

# LOWER PAXTON TOWNSHIP AUTHORITY

## Budget-Actual Comparison Reports -

### Sewer Fund (36)

As of 3/31/2024 and 2023

		2024				2023		
		Actual (thru 3/31/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru3/31/23)	Percent of Budget	
Account Number	Account Title							Notes/Remarks
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 199,448	\$ 850,000	\$ (650,552)	23%	\$ 195,119	780%	Rates still trend well above expectation, with significant deposit occurring in June from time deposits.
36-3001-364.10	Sewer - Rent Charges	4,704,258	17,200,000	(12,495,742)	27%	4,360,272	27%	Overall revenues up by approx. 8% over prior year (no fee changes; regaining momentum with delinquent collections); consistent with conservative budget mark.
36-3001-364.11	Sewer - Tapping Fees	89,069	300,000	(210,931)	30%	86,391	20%	Consistent with prior year, and trending well with (reduced) budgetary expectation.
36-3001-364.12	Sewer - Misc Reimbursements	4,647	94,584	(89,937)	5%	2,500	2%	Primarily for developer escrow reimbursements and shared service reimbursements from municipal partner groups.
TOTAL SEWER FUND REVENUES		4,997,421	18,444,584	(13,447,162)	27%	4,644,282	28%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	7,703	27,150	19,447	28%	10,806	28%	Reasonably consistent with budget and prior year.
36-4400-429.306	Supp & Admin - IT Supplies	551	250	(301)	221%	269	0%	
36-4400-429.310	Supp & Admin - Bank Fees	1,802	8,905	7,103	20%	1,137	7%	Includes bond fees charged during year; <i>all other banking fees ceased from movement to Mid Penn Bank</i> .
36-4400-429.312	Supp & Admin - Advertising	494	1,000	506	49%	87	2%	
36-4400-429.314	Supp & Admin - Postage	3,613	17,000	13,387	21%	1,271	5%	Consistent with budget, including recent USPS increases.
36-4400-429.322	Supp & Admin - Training/Seminars	5,139	9,500	4,361	54%	2,033	18%	Several prepayments for 2024 memberships and early seminars.
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	6,420	125,000	118,580	5%	7,956	4%	Limited delinquency and lien activity/assistance from Solicitor and Collection Agent in Q1, and evaluating change in collections process to further reduce those fees.
36-4400-429.510	Prof Svcs - Engineering Services	35,019	163,000	127,981	21%	34,610	26%	Consistent with budget and prior year.
36-4400-429.512	Prof Svcs - Rate/Database Support Services	4,581	60,000	55,419	8%	-	0%	Includes support for rate study and database assessments, including CRW rates/contracts ( <i>partially offset with reimbursement revenue above from other municipal partners</i> ).
36-4400-429.520	Prof Svcs - Accounting & Auditing	-	8,240	8,240	0%	-	0%	
36-4400-429.521	Prof Svcs - Contracted Labor	2,637	14,500	11,863	18%	-	0%	Temporary staff position ( <i>evaluation period for future full-time need</i> ).
36-4400-429.530	Prof Svcs - Township Management Reimbursements	554,777	2,376,698	1,821,921	23%	652,839	21%	Reasonably consistent with budget and prior year.
36-4400-429.535	Prof Svcs - Township Rents	7,339	44,350	37,011	17%	3,586	9%	Historically lags one month in billing.
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	26,337	60,000	33,663	44%	17,877	61%	Many license/subscription costs are prepaid for year in Q4 2023 or Q1 2024; still targeting withing budget.

