

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Sewer Fund (36)

As of 12/31/2023 (Preliminary) and 2022

Account NumberAccount Title		2023				2022		Notes/Remarks
		Actual (thru 12/31/23)	Adopted Budget	+ / (-) Variance	Percent of Budget	Actual (thru 12/31/22)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 945,448	\$ 406,000	\$ 539,448	233%	\$ 269,406	1078%	Significant improvement in rates (over 5.4% currently). Overall revenues up by approx. 4% over prior year (\$5/quarter rate increase effective in April 2023 billing); consistent with conservative budget mark. Slower year, with May bolstering and holding close to budget target. Additional developer escrow reimbursements/ inspection charges forthcoming - delay in staff accounting/ reconciliation. Prior year correction relative to 2021 charges, reimbursed in 2022. Proceeds for sale of excess land on Commerce Drive authorized by Board. Reflect partial release of retainage from PennVest loan to reimburse "floated" operational funds; \$240,000 remains for early 2024 release.
36-3001-364.10	Sewer - Rent Charges	17,347,788	16,711,976	635,812	104%	16,661,516	104%	
36-3001-364.11	Sewer - Tapping Fees	295,889	300,000	(4,111)	99%	404,834	95%	
36-3001-364.12	Sewer - Misc Reimbursements	3,652	-	3,652	0%	39,460	36%	
36-3001-364.15	Sewer - Stormwater Mng Reimb	-	-	-	0%	(23,283)	-9%	
36-3001-391.10	Proceeds - Sales of Fixed Assets	540,987	-	540,987	0%	-	0%	
36-3001-393.10	Proceeds - Debt Issuance - Operations	946,769	-	946,769	0%	3,568	0%	
TOTAL SEWER FUND REVENUES		20,080,533	17,417,976	2,662,557	115%	17,355,500	103%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	30,247	25,000	(5,247)	121%	26,004	68%	Includes shared office management costs, including dues/subscriptions (increased costs for better administrative cost allocations implemented), and billing/Veolia water reading charges. Account segregation from above for parts and maintenance relative to information technology assets. Includes bond fees charged during year, and quarterly fees for S&T Bank; ceased bank fees in Q4 in movement to Mid Penn Bank . Partial shift of costs for refuse operation implementation. One-time certification courses for four laborers not in original budget (\$4,300). Reduced activities on delinquents/debt collection than anticipated (though heightened from 2022), pending additional actions in early 2024. Ran high due to CRW rates/contracts support, and pending offset of billings for developer reimbursements (still anticipated over budget). Segregation of support for rate study and database assessments, including CRW rates/contracts (bulk pushing to 2024). Financial audit costs limited to \$8,000 for 2023 through new bid and no single audit costs.
36-4400-429.306	Supp & Admin - IT Supplies	1,839	-	(1,839)	0%	714	0%	
36-4400-429.310	Supp & Admin - Bank Fees	15,361	18,500	3,139	83%	15,239	92%	
36-4400-429.312	Supp & Admin - Advertising	1,853	1,500	(353)	124%	1,485	37%	
36-4400-429.314	Supp & Admin - Postage	14,895	22,000	7,105	68%	22,282	93%	
36-4400-429.322	Supp & Admin - Training/Seminars	12,253	7,000	(5,253)	175%	9,274	84%	
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	111,871	178,000	66,129	63%	68,353	38%	
36-4400-429.510	Prof Svcs - Engineering Services	164,870	130,000	(34,870)	127%	121,064	90%	
36-4400-429.512	Prof Svcs - Rate/Database Support Services	2,491	-	(2,491)	0%	11,077	0%	
36-4400-429.520	Prof Svcs - Accounting & Auditing	8,360	23,750	15,390	35%	16,503	150%	
36-4400-429.521	Prof Svcs - Contracted Labor	787	-	(787)	0%	-	0%	

