

LOWER PAXTON TOWNSHIP AUTHORITY
 Budget-Actual Comparison Reports -
 Sewer Fund (36)
 As of 12/31/2022 (Preliminary) and 12/31/2021

Account Number	Account Title	2022				2021		Notes/Remarks
		Actual (thru 12/31/22)	Adopted Budget	+ /(-) Variance	Percent of Budget	Actual (thru 12/31/21)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 191,115	\$ 16,000	\$ 175,115	1194%	\$ 15,587	62%	Significant improvement in rates (over 4% currently). Overall revenues up by approx. 1% over prior year; receivables up \$200,000 from 2021 (\$1,100,151), but large percentage current billings. Slowed permit activities supporting less new collections with inflationary pressures on building; slow 2023 start, but anticipated to improve. Majority of budgeted expenses tie with payroll/benefits, which are being reimbursed directly to Township by Stormwater in 2022. Amounts reflect grants received by Township relative to sewer work for bridge rehabilitation projects in 2022 and 2021.
36-3001-364.10	Sewer - Rent Charges	16,662,857	16,169,716	493,141	103%	16,531,893	103%	
36-3001-364.11	Sewer - Tapping Fees	404,834	428,000	(23,166)	95%	616,890	144%	
36-3001-364.12	Sewer - Misc Reimbursements	12,048	10,000	2,048	120%	109,158	99%	
36-3001-364.15	Sewer - Stormwater Mng Reimb	29,366	532,651	(503,285)	6%	262,192	97%	
36-3001-392.01	Transfers In - Township Funds	79,702	-	79,702	0%	76,141	0%	
36-3001-393.10	Proceeds - Debt Issuance - Operations	3,568	-	3,568	0%	-	0%	
TOTAL SEWER FUND REVENUES		17,383,490	17,156,367	227,123	101%	17,639,136	105%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	26,004	40,000	13,996	65%	38,737	102%	Increase in S&T Bank fees, slightly tied with improved earnings currently evaluating reduced/fee-free alternative depositories. Reduction in costs relative to less delinquency collection work (current backlog; addressing Q1 2023); \$80,000 in 2022 budget for rate study (held for immediate future). Spike for additional consulting relative to CRW agreement/negotiation management. Includes Single Audit costs for PennVest loan. Reduced for less-than-anticipated administrative payroll reimbursements and reduced IT Consultant costs. Increase in 2023 budget relative to assessment of shared Township software and administrative costs.
36-4400-429.306	Supp & Admin - IT Supplies	714	-	(714)	0%	-	0%	
36-4400-429.310	Supp & Admin - Bank Fees	15,239	16,500	1,261	92%	8,038	49%	
36-4400-429.312	Supp & Admin - Advertising	1,485	4,000	2,515	37%	2,229	56%	
36-4400-429.314	Supp & Admin - Postage	22,282	24,000	1,718	93%	21,722	91%	
36-4400-429.322	Supp & Admin - Training/Seminars	9,274	11,000	1,726	84%	8,925	81%	
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	84,972	262,000	177,028	32%	163,015	90%	
36-4400-429.510	Prof Svcs - Engineering Services	165,602	135,000	(30,602)	123%	92,865	69%	
36-4400-429.520	Prof Svcs - Accounting & Auditing	16,503	24,137	7,634	68%	16,737	152%	
36-4400-429.530	Prof Svcs - Township Management Reimbursements	2,601,735	3,022,649	420,914	86%	2,980,839	98%	
36-4400-429.535	Prof Svcs - Township Rents	42,055	41,200	(855)	102%	41,110	100%	
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	25,036	41,000	15,964	61%	30,814	104%	
36-4400-429.581	Prof Svcs - DEP/Related Fines	3,000	6,000	3,000	50%	750	13%	

