

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

For the Year Ended December 31, 2024 (PRELIMINARY) and 2023

Account Number	Account Title	2024			2023		Notes/Remarks	
		Actual (thru 12/31/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 12/31/23)	Percent of Budget	
OPERATING REVENUES:								
40-3001-341.01	Interest Earnings	\$ 245,446	\$ 189,000	\$ 56,446	130%	\$ 165,066	2063%	Anticipated decline in rates did not occur as swiftly as expected in budget, and invested balances were stable/improving most of the year.
40-3001-364.15	Stormwater - Fee Charges	3,502,197	3,375,000	127,197	104%	3,538,059	118%	Overall revenues down by 1% from prior year, but included adjustment in 2023 for additional revenue credits from overpayments due from sewer - otherwise, slight growth.
40-3001-391.20	Proceeds - Loss Compensation	-	-	-	0%	9,089	0%	
TOTAL STORMWATER FUND REVENUES		3,747,643	3,564,000	183,643	105%	3,713,128	124%	
OPERATING EXPENDITURES:								
40-4450-436.300	Supp & Admin - Office Supplies	10,635	15,250	4,615	70%	15,521	107%	Reduced from prior year due to mid-2023 expenses shift for solid waste/recycling billing and collection operation implementation.
40-4450-436.306	Supp & Admin - IT Supplies	465	250	(215)	186%	772	0%	
40-4450-436.310	Supp & Admin - Bank Fees	805	4,905	4,100	16%	3,108	0%	Includes bond fees charged during year; continue fee-free auto ACH services, and pass-through online charges.
40-4450-436.312	Supp & Admin - Advertising	754	1,000	246	75%	1,679	210%	
40-4450-436.314	Supp & Admin - Postage	15,929	17,000	1,071	94%	14,831	78%	Consistent with budget, including recent USPS increases, but slightly down for consolidating delinquent reporting process.
40-4450-436.322	Supp & Admin - Training/Seminars	6,129	3,000	(3,129)	204%	3,966	793%	High for new-hire CDL training . Limited delinquency and lien activity/assistance from Solicitor and Collection Agent in Q1/Q2, and change in collections process made in early Q3 removed most fees 2025/further; new Solicitor placed in October .
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	6,632	20,000	13,368	33%	8,354	16%	
40-4450-436.510	Prof Svcs - Engineering Services	22,912	42,000	19,088	55%	32,763	109%	Shift in engineer focus to project management (capital, below).
40-4450-436.520	Prof Svcs - Accounting & Auditing	8,240	8,240	-	100%	8,090	202%	
40-4450-436.521	Prof Svcs - Contracted Labor	4,350	14,500	10,150	30%	787	0%	Temporary staff position, currently held vacant (evaluation ongoing for future full-time need or other staff changes).
40-4450-436.530	Prof Svcs - Township Management Admin Reimbursements	228,759	356,977	128,218	64%	1,672,123	151%	2024/further segregation below for field labor ; otherwise, comparable to prior year and consistent with budget in total. Budget includes shared Public Works services which skew towards summer/fall.
40-4450-436.535	Prof Svcs - Township Admin Rents	21,057	20,750	(307)	101%	21,091	78%	
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	38,576	33,500	(5,076)	115%	34,263	236%	Slightly over-budget for implementing costs for replacement pipe software (mostly one-time implementation charges) .
40-4450-436.570	Prof Svcs - Copier Maintenance Contracts	2,072	1,500	(572)	138%	3,356	0%	Excess due to difference in final allocation with Sewer allocations (overall below budget).
40-4455-436.572	Prof Svcs - Cleaning Services	250	-	(250)	0%	-	0%	Cleaning services outsourced mid-2024 (reduced Township Program Reimbursements from prior part-time staff).
40-4450-436.598	Prof Svcs - Communications & Newsletter Services	2,193	2,310	118	95%	3,465	0%	Shared allocation for third-party communications management services (previously in Management Reimbursements above) .

