

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Sewer Fund (36)

As of 9/30/2023 and 2022

Account Number	Account Title	2023				2022		Notes/Remarks
		Actual (thru 9/30/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 9/30/22)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 662,654	\$ 406,000	\$ 256,654	163%	\$ 72,111	288%	Significant improvement in rates (near 5.5% currently), trending very positively versus budget.
36-3001-364.10	Sewer - Rent Charges	12,965,419	16,711,976	(3,746,557)	78%	12,009,257	75%	Overall revenues up by approx. 8% over prior year to-date, primarily for improved collections of delinquencies (\$5/quarter rate increase effective in April 2023 billing).
36-3001-364.11	Sewer - Tapping Fees	276,527	300,000	(23,473)	92%	278,941	65%	Significant May fees bolstered slowing permits/builds, as budget expected; should slightly eclipse budget.
36-3001-364.12	Sewer - Misc Reimbursements	8,722	-	8,722	0%	12,048	11%	Additional reimbursements for shared rate consultant costs forthcoming.
36-3001-364.15	Sewer - Stormwater Mng Reimb	-	-	-	0%	(32,603)	-12%	Prior year correction relative to 2021 charges, reimbursed in 2022. Amounts in 2023 will be adjusted out (to \$0) to 436.530 in July.
36-3001-391.10	Proceeds - Sales of Fixed Assets	540,905	-	540,905	0%	-	0%	Proceeds for sale of excess land on Commerce Drive.
36-3001-393.10	Proceeds - Debt Issuance - Operations	-	-	-	0%	3,568	0%	
TOTAL SEWER FUND REVENUES		14,454,226	17,417,976	(2,963,749)	83%	12,343,321	73%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	21,809	25,000	3,191	87%	19,810	52%	
36-4400-429.306	Supp & Admin - IT Supplies	1,409	-	(1,409)	0%	-	0%	Account segregation from above for parts and maintenance relative to information technology assets.
36-4400-429.310	Supp & Admin - Bank Fees	10,172	18,500	8,329	55%	6,283	38%	Includes bond fees charged during year, and quarterly fees for S&T Bank; <i>ceasing bank fees in Q4</i> .
36-4400-429.312	Supp & Admin - Advertising	197	1,500	1,303	13%	1,367	34%	
36-4400-429.314	Supp & Admin - Postage	11,333	22,000	10,667	52%	8,774	37%	Primarily accounts for two quarters of billing to-date.
36-4400-429.322	Supp & Admin - Training/Seminars	10,813	7,000	(3,813)	154%	6,316	57%	One-time certification courses for four laborers not in original budget (\$4,300).
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	71,107	178,000	106,893	40%	64,514	35%	Reduced activities on delinquents, pending additional actions.
36-4400-429.510	Prof Svcs - Engineering Services	117,304	130,000	12,696	90%	106,526	79%	Running high due to CRW rates/contracts support, and pending billings for developer reimbursements.
36-4400-429.512	Prof Svcs - Rate/Database Support Services	7,561	-	(7,561)	0%	3,014	0%	Segregation of support for rate study and database assessments, including CRW rates/contracts.
36-4400-429.520	Prof Svcs - Accounting & Auditing	8,360	23,750	15,390	35%	16,503	150%	Financial audit costs limited to \$8,000 for 2023 through new bid and no single audit costs.
36-4400-429.530	Prof Svcs - Township Management Reimbursements	1,776,810	2,664,884	888,074	67%	1,297,631	43%	Billed partially through Q3 (insurance allocations since June reconciled/billed in November), with results reasonable to budget; prior year lag in processing.
36-4400-429.535	Prof Svcs - Township Rents	17,929	29,000	11,071	62%	28,037	68%	
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	38,033	30,000	(8,033)	127%	18,936	64%	Over-budget due to more precise allocation of user and license/subscription charges.

