

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

As of March 31, 2025 and 2024

<u>Account Number</u>	<u>Account Title</u>	2025			2024		<u>Notes/Remarks</u>	
		Actual (thru 3/31/25)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
OPERATING REVENUES:								
40-3001-341.01	Interest Earnings	\$ 30,280	\$ 189,000	\$ (158,720)	16%	\$ 41,042	513%	Rates have been stable (in excess of budgeted expectations), and a large portion of investments are locked at 4.44% through October, with interest posting to occur at that time. Collections up 4% over prior year, with anticipated further acceleration in Q2/further for heightened delinquent collection efforts.
40-3001-364.15	Stormwater - Fee Charges	867,280	3,450,000	(2,582,720)	25%	836,316	28%	
TOTAL STORMWATER FUND REVENUES		897,560	3,639,000	(2,741,440)	25%	877,358	29%	
OPERATING EXPENDITURES:								
40-4450-436.300	Supp & Admin - Office Supplies	1,424	15,000	13,576	9%	2,192	15%	Comparable to budget/prior year, though actual expenditures in 2025 exclude Pennsylvania Municipal League subscription (Township Board removed from budget).
40-4450-436.306	Supp & Admin - IT Supplies	44	500	457	9%	425	0%	
40-4450-436.310	Supp & Admin - Bank Fees	589	4,905	4,316	12%	543	0%	Includes bond fees charged during year; continue fee-free auto-ACH services, and pass-through online charges (excluding PCI Compliance fees).
40-4450-436.312	Supp & Admin - Advertising	3	1,250	1,247	0%	56	7%	
40-4450-436.314	Supp & Admin - Postage	61	17,000	16,939	0%	3,648	19%	Awaiting billing from Smart Bill for outsourced bill processing/mailing in 2025.
40-4450-436.322	Supp & Admin - Training/Seminars	2,014	3,500	1,486	58%	2,472	494%	Includes annual training (including CDL for new hires) and memberships paid in advance for the year; <i>2024 high for number of CDL training needs</i> .
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	1,759	28,000	26,241	6%	627	1%	Includes allocable share of Solicitor residency and stormwater-specific support services, and minimal debt collection fees (<i>new agent fees shift most costs directly to accounts</i>).
40-4450-436.510	Prof Svcs - Engineering Services	1,648	32,000	30,352	5%	6,453	22%	Shift in engineer focus to project management (capital, below).
40-4450-436.520	Prof Svcs - Accounting & Auditing	4,375	9,200	4,825	48%	-	0%	No 2024 costs merely due to timing of receipt of auditor billings
40-4450-436.521	Prof Svcs - Contracted Labor	-	-	-	0%	2,189	0%	Temporary staff position, currently held vacant (<i>evaluation ongoing for future full-time need or other staff changes</i>).
40-4450-436.530	Prof Svcs - Township Management Admin Reimbursements	61,530	364,798	303,268	17%	53,608	5%	Includes monthly/quarterly cost assessments under Management Agreement for operational (non-program/capital) support and services.
40-4450-436.535	Prof Svcs - Township Admin Rents	2,533	20,000	17,467	13%	3,689	14%	Includes monthly rental charges under Management Agreement for operational (non-program/capital) facilities.
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	23,318	39,750	16,432	59%	20,667	143%	Annually high due to pre-payment on a number of IT subscriptions for the year; comparable with prior year.
40-4450-436.570	Prof Svcs - Copier Maintenance Contracts	744	2,000	1,256	37%	877	0%	Annually high for annual plotter/scanner payment allocation; comparable with prior year.

