

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Sewer Fund (36)

For the Year Ended December 31, 2024 (PRELIMINARY) and 2023

Account Number	Account Title	2024				2023		Notes/Remarks
		Actual (thru 12/31/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 12/31/23)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 1,189,109	\$ 850,000	\$ 339,109	140%	\$ 945,448	3782%	Anticipated decline in rates did not occur as swiftly as expected in budget, and invested balances were stable/improving most of the year. Overall revenues down by approx. 1% over prior year (no fee changes and limited growth), which included some adjustments for Q4 billing corrections after issuance; consistent with conservative budget mark.
36-3001-364.10	Sewer - Rent Charges	17,174,964	17,200,000	(25,036)	100%	17,347,788	108%	
36-3001-364.11	Sewer - Tapping Fees	277,105	300,000	(22,895)	92%	295,889	69%	Sluggish in early period, but rebounded late with settling inflation/interest rates to aid permits/construction.
36-3001-364.12	Sewer - Misc Reimbursements	70,402	94,584	(24,182)	74%	20,977	19%	Primarily for developer escrow reimbursements and shared service reimbursements from municipal partner groups (slightly less than anticipated, due to delays in CRW
36-3001-391.10	Proceeds - Sales of Fixed Assets	-	-	-	0%	540,987	0%	Prior year excess land sale, per Board approval.
36-3001-393.10	Proceeds - Debt Issuance - Operations	240,231	240,231	0%	0%	946,769	0%	Represents final PennVest reimbursement draws.
TOTAL SEWER FUND REVENUES		18,951,811	18,444,584	507,227	103%	20,097,857	119%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	25,182	27,150	1,968	93%	30,247	80%	Reduced from prior year due to mid-2023 expenses shift for solid waste/recycling billing and collection operation implementation.
36-4400-429.306	Supp & Admin - IT Supplies	696	250	(446)	278%	1,839	0%	
36-4400-429.310	Supp & Admin - Bank Fees	5,118	8,905	3,787	57%	15,361	93%	Includes bond fees charged during year; continue fee-free auto-ACH services, and pass-through online charges.
36-4400-429.312	Supp & Admin - Advertising	2,106	1,000	(1,106)	211%	1,853	46%	Included project advertisement for PC-2E/2F bids.
36-4400-429.314	Supp & Admin - Postage	15,929	17,000	1,071	94%	14,895	62%	Consistent with budget, including recent USPS increases, but slightly down for consolidating delinquent reporting process.
36-4400-429.322	Supp & Admin - Training/Seminars	12,281	9,500	(2,781)	129%	12,253	111%	High for new-hire CDL training . Limited delinquency and lien activity/assistance from Solicitor and Collection Agent in Q1/Q2, and change in collections process made in early Q3 removed most fees 2025/further; new Solicitor placed in October .
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	74,570	125,000	50,430	60%	110,908	61%	
36-4400-429.510	Prof Svcs - Engineering Services	166,759	163,000	(3,759)	102%	148,967	110%	Spiked for increased CRW rate/contract support. Includes support for rate study and database assessments, including CRW rates/contracts (to be partially offset with reimbursement revenue above from other municipal partners, as billed), which push to 2025 due to slow progress on negotiations.
36-4400-429.512	Prof Svcs - CRW Rate Services	6,328	60,000	53,672	11%	2,491	0%	
36-4400-429.520	Prof Svcs - Accounting & Auditing	8,240	8,240	-	100%	8,360	76%	
36-4400-429.521	Prof Svcs - Contracted Labor	4,350	14,500	10,150	30%	787	0%	Temporary staff position, currently held vacant (evaluation ongoing for future full-time need or other staff changes).
36-4400-429.530	Prof Svcs - Township Management Admin Reimbursements	441,421	470,198	28,777	94%	2,521,865	83%	2024/further segregation below for field labor ; otherwise, comparable to prior year and consistent with budget in total.
36-4400-429.535	Prof Svcs - Township Admin Rents	34,432	44,350	9,918	78%	43,029	104%	2024/further segregation below for facilities program rents ; otherwise, comparable to prior year and consistent with budget in total.
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	58,922	60,000	1,078	98%	52,237	177%	

