

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

As of March 31, 2025 and 2024

Account NumberAccount Title		2025				2024		Notes/Remarks
		Actual (thru 3/31/25)	Adopted Budget	+ / (-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
OPERATING REVENUES:								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.
40-3001-341.01	Interest Earnings	\$30,280	\$189,000	\$(158,720)	16%	\$41,042	513%	
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:								Comparable to budget/prior year, though actual expenditures in 2025 exclude Pennsylvania Municipal League subscription (Township Board removed from budget). Includes bond fees charged during year; continue fee-free auto-ACH services, and pass-through online charges (excluding PCI Compliance fees). Awaiting billing from Smart Bill for outsourced bill processing/ mailing in 2025. Includes annual training (including CDL for new hires) and memberships paid in advance for the year; 2024 high for number of CDL training needs . Includes allocable share of Solicitor residency and stormwater-specific support services, and minimal debt collection fees (new agent fees shift most costs directly to accounts). Shift in engineer focus to project management (capital, below). No 2024 costs merely due to timing of receipt of auditor billings Temporary staff position, currently held vacant (evaluation ongoing for future full-time need or other staff changes). Includes monthly/quarterly cost assessments under Management Agreement for operational (non-program/capital) support and services. Includes monthly rental charges under Management Agreement for operational (non-program/capital) facilities. Annually high due to pre-payment on a number of IT subscriptions for the year; comparable with prior year. Annually high for annual plotter/scanner payment allocation; comparable with prior year.
40-4450-436.300	Supp & Admin - Office Supplies	1,424	15,000	13,576	9%	2,192	15%	
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%	
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%	
40-4450-436.322	Supp & Admin - Training/Seminars	2,014	3,500	1,486	58%	2,472	494%	
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	1,759	28,000	26,241	6%	627	1%	
40-4450-436.510	Prof Svcs - Engineering Services	1,648	32,000	30,352	5%	6,453	22%	
40-4450-436.520	Prof Svcs - Accounting & Auditing	4,375	9,200	4,825	48%	-	0%	
40-4450-436.521	Prof Svcs - Contracted Labor	-	-	-	0%	2,189	0%	
40-4450-436.530	Prof Svcs - Township Management Admin Reimbursements	61,530	364,798	303,268	17%	53,608	5%	
40-4450-436.535	Prof Svcs - Township Admin Rents	2,533	20,000	17,467	13%	3,689	14%	
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	23,318	39,750	16,432	59%	20,667	143%	
40-4450-436.570	Prof Svcs - Copier Maintenance Contracts	744	2,000	1,256	37%	877	0%	

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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%	Less allocated use of union allowance than anticipated.
40-4455-436.326	Supp & Admin - Uniforms	169	3,000	2,831	6%	-	0%	
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%	Slightly high in 2024 due to IT Pipes program subscription (ceased program, and shifted replacement to IT Subscriptions above) and inlet tops purchased (larger stock acquired to start 2024).
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%	
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 (reduced Township Program Reimbursements above from prior part-time staff).
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%	Comparable to prior year.
40-4455-436.582	Prof Svcs - PA One Call Services	5,717	42,000	36,283	14%	6,005	17%	
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%	All bonds interest paid semi-annually in April/October.
40-4700-472.820	Debt - Interest - 2019 Bonds	157,550	309,800	152,250	51%	162,650	47%	
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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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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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 Improvments	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		