

# LOWER PAXTON TOWNSHIP AUTHORITY

## Budget-Actual Comparison Reports -

### Sewer Fund (36)

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

<u>Account Number</u>	<u>Account Title</u>	2023			2022			<u>Notes/Remarks</u>
		Actual (thru 12/31/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 12/31/22)	Percent of Budget	
<b>OPERATING REVENUES:</b>								
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.
36-3001-364.10	Sewer - Rent Charges	17,347,788	16,711,976	635,812	104%	16,661,516	104%	Slower year, with May bolstering and holding close to budget target.
36-3001-364.11	Sewer - Tapping Fees	295,889	300,000	(4,111)	99%	404,834	95%	Additional developer escrow reimbursements/ inspection charges forthcoming - delay in staff accounting/ reconciliation.
36-3001-364.12	Sewer - Misc Reimbursements	3,652	-	3,652	0%	39,460	36%	Prior year correction relative to 2021 charges, reimbursed in 2022.
36-3001-364.15	Sewer - Stormwater Mng Reimb	-	-	-	0%	(23,283)	-9%	Proceeds for sale of excess land on Commerce Drive authorized by Board.
36-3001-391.10	Proceeds - Sales of Fixed Assets	540,987	-	540,987	0%	-	0%	Reflect partial release of retainage from PennVest loan to reimburse "floated" operational funds; \$240,000 remains for early 2024 release.
36-3001-393.10	Proceeds - Debt Issuance - Operations	946,769	-	946,769	0%	3,568	0%	
<b>TOTAL SEWER FUND REVENUES</b>		<b>20,080,533</b>	<b>17,417,976</b>	<b>2,662,557</b>	<b>115%</b>	<b>17,355,500</b>	<b>103%</b>	
<b>OPERATING EXPENDITURES:</b>								
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.
36-4400-429.306	Supp & Admin - IT Supplies	1,839	-	(1,839)	0%	714	0%	Account segregation from above for parts and maintenance relative to information technology assets.
36-4400-429.310	Supp & Admin - Bank Fees	15,361	18,500	3,139	83%	15,239	92%	Includes bond fees charged during year, and quarterly fees for S&T Bank; <i>ceased bank fees in Q4 in movement to Mid Penn Bank.</i>
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%	Partial shift of costs for refuse operation implementation.
36-4400-429.322	Supp & Admin - Training/Seminars	12,253	7,000	(5,253)	175%	9,274	84%	One-time certification courses for four laborers not in original budget (\$4,300).
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	111,871	178,000	66,129	63%	68,353	38%	Reduced activities on delinquents/debt collection than anticipated (though heightened from 2022), pending additional actions in early 2024.
36-4400-429.510	Prof Svcs - Engineering Services	164,870	130,000	(34,870)	127%	121,064	90%	Ran high due to CRW rates/contracts support, and pending offset of billings for developer reimbursements ( <i>still anticipated over budget</i> ).
36-4400-429.512	Prof Svcs - Rate/Database Support Services	2,491	-	(2,491)	0%	11,077	0%	Segregation of support for rate study and database assessments, including CRW rates/contracts ( <i>bulk pushing to 2024</i> ).
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.
36-4400-429.521	Prof Svcs - Contracted Labor	787	-	(787)	0%	-	0%	

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		Actual (thru 12/31/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 12/31/22)	Percent of Budget	
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 ( <i>ended year at full complement, except temporary office laborer</i> ).
36-4400-429.535	Prof Svcs - Township Rents	43,029	29,000	(14,029)	148%	42,055	102%	Budget not adjusted appropriately for agreement costs; comparable with prior year.
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	52,237	30,000	(22,237)	174%	25,036	85%	Over-budget due to more precise allocation of user and license/subscription charges.
36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	6,880	5,550	(1,330)	124%	-	0%	Over-budget due to more precise allocation of shared use charges.
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	8,085	-	(8,085)	0%	-	0%	Shared allocation for third-party communications management services ( <i>previously in Management Reimbursements above</i> ).
36-4400-429.670	Utilities - Telephone & Alarm	23,817	32,000	8,183	74%	28,137	88%	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.
36-4400-486.730	Misc - Liability & Casualty Insurances	49,795	29,550	(20,245)	169%	45,493	117%	
<b>Administration - General Services Expenditures Subtotal</b>		<b>3,070,535</b>	<b>3,196,734</b>	<b>126,199</b>	<b>96%</b>	<b>2,931,961</b>	<b>81%</b>	
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.
36-4405-429.326	Supp & Admin - Uniforms	9,915	8,500	(1,415)	117%	8,080	95%	Rose for contractual allowance increase.
36-4405-429.352	Supp & Admin - Small Tools/Equipment	7,336	10,000	2,664	73%	717	29%	
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%	
36-4405-429.420	R&M - Vehicle Maintenance	31,413	12,754	(18,659)	246%	18,393	153%	Significant repairs on 2020 Mack Dump Truck in Q1, and limited allocation cost to stormwater in 2023.
36-4405-429.460	R&M - Sewer Line Maintenance	49,444	25,000	(24,444)	198%	5,911	0%	First year segregating from PA One Call costs (see below) for budgeting ( <i>combined, only marginally higher than prior year actual spending</i> ).
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%	
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%	
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%	
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%	Increased rate for most of 2023 due to market fluctuation.
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 Transmision/Treatment	1,769,322	1,618,248	(151,074)	109%	1,614,260	125%	Significant increase in budgetary charges (\$1,836,287) partially offset by 2022 audited reconciliation refund (\$261,948).
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	6,551	50,000	43,449	13%	22,396	45%	Q4 billing has yet to be received, but presumed minimal.
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	4,163,992	3,700,000	(463,992)	113%	3,691,413	103%	Overall CRW budget in excess of Authority estimate, with additional amounts due for reserves shortage from last CRW audit.
36-4410-429.566	Prof Svcs - Paxtang Transmission	12,361	14,853	2,493	83%	12,600	90%	

