

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Sewer Fund (36)

As of 3/31/2023 and 3/31/2022

Account Number	Account Title	2023				2022		Notes/Remarks
		Actual (thru 3/31/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/22)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 195,119	\$ 406,000	\$ (210,881)	48%	\$ 4,072	16%	Significant improvement in rates (near 5% currently), trending very positively versus budget.
36-3001-364.10	Sewer - Rent Charges	4,360,272	16,711,976	(12,351,704)	26%	4,149,014	26%	Overall revenues up by approx. 5% over prior year Q1, primarily for improved collections of delinquencies (\$5/quarter rate increase effective in April 2023 billing).
36-3001-364.11	Sewer - Tapping Fees	86,391	300,000	(213,609)	29%	149,241	35%	Slowed permitting, as anticipated in 2023 budget adoption - anticipate growth as 2023 progresses.
36-3001-364.12	Sewer - Misc Reimbursements	2,500	-	2,500	0%	7,425	7%	
36-3001-393.10	Proceeds - Debt Issuance - Operations	-	-	-	0%	3,568	0%	
TOTAL SEWER FUND REVENUES		4,644,282	17,417,976	(12,773,694)	27%	4,313,320	26%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	6,346	25,000	18,654	25%	3,456	9%	
36-4400-429.306	Supp & Admin - IT Supplies	14	-	(14)	0%	-	0%	
36-4400-429.310	Supp & Admin - Bank Fees	1,137	18,500	17,363	6%	2,858	17%	Includes bond fees charged during year, and quarterly fees for S&T Bank (April posting for Q1 totaling \$4,625). Currently evaluating depository services.
36-4400-429.312	Supp & Admin - Advertising	87	1,500	1,413	6%	589	15%	
36-4400-429.314	Supp & Admin - Postage	158	22,000	21,842	1%	-	0%	First billing in Q2 for Q1 billing (\$5,000).
36-4400-429.322	Supp & Admin - Training/Seminars	1,988	7,000	5,012	28%	3,802	35%	
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	7,956	178,000	170,044	4%	10,697	6%	
36-4400-429.510	Prof Svcs - Engineering Services	34,610	130,000	95,390	27%	12,192	9%	
36-4400-429.520	Prof Svcs - Accounting & Auditing	-	23,750	23,750	0%	3,500	32%	Billings progressing in Q2.
36-4400-429.530	Prof Svcs - Township Management Reimbursements	680,578	2,664,884	1,984,306	26%	52,649	2%	Q1 2023 billed and in line with budget; not billed in 2022 until early Q2.
36-4400-429.535	Prof Svcs - Township Rents	3,586	29,000	25,414	12%	-	0%	
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	15,667	30,000	14,333	52%	4,674	16%	Includes reversal of expenses paid in 2022 for 2023 partial/full subscriptions, so slightly front-loaded in 2023.
36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	2,683	5,550	2,867	48%	-	0%	Several lease contracts are annual versus monthly/quarterly.
36-4400-429.581	Prof Svcs - DEP/Related Fines	-	6,000	6,000	0%	-	0%	
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	770	-	(770)	0%	-	0%	
36-4400-429.670	Utilities - Telephone & Alarm	5,512	32,000	26,488	17%	775	2%	
36-4400-486.730	Misc - Liability & Casualty Insurances	16,394	29,550	13,156	55%	25,228	65%	Installments are front-loaded, but costs reduced overall for 10/22-10/23 coverages.

