

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

As of 3/31/2024 and 2023

<u>Account Number</u>	<u>Account Title</u>	2024				2023		<u>Notes/Remarks</u>
		<u>Actual (thru 3/31/24)</u>	<u>Adopted Budget</u>	<u>+/(-) Variance</u>	<u>Percent of Budget</u>	<u>Actual (thru 3/31/23)</u>	<u>Percent of Budget</u>	
OPERATING REVENUES:								
40-3001-341.01	Interest Earnings	\$ 41,042	\$ 189,000	\$ (147,958)	22%	\$ 23,624	295%	Rates still trend well above expectation, with significant deposit occurring in June from time deposits.
40-3001-364.15	Stormwater - Fee Charges	836,316	3,375,000	(2,538,684)	25%	841,360	28%	Overall revenues down by 1% from prior year, with minor collection differences (in line with budget).
TOTAL STORMWATER FUND REVENUES		877,358	3,564,000	(2,686,642)	25%	864,984	29%	
OPERATING EXPENDITURES:								
40-4450-436.300	Supp & Admin - Office Supplies	2,192	15,250	13,058	14%	5,939	41%	
40-4450-436.306	Supp & Admin - IT Supplies	425	250	(175)	170%	111	0%	
40-4450-436.310	Supp & Admin - Bank Fees	543	4,905	4,362	11%	1,164	0%	Includes bond fees charged during year; <i>all other banking fees ceased from movement to Mid Penn Bank</i> .
40-4450-436.312	Supp & Admin - Advertising	56	1,000	944	6%	456	57%	
40-4450-436.314	Supp & Admin - Postage	3,613	17,000	13,387	21%	(1,113)	-6%	Consistent with budget, including recent USPS increases.
40-4450-436.322	Supp & Admin - Training/Seminars	2,472	3,000	528	82%	1,737	347%	Several prepayments for 2024 memberships and early seminars.
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	627	20,000	19,373	3%	2,734	5%	Limited delinquency and lien activity/assistance from Solicitor and Collection Agent in Q1, and evaluating change in collections process to further reduce those fees.
40-4450-436.510	Prof Svcs - Engineering Services	6,453	42,000	35,547	15%	3,992	13%	
40-4450-436.520	Prof Svcs - Accounting & Auditing	-	8,240	8,240	0%	-	0%	
40-4450-436.521	Prof Svcs - Contracted Labor	2,445	14,500	12,055	17%	-	0%	Temporary staff position (<i>evaluation period for future full-time need</i>).
40-4450-436.530	Prof Svcs - Township Management Reimbursements	235,258	1,587,399	1,352,141	15%	283,311	26%	Consistent in total with prior year; budget includes shared Public Works services which skew towards summer/fall.
40-4450-436.535	Prof Svcs - Township Rents	2,459	20,750	18,291	12%	1,194	4%	
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	20,667	33,500	12,833	62%	14,791	102%	Many license/subscription costs are prepaid for year in Q4 2023 or Q1 2024; still targeting withing budget.
40-4450-436.570	Prof Svcs - Copier Maintenance Contracts	877	1,500	623	58%	1,014	0%	Slightly ahead of budget due to prepaid plotter/scanner maintenance agreement for 2024.
40-4450-436.598	Prof Svcs - Communications & Newsletter Services	193	2,310	2,118	8%	193	0%	Shared allocation for third-party communications management services (<i>previously in Management Reimbursements above</i>).
40-4450-436.670	Utilities - Telephone & Alarm	630	7,000	6,370	9%	902	15%	
40-4450-486.730	Misc - Liability & Casualty Insurances	5,430	17,650	12,220	31%	8,248	825%	Anticipate changes for forthcoming FY24-25 coverage to reduce current overall costs and meet budget.

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		Actual (thru 3/31/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/23)	Percent of Budget	
Administration - General Services Expenditures Subtotal		284,341	1,796,254	1,511,915	16%	324,672	21%	
40-4455-436.302	Supp & Admin - Building Supplies	239	2,000	1,761	12%	-	0%	
40-4455-436.326	Supp & Admin - Uniforms	-	4,000	4,000	0%	-	0%	
40-4455-436.352	Supp & Admin - Small Tools/Equipment	1,500	5,000	3,500	30%	-	0%	
40-4455-436.420	R&M - Vehicle Maintenance	2,449	2,000	(449)	122%	454	0%	Spiked for Truck #79 vehicle repairs during inspection.
40-4455-436.460	R&M - Stormwater Maintenance	22,778	125,000	102,222	18%	24,556	20%	
40-4455-436.579	Prof Svcs - Enterprise Vehicle Leases	7,931	70,800	62,869	11%	10,872	149%	
40-4455-436.581	Prof Svcs - NPDES Permitting	-	2,500	2,500	0%	-	0%	
40-4455-436.582	Prof Svcs - PA One Call Services	6,005	40,000	33,995	15%	7,905	23%	
40-4455-436.600	Utilities - Vehicle Fuel	2,626	5,000	2,374	53%	107	1%	Differences with budget tied with adjusted allocations of costs with sewer; net positive to budget.
40-4455-436.610	Utilities - Electric	-	1,000	1,000	0%	-	0%	
40-4455-436.620	Utilities - Natural Gas	439	1,200	761	37%	-	0%	
40-4455-436.630	Utilities - Water	191	1,300	1,109	15%	-	0%	
Public Works & Operations Facilities Expenditures Subtotal		44,157	259,800	215,642	17%	43,893	24%	
40-4700-471.820	Debt - Principal - 2019 Bonds	255,000	255,000	-	100%	245,000	107%	
40-4700-471.827	Debt - Principal - 2022 Bonds	325,000	325,000	-	100%	315,000	0%	
40-4700-472.820	Debt - Interest - 2019 Bonds	162,650	320,200	157,550	51%	167,550	48%	All bonds interest paid semi-annually.
40-4700-472.827	Debt - Interest - 2022 Bonds	213,575	420,650	207,075	51%	218,300	0%	
Debt Service Expenditures Subtotal		956,225	1,320,850	364,625	72%	945,850	163%	
TOTAL STORMWATER FUND OPERATING EXPENDITURES		1,284,724	3,376,904	2,092,182	38%	1,314,415	56%	
NET OPERATING CHANGE IN RESERVES		\$ (407,366)	\$ 187,096	\$ (594,462)		\$ (449,431)		
OPERATING CASH BALANCES (Estimated)		\$ 4,295,610				\$ 3,540,297		

