36-3001-359.01	Local - Harrisburg Settlement	-	-	-	-	
36-3001-364.10	Sewer - Rent Charges	17,174,964	17,400,000	-	17,915,656	Estimated 27,478 EDU's at new rate of \$163/quarter, with estimated 102 EDU annual growth.
36-3001-364.11	Sewer - Tapping Fees	277,105	300,000	-	300,000	One-time fees of \$3,143/EDU in Beaver Creek (BC) and \$2,685 in Paxton Creek (PC) for new connections; estimated 102 EDU's.
36-3001-364.12	Sewer - Misc Reimbursements	70,402	120,000	-	120,000	Developer escrow charges for reimbursement of incurred engineering/inspection charges, and reimbursements from CRW partners for shared rate consultant/attorney costs.
36-3001-364.15	Sewer - Stormwater Mng Reimb	-	-	-	-	<i>Shifted majority of Management Agreement billing relative to payroll/benefits directly from Township to Sewer and Stormwater in 2022.</i>
36-3001-387.05	Contributions - Developers	-	-	-	-	
36-3001-391.10	Proceeds - Sales of Fixed Assets	-	-	-	-	Sale of excess Commerce Park land.
36-3001-392.40	Transfers In - Stormwater Fund	-	-	-	-	
36-3001-393.10	Proceeds - Debt Issuance - Operations	240,231	-	-	-	Represents final reimbursements for PennVest loan retainage; <i>loan fully drawn and closed in 2024.</i>
TOTAL SANITARY SEWER FUND OPERATING REVENUES		18,951,811	18,760,000	-	19,195,656	
OPERATING EXPENDITURES:						
36-4400-429.300	Supp & Admin - Office Supplies	25,182	27,150	-	29,000	Shared general office supplies and related costs, including water consumption monthly coordination charges and printing costs for outsourced bill management (<i>postage below</i>).
36-4400-429.306	Supp & Admin - IT Supplies	696	500	-	1,000	
36-4400-429.310	Supp & Admin - Bank Fees	5,118	8,950	-	9,500	Reduced to allocated bond fees and ACH transactional fees (\$0.50/transaction); no further banking fees.
36-4400-429.312	Supp & Admin - Advertising	2,106	2,000	-	2,000	Represents shared cost on general advertising for meetings/bids and vacancies.
36-4400-429.314	Supp & Admin - Postage	15,929	17,000	-	19,000	Minor reimbursements to Township for internal postage, and shared cost of outsourced billing postage.
36-4400-429.322	Supp & Admin - Training/Seminars	12,281	6,000	-	9,000	Represents shared cost of trade association dues, UCC renewals, and training/conferences for staff and administration.
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	74,570	110,000	-	110,000	Represents Solicitor/ legal counsel costs, <i>reducing for reduced pass-through fees from new collections agency.</i>
36-4400-429.510	Prof Svcs - Engineering Services	166,759	152,000	-	150,000	General engineering support related to program administration and operating activities, including intermunicipal agreement assessments and negotiations.
36-4400-429.512	Prof Svcs - CRW Rate Services	6,328	110,400	-	60,000	Support for rate study and database assessments, including CRW rates (partner reimbursement share in revenues above) and related contractual agreements.
36-4400-429.520	Prof Svcs - Accounting & Auditing	8,240	13,000	-	13,000	Represents 25% share of estimated audit costs, and allocation of applicable Single Audit costs.
36-4400-429.521	Prof Svcs - Contracted Labor	4,350	-	-	-	

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36-4400-429.530	Prof Svcs - Township Management Admin Reimbursements	441,421	623,577	-	643,000	Reimbursement for shared Township administrative/ operational staff, cleaning, and information technology consulting support.
36-4400-429.535	Prof Svcs - Township Admin Rents	34,432	35,500	-	35,500	Represents shared general rent costs (from Management Agreement with Township) for municipal center.
36-4400-429.660	Utilities - Stormwater Fees	-	-	-	-	
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	58,922	73,000	-	80,000	Various allocated costs for shared arrangements on subscriptions and licenses with Township and Authority operations, including cloud-based utility programs and records management system; <i>increased for Sewer AI subscription</i> .
