

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Sewer Fund (36)

As of 6/30/2024 and 2023

<u>Account Number</u>	<u>Account Title</u>	2024				2023		<u>Notes/Remarks</u>
		Actual (thru 6/30/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 6/30/23)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 351,717	\$ 850,000	\$ (498,283)	41%	\$ 389,506	1558%	Rates still trend well above expectation, with significant deposit occurring in July from time deposits.
36-3001-364.10	Sewer - Rent Charges	8,760,381	17,200,000	(8,439,619)	51%	8,554,177	53%	Overall revenues up by approx. 2% over prior year (no fee changes and limited growth; regaining momentum with delinquent collections); consistent with conservative budget mark.
36-3001-364.11	Sewer - Tapping Fees	131,223	300,000	(168,777)	44%	220,441	52%	Sluggish with quiet permit period, but expecting settling inflation/interest rates to aid improvement.
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 (not booked/billed until later in year).
36-3001-393.10	Proceeds - Debt Issuance - Operations	240,231	-	240,231	0%	-	0%	Represents final PennVest reimbursement draws.
TOTAL SEWER FUND REVENUES		9,488,199	18,444,584	(8,956,385)	51%	9,166,624	54%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	13,352	27,150	13,798	49%	17,319	46%	Reasonably consistent with budget and prior year.
36-4400-429.306	Supp & Admin - IT Supplies	582	250	(332)	233%	1,070	0%	
36-4400-429.310	Supp & Admin - Bank Fees	2,529	8,905	6,376	28%	5,866	36%	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	580	1,000	420	58%	87	2%	
36-4400-429.314	Supp & Admin - Postage	8,729	17,000	8,271	51%	6,333	26%	Consistent with budget, including recent USPS increases.
36-4400-429.322	Supp & Admin - Training/Seminars	7,197	9,500	2,303	76%	8,496	77%	Several prepayments for 2024 memberships and early-year seminars.
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	20,737	125,000	104,263	17%	32,692	18%	Limited delinquency and lien activity/assistance from Solicitor and Collection Agent in Q1/Q2, and change in collections process made in early Q3 will further reduce fees.
36-4400-429.510	Prof Svcs - Engineering Services	74,909	163,000	88,091	46%	80,230	59%	Consistent with budget and prior year.
36-4400-429.512	Prof Svcs - Rate/Database Support Services	4,581	60,000	55,419	8%	2,491	0%	Includes support for rate study and database assessments, including CRW rates/contracts (<i>to be partially offset with reimbursement revenue above from other municipal partners, as billed</i>).
36-4400-429.520	Prof Svcs - Accounting & Auditing	7,500	8,240	740	91%	7,000	64%	
36-4400-429.521	Prof Svcs - Contracted Labor	4,350	14,500	10,150	30%	-	0%	Temporary staff position, currently held vacant (<i>evaluation ongoing for future full-time need or other staff changes</i>).
36-4400-429.530	Prof Svcs - Township Management Admin Reimbursements	214,779	470,198	255,419	46%	1,363,902	45%	Reasonably consistent with budget and prior year, <i>absent 2024/further segregation below for field labor</i> .
36-4400-429.535	Prof Svcs - Township Admin Rents	17,216	44,350	27,134	39%	17,929	44%	Historically lags one month in billing.
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	37,961	60,000	22,039	63%	26,608	90%	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	2,822	5,750	2,928	49%	3,642	0%	Consistent with budget, and reduced from prior year through newly negotiated contracts.