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36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	4,040	5,750	1,710	70%	6,880	0%	Reduced from prior year/budget through newly negotiated contracts.
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	8,770	9,240	470	95%	8,085	0%	Shared allocation for third-party communications management services (previously in Management Reimbursements above).
36-4400-429.670	Utilities - Telephone & Alarm	20,553	24,500	3,947	84%	23,817	74%	Reduced for review and modifications to service needs.
36-4400-486.730	Misc - Liability & Casualty Insurances	34,718	44,100	9,382	79%	49,795	128%	Reflects a number of reduced premium costs for specific coverage lines, and additional cost shift to stormwater due to labor divisions.
Administration - General Services Expenditures Subtotal		924,416	1,092,683	168,268	85%	3,053,669	84%	
36-4405-429.302	Supp & Admin - Building Supplies	3,480	8,000	4,520	43%	7,537	30%	<i>Shift in reporting for facilities maintenance below.</i>
36-4405-429.326	Supp & Admin - Uniforms	4,570	4,000	(570)	114%	9,915	117%	Estimate for union allowance use slightly low versus actual.
36-4405-429.352	Supp & Admin - Small Tools/Equipment	4,873	10,000	5,127	49%	7,336	293%	<i>Shift in reporting for facilities maintenance below.</i>
36-4405-429.400	R&M - Facilities Maintenance	9,091	-	(9,091)	0%	2,715	0%	Allocated share of door replacement, fire pit valve replacement, and other minor maintenance for sewer operations facility.
36-4405-429.402	R&M - Pump Station Maintenance	8,690	30,000	21,310	29%	23,709	79%	
36-4405-429.420	R&M - Vehicle Maintenance	18,444	15,000	(3,444)	123%	31,413	262%	High for several vehicle incidents, less insurance offsets.
36-4405-429.460	R&M - Sewer Line Maintenance	99,906	40,000	(59,906)	250%	49,444	0%	Approx. \$36,000 for Rogeles emergency contract work (including Kalla Drive 20' broken pipe, and force main break repair at Colonial Road Pumping Station), and \$14,137 for stock manhole supplies for various jobs.
36-4405-429.530	Prof Svcs - Township Management Program Reimbursements	1,850,550	1,906,500	55,950	97%	-	0%	2024/further segregation of field labor from office labor.
36-4405-429.535	Prof Svcs - Township Program Rents	9,600	-	(9,600)	0%	-	0%	2024/further segregation of Public Works facilities rents/reimbursements.
36-4405-429.572	Prof Svcs - Cleaning Services	1,000	-	(1,000)	0%	-	0%	Cleaning services outsourced mid-2024 (reduced Township Program Reimbursements from prior part-time staff).
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	97,328	60,000	(37,328)	162%	88,294	66%	Total Sewer/Stormwater lease charges in line (and less than) with budget; budget allocation incorrect.
36-4405-429.581	Prof Svcs - DEP/Related Fines	6,250	4,500	(1,750)	139%	3,000	50%	Multiple overflows due to significant January 9th weather event.
36-4405-429.582	Prof Svcs - PA One Call Services	38,557	40,000	1,443	96%	37,459	39%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	794	2,000	1,207	40%	4,076	12%	
36-4405-429.600	Utilities - Vehicle Fuel	23,835	35,000	11,165	68%	28,519	89%	
36-4405-429.610	Utilities - Electric	3,521	4,000	479	88%	4,410	73%	
36-4405-429.612	Utilities - Electric - Pumps	17,412	25,000	7,588	70%	18,292	76%	
36-4405-429.620	Utilities - Natural Gas	2,372	4,800	2,428	49%	7,256	132%	Greatly reduced rate for 2025 contract, and credit applied from last year.
36-4405-429.630	Utilities - Water	5,338	5,200	(138)	103%	5,807	83%	
36-4405-429.632	Utilities - Water - Pumps	1,324	4,000	2,676	33%	1,639	33%	
36-4410-429.560	Prof Svcs - Swatara Transmission/Treatment	2,019,050	2,300,000	280,950	88%	1,769,322	137%	
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	22,453	30,000	7,547	75%	9,637	19%	Significant in Q1, due to January 9th weather event. Reflects all billings and accruals based on Township-initiated payments (at 2023 rates), reduction for amounts held by CRW
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	3,608,902	4,000,000	391,098	90%	4,163,992	116%	in excess of costs (as reserve), and increase for disputed amounts and 2023-2024 rate differential accrued for audit (roughly \$ 557,000)