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36-4400-429.670	Utilities - Telephone & Alarm	27,522	40,000	12,478	69%	31,455	98%	
36-4400-429.730	Misc - Liability & Casualty Insurances	45,493	39,000	(6,493)	117%	40,584	104%	Increase for share of joint Cyber Liability Coverages for 10/21-10/22 coverages.
36-4400-429.740	Misc - Real Estate Tax Expense	-	1,000	1,000	0%	637	64%	All Authority property certified exempt in 2022.
Administration - General Services Expenditures Subtotal		3,086,917	3,707,486	620,570	83%	3,478,459	96%	
36-4405-429.302	Supp & Admin - Building Supplies	8,298	25,000	16,702	33%	9,430	38%	Conservatively budgeted annually.
36-4405-429.326	Supp & Admin - Uniforms	8,080	8,500	420	95%	7,446	88%	
36-4405-429.352	Supp & Admin - Small Tools/Equipment	717	10,000	9,283	7%	1,864	75%	
36-4405-429.400	R&M - Facilities Maintenance	517	-	(517)	0%	-	0%	
36-4405-429.402	R&M - Pump Station Maintenance	31,102	30,000	(1,102)	104%	29,008	97%	
36-4405-429.420	R&M - Vehicle Maintenance	18,393	12,000	(6,393)	153%	17,731	148%	
36-4405-429.460	R&M - Sewer Line Maintenance	5,911	-	(5,911)	0%	-	0%	Start of segregation of maintenance costs from PA One Call costs (to align with Stormwater Fund presentation).
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	118,031	162,000	43,969	73%	138,749	104%	Some vehicles currently on reduced lease value pending locating replacements (market availability issues).
36-4405-429.582	Prof Svcs - PA One Call Services	70,192	120,000	49,808	58%	86,795	91%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	3,611	10,000	6,390	36%	20,440	58%	
36-4405-429.600	Utilities - Vehicle Fuel	47,722	32,000	(15,722)	149%	26,407	83%	Significant inflation impact in mid/late 2022.
36-4405-429.610	Utilities - Electric	5,113	6,000	887	85%	3,946	66%	
36-4405-429.612	Utilities - Electric - Pumps	19,833	24,000	4,167	83%	21,420	89%	
36-4405-429.620	Utilities - Natural Gas	6,248	5,500	(748)	114%	5,411	98%	
36-4405-429.630	Utilities - Water	5,429	7,000	1,571	78%	3,855	55%	
36-4405-429.632	Utilities - Water - Pumps	3,142	4,900	1,758	64%	1,099	22%	
36-4410-429.560	Prof Svcs - Swatara Transmision/Treatment	1,614,260	1,289,978	(324,282)	125%	1,117,484	87%	2021 final reconciliation (in 2022) resulted in \$43,419 due versus prior year reductions in quarterly charges.
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	22,396	50,000	27,604	45%	34,494	69%	
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	3,691,413	3,599,800	(91,613)	103%	4,208,245	117%	Change in flow billings and EDU charges reduced quarterly charges; currently \$318,058 disputed charges as IMA negotiations continue.
36-4410-429.566	Prof Svcs - Paxtang Transmission	12,600	14,000	1,400	90%	12,846	92%	
Sewer Operations & Transmission Expenditures Subtotal		5,693,008	5,410,678	(282,329)	105%	5,746,670	107%	
36-4700-471.800	Debt - Principal - Capital Leases	50,281	-	(50,281)	0%	48,407	0%	
36-4700-471.807	Debt - Principal - 2009 PennVest Loan	122,625	496,307	373,682	25%	481,019	100%	
36-4700-471.817	Debt - Principal - 2014 Bonds	530,000	530,000	-	100%	510,000	100%	
36-4700-471.818	Debt - Principal - 2015 Bonds	160,000	160,000	-	100%	10,000	100%	
36-4700-471.819	Debt - Principal - 2016 Bonds	545,000	545,000	-	100%	525,000	100%	

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36-4700-471.820	Debt - Principal - 2019 PennVest Loan	457,014	477,338	20,324	96%	-	0%	PennVest loan paid off in 2022 refinance for overall debt service savings.
36-4700-471.822	Debt - Principal - 2019 Bonds	250,000	250,000	-	100%	245,000	100%	
36-4700-471.823	Debt - Principal - 2020A Bonds	510,000	510,000	-	100%	505,000	100%	
36-4700-471.824	Debt - Principal - 2020B Bonds	1,485,000	1,485,000	-	100%	1,325,000	100%	
36-4700-471.826	Debt - Principal - 2020C Bonds	330,000	330,000	-	100%	355,000	100%	
36-4700-471.827	Debt - Principal - 2022 Bonds	370,000	-	(370,000)	0%	-	0%	2022 first year for payment on the 2019 issuance; will be limited versus budget due to drawn down of proceeds.
36-4700-472.800	Debt - Interest - Capital Leases	2,197	-	(2,197)	0%	4,071	0%	
36-4700-472.807	Debt - Interest - 2009 PennVest Loan	59,160	183,188	124,028	32%	198,477	100%	PennVest loan paid off in 2022 refinance for overall debt service savings.
36-4700-472.817	Debt - Interest - 2014 Bonds	107,054	107,054	-	100%	124,873	100%	
36-4700-472.818	Debt - Interest - 2015 Bonds	447,775	447,775	-	100%	449,525	100%	
36-4700-472.819	Debt - Interest - 2016 Bonds	382,781	382,781	-	100%	404,181	100%	
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	150,761	198,365	47,604	76%	58,899	29%	
36-4700-472.822	Debt - Interest - 2019 Bonds	1,532,250	1,532,250	-	100%	1,542,150	100%	
36-4700-472.823	Debt - Interest - 2020A Bonds	965,700	965,700	-	100%	973,325	100%	
36-4700-472.824	Debt - Interest - 2020B Bonds	29,700	29,700	-	100%	66,025	100%	
36-4700-472.826	Debt - Interest - 2020C Bonds	767,719	767,719	-	100%	739,627	100%	
36-4700-472.827	Debt - Interest - 2022 Bonds	108,439	-	(108,439)		-		
Debt Service Expenditures Subtotal		9,363,456	9,398,177	34,721	100%	8,565,578	99%	
TOTAL SEWER FUND OPERATING EXPENDITURES		18,143,380	18,516,341	372,961	98%	17,790,708	101%	
NET OPERATING CHANGE IN RESERVES		\$ (759,890)	\$ (1,359,974)	\$ 600,084		\$ (151,572)		
OPERATING CASH BALANCES (Estimated)		\$ 23,421,439				\$ 21,713,916		