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		Actual (thru 12/31/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 12/31/22)	Percent of Budget	
<b>Sewer Operations &amp; Transmission Expenditures Subtotal</b>		<b>6,283,045</b>	<b>5,712,743</b>	<b>(570,302)</b>	<b>110%</b>	<b>5,696,008</b>	<b>106%</b>	
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%	
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%	
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%	
<b>Debt Service Expenditures Subtotal</b>		<b>9,480,650</b>	<b>9,543,348</b>	<b>62,699</b>	<b>99%</b>	<b>9,363,456</b>	<b>108%</b>	
<b>TOTAL SEWER FUND OPERATING EXPENDITURES</b>		<b>18,834,229</b>	<b>18,452,825</b>	<b>(381,404)</b>	<b>102%</b>	<b>17,991,425</b>	<b>102%</b>	
<b>NET OPERATING CHANGE IN RESERVES</b>		<b>\$ 1,246,303</b>	<b>\$ (1,034,849)</b>	<b>\$ 2,281,152</b>		<b>\$ (635,925)</b>		
<b>OPERATING CASH BALANCES (Estimated)</b>		<b>\$ 22,204,204</b>				<b>\$ 24,161,430</b>		

<b>CAPITAL REVENUES:</b>							
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 367,899	\$ 222,000	\$ 145,899	166%	\$ 277,943	185%
36-3900-392.01	Transfers In - Township Capital Funds	150,912	-	150,912	0%	79,702	0%
36-3900-393.10	Proceeds - Debt Issuance - Capital	-	-	-	0%	4,086,173	0%
<b>TOTAL SEWER FUND CAPITAL REVENUES</b>		<b>518,811</b>	<b>222,000</b>	<b>296,811</b>	<b>234%</b>	<b>4,443,818</b>	<b>2953%</b>

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		Actual (thru 12/31/23)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 12/31/22)	Percent of Budget
<b>CAPITAL EXPENDITURES:</b>							
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%	4,689,568	3006%
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%
36-4900-429.941	Capital - Engineering Data Analysis	106,732	102,000	(4,732)	105%	65,889	56%
36-4900-429.942	Capital - Engineering Meetings & Reporting	30,482	40,000	9,518	76%	24,270	67%
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%
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%
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%
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%
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	158,854	-	(158,854)	0%	83,897	0%
<b>TOTAL SEWER FUND CAPITAL EXPENDITURES</b>		<b>\$ 11,497,610</b>	<b>\$ 7,164,899</b>	<b>\$ (4,332,711)</b>	<b>160%</b>	<b>\$ 11,673,230</b>	<b>65%</b>
<b>NET CAPITAL CHANGE IN RESERVES</b>		<b>\$ (10,978,799)</b>	<b>\$ (6,942,899)</b>	<b>\$ 4,629,522</b>		<b>\$ (11,643,746)</b>	
<b>CAPITAL CASH BALANCES (Estimated) (excludes undrawn PennVest funds and year-end accrued expenses)</b>		<b>\$ 2,881,693</b>				<b>\$ 13,522,356</b>	
<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>\$ 30,331,839</b>	<b>\$ 25,617,724</b>	<b>\$ (4,714,115)</b>	<b>118%</b>	<b>\$ 29,664,654</b>	<b>83%</b>
<b>NET TOTAL SEWER FUND CHANGE IN RESERVES</b>		<b>\$ (9,732,496)</b>	<b>\$ (7,977,748)</b>	<b>\$ (1,754,748)</b>		<b>\$ (7,865,336)</b>	
<b>OPERATING &amp; CAPITAL CASH BALANCES (Estimated)</b>		<b>\$ 25,085,897</b>				<b>\$ 37,683,786</b>	