36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	4,040	3,550	-	4,000	Represents share of allocated costs for shared arrangements on copier/scanner leases and maintenance contracts.
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	8,770	9,240	-	9,000	Shared third-party communications provider.
36-4400-429.670	Utilities - Telephone & Alarm	20,553	20,000	-	20,000	Allocated share of office, cellular, and iPad telecommunication charges and charges for modems for sewer flow meters and pump station alarms.
36-4400-429.740	Misc - Real Estate Tax Expense	-	-	-	-	
36-4400-486.730	Misc - Liability & Casualty Insurances	34,718	47,000	-	49,000	Allocated share of annual casualty and liability (general and public officials, including cyberliability) insurance costs bound with the Township and Authority.
Administration - General Services Expenditures Subtotal		924,416	1,258,867	-	1,243,000	
36-4405-429.302	Supp & Admin - Building Supplies	3,480	8,000	-	6,000	Allocated share for miscellaneous facility supplies.
36-4405-429.326	Supp & Admin - Uniforms	4,570	4,000	-	4,000	Allocated share of contract allowances.
36-4405-429.352	Supp & Admin - Small Tools/Equipment	4,873	8,000	-	8,000	Represents shared cost on small tools and related equipment.
36-4405-429.402	R&M - Pump Station Maintenance	8,690	20,000	-	20,000	Maintenance and repairs to pump station equipment and their related facilities.
36-4405-429.400	R&M - Facilities Maintenance	9,091	8,000	-	8,000	Allocated share of general facilities maintenance costs.
36-4405-429.420	R&M - Vehicle Maintenance	18,444	15,000	-	20,000	Allocated share of vehicle maintenance and related repairs costs.
36-4405-429.460	R&M - Sewer Line Maintenance	99,906	50,000	-	50,000	Supplies and minor equipment related to sewer repairs and maintenance needs, including \$10,000 estimate for engineering support for relating projects.
36-4405-429.530	Prof Svcs - Township Management Program Reimbursements	1,850,550	1,591,622	-	1,639,370	Reimbursement for shared Township staff relative to sewer field labor and management.
36-4405-429.535	Prof Svcs - Township Program Rents	9,600	9,600	-	9,600	Represents shared general rent costs (from Management Agreement with Township) relative to field labor facilities.
36-4405-429.572	Prof Svcs - Cleaning Services	1,000	3,500	-	3,500	Allocated share of monthly cleaning services for facilities.
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	97,328	121,332	-	121,322	Allocated share of monthly rental charges for portion of fleet utilized for sewer management functions.
36-4405-429.581	Prof Svcs - DEP/Related Fines	6,250	6,500	-	3,000	Estimated fines for four (4) overflows in BC annually (\$750/each), tied to Second Consent Order with DEP.
36-4405-429.582	Prof Svcs - PA One Call Services	38,557	42,000	-	42,000	Represents 50% shared cost of estimated 4,500 annual one-call tickets to mark stormwater facilities, through third party contractor.
36-4405-429.588	Prof Svcs - PennDOT Expenses	794	2,000	-	2,000	Engineering and minor supply costs relative to State road projects.
36-4405-429.710	Misc - Depreciation	-	-	-	-	
36-4405-429.600	Utilities - Vehicle Fuel	23,835	30,000	-	30,000	Allocated share of gasoline for above vehicles.
36-4405-429.568	Prof Svcs - Springford Treatment Plant	-	-	-	-	
36-4405-429.610	Utilities - Electric	3,521	4,000	-	4,000	Allocated share of facilities electric.

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36-4405-429.612	Utilities - Electric - Pumps	17,412	20,000	-	20,000	Direct electric costs for sewer pumps and pump stations.
36-4405-429.620	Utilities - Natural Gas	2,372	4,800	-	4,800	Allocated share of facilities natural gas.
36-4405-429.630	Utilities - Water	5,338	5,200	-	5,200	Allocated share of facilities water.
36-4405-429.632	Utilities - Water - Pumps	1,324	2,000	-	2,000	Direct water costs for sewer pumps and pump stations.
