

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

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	
OPERATING REVENUES:								
40-3001-341.01	Interest Earnings	\$ 165,066	\$ 60,500	\$ 104,566	273%	\$ 29,435	368%	Significant improvement in rates (over 5.4% currently). Overall revenues up by approx. 11% over prior year, partially due to correction of billing credits application (revenues understated in 2022/prior).
40-3001-364.15	Stormwater - Fee Charges	3,538,059	3,424,153	113,906	103%	3,176,063	106%	
40-3001-391.20	Proceeds - Loss Compensation	9,089	-	9,089	0%	-	0%	Insurance reimbursement for incurred costs for third-party paint spill remediation.
40-3001-393.10	Proceeds - Debt Issuance - Operations	-	-	-	0%	673	0%	
TOTAL STORMWATER FUND REVENUES		3,713,128	3,484,653	228,475	107%	3,206,172	107%	
OPERATING EXPENDITURES:								
40-4450-436.300	Supp & Admin - Office Supplies	15,521	25,000	9,479	62%	14,903	103%	
40-4450-436.306	Supp & Admin - IT Supplies	772	-	(772)	0%	210	0%	Account segregation from above for parts and maintenance relative to information technology assets.
40-4450-436.310	Supp & Admin - Bank Fees	3,108	700	(2,408)	444%	148	0%	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>
40-4450-436.312	Supp & Admin - Advertising	1,679	1,500	(179)	112%	1,480	185%	
40-4450-436.314	Supp & Admin - Postage	14,831	22,000	7,169	67%	22,855	120%	Partial shift of costs for refuse operation implementation.
40-4450-436.322	Supp & Admin - Training/Seminars	3,966	3,000	(966)	132%	289	58%	
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	8,354	50,000	41,646	17%	24,339	47%	Reduced activities on delinquents/debt collection, pending additional actions in early 2024.
40-4450-436.510	Prof Svcs - Engineering Services	32,763	30,000	(2,763)	109%	41,920	140%	General consultation and meeting preparation/attendance.
40-4450-436.512	Prof Svcs - Rate/Database Support Services	-	10,000	10,000	0%	375	2%	No significant work from consultant for 2023 (<i>potentially in 2024</i>).
40-4450-436.520	Prof Svcs - Accounting & Auditing	8,090	6,250	(1,840)	129%	6,303	158%	Financial audit costs limited to \$8,000 for 2023 through new bid and no single audit costs.
40-4450-436.521	Prof Svcs - Contracted Labor	787	-	(787)	0%	-	0%	
40-4450-436.530	Prof Svcs - Township Management Reimbursements	1,672,123	1,373,393	(298,730)	122%	1,043,180	94%	Increase due to re-evaluation of allocation of staffing costs for office operation (and additional staff shared allocation), and increased Public Works services for stormwater system maintenance.
40-4450-436.532	Prof Svcs - Sewer Management Reimbursements	-	-	-	0%	(23,283)	-9%	Prior year correction relative to 2021 charges, reimbursed in 2022.
40-4450-436.535	Prof Svcs - Township Rents	21,091	35,250	14,159	60%	31,196	116%	
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	34,263	30,000	(4,263)	114%	20,382	141%	Over-budget due to more precise allocation of user and license/subscription charges.
40-4450-436.570	Prof Svcs - Copier Maintenance Contracts	3,356	5,550	2,194	60%	-	0%	Shared allocation for third-party communications
40-4450-436.598	Prof Svcs - Communications & Newsletter Services	3,465	-	(3,465)	0%	-	0%	management services (previously in Management Reimbursements above).
40-4450-436.670	Utilities - Telephone & Alarm	7,186	8,000	814	90%	7,100	118%	
40-4450-486.730	Misc - Liability & Casualty Insurances	17,906	14,793	(3,113)	121%	4,866	487%	2023 budget established before finalizing cost allocations for insurance coverages (nearly 20% increase for 10/23-10/24 coverage).