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36-4410-429.566	Prof Svcs - Paxtang Transmission	9,788	14,000	4,213	70%	12,361	88%	
Sewer Operations & Transmission Expenditures Subtotal		7,867,127	8,542,000	674,874	92%	6,286,130	117%	
36-4700-471.800	Debt - Principal - Capital Leases	-	-	-	0%	17,788	0%	No current capital leases.
36-4700-471.817	Debt - Principal - 2014 Bonds	570,000	570,000	-	100%	550,000	108%	All bond principal paid in April.
36-4700-471.818	Debt - Principal - 2015 Bonds	1,845,000	1,845,000	-	100%	1,735,000	17350%	
36-4700-471.819	Debt - Principal - 2016 Bonds	590,000	590,000	-	100%	570,000	109%	
36-4700-471.820	Debt - Principal - 2019 PennVest Loan	579,156	622,500	43,344	93%	604,434	0%	Monthly payments.
36-4700-471.822	Debt - Principal - 2019 Bonds	210,000	210,000	-	100%	235,000	96%	
36-4700-471.823	Debt - Principal - 2020A Bonds	535,000	535,000	-	100%	520,000	103%	
36-4700-471.826	Debt - Principal - 2020C Bonds	335,000	335,000	-	100%	330,000	93%	
36-4700-471.827	Debt - Principal - 2022 Bonds	470,000	470,000	-	100%	455,000	0%	
36-4700-472.800	Debt - Interest - Capital Leases	-	-	-	0%	799	0%	No current capital leases.
36-4700-472.817	Debt - Interest - 2014 Bonds	66,035	66,035	-	100%	88,435	71%	All bonds interest paid semi-annually.
36-4700-472.818	Debt - Interest - 2015 Bonds	339,875	339,875	-	100%	411,475	92%	
36-4700-472.819	Debt - Interest - 2016 Bonds	337,281	337,281	-	100%	360,481	89%	
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	172,629	160,000	(12,629)	108%	165,325	82%	Monthly payments.
36-4700-472.822	Debt - Interest - 2019 Bonds	1,513,650	1,513,650	-	100%	1,522,550	99%	
36-4700-472.823	Debt - Interest - 2020A Bonds	944,850	944,850	-	100%	955,400	98%	
36-4700-472.826	Debt - Interest - 2020C Bonds	762,759	762,758	(1)	100%	765,537	104%	
36-4700-472.827	Debt - Interest - 2022 Bonds	177,200	177,200	-	100%	193,425	0%	
36-4700-472.828	Debt - Interest - 2024 Bonds	415,083	437,575	22,492	95%	-	0%	
Debt Service Expenditures Subtotal		9,863,518	9,916,724	53,206	99%	9,480,650	110%	
TOTAL SEWER FUND OPERATING EXPENDITURES		18,655,061	19,551,407	896,346	95%	18,820,448	107%	
NET OPERATING CHANGE IN RESERVES		\$ 296,749	\$ (1,106,823)	\$ 1,403,572		\$ 1,277,409		
OPERATING CASH BALANCES (Estimated)		\$ 23,938,339				\$ 21,062,071		

CAPITAL REVENUES:							
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 467,456	\$ 354,000	\$ 113,456	132%	\$ 367,899	244%
36-3900-351.04	Federal - Sewer Grants	-	-	-	0%	-	0%
36-3900-354.04	State - Sewer Grants	1,000,000	1,000,000	-	100%	-	0%
36-3900-392.01	Transfers In - Township Capital Funds	545,991	-	545,991	0%	150,912	0%
36-3900-393.10	Proceeds - Debt Issuance - Capital	15,907,603	16,165,000	(257,397)	98%	-	0%
TOTAL SEWER FUND CAPITAL REVENUES		17,921,050	17,519,000	402,050	102%	518,811	345%
CAPITAL EXPENDITURES:							
36-4700-475.880	Debt - Issuance Costs	201,357	200,000	(1,357)	101%	-	0%
							Costs associated with 2024 bond issuance; comparable with budget.