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40-4450-436.670	Utilities - Telephone & Alarm	8,895	7,000	(1,895)	127%	7,186	120%	Excess due to difference in final allocation with Sewer allocations (overall below budget).
40-4450-436.750	Misc - Rain Barrel Rebates	100	-	(100)	0%	100	0%	
40-4450-486.730	Misc - Liability & Casualty Insurances	20,023	17,650	(2,373)	113%	17,906	1791%	Reflects a number of reduced premium costs for specific coverage lines, but additional cost shift to stormwater due to labor divisions.
Administration - General Services Expenditures Subtotal		398,777	565,832	167,057	70%	1,849,362	117%	
40-4455-436.302	Supp & Admin - Building Supplies	746	2,000	1,255	37%	372	0%	
40-4455-436.326	Supp & Admin - Uniforms	1,442	4,000	2,558	36%	-	0%	Less allocated use of union allowance than anticipated.
40-4455-436.352	Supp & Admin - Small Tools/Equipment	4,559	5,000	441	91%	1,689	225%	
40-4455-436.400	R&M - Facilities Maintenance	3,327	-	(3,327)	0%	-	0%	Allocated share of door replacement, fire pit valve replacement, and other minor maintenance for sewer operations facility.
40-4455-436.420	R&M - Vehicle Maintenance	15,853	2,000	(13,853)	793%	1,605	0%	Spiked for significant Truck #79 vehicle repairs during inspection and work on track loader (due to increased use at landfill for site spoils management).
40-4455-436.460	R&M - Stormwater Maintenance	104,497	125,000	20,503	84%	52,647	42%	
40-4455-436.530	Prof Svcs - Township Management Program Reimbursements	1,239,642	1,230,422	(9,220)	101%	-	0%	2024/further segregation of field labor from office labor.
40-4455-436.579	Prof Svcs - Enterprise Vehicle Leases	25,387	70,800	45,413	36%	40,090	549%	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%	2,500	500%	
40-4455-436.582	Prof Svcs - PA One Call Services	38,557	40,000	1,443	96%	40,457	116%	
40-4455-436.600	Utilities - Vehicle Fuel	15,069	5,000	(10,069)	301%	12,019	96%	Differences with budget tied with adjusted allocations of costs with sewer; net positive to budget, and reasonably comparable to prior year.
40-4455-436.610	Utilities - Electric	880	1,000	120	88%	-	0%	First year of allocated costs for sewer maintenance facility.
40-4455-436.620	Utilities - Natural Gas	1,107	1,200	93	92%	-	0%	
40-4455-436.630	Utilities - Water	1,205	1,300	95	93%	-	0%	
Public Works & Operations Facilities Expenditures Subtotal		1,454,770	1,490,222	35,452	98%	151,379	84%	
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	320,200	320,200	-	100%	330,200	95%	All bonds interest paid semi-annually.
40-4700-472.827	Debt - Interest - 2022 Bonds	420,650	420,650	-	100%	431,875	0%	
Debt Service Expenditures Subtotal		1,320,850	1,320,850	-	100%	1,322,075	228%	
TOTAL STORMWATER FUND OPERATING EXPENDITURES		3,174,397	3,376,904	202,509	94%	3,322,817	142%	
NET OPERATING CHANGE IN RESERVES		\$ 573,246	\$ 187,096	\$ 386,150		\$ 390,312		
OPERATING CASH BALANCES (Estimated)		\$ 6,235,105				\$ 4,736,084		

CAPITAL REVENUES:							
40-3900-341.02	Interest Earnings - PLGIT Bonds	\$ 286,132	\$ 314,500	\$ (28,368)	91%	\$ 425,889	426%
TOTAL STORMWATER FUND CAPITAL REVENUES		320,992	314,500	6,492	102%	425,889	426%