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40-4450-436.598	Prof Svcs - Communications & Newsletter Services	-	2,310	2,310	0%	193	0%	Shared allocation for third-party communications management services.
40-4450-436.670	Utilities - Telephone & Alarm	1,507	7,000	5,493	22%	630	10%	
40-4450-436.750	Misc - Rain Barrel Rebates	-	200	200	0%	-	0%	
40-4450-486.730	Misc - Liability & Casualty Insurances	10,450	21,000	10,550	50%	5,430	543%	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		111,998	568,413	456,415	20%	103,699	7%	
40-4455-436.302	Supp & Admin - Building Supplies	133	2,000	1,867	7%	250	0%	
40-4455-436.326	Supp & Admin - Uniforms	169	3,000	2,831	6%	-	0%	Less allocated use of union allowance than anticipated.
40-4455-436.352	Supp & Admin - Small Tools/Equipment	1,064	5,000	3,936	21%	1,500	200%	
40-4455-436.400	R&M - Facilities Maintenance	506	5,000	4,494	10%	399	0%	
40-4455-436.420	R&M - Vehicle Maintenance	3,147	5,000	1,853	63%	2,488	0%	
40-4455-436.460	R&M - Stormwater Maintenance	5,509	150,000	144,491	4%	22,778	18%	Slightly high in 2024 due to IT Pipes program subscription (<i>ceased program, and shifted replacement to IT Subscriptions above</i>) and inlet tops purchased (larger stock acquired to start 2024).
40-4455-436.530	Prof Svcs - Township Management Program Reimbursements	243,066	1,301,432	1,058,366	19%	199,251	0%	Includes monthly/quarterly cost assessments under Management Agreement for program support and services.
40-4455-436.572	Prof Svcs - Cleaning Services	217	875	658	25%	-	0%	Cleaning services outsourced mid-2024 (<i>reduced Township Program Reimbursements above from prior part-time staff</i>).
40-4455-436.579	Prof Svcs - Enterprise Vehicle Leases	6,609	23,976	17,367	28%	7,931	109%	Comparable to prior year.
40-4455-436.581	Prof Svcs - NPDES Permitting	-	2,500	2,500	0%	-	0%	
40-4455-436.582	Prof Svcs - PA One Call Services	5,717	42,000	36,283	14%	6,005	17%	Comparable to prior year.
40-4455-436.600	Utilities - Vehicle Fuel	5,063	12,000	6,937	42%	3,658	29%	
40-4455-436.610	Utilities - Electric	284	1,000	716	28%	-	0%	
40-4455-436.620	Utilities - Natural Gas	472	1,200	728	39%	439	0%	
40-4455-436.630	Utilities - Water	186	1,300	1,114	14%	191	0%	
Public Works & Operations Facilities Expenditures Subtotal		272,142	1,556,283	1,284,141	17%	244,890	135%	
40-4700-471.820	Debt - Principal - 2019 Bonds	265,000	265,000	-	100%	255,000	111%	All bond principal paid in April.
40-4700-471.827	Debt - Principal - 2022 Bonds	340,000	340,000	-	100%	325,000	0%	
40-4700-472.820	Debt - Interest - 2019 Bonds	157,550	309,800	152,250	51%	162,650	47%	All bonds interest paid semi-annually in April/October.
40-4700-472.827	Debt - Interest - 2022 Bonds	207,075	407,350	200,275	51%	213,575	0%	
Debt Service Expenditures Subtotal		969,625	1,322,150	352,525	73%	956,225	165%	
TOTAL STORMWATER FUND OPERATING EXPENDITURES		1,353,765	3,446,846	2,093,081	39%	1,304,814	56%	
NET OPERATING CHANGE IN RESERVES		\$ (456,205)	\$ 192,154	\$ (648,359)		\$ (427,456)		
OPERATING CASH BALANCES (Estimated)		\$ 5,550,554				\$ 3,870,121		

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		Actual (thru 3/31/25)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
CAPITAL REVENUES:								
40-3900-341.02	Interest Earnings - PLGIT Bonds	\$ 89,289	\$ 150,000	\$ (60,711)	60%	\$ 164,921	165%	Interest earned will be later adjusted by arbitrage reduction (for earnings in excess allowed for future remittance to the IRS); anticipated on-par with budget.
40-3900-387.02	Contributions - JPRP Contributions	-	1,290	(1,290)	0%	-	0%	
40-3900-392.01	Transfers In - Township Capital Funds	-	319,314	(319,314)	0%	-	0%	Grants (passed through Township) towards Friendship Center and Public Works Basin Retrofit projects below.
TOTAL STORMWATER FUND CAPITAL REVENUES		89,289	470,604	(381,315)	19%	164,921	165%	
CAPITAL EXPENDITURES:								
40-4800-436.940	Capital - Joint Polution Reduction Plan Programs	-	60,000	60,000	0%	-	0%	Cost associated with joint pollution reduction plan program (JPRP), shared with Susquehanna Township and Capital Region Water (CRW) either through Township management (gross expense and contributions) or other (net billing). \$57,000 Capital Greenbelt contribution and \$3,000 engineering for Stonebridge project.
40-4800-436.941	Capital - County WREP Programs	-	22,000	22,000	0%	-	0%	County WREP Regional Stormwater Program for MS4 Compliance.
40-4900-436.910	Capital - Equipment Purchases	-	31,500	31,500	0%	22,314	17%	2025 proposal for cost share of drone (\$9,000) and Smart Board and furniture (\$2,500), and rock drill bit (\$20,000).
40-4900-436.940	Capital - Engineering GIS	450	5,000	4,550	9%	-	0%	
40-4900-436.941	Capital - Engineering MS4	13,385	130,000	116,615	10%	11,535	4%	Engineering support for reporting, inspections, and related MS4 management and grant seeking.
40-4900-436.951	Capital - PC-2 Storm Improvements	-	200,000	200,000	0%	-	0%	Minor complementary repairs (sewer project) with expected 2025 completion of improvement projects bid/awarded in mid-2024.
40-4900-436.952	Capital - PC-3 Storm Improvements	109,279	1,900,000	1,790,721	6%	6,234	0%	Expected late 2025 completion (may extend) of improvement projects bid/awarded in mid-2024.
40-4900-436.966	Capital - BC-7 Storm Improvements	7,382	100,000	92,618	7%	100,729	159%	Expected substantial completion in 2024, with final work/releases in early 2025; <i>in-house labor to be accounted for in 436.532 below</i> .
40-4900-436.971	Capital - Forest Hills Storm Improvements	37,796	148,000	110,204	26%	-	0%	Start of design project for system improvements (anticipated 2026 construction and 2027 completion).
40-4900-436.972	Capital - Mountain View Acres Storm Improvements	13,947	200,000	186,053	7%	-	0%	Start of in-house improvement project (anticipated 2026 construction and 2027 completion); <i>in-house labor to be accounted for in 436.532 below</i> .
40-4900-436.973	Capital - Army Televising Project	-	-	-	0%	112,000	0%	Joint project with Army Corps of Engineers (USACE) for system televising (anticipated 2025 completion, but fully paid in 2024).
40-4900-436.974	Capital - Colonial Park Improvements	73,704	496,500	422,796	15%	-	0%	Start of bid project for system improvements (<i>anticipated 2026 completion</i>).