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36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	2,091	5,750	3,659	36%	2,683	0%	Slightly ahead of budget due to prepaid plotter/scanner maintenance agreement for 2024. Shared allocation for third-party communications management services (previously in Management Reimbursements above ).
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	770	9,240	8,470	8%	770	0%	
36-4400-429.670	Utilities - Telephone & Alarm	1,783	24,500	22,717	7%	5,897	18%	
36-4400-486.730	Misc - Liability & Casualty Insurances	14,653	44,100	29,447	33%	16,394	42%	Anticipate changes for forthcoming FY24-25 coverage to reduce current overall costs and meet budget.
<b>Administration - General Services Expenditures Subtotal</b>		<b>675,709</b>	<b>2,999,183</b>	<b>2,323,474</b>	<b>23%</b>	<b>758,213</b>	<b>21%</b>	
36-4405-429.302	Supp & Admin - Building Supplies	1,326	8,000	6,674	17%	1,035	4%	Consistent with prior year expenses for maintenance/supplies.
36-4405-429.326	Supp & Admin - Uniforms	1,457	4,000	2,543	36%	3,055	36%	
36-4405-429.352	Supp & Admin - Small Tools/Equipment	1,150	10,000	8,850	11%	1,260	50%	
36-4405-429.400	R&M - Facilities Maintenance	1,639	-	(1,639)	0%	1,589	0%	Multiple overflows due to significant January 9th weather event.
36-4405-429.402	R&M - Pump Station Maintenance	1,160	30,000	28,840	4%	2,573	9%	
36-4405-429.420	R&M - Vehicle Maintenance	3,146	15,000	11,854	21%	7,329	61%	
36-4405-429.460	R&M - Sewer Line Maintenance	8,412	40,000	31,588	21%	25,612	0%	
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	24,632	60,000	35,368	41%	24,755	18%	
36-4405-429.581	Prof Svcs - DEP/Related Fines	4,250	4,500	250	94%	-	0%	
36-4405-429.582	Prof Svcs - PA One Call Services	6,005	40,000	33,995	15%	4,906	5%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	624	2,000	1,377	31%	-	0%	
36-4405-429.600	Utilities - Vehicle Fuel	4,309	35,000	30,691	12%	6,354	20%	
36-4405-429.610	Utilities - Electric	867	4,000	3,133	22%	594	10%	
36-4405-429.612	Utilities - Electric - Pumps	3,849	25,000	21,151	15%	4,502	19%	First quarter billing typically received in May/June.
36-4405-429.620	Utilities - Natural Gas	(543)	4,800	5,343	-11%	2,263	41%	
36-4405-429.630	Utilities - Water	763	5,200	4,437	15%	709	10%	
36-4405-429.632	Utilities - Water - Pumps	197	4,000	3,803	5%	359	7%	
36-4410-429.560	Prof Svcs - Swatara Transmision/Treatment	609,132	2,300,000	1,690,869	26%	415,653	32%	
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	-	30,000	30,000	0%	-	0%	
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	-	4,000,000	4,000,000	0%	-	0%	
36-4410-429.566	Prof Svcs - Paxtang Transmission	-	14,000	14,000	0%	-	0%	
<b>Sewer Operations &amp; Transmission Expenditures Subtotal</b>		<b>672,372</b>	<b>6,635,500</b>	<b>5,963,127</b>	<b>10%</b>	<b>502,548</b>	<b>9%</b>	
36-4700-471.817	Debt - Principal - 2014 Bonds	570,000	570,000	-	100%	550,000	108%	Monthly payments.
36-4700-471.818	Debt - Principal - 2015 Bonds	1,845,000	1,845,000	-	100%	1,735,000	17350%	
36-4700-471.819	Debt - Principal - 2016 Bonds	590,000	590,000	-	100%	570,000	109%	
36-4700-471.820	Debt - Principal - 2019 PennVest Loan	151,408	622,500	471,092	24%	150,253	0%	

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36-4700-471.822	Debt - Principal - 2019 Bonds	210,000	210,000	-	100%	235,000	96%	All bonds interest paid semi-annually.  Monthly payments.
36-4700-471.823	Debt - Principal - 2020A Bonds	535,000	535,000	-	100%	520,000	103%	
36-4700-471.826	Debt - Principal - 2020C Bonds	335,000	335,000	-	100%	330,000	93%	
36-4700-471.827	Debt - Principal - 2022 Bonds	470,000	470,000	-	100%	455,000	0%	
36-4700-472.817	Debt - Interest - 2014 Bonds	38,718	66,035	27,318	59%	49,718	40%	
36-4700-472.818	Debt - Interest - 2015 Bonds	188,388	339,875	151,488	55%	223,088	50%	
36-4700-472.819	Debt - Interest - 2016 Bonds	174,541	337,281	162,740	52%	185,941	46%	
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	41,032	160,000	118,968	26%	42,187	21%	
36-4700-472.822	Debt - Interest - 2019 Bonds	758,925	1,513,650	754,725	50%	763,625	50%	
36-4700-472.823	Debt - Interest - 2020A Bonds	475,100	944,850	469,750	50%	480,300	49%	
36-4700-472.826	Debt - Interest - 2020C Bonds	382,159	762,758	380,599	50%	383,378	52%	
36-4700-472.827	Debt - Interest - 2022 Bonds	93,300	177,200	83,900	53%	100,125	0%	
36-4700-472.828	Debt - Interest - 2024 Bonds	-	437,575	437,575	0%	-	0%	
Debt Service Expenditures Subtotal		6,858,570	9,916,724	3,058,155	69%	6,773,614	78%	
TOTAL SEWER FUND OPERATING EXPENDITURES		8,206,651	19,551,407	11,344,757	42%	8,034,375	46%	
NET OPERATING CHANGE IN RESERVES		\$ (3,209,229)	\$ (1,106,823)	\$ (2,102,406)		\$ (3,390,093)		
OPERATING CASH BALANCES (Estimated)		\$ 17,905,882				\$ 20,993,988		