CAPITAL REVENUES:								
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 277,943	\$ 7,000	\$ 270,943	3971%	\$ 12,316	8%	Significant improvement in rates (over 4% currently). Represents draws on PennVest 2019 loan (anticipate to complete early 2023) and 2022 bond refunding on PennVest 2009 loan.
36-3900-393.10	Proceeds - Debt Issuance - Capital	4,086,173	-	4,086,173	0%	5,424,686	0%	
TOTAL STORMWATER FUND CAPITAL REVENUES		4,364,116	7,000	4,357,116	62345%	5,437,002	3613%	
CAPITAL EXPENDITURES:								
36-4700-475.880	Debt - Issuance Costs	72,145	-	(72,145)	0%	-	0%	Costs relative to 2022 debt refunding.
36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	1,600,000	1,600,000	0%	-	0%	Paxton Creek North Branch Susquehanna Project to be bid late 2022/early 2023 (Susquehanna to bill Township respective project cost).

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36-4800-429.941	Capital - Beaver Creek Act 537 Improvements	4,689,568	3,410,600	(1,278,968)	137%	166,252	107%	Includes allocated share of Swatara dryer (\$3.4million budget, \$4.7million actual).
36-4900-429.910	Capital - Equipment Purchases	48,880	145,000	96,120	34%	526,122	66%	Shared portion (20%) of excavator; additional \$50,000 budgeted for generator being forgone. 2021 included share of budgeted Vactor sewer cleaner acquisition (\$350,000).
36-4900-429.940	Capital - Engineering GIS	15,092	28,000	12,908	54%	22,677	174%	
36-4900-429.941	Capital - Engineering Data Analysis	65,889	102,000	36,111	65%	35,490	30%	
36-4900-429.942	Capital - Enigneering Meetings & Reporting	24,270	40,000	15,730	61%	33,168	92%	
36-4900-429.943	Capital - Mainline Repairs	81,822	260,000	178,178	31%	371,700	143%	
36-4900-429.944	Capital - Metering	29,483	85,000	55,517	35%	3,540	4%	
36-4900-429.950	Capital - PC-1 Sewer Improvements	-	55,000	55,000	0%	536	11%	
36-4900-429.952	Capital - PC-3 Sewer Improvements	283,640	190,000	(93,640)	149%	-	0%	In design phase, with anticipated 11/2023 bid and 2024-2025 construction.
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	3,440,082	2,095,000	(1,345,082)	164%	9,946,270	88%	Beaver Creek BC-2/5 Project substantially complete in 2022, with final change orders and close-out in progress.
36-4900-429.966	Capital - BC-7 Sewer Improvements	2,793,518	4,040,000	1,246,482	69%	583,510	167%	Beaver Creek BC-7 Project started in July 2022 (delayed), with significant 2023 budgeted work shifting to 2024 (late 2024 completion; estimated \$18.9million combined sewer/stormwater cost).
36-4900-429.968	Capital - BC-9 Sewer Improvements	-	10,000	10,000	0%	95,201	0%	
36-4900-429.970	Capital - SC-1 Sewer Improvements	9,183	5,000	(4,183)	184%	509,737	93%	
36-4900-429.971	Capital - SC-2 Sewer Improvements	35,311	-	(35,311)	0%	1,511,479	73%	
36-4900-429.980	Capital - McIntosh Rd Bridge Sewer	449	10,000	9,551	4%	67,780	0%	
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	83,897	5,000	(78,897)	1678%	6,525	0%	
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 11,673,230	\$ 12,080,600	\$ 407,370	97%	\$ 13,879,987	78%	
NET CAPITAL CHANGE IN RESERVES		\$ (7,309,114)	\$ (12,073,600)	\$ 3,949,746		\$ (13,876,447)		
CAPITAL CASH BALANCES (Estimated) (excludes undrawn PennVest funds)		\$ 13,522,356				\$ 21,736,254		
TOTAL SEWER FUND EXPENDITURES		\$ 29,816,610	\$ 30,596,941	\$ 780,331	97%	\$ 31,670,695	89%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ (8,069,004)	\$ (13,433,574)	\$ 5,364,570		\$ (8,594,557)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 36,943,795				\$ 43,450,169		