

**LOWER PAXTON TOWNSHIP AUTHORITY**  
**Budget-Actual Comparison Reports -**  
**Sewer Fund (36)**  
**For the Year Ended December 31, 2024 (PRELIMINARY) and 2023**

Account NumberAccount 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.
36-3001-364.10	Sewer - Rent Charges	17,174,964	17,200,000	(25,036)	100%	17,347,788	108%	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.
36-3001-364.11	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%	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 .
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	74,570	125,000	50,430	60%	110,908	61%	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 .
36-4400-429.510	Prof Svcs - Engineering Services	166,759	163,000	(3,759)	102%	148,967	110%	Spiked for increased CRW rate/contract support.
36-4400-429.512	Prof Svcs - CRW Rate Services	6,328	60,000	53,672	11%	2,491	0%	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.
36-4400-429.520	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.
<b>Administration - General Services Expenditures Subtotal</b>		<b>924,416</b>	<b>1,092,683</b>	<b>168,268</b>	<b>85%</b>	<b>3,053,669</b>	<b>84%</b>	
36-4405-429.302	Supp & Admin - Building Supplies	3,480	8,000	4,520	43%	7,537	30%	Shift in reporting for facilities maintenance below.
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%	Shift in reporting for facilities maintenance below.
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 Rogele 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.
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	3,608,902	4,000,000	391,098	90%	4,163,992	116%	Reflects all billings and accruals based on Township-initiated payments (at 2023 rates), reduction for amounts held by CRW 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%	
<b>Sewer Operations &amp; Transmission Expenditures Subtotal</b>		<b>7,867,127</b>	<b>8,542,000</b>	<b>674,874</b>	<b>92%</b>	<b>6,286,130</b>	<b>117%</b>	
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%	
<b>Debt Service Expenditures Subtotal</b>		<b>9,863,518</b>	<b>9,916,724</b>	<b>53,206</b>	<b>99%</b>	<b>9,480,650</b>	<b>110%</b>	
<b>TOTAL SEWER FUND OPERATING EXPENDITURES</b>		<b>18,655,061</b>	<b>19,551,407</b>	<b>896,346</b>	<b>95%</b>	<b>18,820,448</b>	<b>107%</b>	
<b>NET OPERATING CHANGE IN RESERVES</b>		<b>\$ 296,749</b>	<b>\$ (1,106,823)</b>	<b>\$ 1,403,572</b>		<b>\$ 1,277,409</b>		
<b>OPERATING CASH BALANCES (Estimated)</b>		<b>\$ 23,938,339</b>				<b>\$ 21,062,071</b>		

<b>CAPITAL REVENUES:</b>								
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 467,456	\$ 354,000	\$ 113,456	132%	\$ 367,899	244%	Includes protective estimate of arbitrage (excess) earnings on 2024 bond, pending March 2025 spending test (based on project progress, except to not meet the exception and thus have future rebate requirement).
36-3900-351.04	Federal - Sewer Grants	-	-	-	0%	-	0%	
36-3900-354.04	State - Sewer Grants	1,000,000	1,000,000	-	100%	-	0%	State grant towards PC-3 improvements project below, accrued (actual submission in Q1 2025).
36-3900-392.01	Transfers In - Township Capital Funds	545,991	-	545,991	0%	150,912	0%	Reflects year-end accruals for Township-awarded grants, passed through to Authority, for the Pc-3 project (construction, after CFA grant accounted for above).
36-3900-393.10	Proceeds - Debt Issuance - Capital	15,907,603	16,165,000	(257,397)	98%	-	0%	Budgeted for additional PennVest 2019 loan draws (above in Operations actual) and 2024 bond issuance.
<b>TOTAL SEWER FUND CAPITAL REVENUES</b>		<b>17,921,050</b>	<b>17,519,000</b>	<b>402,050</b>	<b>102%</b>	<b>518,811</b>	<b>345%</b>	
<b>CAPITAL EXPENDITURES:</b>								
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 - Enigneering 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).
<b>TOTAL SEWER FUND CAPITAL EXPENDITURES</b>		<b>\$ 7,576,118</b>	<b>\$ 12,982,900</b>	<b>\$ 5,406,782</b>	<b>58%</b>	<b>\$ 11,486,197</b>	<b>64%</b>	
<b>NET CAPITAL CHANGE IN RESERVES</b>		<b>\$ 10,344,931</b>	<b>\$ 4,536,100</b>	<b>\$ (5,004,732)</b>		<b>\$ (11,430,620)</b>		
<b>CAPITAL CASH BALANCES (Estimated)</b>		<b>\$ 11,862,482</b>				<b>\$ 2,881,693</b>		
<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>\$ 26,231,180</b>	<b>\$ 32,534,307</b>	<b>\$ 6,303,127</b>	<b>81%</b>	<b>\$ 30,306,645</b>	<b>85%</b>	
<b>NET TOTAL SEWER FUND CHANGE IN RESERVES</b>		<b>\$ 10,641,681</b>	<b>\$ 3,429,277</b>	<b>\$ 7,212,404</b>		<b>\$ (9,689,977)</b>		
<b>OPERATING &amp; CAPITAL CASH BALANCES (Estimated)</b>		<b>\$ 35,800,822</b>				<b>\$ 23,943,765</b>		