36-4410-429.560	Prof Svcs - Swatara Transmision/Treatment	2,019,050	2,450,000	-	2,371,627	Billings for actual transmission and treatment of sewage by Swatara Township Authority, based on EDU's.
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	22,453	35,000	-	25,000	Surcharges levied for excessive flows into Swatara's treatment system.
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	3,608,902	4,350,000	-	4,350,000	Billings for actual transmission and treatment of sewage by Capital Region Water (CRW), based on 2023 rates, <i>2024/25 increase rates/charges under dispute</i> .
36-4410-429.566	Prof Svcs - Paxtang Transmission	9,788	13,000	-	13,390	Billings for transmission of sewage through Paxtang Borough via the Spring Creek Interceptor.
Sewer Operations & Transmission Expenditures Subtotal		7,867,127	8,803,554	-	8,762,809	
36-4700-471.800	Debt - Principal - Capital Leases	-	-	-	-	<i>Last lease payment for Wheel Loader in 2023; recent acquisitions have been cash purchases.</i>
36-4700-471.802	Debt - Principal - 2006 Bonds	-	-	-	-	
36-4700-471.803	Debt - Principal - 2009A Bonds	-	-	-	-	
36-4700-471.804	Debt - Principal - 2009B Bonds	-	-	-	-	
36-4700-471.805	Debt - Principal - 2009C Bonds	-	-	-	-	
36-4700-471.806	Debt - Principal - 2009D Bonds	-	-	-	-	
36-4700-471.807	Debt - Principal - 2009 PennVest Loan	-	-	-	-	Debt was refunded fully in 2022 for long-term savings; see <i>2022 bond debt below</i> .
36-4700-471.810	Debt - Principal - 2010B Bonds	-	-	-	-	
36-4700-471.811	Debt - Principal - 2010C Bonds	-	-	-	-	
36-4700-471.815	Debt - Principal - 2013 Bonds	-	-	-	-	
36-4700-471.817	Debt - Principal - 2014 Bonds	570,000	590,000	-	605,000	<i>Annual principal payments due on each bond issuance.</i>
36-4700-471.818	Debt - Principal - 2015 Bonds	1,845,000	1,945,000	-	2,005,000	
36-4700-471.819	Debt - Principal - 2016 Bonds	590,000	615,000	-	635,000	
36-4700-471.820	Debt - Principal - 2019 PennVest Loan	579,156	573,354	-	582,084	Final draws made, loan closed, and final amortization issued in 2024; due monthly.
36-4700-471.822	Debt - Principal - 2019 Bonds	210,000	195,000	-	205,000	
36-4700-471.823	Debt - Principal - 2020A Bonds	535,000	545,000	-	560,000	
36-4700-471.824	Debt - Principal - 2020B Bonds	-	-	-	-	
36-4700-471.826	Debt - Principal - 2020C Bonds	335,000	335,000	-	340,000	
36-4700-471.827	Debt - Principal - 2022 Bonds	470,000	490,000	-	510,000	
36-4700-471.828	Debt - Principal - 2024 Bonds	-	5,000	-	5,000	
36-4700-472.800	Debt - Interest - Capital Leases	-	-	-	-	
36-4700-472.802	Debt - Interest - 2006 Bonds	-	-	-	-	
36-4700-472.803	Debt - Interest - 2009A Bonds	-	-	-	-	
36-4700-472.804	Debt - Interest - 2009B Bonds	-	-	-	-	
36-4700-472.805	Debt - Interest - 2009C Bonds	-	-	-	-	
36-4700-472.806	Debt - Interest - 2009D Bonds	-	-	-	-	
36-4700-472.807	Debt - Interest - 2009 PennVest Loan	-	-	-	-	Debt was refunded fully in 2022 for long-term savings; see <i>2022 bond debt below</i> .
36-4700-472.810	Debt - Interest - 2010B Bonds	-	-	-	-	
36-4700-472.811	Debt - Interest - 2010C Bonds	-	-	-	-	

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36-4700-472.815	Debt - Interest - 2013 Bonds	-	-	-	-	
36-4700-472.817	Debt - Interest - 2014 Bonds	66,035	46,080	-	28,450	Bi-annual interest payments due on each bond issuance.