CAPITAL REVENUES:							
40-3900-341.02	Interest Earnings - PLGIT Bonds	\$ 164,921	\$ 314,500	\$ (149,579)	52%	\$ 116,920	117%
TOTAL STORMWATER FUND CAPITAL REVENUES		164,921	314,500	(149,579)	52%	116,920	117%
CAPITAL EXPENDITURES:							

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40-4800-436.940	Capital - Joint Polution Reduction Plan Programs	-	352,000	352,000	0%	126	0%	Cost associated with joint pollution reduction plan program (JPRP), shared with Susquehanna Township and Capital Region Water (CRW) either through Township management (gross expense and contributions) or other (net billing). \$300,000 for PENNDOT project (final), \$50,000 Capital Greenbelt contribution, and \$2,000 engineering for Stonebridge project.
40-4800-436.941	Capital - County WREP Programs	-	18,000	18,000	0%	-	0%	New County WREP Regional Stormwater Program for MS4 Compliance; <i>amount pending engineer recommended Tier Plan Service Payments.</i>
40-4900-436.910	Capital - Equipment Purchases	22,314	192,500	170,186	12%	97,650	75%	2024 proposal for cost share of portable TV camera (\$22,500; acquired Q1), hydroseeder for lawn restorations (\$13,000), used milling machine (\$100,000), skid loader (\$39,000), and electronic project message board (\$18,000).
40-4900-436.920	Capital - Facilities Improvements	-	10,000	10,000	0%	-	0%	Allocated share of HVAC improvements at Sewer Operations facility.
40-4900-436.940	Capital - Engineering GIS	-	7,500	7,500	0%	-	0%	
40-4900-436.941	Capital - Engineering MS4	11,535	130,000	118,465	9%	16,204	6%	
40-4900-436.942	Capital - Storm Non-Consent Decree Replacements	2,607	500,000	497,393	1%	-	0%	Public Works improvement projects budget for to-be-identified replacements; \$450,000 supplies and \$50,000 engineering (\$363,519 [85%] in estimated internal payroll accounted for in Management Agreement reimbursements below).
40-4900-436.943	Capital - Storm Extension Projects	515	50,000	49,485	1%	-	0%	Anticipated engineering design costs for future extension construction projects, beginning in 2024.
40-4900-436.951	Capital - PC-2 Sewer Improvements	-	100,000	100,000	0%	-	0%	Minor PC-2E project, with \$90,000 construction and \$10,000 engineering.
40-4900-436.952	Capital - PC-3 Storm Improvements	6,234	1,575,000	1,568,766	0%	42,196	0%	Continuation of PC-3E project, with \$1,510,000 construction and \$60,000 engineering.
40-4900-436.966	Capital - BC-7 Storm Improvements	100,729	2,510,000	2,409,271	4%	204,778	324%	Expected completion of BC-7 improvement project; \$2,400,000 construction and \$110,000 engineering (\$42,767 [10%] in estimated internal payroll accounted for in Management Agreement reimbursements below).
40-4900-436.970	Capital - Bryson/Springford Storm Improvements	-	-	-	0%	754	0%	
40-4900-436.972	Capital - Mountain View Acres Storm Improvements	-	500,000	500,000	0%	-	0%	Start of in-house improvement project (anticipated early 2026 completion); (\$21,383 [5%] in estimated internal payroll accounted for in Management Agreement reimbursements below).

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40-4900-436.973	Capital - Federal/State Partnership Projects	112,000	120,000	8,000	93%	-	0%	Start of joint project with Army Corps of Engineers (USACE) for system televising (anticipated 2025 completion); \$120,000 supplies, net of shared grant support.
40-4900-436.532	Prof Svcs - Storm Capital Management Reimbursements	-	426,342	426,342	0%	-	0%	Shift of capital estimate from Management Agreement for in-house stormwater installation and improvement projects. Five-man Sewer crew (\$370,647) and five-man Public Works restoration crew (\$57,022).
TOTAL STORMWATER FUND CAPITAL EXPENDITURES		\$ 255,935	\$ 6,491,342	\$ 6,235,408	4%	\$ 361,832	7%	
NET CAPITAL CHANGE IN RESERVES		\$ (91,014)	\$ (6,176,842)	\$ 6,085,828		\$ (244,912)		
CAPITAL CASH BALANCES (Estimated) (excludes year-end accrued expenses)		\$ 11,973,237				\$ 13,307,483		
TOTAL STORMWATER FUND EXPENDITURES		\$ 1,540,659	\$ 9,868,246	\$ 8,327,587	16%	\$ 1,676,247	21%	
NET TOTAL STORMWATER FUND CHANGE IN RESERVES		\$ (498,380)	\$ (5,989,746)	\$ 5,491,366		\$ (694,342)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 16,268,847				\$ 16,847,779		