

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Stormwater Fund (40)

As of 9/30/2024 and 2023

Account NumberAccount Title		2024				2023		Notes/Remarks
		Actual (thru 9/30/24)	Adopted Budget	+ / (-) Variance	Percent of Budget	Actual (thru 9/30/23)	Percent of Budget	
OPERATING REVENUES:								Rates still trend well above expectation, with significant deposit in July from time deposits. Overall revenues down by 3% from prior year (Colonial Park Mall \$185,000 delinquency received Q3 2023, but in line with budget; <i>when removed, currently 3% increase over prior year</i> , with minor collection improvements and limited account growth).
40-3001-341.01	Interest Earnings	\$178,597	\$189,000	\$(10,403)	94%	\$115,012	1438%	
40-3001-364.15	Stormwater - Fee Charges	2,613,509	3,375,000	(761,491)	77%	2,706,807	90%	
40-3001-391.20	Proceeds - Loss Compensation	-	-	-	0%	9,089	0%	
TOTAL STORMWATER FUND REVENUES		2,792,106	3,564,000	(771,894)	78%	2,830,908	94%	
OPERATING EXPENDITURES:								Includes bond fees charged during year.
40-4450-436.300	Supp & Admin - Office Supplies	7,718	15,250	7,532	51%	11,742	81%	
40-4450-436.306	Supp & Admin - IT Supplies	465	250	(215)	186%	478	0%	
40-4450-436.310	Supp & Admin - Bank Fees	628	4,905	4,277	13%	2,424	0%	
40-4450-436.312	Supp & Admin - Advertising	642	1,000	358	64%	902	113%	Consistent with budget, including recent USPS increases.
40-4450-436.314	Supp & Admin - Postage	9,003	17,000	7,997	53%	11,269	59%	
40-4450-436.322	Supp & Admin - Training/Seminars	5,172	3,000	(2,172)	172%	3,069	614%	
40-4450-436.500	Prof Svcs - Solicitor & Debt Collection	1,309	20,000	18,691	7%	7,442	14%	
40-4450-436.510	Prof Svcs - Engineering Services	16,793	42,000	25,207	40%	27,742	92%	Several prepayments for 2024 memberships and early-year seminars; <i>high for new-hire CDL training</i> . Limited delinquency and lien activity/assistance from Solicitor and Collection Agent in Q1/Q2, and change in collections process made in early Q3 will reduce fees in 2025/further; <i>new Solicitor placed in October</i> .
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%	317	0%	
40-4450-436.530	Prof Svcs - Township Management Admin Reimbursements	175,841	356,977	181,136	49%	984,485	89%	
40-4450-436.535	Prof Svcs - Township Admin Rents	11,067	20,750	9,683	53%	5,970	22%	Temporary staff position, currently held vacant (<i>evaluation ongoing for future full-time need or other staff changes</i>) . 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.
40-4450-436.542	Prof Svcs - IT Subscriptions/Licenses	37,182	33,500	(3,682)	111%	29,839	206%	
40-4450-436.570	Prof Svcs - Copier Maintenance Contracts	1,773	1,500	(273)	118%	2,423	0%	
40-4450-436.598	Prof Svcs - Communications & Newsletter Services	963	2,310	1,348	42%	1,540	0%	
40-4450-436.670	Utilities - Telephone & Alarm	5,904	7,000	1,096	84%	4,890	82%	Shared allocation for third-party communications management services (<i>previously in Management Reimbursements above</i>) .

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40-4450-436.750	Misc - Rain Barrel Rebates	100	-	(100)	0%	-	0%	Reasonably consistent with budget and prior year.
40-4450-486.730	Misc - Liability & Casualty Insurances	13,012	17,650	4,638	74%	13,569	1357%	
Administration - General Services Expenditures Subtotal		300,162	565,832	265,671	53%	1,116,190	71%	
40-4455-436.302	Supp & Admin - Building Supplies	609	2,000	1,391	30%	372	0%	Allocable share of maintenance for the sewer operations facility.
40-4455-436.326	Supp & Admin - Uniforms	710	4,000	3,290	18%	-	0%	
40-4455-436.352	Supp & Admin - Small Tools/Equipment	3,153	5,000	1,847	63%	-	0%	
40-4455-436.400	R&M - Facilities Maintenance	3,111	-	(3,111)	0%	-	0%	Spiked for Truck #79 vehicle repairs during inspection.
40-4455-436.420	R&M - Vehicle Maintenance	8,130	2,000	(6,130)	406%	562	0%	
40-4455-436.460	R&M - Stormwater Maintenance	79,778	125,000	45,222	64%	45,625	36%	
40-4455-436.530	Prof Svcs - Township Management Program Reimbursements	771,803	1,230,422	458,619	63%	-	0%	2024/further segregation of field labor from office labor.
40-4455-436.579	Prof Svcs - Enterprise Vehicle Leases	19,661	70,800	51,139	28%	29,147	399%	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%	Differences with budget tied with adjusted allocations of costs with sewer; net positive to budget.
40-4455-436.582	Prof Svcs - PA One Call Services	26,546	40,000	13,454	66%	27,451	78%	
40-4455-436.600	Utilities - Vehicle Fuel	10,927	5,000	(5,927)	219%	8,991	72%	
40-4455-436.610	Utilities - Electric	654	1,000	346	65%	-	0%	
40-4455-436.620	Utilities - Natural Gas	714	1,200	486	59%	-	0%	
40-4455-436.630	Utilities - Water	784	1,300	516	60%	-	0%	
Public Works & Operations Facilities Expenditures Subtotal		929,079	1,490,222	561,142	62%	114,648	63%	
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%	All bonds interest paid semi-annually.
40-4700-472.820	Debt - Interest - 2019 Bonds	320,200	320,200	-	100%	330,200	95%	
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		2,550,092	3,376,904	826,813	76%	2,552,913	109%	
NET OPERATING CHANGE IN RESERVES		\$ 242,015	\$ 187,096	\$ 54,919		\$ 277,995		
OPERATING CASH BALANCES (Estimated)		\$ 5,531,672				\$ 4,660,496		