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36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	500,000	500,000	0%	-	0%	Paxton Creek North Branch Susquehanna Project bid early 2023 (Susquehanna to bill Township respective project cost share, anticipated in 2025 at \$700,000).
36-4800-429.941	Capital - Beaver Creek Act 537 Improvements	1,115,640	-	(1,115,640)	0%	-	0%	\$1.1 million change order and engineer-estimated contingency for completion of Swatara Authority Dryer Project for Township capacity share of costs.
36-4900-429.910	Capital - Equipment Purchases	72,289	67,500	(4,789)	107%	41,124	5%	Cost share for mobile inspection system (portable TV camera) and additional message board for construction sites (unbudgeted).
36-4900-429.920	Capital - Facilities Improvements	29,920	40,000	10,080	75%	-	0%	Allocated share of completed HVAC improvements at Sewer Operations facility.
36-4900-429.940	Capital - Engineering GIS	6,527	75,000	68,473	9%	342	3%	Staff and intern GIS support greatly expanded, reducing need for engineer support.
36-4900-429.941	Capital - Engineering Data Analysis	110,035	80,000	(30,035)	138%	106,732	91%	Includes meter site tool/subscription costs.
36-4900-429.942	Capital - Engineering Meetings & Reporting	39,664	30,000	(9,664)	132%	30,482	85%	
36-4900-429.943	Capital - Mainline Repairs	347,937	275,000	(72,937)	127%	148,731	57%	Estimated annual maintenance and main line sewer repairs necessary in system, with minor engineering support; <i>spike in Q4 for sewer portion of Township 2024 paving project work (\$228,000), modestly higher than budget expectation.</i>
36-4900-429.944	Capital - Metering	32,234	45,000	12,766	72%	55,576	65%	Metering data, maintenance, and replacement costs relative to sewer flow monitoring.
36-4900-429.951	Capital - PC-2 Sewer Improvements	153,414	2,275,000	2,121,586	7%	36,194	0%	Anticipated \$1,900,000 construction, \$50,000 engineering, and \$250,000 for lateral repairs/related costs; <i>majority shifting to 2025 due to late 2024 contract start.</i>
36-4900-429.952	Capital - PC-3 Sewer Improvements	2,175,539	5,225,000	3,049,461	42%	403,852	0%	Continuation of PC-3E project, with 50% construction budgeted in 2024 (\$5,165,000 construction and \$60,000 engineering); <i>majority shifting to 2025.</i>
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	2,232	-	(2,232)	0%	126,707	1%	BC-2A/B/C and BC-5B sewer improvement projects completed early 2023.
36-4900-429.966	Capital - BC-7 Sewer Improvements	3,281,838	4,170,400	888,562	79%	10,202,727	2915%	Beaver Creek BC-7 Project started in July 2022 (delayed), with significant construction in 2023/2024, with completion early 2025 (\$4,000,400 construction and \$170,000 engineering); <i>minor completion costs in 2025.</i>
36-4900-429.971	Capital - SC-2 Sewer Improvements	-	-	-	0%	174,876	8%	
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	-	-	-	0%	158,854	0%	Final close-out billing for sewer relocation costs and allocated project engineering, mostly matched with grant funding (above).
36-4900-429.530	Prof Svcs - Sewer PW Capital Management Reimbursements	7,492	-	(7,492)	0%	-	0%	Share of Public Works wages/benefits relative to paving support for various Mainline Repairs projects (above).
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 7,576,118	\$ 12,982,900	\$ 5,406,782	58%	\$ 11,486,197	64%	
NET CAPITAL CHANGE IN RESERVES		\$ 10,344,931	\$ 4,536,100	\$ (5,004,732)		\$ (11,430,620)		
CAPITAL CASH BALANCES (Estimated)		\$ 11,862,482				\$ 2,881,693		
TOTAL SEWER FUND EXPENDITURES		\$ 26,231,180	\$ 32,534,307	\$ 6,303,127	81%	\$ 30,306,645	85%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ 10,641,681	\$ 3,429,277	\$ 7,212,404		\$ (9,689,977)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 35,800,822				\$ 23,943,765		