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36-4400-429.530	Prof Svcs - Township Management Reimbursements	2,521,865	2,664,884	143,019	95%	2,499,243	82%	Slightly under budget plan due to several staff vacancies during 2023 (ended year at full complement, except temporary office laborer). Budget not adjusted appropriately for agreement costs; comparable with prior year. Over-budget due to more precise allocation of user and license/subscription charges. Over-budget due to more precise allocation of shared use charges. Shared allocation for third-party communications management services (previously in Management Reimbursements above). 2023 budget established before finalizing cost allocations for insurance coverages (comparable to 2022, with nearly 20% increase for 10/23-10/24 coverage); includes \$10,000 for two loss deductibles.
36-4400-429.535	Prof Svcs - Township Rents	43,029	29,000	(14,029)	148%	42,055	102%	
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	52,237	30,000	(22,237)	174%	25,036	85%	
36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	6,880	5,550	(1,330)	124%	-	0%	
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	8,085	-	(8,085)	0%	-	0%	
36-4400-429.670	Utilities - Telephone & Alarm	23,817	32,000	8,183	74%	28,137	88%	
36-4400-486.730	Misc - Liability & Casualty Insurances	49,795	29,550	(20,245)	169%	45,493	117%	
Administration - General Services Expenditures Subtotal		3,070,535	3,196,734	126,199	96%	2,931,961	81%	
36-4405-429.302	Supp & Admin - Building Supplies	7,537	20,000	12,463	38%	8,298	33%	Consistent with prior year expenses for maintenance/supplies. Rose for contractual allowance increase.
36-4405-429.326	Supp & Admin - Uniforms	9,915	8,500	(1,415)	117%	8,080	95%	
36-4405-429.352	Supp & Admin - Small Tools/Equipment	7,336	10,000	2,664	73%	717	29%	0%
36-4405-429.400	R&M - Facilities Maintenance	2,715	-	(2,715)	0%	517	0%	
36-4405-429.402	R&M - Pump Station Maintenance	23,709	30,000	6,291	79%	31,102	104%	Significant repairs on 2020 Mack Dump Truck in Q1, and limited allocation cost to stormwater in 2023. First year segregating from PA One Call costs (see below) for budgeting (combined, only marginally higher than prior year actual spending).
36-4405-429.420	R&M - Vehicle Maintenance	31,413	12,754	(18,659)	246%	18,393	153%	
36-4405-429.460	R&M - Sewer Line Maintenance	49,444	25,000	(24,444)	198%	5,911	0%	Increased rate for most of 2023 due to market fluctuation.
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	88,294	98,628	10,334	90%	118,031	88%	
36-4405-429.581	Prof Svcs - DEP/Related Fines	3,000	6,000	3,000	50%	3,000	50%	Significant increase in budgetary charges (\$1,836,287) partially offset by 2022 audited reconciliation refund (\$261,948).
36-4405-429.582	Prof Svcs - PA One Call Services	37,459	35,000	(2,459)	107%	70,192	74%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	4,076	10,000	5,925	41%	3,611	10%	Q4 billing has yet to be received, but presumed minimal.
36-4405-429.600	Utilities - Vehicle Fuel	28,519	29,260	741	97%	47,722	149%	
36-4405-429.610	Utilities - Electric	4,410	5,000	590	88%	5,113	85%	Overall CRW budget in excess of Authority estimate, with additional amounts due for reserves shortage from last CRW audit.
36-4405-429.612	Utilities - Electric - Pumps	18,292	24,000	5,708	76%	19,833	83%	
36-4405-429.620	Utilities - Natural Gas	7,256	5,500	(1,756)	132%	6,248	114%	
36-4405-429.630	Utilities - Water	5,807	6,000	193	97%	5,429	78%	
36-4405-429.632	Utilities - Water - Pumps	1,639	4,000	2,361	41%	3,142	64%	
36-4410-429.560	Prof Svcs - Swatara Transmission/Treatment	1,769,322	1,618,248	(151,074)	109%	1,614,260	125%	
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	6,551	50,000	43,449	13%	22,396	45%	
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	4,163,992	3,700,000	(463,992)	113%	3,691,413	103%	
36-4410-429.566	Prof Svcs - Paxtang Transmission	12,361	14,853	2,493	83%	12,600	90%	

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Account Number	Account Title							Notes/Remarks
Sewer Operations & Transmission Expenditures Subtotal		6,283,045	5,712,743	(570,302)	110%	5,696,008	106%	
36-4700-471.800	Debt - Principal - Capital Leases	17,788	17,787	(1)	100%	50,281	0%	
36-4700-471.807	Debt - Principal - 2009 PennVest Loan	-	-	-	0%	122,625	25%	
36-4700-471.817	Debt - Principal - 2014 Bonds	550,000	550,000	-	100%	530,000	104%	
36-4700-471.818	Debt - Principal - 2015 Bonds	1,735,000	1,735,000	-	100%	160,000	1600%	
36-4700-471.819	Debt - Principal - 2016 Bonds	570,000	570,000	-	100%	545,000	104%	
36-4700-471.820	Debt - Principal - 2019 PennVest Loan	604,434	644,924	40,490	94%	457,014	0%	Monthly payments.
36-4700-471.822	Debt - Principal - 2019 Bonds	235,000	235,000	-	100%	250,000	102%	
36-4700-471.823	Debt - Principal - 2020A Bonds	520,000	520,000	-	100%	510,000	101%	
36-4700-471.824	Debt - Principal - 2020B Bonds	-	-	-	0%	1,485,000	112%	
36-4700-471.826	Debt - Principal - 2020C Bonds	330,000	330,000	-	100%	330,000	93%	
36-4700-471.827	Debt - Principal - 2022 Bonds	455,000	455,000	-	100%	370,000	0%	
36-4700-472.800	Debt - Interest - Capital Leases	799	798	(1)	100%	2,197	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%	
36-4700-472.818	Debt - Interest - 2015 Bonds	411,475	411,475	-	100%	447,775	100%	
36-4700-472.819	Debt - Interest - 2016 Bonds	360,481	360,481	-	100%	382,781	95%	
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	165,325	189,092	23,767	87%	150,761	75%	Monthly payments.
36-4700-472.822	Debt - Interest - 2019 Bonds	1,522,550	1,522,550	-	100%	1,532,250	99%	
36-4700-472.823	Debt - Interest - 2020A Bonds	955,400	955,402	2	100%	965,700	99%	
36-4700-472.824	Debt - Interest - 2020B Bonds	-	-	-	0%	29,700	45%	
36-4700-472.826	Debt - Interest - 2020C Bonds	765,537	763,978	(1,559)	100%	767,719	104%	
36-4700-472.827	Debt - Interest - 2022 Bonds	193,425	193,426	1	100%	108,439	0%	
Debt Service Expenditures Subtotal		9,480,650	9,543,348	62,699	99%	9,363,456	108%	
TOTAL SEWER FUND OPERATING EXPENDITURES		18,834,229	18,452,825	(381,404)	102%	17,991,425	102%	
NET OPERATING CHANGE IN RESERVES		\$ 1,246,303	\$ (1,034,849)	\$ 2,281,152		\$ (635,925)		
OPERATING CASH BALANCES (Estimated)		\$ 22,204,204				\$ 24,161,430		