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CAPITAL EXPENDITURES:								
40-4800-436.940	Capital - Joint Polution Reduction Plan Programs	2,000	352,000	350,000	1%	2,126	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	-	100%	-	0%	New County WREP Regional Stormwater Program for MS4 Compliance.
40-4900-436.910	Capital - Equipment Purchases	110,761	192,500	81,739	58%	145,150	112%	2024 proposal for cost share of portable TV camera (\$22,500; <i>actual \$22,314 in Q1</i>), hydroseeder for lawn restorations (\$13,000), used milling machine (\$100,000), skid loader (\$39,000; <i>actual \$38,264 in Q2</i>), and electronic project message board (\$18,000; <i>actual \$5,348 in Q2</i>). \$25,000 for used dump truck (from Public Works) and \$20,000 24" cold planer purchases unbudgeted.
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	2,280	7,500	5,220	30%	-	0%	Staff and intern GIS support greatly expanded, reducing need for engineer support.
40-4900-436.941	Capital - Engineering MS4	53,907	130,000	76,093	41%	90,287	32%	Engineering support for reporting, inspections, and related MS4 management and grant seeking.
40-4900-436.951	Capital - PC-2 Storm Improvements	6,113	100,000	93,887	6%	-	0%	Minor PC-2E project, with \$90,000 construction and \$10,000 engineering; <i>mostly shifting to 2025 at revised \$200,000 estimate</i> .
40-4900-436.952	Capital - PC-3 Storm Improvements	57,560	1,575,000	1,517,440	4%	452,877	0%	Continuation of PC-3E project, with \$1,510,000 construction and \$60,000 engineering; <i>roughly \$2 million (includes project increase) shifting to 2025</i> .
40-4900-436.961	Capital - BC-2 Storm Improvements	-	-	-	0%	1,843	0%	
40-4900-436.966	Capital - BC-7 Storm Improvements	2,920,886	2,510,000	(410,886)	116%	1,273,347	2015%	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>spiked versus budget for \$697,000 allocated cost for BC-7 paving efforts, with some in-house labor accounted for in 436.532 below - completion costs in 2025</i> .
40-4900-436.970	Capital - Bryson/Springford Storm Improvements	-	-	-	0%	130,954	6%	
40-4900-436.971	Capital - Forest Hills Storm Improvements	116,523	-	(116,523)	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	19,711	500,000	480,289	4%	-	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 2025-2027</i> .
40-4900-436.973	Capital - Army Televising Project	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.

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40-4900-436.974	Capital - Colonial Park Improvements	105,612	-	(105,612)	0%	-	0%	Start of bid project for system improvements (<i>anticipated 2026 completion</i>).
40-4900-436.975	Capital - Friendship Center Basin Retrofit Project	29,750	-	(29,750)	0%	-	0%	Bid project for 2025 improvements, partially grant supported (above).
40-4900-436.976	Capital - Storm Non-Consent Decree Replacements	127,538	500,000	372,462	26%	91,973	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>limited 2024 and breaking into specific projects for future years</i> .
40-4900-436.977	Capital - Storm Extension Projects	-	50,000	50,000	0%	-	0%	Anticipated engineering design costs for future extension construction projects, beginning in 2024; <i>pushed to 2025</i> .
40-4900-436.978	Capital - Conway Park Stormwater Project	13,815	-	(13,815)	0%	-	0%	Engineering for future park development stormwater design; <i>estimated 2025-2026 construction, Township-grant dependent for park improvements</i> .
40-4900-436.979	Capital - George Park Stormwater Project	27,950	-	(27,950)	0%	-	0%	Limited engineering for future park renovation stormwater design; <i>expected 2025 construction, Township-grant dependent for park improvements</i> .
40-4900-436.980	Capital - Public Works Campus Basin Retrofit Project	42,500	-	(42,500)	0%	-	0%	Engineering and supplies relative to conversion of existing stormwater basin into a rain garden for water quality improvement initiative on Public Works and Sewer Campus (<i>partially grant funded; above</i>); <i>in-kind labor included in 436,532 below</i> .
40-4900-436.981	Capital - Friendship Center Discharge Improvements	2,523	-	(2,523)	0%	-	0%	Construction of dichlorination unit for pool backwash disposal; <i>expected 2025 construction</i> .
40-4900-436.982	Capital - Utah Ave Stormwater Project	15,956	-	(15,956)	0%	-	0%	Stormwater expansion project; <i>expected 2025 design and 2026 construction</i> .
40-4900-436.532	Prof Svcs - Storm Capital Management Reimbursements	152,279	426,342	274,063	36%	84,483	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 occurred while most storm projects remain in engineering</i> .
TOTAL STORMWATER FUND CAPITAL EXPENDITURES		\$ 3,945,143	\$ 6,491,342	\$ 2,546,198	61%	\$ 2,273,040	41%	
NET CAPITAL CHANGE IN RESERVES		\$ (3,624,151)	\$ (6,176,842)	\$ 2,552,691		\$ (1,847,151)		
CAPITAL CASH BALANCES (Estimated)		\$ 7,889,877				\$ 12,077,401		

TOTAL STORMWATER FUND EXPENDITURES	\$ 7,119,540	\$ 9,868,246	\$ 2,748,706	72%	\$ 5,595,857	71%	
NET TOTAL STORMWATER FUND CHANGE IN RESERVES	\$ (3,050,905)	\$ (5,989,746)	\$ 2,938,841		\$ (1,456,839)		
OPERATING & CAPITAL CASH BALANCES (Estimated)	\$ 14,124,981				\$ 16,813,485		