

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

As of 6/30/2023 and 6/30/2022

Account Number	Account Title	2023				2022		Notes/Remarks
		Actual (thru 6/30/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 6/30/22)	Percent of Budget	
OPERATING REVENUES:								
40-3001-341.01	Interest Earnings	\$ 61,907	\$ 60,500	\$ 1,407	102%	\$ 1,210	15%	Significant improvement in rates (over 5% currently), trending very positively versus budget).
40-3001-364.15	Stormwater - Fee Charges	1,688,687	3,424,153	(1,735,466)	49%	1,605,100	54%	Overall revenues up by approx. 5% over prior year to-date, primarily for improved collections of delinquencies.
40-3001-391.20	Proceeds - Loss Compensation	9,089	-	9,089	0%	-	0%	
40-3001-393.10	Proceeds - Debt Issuance - Operations	-	-	-	0%	673	0%	
TOTAL STORMWATER FUND REVENUES		1,759,683	3,484,653	(1,724,970)	50%	1,606,983	54%	
OPERATING EXPENDITURES:								
40-4450-436.300	Supp & Admin - Office Supplies	8,869	25,000	16,131	35%	9,138	63%	
40-4450-436.306	Supp & Admin - IT Supplies	311	-	(311)	0%	-	0%	
40-4450-436.310	Supp & Admin - Bank Fees	1,857	700	(1,157)	265%	-	0%	Bank fees budget placed solely in sewer, but 2023 assessment allocates fees between operations; <i>ceasing bank fees in Q3/Q4</i> .
40-4450-436.312	Supp & Admin - Advertising	456	1,500	1,044	30%	1,067	133%	
40-4450-436.314	Supp & Admin - Postage	7,331	22,000	14,669	33%	4,000	21%	
40-4450-436.322	Supp & Admin - Training/Seminars	2,487	3,000	513	83%	250	50%	Some front-loaded annual membership dues for 2023.
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	5,376	50,000	44,624	11%	17,528	34%	Reduced activities on delinquents, pending additional actions.
40-4450-436.510	Prof Svcs - Engineering Services	15,479	30,000	14,521	52%	9,472	32%	
40-4450-436.512	Prof Svcs - Database Support Services	-	10,000	10,000	0%	-	0%	
40-4450-436.520	Prof Svcs - Accounting & Auditing	7,000	6,250	(750)	112%	6,303	158%	Limited to \$8,000 for 2023.
40-4450-436.530	Prof Svcs - Township Management Reimbursements	658,239	1,373,393	715,154	48%	17,789	2%	Billed through Q2, with results reasonable to budget; prior year lag in processing.
40-4450-436.532	Prof Svcs - Sewer Management Reimbursements	6,556	-	(6,556)	0%	(36,837)	-14%	Prior year correction relative to 2021 charges, reimbursed in 2022. Amounts in 2023 will be adjusted out (to \$0) to 436.530 in July.
40-4450-436.535	Prof Svcs - Township Rents	5,970	35,250	29,281	17%	5,796	22%	Bulk of rents relative to shared Public Works costs, not billed until year-end.
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	21,692	30,000	8,308	72%	11,125	77%	Anticipated to be over-budget, due to more precise allocation of user and equipment charges.
40-4450-436.570	Prof Svcs - Copier Maintenance Contracts	1,469	5,550	4,081	26%	-	0%	
40-4450-436.598	Prof Svcs - Communications & Newsletter Services	770	-	(770)	0%	-	0%	
40-4450-436.670	Utilities - Telephone & Alarm	2,683	8,000	5,317	34%	4,687	78%	
40-4450-486.730	Misc - Liability & Casualty Insurances	10,908	14,793	3,885	74%	750	75%	Installments are front-loaded, but costs reduced overall for 10/22-10/23 coverages.
Administration - General Services Expenditures Subtotal		757,452	1,615,436	857,984	47%	51,067	3%	

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40-4455-436.352	Supp & Admin - Small Tools/Equipment	(360)	10,000	10,360	-4%	-	0%	Small credit to be adjusted out (to \$0) in July.
40-4455-436.420	R&M - Vehicle Maintenance	454	4,246	3,792	11%	-	0%	
40-4455-436.460	R&M - Stormwater Maintenance	38,444	125,000	86,556	31%	29,011	23%	Program maintenance still in evaluation with staff.
40-4455-436.579	Prof Svcs - Enterprise Vehicle Leases	3,591	32,832	29,241	11%	2,913	40%	
40-4455-436.581	Prof Svcs - NPDES Permitting	-	500	500	0%	2,500	500%	
40-4455-436.582	Prof Svcs - PA One Call Services	16,252	35,000	18,748	46%	14,147	40%	
40-4455-436.600	Utilities - Vehicle Fuel	899	22,240	21,341	4%	156	1%	
Public Works & Operations Facilities Expenditures Subtotal		59,279	229,818	170,538	26%	48,727	27%	
40-4700-471.820	Debt - Principal - 2019 Bonds	245,000	245,000	-	100%	235,000	102%	Annual payment.
40-4700-471.827	Debt - Principal - 2022 Bonds	315,000	315,000	-	100%	-	0%	Annual payment.
40-4700-472.820	Debt - Interest - 2019 Bonds	167,550	330,200	162,650	51%	172,250	49%	Bi-annual payments.
40-4700-472.827	Debt - Interest - 2022 Bonds	218,300	431,875	213,575	51%	673	0%	Bi-annual payments.
Debt Service Expenditures Subtotal		945,850	1,322,075	376,225	72%	407,923	70%	
TOTAL STORMWATER FUND OPERATING EXPENDITURES		1,762,582	3,167,329	1,404,747	56%	507,718	22%	
NET OPERATING CHANGE IN RESERVES		\$ (2,898)	\$ 317,324	\$ (320,222)		\$ 1,099,265		
OPERATING CASH BALANCES (Estimated)		\$ 3,465,351				\$ 3,606,951		