CAPITAL REVENUES:								
40-3900-341.02	Interest Earnings - PLGIT Bonds	\$ 468,547	\$ 314,500	\$ 154,047	149%	\$ 457,360	457%	Earnings are artificially high for arbitrage (<i>earnings above Federal allowable limits</i>); interest will be reduced at year end, and final results expected just under budget.
TOTAL STORMWATER FUND CAPITAL REVENUES		468,547	314,500	154,047	149%	457,360	457%	

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CAPITAL EXPENDITURES:								
40-4800-436.940	Capital - Joint Polution Reduction Plan Programs	-	352,000	352,000	0%	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; <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; <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>).
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	1,450	7,500	6,050	19%	-	0%	Engineering support for continued stormwater GIS updates, including new base station.
40-4900-436.941	Capital - Engineering MS4	43,622	130,000	86,378	34%	72,404	26%	Engineering support for reporting, inspections, and related MS4 management and grant seeking.
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>mostly shifting to 2025 at revised \$200,000 estimate</i> .
40-4900-436.952	Capital - PC-3 Storm Improvements	29,833	1,575,000	1,545,167	2%	371,850	0%	Continuation of PC-3E project, with \$1,510,000 construction and \$60,000 engineering; <i>\$125,000 expected for 2024, with \$1.9million (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	2,052,053	2,510,000	457,947	82%	762,735	1207%	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>estimate \$3.6million for 2024, with minor completion costs in 2025</i> .
40-4900-436.970	Capital - Bryson/Springford Storm Improvements	-	-	-	0%	7,167	0%	
40-4900-436.971	Capital - Forest Hills Storm Improvements	40,849	-	(40,849)	0%	-	0%	Project evaluation caused prior stop on project, but is currently back in evaluation for 2025 project.

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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 2025-2027</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.
40-4900-436.974	Capital - Colonial Park Improvements	27,059	-	(27,059)	0%	-	0%	Start of bid project for system improvements (<i>anticipated 2026 completion</i>).
40-4900-436.975	Capital - Friendship Center Basin Retrofit Project	18,750	-	(18,750)	0%	-	0%	Bid project for 2025 improvements, partially grant supported (above); <i>in-house labor accounted for in 436.532 below</i> .
40-4900-436.976	Capital - Storm Non-Consent Decree Replacements	54,064	500,000	445,936	11%	64,949	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> .
40-4900-436.977	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> .
40-4900-436.978	Capital - Conway Park Stormwater Project	7,831	-	(7,831)	0%	-	0%	Engineering for future park development stormwater design.
40-4900-436.979	Capital - George Park Stormwater Project	17,444	-	(17,444)	0%	-	0%	Limited engineering for future park renovation stormwater design.
40-4900-436.532	Prof Svcs - Storm Capital Management Reimbursements	117,879	426,342	308,463	28%	78,553	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> .
TOTAL STORMWATER FUND CAPITAL EXPENDITURES		\$ 2,615,735	\$ 6,491,342	\$ 3,875,608	40%	\$ 1,502,777	27%	
NET CAPITAL CHANGE IN RESERVES		\$ (2,147,188)	\$ (6,176,842)	\$ 4,029,654		\$ (1,045,417)		
CAPITAL CASH BALANCES (Estimated)		\$ 9,286,038				\$ 12,398,484		

TOTAL STORMWATER FUND EXPENDITURES	\$ 5,165,827	\$ 9,868,246	\$ 4,702,419	52%	\$ 4,055,690	52%	
NET TOTAL STORMWATER FUND CHANGE IN RESERVES	\$ (1,905,174)	\$ (5,989,746)	\$ 4,084,573		\$ (767,422)		
OPERATING & CAPITAL CASH BALANCES (Estimated)	\$ 14,817,710				\$ 17,058,979		