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		Actual (thru 3/31/25)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
40-4900-436.975	Capital - Friendship Center Basin Retrofit Project	2,452	263,875	261,423	1%	-	0%	Bid project for 2025 improvements, partially grant supported (above); <i>in-house labor to be accounted for in 436.532 below</i> .
40-4900-436.976	Capital - Storm Non-Consent Decree Replacements	5,623	200,000	194,377	3%	3,123	0%	Public Works improvement projects budget for to-be-identified replacements; <i>in-house labor to be accounted for in 436.532 below</i> .
40-4900-436.977	Capital - Storm Extension Projects	-	100,000	100,000	0%	-	0%	Anticipated engineering design costs for future extension construction projects, mostly shifting to 2025.
40-4900-436.978	Capital - Conway Park Stormwater Project	-	30,000	30,000	0%	-	0%	Engineering for future park development stormwater design; <i>estimated 2025-2026 construction, Township-grant dependent for park improvements</i> .
40-4900-436.979	Capital - George Park Stormwater Project	-	270,000	270,000	0%	-	0%	Limited engineering for future park renovation stormwater design; <i>expected 2025 construction, Township-grant dependent for park improvements</i> .
40-4900-436.980	Capital - Public Works Campus Basin Retrofit Project	4,769	207,164	202,395	2%	-	0%	Engineering and supplies relative to conversion of existing stormwater basin into a rain garden for water quality improvement initiative on Public Works and Sewer Campus (<i>partially grant funded; above</i>); <i>in-kind labor to be included in 436.532 below</i> .
40-4900-436.981	Capital - Friendship Center Discharge Improvements	3,325	35,000	31,675	9%	-	0%	Construction of dichlorination unit for pool backwash disposal; <i>expected 2025 construction</i> .
40-4900-436.982	Capital - Utah Ave Stormwater Project	31,915	128,000	96,086	25%	-	0%	Stormwater expansion project; <i>expected 2025 design and 2026 construction</i> .
40-4900-436.530	Prof Svcs - Storm PW Capital Management Reimbursements	2,796	78,500	75,704	4%	-	0%	Share of Public Works wages/benefits relative to paving and other project-related support for various in-house stormwater projects (above).
40-4900-436.532	Prof Svcs - Storm Capital Management Reimbursements	17,929	248,896	230,967	7%	-	0%	Shift of capital estimate from Management Agreement for in-house stormwater installation and improvement projects. Five man Sewer crew.
TOTAL STORMWATER FUND CAPITAL EXPENDITURES		\$ 324,750	\$ 4,854,435	\$ 4,529,684	7%	\$ 255,935	5%	
NET CAPITAL CHANGE IN RESERVES		\$ (235,461)	\$ (4,383,831)	\$ 4,148,370		\$ (91,014)		
CAPITAL CASH BALANCES (Estimated)		\$ 7,787,215				\$ 11,973,237		

TOTAL STORMWATER FUND EXPENDITURES	\$ 1,678,516	\$ 8,301,281	\$ 6,622,766	20%	\$ 1,560,749	20%	
NET TOTAL STORMWATER FUND CHANGE IN RESERVES	\$ (691,667)	\$ (4,191,677)	\$ 3,500,010		\$ (518,470)		
OPERATING & CAPITAL CASH BALANCES (Estimated)	\$ 13,337,769				\$ 15,843,358		