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Administration - General Services Expenditures Subtotal		777,486	3,202,734	2,425,248	24%	120,420	3%	
36-4405-429.302	Supp & Admin - Building Supplies	1,116	20,000	18,884	6%	1,550	6%	
36-4405-429.326	Supp & Admin - Uniforms	3,055	8,500	5,445	36%	1,051	12%	
36-4405-429.352	Supp & Admin - Small Tools/Equipment	1,260	10,000	8,740	13%	-	0%	
36-4405-429.400	R&M - Facilities Maintenance	1,520	-	(1,520)	0%	-	0%	
36-4405-429.402	R&M - Pump Station Maintenance	2,573	30,000	27,427	9%	1,026	3%	
36-4405-429.420	R&M - Vehicle Maintenance	7,200	12,754	5,554	56%	2,521	21%	Significant repairs on 2020 Mack Dump Truck in Q1.
36-4405-429.460	R&M - Sewer Line Maintenance	25,612	25,000	(612)	102%	-	0%	Includes annual IT Pipes agreement; first year segregating PA One Call costs (see below) for budgeting.
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	33,867	98,628	64,761	34%	9,881	7%	Partially front-loaded for acquisition costs relating to several new leases.
36-4405-429.582	Prof Svcs - PA One Call Services	4,906	35,000	30,094	14%	18,390	19%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	-	10,000	10,000	0%	-	0%	
36-4405-429.600	Utilities - Vehicle Fuel	6,354	29,260	22,906	22%	-	0%	
36-4405-429.610	Utilities - Electric	594	5,000	4,406	12%	865	14%	
36-4405-429.612	Utilities - Electric - Pumps	4,502	24,000	19,498	19%	2,668	11%	
36-4405-429.620	Utilities - Natural Gas	2,263	5,500	3,237	41%	1,690	31%	Front-loaded for higher use in winter months; rate also near doubled for 2023 (contracted to reduce in 2024).
36-4405-429.630	Utilities - Water	709	6,000	5,291	12%	684	10%	
36-4405-429.632	Utilities - Water - Pumps	359	4,000	3,641	9%	185	4%	
36-4410-429.560	Prof Svcs - Swatara Transmision/Treatment	415,653	1,618,248	1,202,595	26%	-	0%	
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	-	50,000	50,000	0%	589	1%	Q1 billing has yet to be received.
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	-	3,700,000	3,700,000	0%	-	0%	Q1 billing has yet to be received.
36-4410-429.566	Prof Svcs - Paxtang Transmission	-	14,853	14,853	0%	-	0%	Q1 billing processed in April (\$3,112).
Sewer Operations & Transmission Expenditures Subtotal		511,541	5,706,743	5,195,200	9%	41,100	1%	
36-4700-471.800	Debt - Principal - Capital Leases	-	17,787	17,787	0%	33,257	0%	Limited remaining leases with mid/late 2023 due dates.
36-4700-471.807	Debt - Principal - 2009 PennVest Loan	-	-	-	0%	122,625	25%	Refinanced in 2022 and closed.
36-4700-471.817	Debt - Principal - 2014 Bonds	550,000	550,000	-	100%	530,000	104%	Annual payment.
36-4700-471.818	Debt - Principal - 2015 Bonds	1,735,000	1,735,000	-	100%	160,000	1600%	Annual payment.
36-4700-471.819	Debt - Principal - 2016 Bonds	570,000	570,000	-	100%	545,000	104%	Annual payment.
36-4700-471.820	Debt - Principal - 2019 PennVest Loan	150,253	644,924	494,671	23%	-	0%	Monthly payments.
36-4700-471.822	Debt - Principal - 2019 Bonds	235,000	235,000	-	100%	250,000	102%	Annual payment.
36-4700-471.823	Debt - Principal - 2020A Bonds	520,000	520,000	-	100%	510,000	101%	Annual payment.

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36-4700-471.824	Debt - Principal - 2020B Bonds	-	-	-	0%	1,485,000	112%	Paid and closed in 2022.
36-4700-471.826	Debt - Principal - 2020C Bonds	330,000	330,000	-	100%	330,000	93%	Annual payment.
36-4700-471.827	Debt - Principal - 2022 Bonds	455,000	455,000	-	100%	-	0%	Annual payment.
36-4700-472.800	Debt - Interest - Capital Leases	-	798	798	0%	634	0%	
36-4700-472.807	Debt - Interest - 2009 PennVest Loan	-	-	-	0%	59,160	30%	PennVest loan paid off in 2022 refinance for overall debt service savings.
36-4700-472.817	Debt - Interest - 2014 Bonds	49,718	88,435	38,718	56%	57,336	46%	Bi-annual payments.
36-4700-472.818	Debt - Interest - 2015 Bonds	223,088	411,475	188,388	54%	224,688	50%	Bi-annual payments.
36-4700-472.819	Debt - Interest - 2016 Bonds	185,941	360,481	174,540	52%	196,841	49%	Bi-annual payments.
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	42,187	189,092	146,905	22%	30,455	15%	Monthly payments.
36-4700-472.822	Debt - Interest - 2019 Bonds	763,625	1,522,550	758,925	50%	768,625	50%	Bi-annual payments.
36-4700-472.823	Debt - Interest - 2020A Bonds	480,300	955,402	475,102	50%	485,400	50%	Bi-annual payments.
36-4700-472.824	Debt - Interest - 2020B Bonds	-	-	-	0%	29,700	45%	Paid and closed in 2022.
36-4700-472.826	Debt - Interest - 2020C Bonds	383,378	763,978	380,600	50%	384,340	52%	Bi-annual payments.
36-4700-472.827	Debt - Interest - 2022 Bonds	100,125	193,426	93,301	52%	2,997	0%	Bi-annual payments.
Debt Service Expenditures Subtotal		6,773,614	9,543,348	2,769,735	71%	6,206,058	72%	
TOTAL SEWER FUND OPERATING EXPENDITURES		8,062,641	18,452,825	10,390,184	44%	6,367,577	36%	
NET OPERATING CHANGE IN RESERVES		\$ (3,418,359)	\$ (1,034,849)	\$ (2,383,510)		\$ (2,054,257)		
OPERATING CASH BALANCES (Estimated)		\$ 21,368,850				\$ 18,092,771		