CAPITAL REVENUES:								
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 95,765	\$ 354,000	\$ (258,235)	27%	\$ 170,295	113%	Significant decline relative to continued 2020A proceeds project spend-down; 2024 proceeds investment began in March.
36-3900-354.04	State - Sewer Grants	-	1,000,000	(1,000,000)	0%	-	0%	State grant towards PC-3 improvements project below.
36-3900-393.10	Proceeds - Debt Issuance - Capital	15,907,603	16,165,000	(257,397)	98%	-	0%	Budgeted for additional PennVest 2019 loan draws (\$0 in Q1) and 2024 bond issuance.
TOTAL SEWER FUND CAPITAL REVENUES		16,003,368	17,519,000	(1,515,632)	91%	170,295	113%	
CAPITAL EXPENDITURES:								
36-4700-475.880	Debt - Issuance Costs	201,357	200,000	(1,357)	101%	-	0%	Costs associated with 2024 bond issuance; comparable with budget.
36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	500,000	500,000	0%	-	0%	Paxton Creek North Branch Susquehanna Project bid early 2023 (Susquehanna to bill Township respective project cost share, anticipated in 2024).

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36-4900-429.910	Capital - Equipment Purchases	66,941	67,500	559	99%	-	0%	Cost share for mobile inspection system (portable TV camera).
36-4900-429.920	Capital - Facilities Improvements	-	40,000	40,000	0%	-	0%	Allocated share of HVAC improvements at Sewer Operations facility.
36-4900-429.940	Capital - Engineering GIS	-	75,000	75,000	0%	342	3%	
36-4900-429.941	Capital - Engineering Data Analysis	21,994	80,000	58,006	27%	12,945	11%	Includes meter site tool/subscription costs.
36-4900-429.942	Capital - Enigneering Meetings & Reporting	4,163	30,000	25,837	14%	9,799	27%	
36-4900-429.943	Capital - Mainline Repairs	33,236	275,000	241,764	12%	48,983	19%	Estimated annual maintenance and main line sewer repairs necessary in system, with minor engineering support.
36-4900-429.944	Capital - Metering	12,933	45,000	32,067	29%	977	1%	Metering data, maintenance, and replacement costs relative to sewer flow monitoring.
36-4900-429.951	Capital - PC-2 Sewer Improvements	36,254	2,275,000	2,238,746	2%	-	0%	Anticipated \$1,900,000 construction, \$50,000 engineering, and \$250,000 for lateral repairs/related costs.
36-4900-429.952	Capital - PC-3 Sewer Improvements	7,201	5,225,000	5,217,799	0%	87,382	0%	Continuation of PC-3E project, with 50% construction in 2024 (\$5,165,000 construction and \$60,000 engineering).
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	1,215	-	(1,215)	0%	(15,839)	0%	BC-2A/B/C and BC-5B sewer improvement projects completed early 2023.
36-4900-429.966	Capital - BC-7 Sewer Improvements	736,885	4,170,400	3,433,515	18%	1,349,255	386%	Beaver Creek BC-7 Project started in July 2022 (delayed), with significant construction in mid/late 2023 (expected August 2024 completion) (\$4,000,400 construction and \$170,000 engineering).
36-4900-429.971	Capital - SC-2 Sewer Improvements	-	-	-	0%	106	0%	
<b>TOTAL SEWER FUND CAPITAL EXPENDITURES</b>		<b>\$ 1,122,180</b>	<b>\$ 12,982,900</b>	<b>\$ 11,860,720</b>	<b>9%</b>	<b>\$ 1,493,949</b>	<b>8%</b>	
<b>NET CAPITAL CHANGE IN RESERVES</b>		<b>\$ 14,881,188</b>	<b>\$ 4,536,100</b>	<b>\$ (13,376,352)</b>		<b>\$ (1,492,973)</b>		
<b>CAPITAL CASH BALANCES (Estimated) (excludes undrawn PennVest funds and year-end accrued expenses)</b>		<b>\$ 17,240,763</b>				<b>\$ 11,045,888</b>		
<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>\$ 9,328,830</b>	<b>\$ 32,534,307</b>	<b>\$ 23,205,477</b>	<b>29%</b>	<b>\$ 9,528,324</b>	<b>27%</b>	
<b>NET TOTAL SEWER FUND CHANGE IN RESERVES</b>		<b>\$ 11,671,959</b>	<b>\$ 3,429,277</b>	<b>\$ 8,242,682</b>		<b>\$ (4,713,747)</b>		
<b>OPERATING &amp; CAPITAL CASH BALANCES (Estimated)</b>		<b>\$ 35,146,645</b>				<b>\$ 32,039,876</b>		