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

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	
Administration - General Services Expenditures Subtotal		1,849,362	1,615,436	(233,925)	114%	1,196,264	76%	
40-4455-436.302	Supp & Admin - Building Supplies	372	-	(372)	0%	-	0%	
40-4455-436.352	Supp & Admin - Small Tools/Equipment	1,689	10,000	8,311	17%	3,843	512%	Minimal spend consistent with historical spending.
40-4455-436.420	R&M - Vehicle Maintenance	1,605	4,246	2,641	38%	-	0%	Limited allocation cost to stormwater in 2023.
40-4455-436.460	R&M - Stormwater Maintenance	52,647	125,000	72,353	42%	100,677	81%	Program maintenance still in evaluation with staff, yielding less project maintenance work.
40-4455-436.579	Prof Svcs - Enterprise Vehicle Leases	40,090	32,832	(7,258)	122%	5,899	81%	Overall, under-budget for Enterprise costs, just slight differing in allocated share.
40-4455-436.581	Prof Svcs - NPDES Permitting	2,500	500	(2,000)	500%	2,500	500%	Under-budgeted in error; annual cost.
40-4455-436.582	Prof Svcs - PA One Call Services	40,457	35,000	(5,457)	116%	35,552	102%	
40-4455-436.600	Utilities - Vehicle Fuel	12,019	22,240	10,221	54%	304	2%	
Public Works & Operations Facilities Expenditures Subtotal		151,379	229,818	78,439	66%	148,776	82%	
40-4700-471.820	Debt - Principal - 2019 Bonds	245,000	245,000	-	100%	235,000	102%	
40-4700-471.827	Debt - Principal - 2022 Bonds	315,000	315,000	-	100%	-	0%	
40-4700-472.820	Debt - Interest - 2019 Bonds	330,200	330,200	-	100%	339,800	97%	
40-4700-472.827	Debt - Interest - 2022 Bonds	431,875	431,875	-	100%	228,002	0%	
Debt Service Expenditures Subtotal		1,322,075	1,322,075	-	100%	802,802	139%	
TOTAL STORMWATER FUND OPERATING EXPENDITURES		3,322,817	3,167,329	(155,486)	105%	2,147,842	92%	
NET OPERATING CHANGE IN RESERVES		\$ 390,312	\$ 317,324	\$ 72,988		\$ 1,058,330		
OPERATING CASH BALANCES (Estimated)		\$ 5,544,415				\$ 5,441,875		

CAPITAL REVENUES:							
40-3900-341.02	Interest Earnings - PLGIT Bonds	\$ 425,889	\$ 280,000	\$ 145,889	152%	\$ 275,971	276%
40-3900-387.02	Contributions - JPRP Contributions	-	-	-	0%	391,058	0%
40-3900-392.01	Transfers In - Township Capital Funds	-	-	-	0%	274,802	0%
40-3900-393.10	Proceeds - Debt Issuance - Capital	-	-	-	0%	13,288,936	0%
TOTAL STORMWATER FUND CAPITAL REVENUES		425,889	280,000	145,889	152%	14,230,766	14231%
CAPITAL EXPENDITURES:							
40-4700-475.880	Debt - Issuance Costs	-	-	-	0%	165,550	0%
40-4800-436.940	Capital - Joint Polution Reduction Plan Programs	2,126	600,944	598,818	0%	1,915,927	307%

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

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	
40-4900-436.910	Capital - Equipment Purchases	145,150	340,000	194,850	43%	619,057	476%	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), trailer (\$43,500), and allocable share of electronic message board (\$3,000).
40-4900-436.941	Capital - Engineering MS4	90,287	101,000	10,713	89%	57,461	21%	
40-4900-436.942	Capital - Storm Non-Consent Decree Replacements	91,973	200,000	108,027	46%	66,945	0%	Public Works improvement projects budget for to-be-identified replacements; internal payroll accounted for in Management Agreement reimbursements below.
40-4900-436.943	Capital - Storm Extension Projects	-	20,000	20,000	0%	4,039	0%	Anticipated engineering design costs for future extension construction projects, beginning in 2024, In design phase, with early 2024 bid and 2024-2025 construction.
40-4900-436.952	Capital - PC-3 Storm Improvements	452,877	200,000	(252,877)	226%	110,291	0%	
40-4900-436.961	Capital - BC-2 Storm Improvements	1,843	-	(1,843)	0%	681,282	31%	
40-4900-436.966	Capital - BC-7 Storm Improvements	1,278,718	1,760,000	481,282	73%	630,848	998%	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).
40-4900-436.970	Capital - Bryson/Springford Storm Improvements	130,954	433,000	302,046	30%	1,466,262	69%	Continuation of Byron/Springfield improvement project, with early 2023 completion.
40-4900-436.971	Capital - Forest Hills Storm Improvements	-	-	-	0%	67,275	112%	Project evaluation determined vacating from planning list; not on project plan.
40-4900-436.972	Capital - Mountain View Acres Storm Improvements	-	345,000	345,000	0%	-	0%	Start of in-house improvement project (2023 completion); internal payroll accounted for in Management Agreement reimbursements below.
40-4900-436.532	Prof Svcs - Sewer Capital Management Reimbursements	84,483	297,810	213,327	28%	288,803	0%	Shift of capital estimate from Management Agreement for in-house stormwater installation and improvement projects (see notes on currently-identified projects above).
TOTAL STORMWATER FUND CAPITAL EXPENDITURES		\$ 2,278,411	\$ 4,297,754	\$ 2,019,343	53%	\$ 6,073,740	110%	
NET CAPITAL CHANGE IN RESERVES		\$ (1,852,522)	\$ (4,017,754)	\$ 2,165,232		\$ 8,157,026		
CAPITAL CASH BALANCES (Estimated) (excludes year-end accrued expenses)		\$ 12,077,401				\$ 11,600,825		

TOTAL STORMWATER FUND EXPENDITURES	\$ 5,601,228	\$ 7,465,083	\$ 1,863,855	75%	\$ 8,221,582	105%	
NET TOTAL STORMWATER FUND CHANGE IN RESERVES	\$ (1,462,210)	\$ (3,700,430)	\$ 2,238,220		\$ 9,215,356		
OPERATING & CAPITAL CASH BALANCES (Estimated)	\$ 17,621,817				\$ 17,042,699		