

# LOWER PAXTON TOWNSHIP AUTHORITY

## Budget-Actual Comparison Reports -

### Stormwater Fund (40)

As of 6/30/2024 and 2023

Account Number	Account Title	2024			2023		Notes/Remarks	
		Actual (thru 6/30/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 6/30/23)	Percent of Budget	
<b>OPERATING REVENUES:</b>								
40-3001-341.01	Interest Earnings	\$ 77,299	\$ 189,000	\$ (111,701)	41%	\$ 61,907	774%	Rates still trend well above expectation, with significant deposit occurring in June from time deposits.
40-3001-364.15	Stormwater - Fee Charges	1,709,525	3,375,000	(1,665,475)	51%	1,688,687	56%	Overall revenues up by 1% from prior year (in line with budget), with minor collection improvements and limited account growth.
40-3001-391.20	Proceeds - Loss Compensation	—	—	—	0%	9,089	0%	
<b>TOTAL STORMWATER FUND REVENUES</b>		<b>1,786,824</b>	<b>3,564,000</b>	<b>(1,777,176)</b>	<b>50%</b>	<b>1,759,683</b>	<b>59%</b>	
<b>OPERATING EXPENDITURES:</b>								
40-4450-436.300	Supp & Admin - Office Supplies	4,973	15,250	10,277	33%	9,776	67%	
40-4450-436.306	Supp & Admin - IT Supplies	443	250	(193)	177%	311	0%	
40-4450-436.310	Supp & Admin - Bank Fees	579	4,905	4,326	12%	1,866	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	78	1,000	922	8%	456	57%	
40-4450-436.314	Supp & Admin - Postage	8,729	17,000	8,271	51%	6,269	33%	Consistent with budget, including recent USPS increases.
40-4450-436.322	Supp & Admin - Training/Seminars	3,963	3,000	(963)	132%	2,498	500%	Several prepayments for 2024 memberships and early seminars.
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	627	20,000	19,373	3%	5,376	10%	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	12,116	42,000	29,884	29%	15,479	52%	
40-4450-436.520	Prof Svcs - Accounting & Auditing	7,500	8,240	740	91%	7,000	175%	
40-4450-436.521	Prof Svcs - Contracted Labor	4,350	14,500	10,150	30%	—	0%	Temporary staff position ( <i>evaluation period for future full-time need</i> ).
40-4450-436.530	Prof Svcs - Township Management Admin Reimbursements	116,294	356,977	240,683	33%	691,755	62%	Consistent in total with prior year; budget includes shared Public Works services which skew towards summer/fall.
40-4450-436.535	Prof Svcs - Township Admin Rents	7,378	20,750	13,372	36%	5,970	22%	
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	27,999	33,500	5,501	84%	20,340	140%	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	1,325	1,500	175	88%	1,469	0%	Slightly ahead of budget due to prepaid plotter/scanner maintenance agreement for 2024.
40-4450-436.598	Prof Svcs - Communications & Newsletter Services	963	2,310	1,348	42%	770	0%	Shared allocation for third-party communications management services ( <i>previously in Management Reimbursements above</i> ).

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40-4450-436.670	Utilities - Telephone & Alarm	2,125	7,000	4,875	30%	2,683	45%	
40-4450-486.730	Misc - Liability & Casualty Insurances	9,221	17,650	8,429	52%	10,908	1091%	Anticipate changes for forthcoming FY24-25 coverage to reduce current overall costs and meet budget.
<b>Administration - General Services Expenditures Subtotal</b>		<b>208,661</b>	<b>565,832</b>	<b>357,170</b>	<b>37%</b>	<b>782,925</b>	<b>50%</b>	
40-4455-436.302	Supp & Admin - Building Supplies	406	2,000	1,594	20%	-	0%	
40-4455-436.326	Supp & Admin - Uniforms	411	4,000	3,589	10%	-	0%	
40-4455-436.352	Supp & Admin - Small Tools/Equipment	2,098	5,000	2,902	42%	-	0%	
40-4455-436.400	R&M - Facilities Maintenance	2,397	-	(2,397)	0%	-	0%	Allocable share of maintenance for the sewer operations facility.
40-4455-436.420	R&M - Vehicle Maintenance	4,331	2,000	(2,331)	217%	560	0%	
40-4455-436.460	R&M - Stormwater Maintenance	71,103	125,000	53,897	57%	38,444	31%	Spiked for Truck #79 vehicle repairs during inspection.
40-4455-436.530	Prof Svcs - Township Management Program Reimbursements	479,356	1,230,422	751,066	39%	-	0%	2024/further segregation of field labor from office labor.
40-4455-436.579	Prof Svcs - Enterprise Vehicle Leases	15,119	70,800	55,681	21%	19,883	272%	Total Sewer/Stormwater lease charges in line with budget; budget allocation incorrect.
40-4455-436.581	Prof Svcs - NPDES Permitting	2,500	2,500	-	100%	-	0%	
40-4455-436.582	Prof Svcs - PA One Call Services	15,046	40,000	24,954	38%	16,252	46%	
40-4455-436.600	Utilities - Vehicle Fuel	5,576	5,000	(576)	112%	899	7%	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%	Allocation of sewer garage electric to be adjusted in Q3.
40-4455-436.620	Utilities - Natural Gas	685	1,200	515	57%	-	0%	
40-4455-436.630	Utilities - Water	523	1,300	777	40%	-	0%	
<b>Public Works &amp; Operations Facilities Expenditures Subtotal</b>		<b>599,551</b>	<b>1,490,222</b>	<b>890,671</b>	<b>40%</b>	<b>76,038</b>	<b>42%</b>	
40-4700-471.820	Debt - Principal - 2019 Bonds	255,000	255,000	-	100%	245,000	107%	All bond principal paid in April.
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%	
<b>Debt Service Expenditures Subtotal</b>		<b>956,225</b>	<b>1,320,850</b>	<b>364,625</b>	<b>72%</b>	<b>945,850</b>	<b>163%</b>	
<b>TOTAL STORMWATER FUND OPERATING EXPENDITURES</b>		<b>1,764,437</b>	<b>3,376,904</b>	<b>1,612,466</b>	<b>52%</b>	<b>1,804,813</b>	<b>77%</b>	
<b>NET OPERATING CHANGE IN RESERVES</b>		<b>\$ 22,388</b>	<b>\$ 187,096</b>	<b>\$ (164,709)</b>		<b>\$ (45,130)</b>		
<b>OPERATING CASH BALANCES (Estimated)</b>		<b>\$ 2,856,520</b>				<b>\$ 4,674,679</b>		