CAPITAL REVENUES:								
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 367,899	\$ 222,000	\$ 145,899	166%	\$ 277,943	185%	Significant improvement in rates (over 5.4% currently), reduced by portions to be "reclaimed" for arbitrage (future rebate to the IRS for earning above bond cost yield).
36-3900-392.01	Transfers In - Township Capital Funds	150,912	-	150,912	0%	79,702	0%	Allocable share of Federal and State funding towards Red Top Road bridge rehabilitation project (costs below).
36-3900-393.10	Proceeds - Debt Issuance - Capital	-	-	-	0%	4,086,173	0%	No additional draws from PennVest to-date (remaining \$424,000 anticipated in early 2024).
TOTAL SEWER FUND CAPITAL REVENUES		518,811	222,000	296,811	234%	4,443,818	2953%	

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CAPITAL EXPENDITURES:								
36-4700-475.880	Debt - Issuance Costs	-	-	-	0%	72,145	0%	Paxton Creek North Branch Susquehanna Project bid early 2023 (Susquehanna to bill Township respective project cost share; \$411,912).
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%	4,689,568	3006%	Used gator (\$25,791), pickup broom with water tank (\$11,333), and allocable share of electronic message board (\$4,000).
36-4900-429.910	Capital - Equipment Purchases	41,124	40,000	(1,124)	103%	48,880	6%	
36-4900-429.940	Capital - Engineering GIS	342	28,000	27,658	1%	15,092	116%	Includes meter site tool/subscription costs.
36-4900-429.941	Capital - Engineering Data Analysis	106,732	102,000	(4,732)	105%	65,889	56%	
36-4900-429.942	Capital - Enigneering Meetings & Reporting	30,482	40,000	9,518	76%	24,270	67%	Several flow metering/related equipment purchases in 2023.
36-4900-429.943	Capital - Mainline Repairs	148,731	260,000	111,269	57%	81,822	31%	
36-4900-429.944	Capital - Metering	55,576	85,000	29,424	65%	29,483	35%	Early engineering for 2024 project.
36-4900-429.950	Capital - PC-1 Sewer Improvements	-	5,000	5,000	0%	-	0%	
36-4900-429.951	Capital - PC-2 Sewer Improvements	36,194	-	(36,194)	0%	-	0%	In design phase, with early 2024 bid and 2024-2025 construction.
36-4900-429.952	Capital - PC-3 Sewer Improvements	403,852	250,000	(153,852)	162%	283,640	0%	
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	126,707	-	(126,707)	0%	3,440,082	31%	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	10,214,140	5,949,899	(4,264,241)	172%	2,793,518	798%	
36-4900-429.971	Capital - SC-2 Sewer Improvements	174,876	-	(174,876)	0%	35,311	2%	Beaver Creek BC-7 Project started in July 2022 (delayed), with significant 2023 budgeted work shifting to 2024 (mid-2024 completion; estimated \$18.9million combined sewer/stormwater cost).
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	158,854	-	(158,854)	0%	83,897	0%	
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 11,497,610	\$ 7,164,899	\$ (4,332,711)	160%	\$ 11,673,230	65%	Final close-out billing for sewer relocation costs and allocated project engineering, mostly matched with grant funding (above).
NET CAPITAL CHANGE IN RESERVES		\$ (10,978,799)	\$ (6,942,899)	\$ 4,629,522		\$ (11,643,746)		
CAPITAL CASH BALANCES (Estimated) (excludes undrawn PennVest funds and year-end accrued expenses)		\$ 2,881,693				\$ 13,522,356		
TOTAL SEWER FUND EXPENDITURES		\$ 30,331,839	\$ 25,617,724	\$ (4,714,115)	118%	\$ 29,664,654	83%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ (9,732,496)	\$ (7,977,748)	\$ (1,754,748)		\$ (7,865,336)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 25,085,897				\$ 37,683,786		