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	3,850	9,240	5,390	42%	3,080	0%	Shared allocation for third-party communications management services (previously in Management Reimbursements above).
36-4400-429.670	Utilities - Telephone & Alarm	5,167	24,500	19,333	21%	8,407	26%	Reduced for review and modifications to service needs.
36-4400-486.730	Misc - Liability & Casualty Insurances	18,639	44,100	25,461	42%	22,712	58%	Reasonably consistent with budget and prior year.
Administration - General Services Expenditures Subtotal		445,478	1,092,683	647,203	41%	1,607,862	44%	
36-4405-429.302	Supp & Admin - Building Supplies	2,017	8,000	5,983	25%	3,038	12%	Consistent with prior year expenses for maintenance/supplies.
36-4405-429.326	Supp & Admin - Uniforms	2,527	4,000	1,473	63%	5,890	69%	
36-4405-429.352	Supp & Admin - Small Tools/Equipment	1,894	10,000	8,106	19%	3,438	138%	
36-4405-429.400	R&M - Facilities Maintenance	5,370	-	(5,370)	0%	2,024	0%	Door replacement and other minor maintenance for sewer operations facility.
36-4405-429.402	R&M - Pump Station Maintenance	1,748	30,000	28,252	6%	17,701	59%	
36-4405-429.420	R&M - Vehicle Maintenance	5,538	15,000	9,462	37%	9,170	76%	Roughly \$30,000 for Rogele emergency contract work (Kalla
36-4405-429.460	R&M - Sewer Line Maintenance	57,384	40,000	(17,384)	143%	33,710	0%	Drive 20' broken pipe, and force main break repair at Colonial Road Pumping Station).
36-4405-429.530	Prof Svcs - Township Management Program Reimbursements	989,919	1,906,500	916,581	52%	-	0%	2024/further segregation of field labor from office labor.
36-4405-429.535	Prof Svcs - Township Program Rents	4,800	-	(4,800)	0%	-	0%	2024/further segregation of Public Works facilities rents/reimbursements.
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	52,796	60,000	7,204	88%	47,101	35%	Total Sewer/Stormwater lease charges in line with budget; budget allocation incorrect.
36-4405-429.581	Prof Svcs - DEP/Related Fines	6,250	4,500	(1,750)	139%	1,500	25%	Multiple overflows due to significant January 9th weather event.
36-4405-429.582	Prof Svcs - PA One Call Services	15,047	40,000	24,953	38%	13,252	14%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	624	2,000	1,377	31%	294	1%	
36-4405-429.600	Utilities - Vehicle Fuel	10,139	35,000	24,861	29%	21,451	67%	
36-4405-429.610	Utilities - Electric	1,892	4,000	2,108	47%	1,726	29%	
36-4405-429.612	Utilities - Electric - Pumps	9,739	25,000	15,261	39%	7,967	33%	
36-4405-429.620	Utilities - Natural Gas	(586)	4,800	5,386	-12%	2,689	49%	Negative due to prior year reversal; should move positive by October and fall under budget.
36-4405-429.630	Utilities - Water	2,090	5,200	3,110	40%	1,603	23%	
36-4405-429.632	Utilities - Water - Pumps	421	4,000	3,579	11%	694	14%	
36-4410-429.560	Prof Svcs - Swatara Transmision/Treatment	1,218,263	2,300,000	1,081,737	53%	918,144	71%	
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	15,221	30,000	14,779	51%	5,318	11%	
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	-	4,000,000	4,000,000	0%	1,012,722	28%	CRW remains behind in billing (Q1 and Q2 Authority EDU reports support \$2,001,700 in charges at <u>2023</u> rates); anticipate shortly.
36-4410-429.566	Prof Svcs - Paxtang Transmission	3,106	14,000	10,895	22%	3,112	22%	Second quarter anticipated mid/late Q3.
Sewer Operations & Transmission Expenditures Subtotal		2,406,197	8,542,000	6,135,803	28%	2,112,544	39%	