36-4700-472.818	Debt - Interest - 2015 Bonds	339,875	264,075	-	200,112	
36-4700-472.819	Debt - Interest - 2016 Bonds	337,281	313,181	-	294,134	
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	172,629	165,592	-	156,862	Due monthly.
36-4700-472.822	Debt - Interest - 2019 Bonds	1,513,650	1,505,550	-	1,497,550	
36-4700-472.823	Debt - Interest - 2020A Bonds	944,850	934,050	-	920,200	
36-4700-472.824	Debt - Interest - 2020B Bonds	-	-	-	-	
36-4700-472.826	Debt - Interest - 2020C Bonds	762,759	759,556	-	755,901	
36-4700-472.827	Debt - Interest - 2022 Bonds	177,200	158,000	-	138,000	
36-4700-472.828	Debt - Interest - 2024 Bonds	415,083	732,425	-	737,275	
36-4700-472.829	Debt - Interest - 2025 Bonds	-	-	-	220,752	2025 Bonds PFM wrap interest only 2026
Debt Service Expenditures Subtotal		9,863,518	10,171,863	-	10,396,320	
TOTAL SANITARY SEWER FUND OPERATING EXPENDITURES		18,655,061	20,234,284	-	20,402,129	
NET TOTAL SANITARY SEWER FUND CHANGE IN OPERATING RESERVES		296,749	(1,474,284)	-	(1,206,473)	
Net Financial Operating Reserves - Beginning		23,639,835	23,936,584	23,936,584	23,936,584	
NET FINANCIAL OPERATING RESERVES - ENDING		\$ 23,936,584	\$ 22,462,300	\$ 23,936,584	\$ 22,730,111	

CAPITAL RESERVE REVENUES:						
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 467,456	\$ 222,000	\$ 100,000	Estimated at bond arbitrage yield ("allowable") values based on estimated draw schedules reducing principal; <i>any excess earnings accumulated for later remittance to the IRS if required</i> .	
36-3900-351.04	Federal - Sewer Grants	-	-	-	Awarded CFA grant for PC-3E project.	
36-3900-354.04	State - Sewer Grants	1,000,000	200,000	-	Interfund transfers for Federal ARPA grant (in Township name) for PC-3E project.	
36-3900-392.01	Transfers In - Township Capital Funds	545,991	1,400,826	-	Recognition of 2024 bond issuance for BC-7/8, PC-3E, and BC Force Main projects and related engineering/in-house costs.	
36-3900-393.10	Proceeds - Debt Issuance - Capital	15,907,603	-	-		
TOTAL SANITARY SEWER FUND CAPITAL RESERVE REVENUES		17,921,050	1,822,826	100,000		
CAPITAL RESERVE EXPENDITURES:						
36-4700-475.880	Debt - Issuance Costs	201,357	-	-	Issuance costs (financial advisor, bond counsel, underwriters, etc.) relative to above debt issuance transaction(s).	
36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	700,000	-		
36-4800-429.941	Capital - Beaver Creek Act 537 Improvements	1,115,640	-	5,000	GHD MH's in BC ROW Improvements Engineering Only	
36-4800-429.942	Capital - Swatara Act 537 Improvements	-	-	-		
36-4900-429.910	Capital - Equipment Purchases	72,289	48,500	345,000	20% share of crew equipment, dump truck, 350, 550 trucks and operations skid loader replacement, 50/50 share with PW/Storm vehicle lifts and 50/50 share strom for Ops facility Office retrofit	
36-4900-429.920	Capital - Facilities Improvements	29,920	-	-	Allocated share of HVAC improvements at Sewer Operations facility.	
36-4900-429.940	Capital - Engineering GIS	6,527	20,000	30,000	Engineering assistance with continued mini-basin GIS updates.	

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36-4900-429.941	Capital - Engineering Data Analysis	110,035	95,000	-	95,000	Engineering assistance for data analysis metering data and BC modeling, reporting, and management/Board support.