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		Actual (thru 9/30/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 9/30/22)	Percent of Budget	
36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	5,080	5,550	470	92%	-	0%	
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	6,160	-	(6,160)	0%	-	0%	Shared allocation for third-party communications management services (previously in Management Reimbursements above).
36-4400-429.670	Utilities - Telephone & Alarm	15,363	32,000	16,637	48%	17,668	55%	
36-4400-486.730	Misc - Liability & Casualty Insurances	33,920	29,550	(4,370)	115%	35,890	92%	Installments are front-loaded, but costs reduced overall for 10/22-10/23 coverages outside of suit deductibles paid (\$5,000); 23-24 coverage increasing roughly 20% to close year.
Administration - General Services Expenditures Subtotal		2,153,359	3,196,734	1,043,375	67%	1,631,269	45%	
36-4405-429.302	Supp & Admin - Building Supplies	4,022	20,000	15,978	20%	4,644	19%	
36-4405-429.326	Supp & Admin - Uniforms	7,195	8,500	1,305	85%	4,153	49%	Rose for contractual allowance increase.
36-4405-429.352	Supp & Admin - Small Tools/Equipment	4,153	10,000	5,847	42%	87	3%	
36-4405-429.400	R&M - Facilities Maintenance	2,249	-	(2,249)	0%	-	0%	
36-4405-429.402	R&M - Pump Station Maintenance	18,565	30,000	11,435	62%	5,856	20%	
36-4405-429.420	R&M - Vehicle Maintenance	22,074	12,754	(9,320)	173%	15,285	127%	Significant repairs on 2020 Mack Dump Truck in Q1.
36-4405-429.460	R&M - Sewer Line Maintenance	40,620	25,000	(15,620)	162%	-	0%	First year segregating from PA One Call costs (see below) for budgeting.
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	94,873	98,628	3,755	96%	89,692	67%	<i>Cost allocations for 2023 will be re-evaluated in Q4 for adjustment between sewer/stormwater use.</i>
36-4405-429.581	Prof Svcs - DEP/Related Fines	1,500	6,000	4,500	25%	3,000	50%	
36-4405-429.582	Prof Svcs - PA One Call Services	24,077	35,000	10,923	69%	49,443	52%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	2,436	10,000	7,564	24%	3,325	9%	
36-4405-429.600	Utilities - Vehicle Fuel	22,715	29,260	6,545	78%	33,013	103%	<i>Cost allocations for 2023 will be re-evaluated in Q4 for adjustment between sewer/stormwater use.</i>
36-4405-429.610	Utilities - Electric	2,934	5,000	2,066	59%	3,701	62%	
36-4405-429.612	Utilities - Electric - Pumps	12,661	24,000	11,339	53%	14,356	60%	
36-4405-429.620	Utilities - Natural Gas	2,774	5,500	2,726	50%	3,561	65%	
36-4405-429.630	Utilities - Water	3,227	6,000	2,773	54%	4,029	58%	
36-4405-429.632	Utilities - Water - Pumps	1,060	4,000	2,940	26%	2,745	56%	
36-4410-429.560	Prof Svcs - Swatara Transmission/Treatment	1,377,215	1,618,248	241,033	85%	1,178,131	91%	Three quarters, and 2021 reconciliation billing (\$43,419).
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	6,551	50,000	43,449	13%	17,384	35%	Q3 billing has yet to be received.
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	1,990,314	3,700,000	1,709,686	54%	902,536	25%	Q3 billing has yet to be received.
36-4410-429.566	Prof Svcs - Paxtang Transmission	6,057	14,853	8,797	41%	6,298	45%	Q3 billing has yet to be received.
Sewer Operations & Transmission Expenditures Subtotal		3,647,272	5,712,743	2,065,472	64%	2,341,238	44%	
36-4700-471.800	Debt - Principal - Capital Leases	17,788	17,787	(1)	100%	33,257	0%	No further capital leases outstanding.
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.