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36-4700-471.817	Debt - Principal - 2014 Bonds	570,000	570,000	-	100%	550,000	108%	All bond principal paid in April.
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	250,866	622,500	371,634	40%	301,075	0%	Monthly payments.
36-4700-471.822	Debt - Principal - 2019 Bonds	210,000	210,000	-	100%	235,000	96%	
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%	All bonds interest paid semi-annually.
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	69,868	160,000	90,132	44%	83,804	42%	Monthly payments.
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		6,986,863	9,916,724	2,929,861	70%	6,966,054	80%	
TOTAL SEWER FUND OPERATING EXPENDITURES		9,838,538	19,551,407	9,712,869	50%	10,686,459	61%	
NET OPERATING CHANGE IN RESERVES		\$ (350,340)	\$ (1,106,823)	\$ 756,483		\$ (1,519,835)		
OPERATING CASH BALANCES (Estimated)		\$ 22,319,686				\$ 18,705,137		

CAPITAL REVENUES:							
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 316,959	\$ 354,000	\$ (37,041)	90%	\$ 315,823	210%
36-3900-354.04	State - Sewer Grants	-	1,000,000	(1,000,000)	0%	-	0%
36-3900-393.10	Proceeds - Debt Issuance - Capital	<u>15,907,603</u>	<u>16,165,000</u>	<u>(257,397)</u>	<u>98%</u>	<u>-</u>	<u>0%</u>
TOTAL SEWER FUND CAPITAL REVENUES		16,224,562	17,519,000	(1,294,438)	93%	466,734	310%
CAPITAL EXPENDITURES:							
36-4700-475.880	Debt - Issuance Costs	201,357	200,000	(1,357)	101%	-	0%
36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	500,000	500,000	0%	-	0%
36-4900-429.910	Capital - Equipment Purchases	72,289	67,500	(4,789)	107%	25,791	3%

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36-4900-429.920	Capital - Facilities Improvements	29,920	40,000	10,080	75%	-	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	62,763	80,000	17,237	78%	48,050	41%	Includes meter site tool/subscription costs.
36-4900-429.942	Capital - Engineering Meetings & Reporting	8,930	30,000	21,070	30%	14,550	40%	
36-4900-429.943	Capital - Mainline Repairs	64,956	275,000	210,044	24%	118,864	46%	Estimated annual maintenance and main line sewer repairs necessary in system, with minor engineering support; <i>low for 2024, with more significant efforts shifting to 2025 plan.</i>
36-4900-429.944	Capital - Metering	17,727	45,000	27,273	39%	1,638	2%	Metering data, maintenance, and replacement costs relative to sewer flow monitoring.
36-4900-429.950	Capital - PC-1 Sewer Improvements	-	-	-	0%	-	0%	
36-4900-429.951	Capital - PC-2 Sewer Improvements	70,114	2,275,000	2,204,886	3%	-	0%	Anticipated \$1,900,000 construction, \$50,000 engineering, and \$250,000 for lateral repairs/related costs; <i>anticipate total \$450,000 in 2024 with majority shifting to 2025.</i>
36-4900-429.952	Capital - PC-3 Sewer Improvements	58,845	5,225,000	5,166,155	1%	236,591	0%	Continuation of PC-3E project, with 50% construction budgeted in 2024 (\$5,165,000 construction and \$60,000 engineering); <i>anticipate total \$800,000 in 2024 with majority shifting to 2025.</i>
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	1,215	-	(1,215)	0%	122,585	1%	BC-2A/B/C and BC-5B sewer improvement projects completed early 2023.
36-4900-429.966	Capital - BC-7 Sewer Improvements	1,876,610	4,170,400	2,293,790	45%	3,810,667	1089%	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); <i>updated estimates are \$4.3million.</i>
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	-	-	-	0%	158,854	0%	Final close-out billing for sewer relocation costs and allocated project engineering, mostly matched with grant funding (above).
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 2,464,727	\$ 12,982,900	\$ 10,518,173	19%	\$ 4,539,555	25%	
NET CAPITAL CHANGE IN RESERVES		\$ 13,759,835	\$ 4,536,100	\$ (11,812,611)		\$ (4,537,917)		
CAPITAL CASH BALANCES (Estimated) (excludes undrawn PennVest funds and year-end accrued expenses)		\$ 14,957,710				\$ 8,333,601		
TOTAL SEWER FUND EXPENDITURES		\$ 12,303,266	\$ 32,534,307	\$ 20,231,042	38%	\$ 15,226,014	43%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ 13,409,495	\$ 3,429,277	\$ 9,980,218		\$ (5,592,655)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 37,277,396				\$ 27,038,737		