CAPITAL REVENUES:								
40-3900-341.02	Interest Earnings - PLGIT Bonds	\$ 295,034	\$ 280,000	\$ 15,034	105%	\$ 25,205	25%	Significant improvement in rates (over 5% currently), trending very positively versus budget - portion to be "reclaimed" for arbitrage (future rebate to the IRS for earning above bond cost yield).
40-3900-392.01	Transfers In - Township Capital Funds	-	-	-	0%	182,641	0%	State grants (passed through Township) for above Stonebridge JPRP Project.
40-3900-393.10	Proceeds - Debt Issuance - Capital	-	-	-	0%	13,288,936	0%	2022 amounts for new debt issuance (none for 2023).
TOTAL STORMWATER FUND CAPITAL REVENUES								
CAPITAL EXPENDITURES:								
40-4700-475.880	Debt - Issuance Costs	-	-	-	0%	165,550	0%	2022 amounts for new debt issuance (none for 2023).
40-4800-436.940	Capital - Joint Polution Reduction Plan Programs	126	600,944	600,818	0%	850,694	136%	2023 includes completion of PennDOT regional project (57% cost share of \$580,944), and annual engineering reporting (2023-2025) relative to Stonebridge project (\$20,000/year).

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40-4900-436.910	Capital - Equipment Purchases	141,150	340,000	198,850	42%	183,088	141%	2023 budget includes used zipper (improve asphalt milling process and recycle use), used bulldozer, and new trailer, zoom cam, and bagger; actual purchases include pole camera (\$16,650), used crawler loader (\$81,000), and trailer (\$43,500).
40-4900-436.941	Capital - Engineering MS4	55,465	101,000	45,535	55%	9,431	3%	Public Works improvement projects budget for to-be-identified replacements; \$50,000 in estimated internal payroll accounted for in Management Agreement reimbursements below.
40-4900-436.942	Capital - Storm Restoration Projects	41,871	200,000	158,129	21%	-	0%	In design phase, with anticipated 11/2023 bid and 2024-2025 construction.
40-4900-436.943	Capital - Storm Extension Projects	-	20,000	20,000	0%	-	0%	Anticipated engineering design costs for future extension construction projects, beginning in 2024,
40-4900-436.950	Capital - PC-1 Storm Improvements	-	-	-	0%	-	0%	In design phase, with anticipated 11/2023 bid and 2024-2025 construction.
40-4900-436.952	Capital - PC-3 Storm Improvements	310,973	200,000	(110,973)	155%	7,275	0%	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).
40-4900-436.961	Capital - BC-2 Storm Improvements	873	-	(873)	0%	328,375	15%	Continuation of Byron/Springfield improvement project, with anticipated early 2023 completion.
40-4900-436.966	Capital - BC-7 Storm Improvements	568,541	1,760,000	1,191,459	32%	320,527	507%	Project evaluation determined vacating from planning list; not on project plan.
40-4900-436.970	Capital - Bryson/Springford Storm Improvements	4,934	433,000	428,066	1%	141,526	7%	Start of in-house improvement project (2023 completion); \$50,000 in estimated internal payroll accounted for in Management Agreement reimbursements below.
40-4900-436.971	Capital - Forest Hills Storm Improvements	-	-	-	0%	38,933	65%	Shift of capital estimate from Management Agreement for in-house stormwater installation and improvement projects (see notes on currently-identified projects above).
40-4900-436.972	Capital - Mountain View Acres Storm Improvements	-	345,000	345,000	0%	-	0%	NET CAPITAL CHANGE IN RESERVES
40-4900-436.532	Prof Svcs - Sewer Capital Management Reimbursements	32,223	297,810	265,587	11%	107,589	39%	CAPITAL CASH BALANCES (Estimated)
TOTAL STORMWATER FUND CAPITAL EXPENDITURES		\$ 1,156,156	\$ 4,297,754	\$ 3,141,598	27%	\$ 2,152,987	39%	
NET CAPITAL CHANGE IN RESERVES		\$ (861,123)	\$ (4,017,754)	\$ 3,156,631		\$ 11,343,795		
CAPITAL CASH BALANCES (Estimated)		\$ 12,510,664				\$ 16,300,296		

TOTAL STORMWATER FUND EXPENDITURES	\$ 2,918,738	\$ 7,465,083	\$ 4,546,345	39%	\$ 2,660,705	34%
NET TOTAL STORMWATER FUND CHANGE IN RESERVES	\$ (864,021)	\$ (3,700,430)	\$ 2,836,409		\$ 12,443,060	
OPERATING & CAPITAL CASH BALANCES (Estimated)	\$ 15,976,014				\$ 19,907,247	