36-4900-429.942	Capital - Engineering Meetings & Reporting	39,664	-	-	-	Consolidated into 429.941 above.
36-4900-429.943	Capital - Mainline Repairs	347,937	1,600,000	-	300,000	Estimated annual maintenance and main line sewer repairs necessary in system, with minor engineering support.
36-4900-429.944	Capital - Metering	32,234	35,000	-	35,000	Metering data, maintenance, and replacement costs relative to sewer flow monitoring.
36-4900-429.950	Capital - PC-1 Sewer Improvements	-	-	-	-	
36-4900-429.951	Capital - PC-2 Sewer Improvements	153,414	1,650,000	-	-	project completed in 2025
36-4900-429.952	Capital - PC-3 Sewer Improvements	2,175,539	10,000,000	-	1,600,000	Expected June 2026 completion, includes final overlay paving and punch list items
36-4900-429.953	Capital - PC-4 Sewer Improvements	-	-	-	-	
36-4900-429.954	Capital - PC-5 Sewer Improvements	-	-	-	-	
36-4900-429.955	Capital - PC-6 Sewer Improvements	-	-	-	-	
36-4900-429.959	Capital - PCGD Sewer Improvements	-	-	-	-	
36-4900-429.960	Capital - BC-1 Sewer Improvements	-	-	-	-	
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	2,232	-	-	-	
36-4900-429.962	Capital - BC-3 Sewer Improvements	-	-	-	-	
36-4900-429.963	Capital - BC-4 Sewer Improvements	-	-	-	-	
36-4900-429.965	Capital - BC-6 Sewer Improvements	-	-	-	-	
36-4900-429.966	Capital - BC-7 Sewer Improvements	3,281,838	250,000	-	-	project completion in 2025.
36-4900-429.968	Capital - BC-9 Sewer Improvements	-	-	-	-	
36-4900-429.970	Capital - SC-1 Sewer Improvements	-	-	-	-	
36-4900-429.971	Capital - SC-2 Sewer Improvements	-	-	-	-	
36-4900-429.980	Capital - McIntosh Rd Bridge Sewer	-	-	-	-	
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	-	-	-	-	
36-4900-429.530	Prof Svcs - Sewer PW Capital Management Reimbursements	7,492	-	-	-	Shift of capital estimate from Management Agreement for in-house Public Works paving/related support for sewer improvement projects.
TOTAL SANITARY SEWER FUND CAPITAL RESERVE EXPENDITURES		7,576,118	14,398,500	-	2,410,000	
NET TOTAL SANITARY SEWER FUND CHANGE IN CAPITAL RESERVES		10,344,931	(12,575,674)	-	(2,310,000)	
Net Financial Capital Reserves - Beginning		3,126,247	13,471,179	13,471,179	13,471,179	
NET FINANCIAL CAPITAL RESERVES - ENDING		\$ 13,471,179	\$ 895,505	\$ 13,471,179	\$ 11,161,179	

<u>Change in Operating Revenues/Expenditures Statistics</u>	2025 Budget		2025 Projected	
	vs. 2026 Budget	vs. 2026 Budget	vs. 2026 Budget	vs. 2026 Budget
Increase (Decrease) in Operating Revenues	\$ 435,656	\$ 19,195,656		
Increase (Decrease) in Operating Expenditures	\$ 167,845	\$ 20,402,129		

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36-3001-364.15	Sewer - Stormwater Mng Reimb	-	-	-	-	<i>Shifted majority of Management Agreement billing relative to payroll/benefits directly from Township to Sewer and Stormwater in 2022.</i>
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36-3001-391.10	Proceeds - Sales of Fixed Assets	-	-	-	-	Sale of excess Commerce Park land.
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36-4400-429.322	Supp & Admin - Training/Seminars	12,281	6,000	-	9,000	Represents shared cost of trade association dues, UCC renewals, and training/conferences for staff and administration.
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	74,570	110,000	-	110,000	Represents Solicitor/legal counsel costs, <i>reducing for reduced pass-through fees from new collections agency.</i>
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36-4400-429.521	Prof Svcs - Contracted Labor	4,350	-	-	-	