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36-4700-471.820	Debt - Principal - 2019 PennVest Loan	452,468	644,924	192,456	70%	307,006	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.
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	799	798	(1)	100%	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	88,435	88,435	-	100%	107,054	86%	Bi-annual payments.
36-4700-472.818	Debt - Interest - 2015 Bonds	411,475	411,475	-	100%	447,775	100%	Bi-annual payments.
36-4700-472.819	Debt - Interest - 2016 Bonds	360,481	360,481	-	100%	382,781	95%	Bi-annual payments.
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	124,851	189,092	64,241	66%	108,330	54%	Monthly payments.
36-4700-472.822	Debt - Interest - 2019 Bonds	1,522,550	1,522,550	-	100%	1,532,250	99%	Bi-annual payments.
36-4700-472.823	Debt - Interest - 2020A Bonds	955,400	955,402	2	100%	965,700	99%	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	765,537	763,978	(1,559)	100%	767,719	104%	Bi-annual payments.
36-4700-472.827	Debt - Interest - 2022 Bonds	193,425	193,426	1	100%	2,997	0%	Bi-annual payments.
Debt Service Expenditures Subtotal		9,288,210	9,543,348	255,139	97%	8,676,987	100%	
TOTAL SEWER FUND OPERATING EXPENDITURES		15,088,840	18,452,825	3,363,985	82%	12,649,493	72%	
NET OPERATING CHANGE IN RESERVES		\$ (634,614)	\$ (1,034,849)	\$ 400,235		\$ (306,171)		
OPERATING CASH BALANCES (Estimated)		\$ 19,577,539				\$ 20,773,070		

CAPITAL REVENUES:							
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 421,488	\$ 222,000	\$ 199,488	190%	\$ 86,999	58%
36-3900-392.01	Transfers In - Township Capital Funds	150,912	-	150,912	0%	-	0%
36-3900-393.10	Proceeds - Debt Issuance - Capital	-	-	-	0%	4,086,173	0%
TOTAL SEWER FUND CAPITAL REVENUES		572,400	222,000	350,400	258%	4,173,172	2773%
CAPITAL EXPENDITURES:							

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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%	Paxton Creek North Branch Susquehanna Project bid early 2023 (Susquehanna to bill Township respective project cost share; \$411,912).
36-4800-429.941	Capital - Beaver Creek Act 537 Improvements	-	-	-	0%	4,689,568	3006%	
36-4900-429.910	Capital - Equipment Purchases	37,124	40,000	2,876	93%	45,822	6%	Used gator (\$25,791) and pickup broom with water tank (\$11,333).
36-4900-429.940	Capital - Engineering GIS	342	28,000	27,658	1%	14,840	114%	
36-4900-429.941	Capital - Engineering Data Analysis	93,288	102,000	8,712	91%	32,380	28%	Includes meter site tool/subscription costs.
36-4900-429.942	Capital - Engineering Meetings & Reporting	27,992	40,000	12,008	70%	15,959	44%	
36-4900-429.943	Capital - Mainline Repairs	138,513	260,000	121,487	53%	71,115	27%	
36-4900-429.944	Capital - Metering	6,972	85,000	78,028	8%	9,522	11%	
36-4900-429.950	Capital - PC-1 Sewer Improvements	-	5,000	5,000	0%	-	0%	
36-4900-429.951	Capital - PC-2 Sewer Improvements	3,422	-	(3,422)	0%	-	0%	Early engineering for 2024 project.
36-4900-429.952	Capital - PC-3 Sewer Improvements	269,997	250,000	(19,997)	108%	109,115	0%	In design phase, with anticipated 11/2023 bid and 2024-2025 construction.
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	124,659	-	(124,659)	0%	3,006,751	27%	Beaver Creek BC-2/5 Project substantially complete in 2022, with final change orders and close-out in 2023.
36-4900-429.966	Capital - BC-7 Sewer Improvements	5,717,885	5,949,899	232,014	96%	740,267	212%	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).
36-4900-429.971	Capital - SC-2 Sewer Improvements	173,567	-	(173,567)	0%	25,762	1%	Close-out of project.
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	158,854	-	(158,854)	0%	-	0%	Final close-out billing for sewer relocation costs and allocated project engineering, mostly matched with grant funding (above).
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 6,752,615	\$ 7,164,899	\$ 412,284	94%	\$ 8,859,779	50%	
NET CAPITAL CHANGE IN RESERVES		\$ (6,180,215)	\$ (6,942,899)	\$ (61,884)		\$ (8,850,257)		
CAPITAL CASH BALANCES (Estimated) (excludes undrawn PennVest funds)		\$ 5,637,424				\$ 15,325,675		
TOTAL SEWER FUND EXPENDITURES		\$ 21,841,455	\$ 25,617,724	\$ 3,776,269	85%	\$ 21,509,271	61%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ (6,814,829)	\$ (7,977,748)	\$ 1,162,919		\$ (4,992,778)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 25,214,963				\$ 36,098,745		