CAPITAL REVENUES:							
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 162,002	\$ 222,000	\$ (59,998)	73%	\$ 11,961	8%
36-3900-393.10	Proceeds - Debt Issuance - Capital	-	-	-	0%	2,341,962	0%
TOTAL STORMWATER FUND CAPITAL REVENUES		162,002	222,000	(59,998)	73%	2,353,923	1564%
CAPITAL EXPENDITURES:							
36-4700-475.880	Debt - Issuance Costs	-	-	-	0%	72,145	0%
36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	405,000	405,000	0%	-	0%
36-4800-429.941	Capital - Beaver Creek Act 537 Improvements	-	-	-	0%	11,369	7%

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36-4900-429.910	Capital - Equipment Purchases	-	40,000	40,000	0%	15	0%	
36-4900-429.940	Capital - Engineering GIS	342	28,000	27,658	1%	1,796	14%	
36-4900-429.941	Capital - Engineering Data Analysis	12,945	102,000	89,055	13%	1,423	1%	
36-4900-429.942	Capital - Engineering Meetings & Reporting	9,799	40,000	30,201	24%	1,525	4%	
36-4900-429.943	Capital - Mainline Repairs	48,983	260,000	211,017	19%	-	0%	
36-4900-429.944	Capital - Metering	977	85,000	84,023	1%	958	1%	
36-4900-429.950	Capital - PC-1 Sewer Improvements	-	5,000	5,000	0%	-	0%	
36-4900-429.951	Capital - PC-2 Sewer Improvements	-	-	-	0%	-	0%	
36-4900-429.952	Capital - PC-3 Sewer Improvements	87,382	250,000	162,618	35%	-	0%	In design phase, with anticipated 11/2023 bid and 2024-2025 construction.
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	(15,839)	-	15,839	0%	179,974	2%	Beaver Creek BC-2/5 Project substantially complete in 2022, with final change orders and close-out in progress - credit balance is for retainage reversal, pending final billing.
36-4900-429.966	Capital - BC-7 Sewer Improvements	1,349,255	5,949,899	4,600,644	23%	79,978	23%	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).
36-4900-429.970	Capital - SC-1 Sewer Improvements	-	-	-	0%	17,604	3%	
36-4900-429.971	Capital - SC-2 Sewer Improvements	106	-	(106)	0%	12,777	1%	
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 1,493,949	\$ 7,164,899	\$ 5,670,950	21%	\$ 379,563	2%	
NET CAPITAL CHANGE IN RESERVES		\$ (1,331,947)	\$ (6,942,899)	\$ (5,730,948)		\$ (378,606)		
CAPITAL CASH BALANCES (Estimated) (excludes undrawn PennVest funds)		\$ 11,045,888				\$ 21,958,614		
TOTAL SEWER FUND EXPENDITURES		\$ 9,556,590	\$ 25,617,724	\$ 16,061,134	37%	\$ 6,747,141	19%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ (4,750,306)	\$ (7,977,748)	\$ 3,227,442		\$ (79,897)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 32,414,738				\$ 40,051,385		