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<b>CAPITAL REVENUES:</b>								
40-3900-341.02	Interest Earnings - PLGIT Bonds	\$ 325,091	\$ 314,500	\$ 10,591	103%	\$ 286,741	287%	Earnings are artificially high for arbitrage ( <i>earnings above Federal allowable limits</i> ); interest will be reduced at year end, and final results expected in line with budget.
<b>TOTAL STORMWATER FUND CAPITAL REVENUES</b>		<b>325,091</b>	<b>314,500</b>	<b>10,591</b>	<b>103%</b>	<b>286,741</b>	<b>287%</b>	
<b>CAPITAL EXPENDITURES:</b>								
40-4800-436.940	Capital - Joint Polution Reduction Plan Programs	13,052	352,000	338,948	4%	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; <i>PennDOT likely at no cost and Greenbelt continues to push in expectation.</i>
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	65,926	192,500	126,574	34%	141,150	109%	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	7,480	10,000	2,520	75%	-	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	29,236	130,000	100,764	22%	55,465	20%	
40-4900-436.942	Capital - Storm Non-Consent Decree Replacements	18,774	500,000	481,226	4%	41,871	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); <i>will be limited 2024 and breaking into specific projects in forthcoming presentations.</i>
40-4900-436.943	Capital - Storm Extension Projects	1,494	50,000	48,506	3%	-	0%	Anticipated engineering design costs for future extension construction projects, beginning in 2024; <i>will be limited 2024 and breaking into specific projects in forthcoming presentations.</i>

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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; <i>shifting to 2025 at revised \$200,000 estimate</i> .
40-4900-436.952	Capital - PC-3 Storm Improvements	18,511	1,575,000	1,556,489	1%	310,973	0%	Continuation of PC-3E project, with \$1,510,000 construction and \$60,000 engineering; <i>majority shifting to 2025 with minor project cost increase</i> .
40-4900-436.966	Capital - BC-7 Storm Improvements	1,522,191	2,510,000	987,809	61%	568,541	900%	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); <i>majority shifting to 2025</i> .
40-4900-436.970	Capital - Bryson/Springford Storm Improvements	-	-	-	0%	4,934	0%	
40-4900-436.971	Capital - Forest Hills Storm Improvements	7,104	-	(7,104)	0%	-	0%	Project evaluation caused prior stop on project, but is currently back in evaluation for 2025 project.
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); <i>shifting to 2025</i> .
40-4900-436.973	Capital - Federal/State Partnership Projects	112,000	120,000	8,000	93%	-	0%	Joint project with Army Corps of Engineers (USACE) for system televising (anticipated early 2025 completion); budget net of shared grant support.
40-4900-436.532	Prof Svcs - Storm Capital Management Reimbursements	57,395	426,342	368,947	13%	32,223	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); <i>roughly half anticipated while storm projects evaluation continues for implementation plan</i> .
<b>TOTAL STORMWATER FUND CAPITAL EXPENDITURES</b>		<b>\$ 1,853,165</b>	<b>\$ 6,491,342</b>	<b>\$ 4,638,179</b>	<b>29%</b>	<b>\$ 1,156,156</b>	<b>21%</b>	
<b>NET CAPITAL CHANGE IN RESERVES</b>		<b>\$ (1,528,074)</b>	<b>\$ (6,176,842)</b>	<b>\$ 4,648,768</b>		<b>\$ (869,416)</b>		
<b>CAPITAL CASH BALANCES (Estimated) (excludes year-end accrued expenses)</b>		<b>\$ 11,076,986</b>				<b>\$ 12,510,664</b>		

<b>TOTAL STORMWATER FUND EXPENDITURES</b>	<b>\$ 3,617,601</b>	<b>\$ 9,868,246</b>	<b>\$ 6,250,645</b>	<b>37%</b>	<b>\$ 2,960,970</b>	<b>38%</b>	
<b>NET TOTAL STORMWATER FUND CHANGE IN RESERVES</b>	<b>\$ (1,505,686)</b>	<b>\$ (5,989,746)</b>	<b>\$ 4,484,060</b>		<b>\$ (914,546)</b>		
<b>OPERATING &amp; CAPITAL CASH BALANCES (Estimated)</b>	<b>\$ 13,933,506</b>				<b>\$ 17,185,343</b>		