

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Sewer Fund (36)

As of 9/30/2024 and 2023

<u>Account Number</u>	<u>Account Title</u>	2024			2023		<u>Notes/Remarks</u>	
		Actual (thru 9/30/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 9/30/23)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 917,261	\$ 850,000	\$ 67,261	108%	\$ 662,654	2651%	Rates still trend well above expectation, with significant deposit in July from time deposits.
36-3001-364.10	Sewer - Rent Charges	13,051,723	17,200,000	(4,148,277)	76%	12,965,419	81%	Overall revenues up by approx. 1% 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	181,674	300,000	(118,326)	61%	276,527	65%	Sluggish with quiet permit period, but expecting settling inflation/interest rates to aid improvement.
36-3001-364.12	Sewer - Misc Reimbursements	38,390	94,584	(56,194)	41%	3,652	3%	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		14,429,278	18,444,584	(4,015,305)	78%	14,449,156	86%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	19,257	27,150	7,893	71%	22,013	58%	Reasonably consistent with budget and prior year.
36-4400-429.306	Supp & Admin - IT Supplies	673	250	(423)	269%	1,508	0%	
36-4400-429.310	Supp & Admin - Bank Fees	3,720	8,905	5,185	42%	10,172	62%	Includes bond fees charged during year.
36-4400-429.312	Supp & Admin - Advertising	2,059	1,000	(1,059)	206%	569	14%	
36-4400-429.314	Supp & Admin - Postage	9,003	17,000	7,997	53%	11,333	47%	Consistent with budget, including recent USPS increases.
36-4400-429.322	Supp & Admin - Training/Seminars	10,485	9,500	(985)	110%	11,059	101%	Several prepayments for 2024 memberships and early-year seminars; <i>high for new-hire CDL training</i> .
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	38,181	125,000	86,819	31%	71,107	39%	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> .
36-4400-429.510	Prof Svcs - Engineering Services	112,822	163,000	50,178	69%	117,304	87%	Consistent with budget and prior year.
36-4400-429.512	Prof Svcs - CRW Rate Services	5,684	60,000	54,316	9%	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	8,240	8,240	-	100%	8,360	76%	
36-4400-429.521	Prof Svcs - Contracted Labor	4,350	14,500	10,150	30%	317	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	321,780	470,198	148,418	68%	1,776,810	58%	2024/further segregation below for field labor; otherwise, comparable to prior year and consistent with budget in total.
36-4400-429.535	Prof Svcs - Township Admin Rents	25,824	44,350	18,526	58%	17,929	44%	Historically lags one month in billing.
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	57,231	60,000	2,769	95%	38,821	132%	Many license/subscription costs are prepaid for year in Q4 2023 or Q1 2024; <i>anticipate results slightly over-budget for implementing costs for replacement pipe software</i> .
36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	3,553	5,750	2,197	62%	5,080	0%	Consistent with budget, and reduced from prior year through newly negotiated contracts.

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		Actual (thru 9/30/24)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 9/30/23)	Percent of Budget	
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	3,850	9,240	5,390	42%	6,160	0%	Shared allocation for third-party communications management services (previously in Management Reimbursements above).
36-4400-429.670	Utilities - Telephone & Alarm	14,244	24,500	10,256	58%	17,361	54%	Reduced for review and modifications to service needs.
36-4400-429.740	Misc - Real Estate Tax Expense	-	-	-	0%	-	0%	
36-4400-486.730	Misc - Liability & Casualty Insurances	27,624	44,100	16,476	63%	33,920	87%	Reasonably consistent with budget and prior year.
Administration - General Services Expenditures Subtotal		668,581	1,092,683	424,103	61%	2,152,311	60%	
36-4405-429.302	Supp & Admin - Building Supplies	2,828	8,000	5,172	35%	4,551	18%	Consistent with prior year expenses for maintenance/supplies.
36-4405-429.326	Supp & Admin - Uniforms	3,171	4,000	829	79%	7,473	88%	
36-4405-429.352	Supp & Admin - Small Tools/Equipment	2,514	10,000	7,486	25%	4,153	166%	
36-4405-429.400	R&M - Facilities Maintenance	8,224	-	(8,224)	0%	2,324	0%	Door replacement, fire pit valve replacement, and other minor maintenance for sewer operations facility.
36-4405-429.402	R&M - Pump Station Maintenance	4,148	30,000	25,852	14%	18,565	62%	
36-4405-429.420	R&M - Vehicle Maintenance	14,791	15,000	209	99%	22,221	185%	
36-4405-429.460	R&M - Sewer Line Maintenance	80,212	40,000	(40,212)	201%	42,296	0%	Roughly \$30,000 for Rogele emergency contract work (Kalla Drive 20' broken pipe, and force main break repair at Colonial Road Pumping Station).
36-4405-429.530	Prof Svcs - Township Management Program Reimbursements	1,385,898	1,906,500	520,602	73%	-	0%	2024/further segregation of field labor from office labor.
36-4405-429.535	Prof Svcs - Township Program Rents	7,200	-	(7,200)	0%	-	0%	2024/further segregation of Public Works facilities rents/reimbursements.
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	71,915	60,000	(11,915)	120%	71,132	53%	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	26,546	40,000	13,454	66%	24,451	26%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	709	2,000	1,292	35%	2,436	7%	
36-4405-429.600	Utilities - Vehicle Fuel	18,849	35,000	16,151	54%	22,715	71%	
36-4405-429.610	Utilities - Electric	2,614	4,000	1,386	65%	2,934	49%	
36-4405-429.612	Utilities - Electric - Pumps	13,102	25,000	11,898	52%	12,661	53%	
36-4405-429.620	Utilities - Natural Gas	(472)	4,800	5,272	-10%	2,856	52%	Negative due to prior year reversal; will move positive by October and fall under budget.
36-4405-429.630	Utilities - Water	3,653	5,200	1,547	70%	3,748	54%	
36-4405-429.632	Utilities - Water - Pumps	874	4,000	3,126	22%	1,189	24%	
36-4410-429.560	Prof Svcs - Swatara Transmision/Treatment	1,827,395	2,300,000	472,606	79%	1,377,215	107%	
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	22,385	30,000	7,615	75%	6,551	13%	
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	994,944	4,000,000	3,005,056	25%	1,990,314	55%	CRW remains behind in billing (Q2 billing of \$1,006,923 in October at 2023 rates); year-end adjustments for 2024 rates (in dispute) to occur, but not be significantly different.
36-4410-429.566	Prof Svcs - Paxtang Transmission	3,106	14,000	10,895	22%	6,057	43%	Paxtang remains behind in billing (Q2 not yet received).
Sewer Operations & Transmission Expenditures Subtotal		4,500,857	8,542,000	4,041,147	53%	3,627,343	67%	
36-4700-471.800	Debt - Principal - Capital Leases	-	-	-	0%	17,788	0%	No current capital leases.
36-4700-471.817	Debt - Principal - 2014 Bonds	570,000	570,000	-	100%	550,000	108%	All bond principal paid in April.

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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	439,353	622,500	183,147	71%	452,468	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%	
36-4700-472.800	Debt - Interest - Capital Leases	-	-	-	0%	799	0%	
36-4700-472.817	Debt - Interest - 2014 Bonds	66,035	66,035	-	100%	88,435	71%	All bonds interest paid semi-annually.
36-4700-472.818	Debt - Interest - 2015 Bonds	339,875	339,875	-	100%	411,475	92%	
36-4700-472.819	Debt - Interest - 2016 Bonds	337,281	337,281	-	100%	360,481	89%	
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	127,695	160,000	32,305	80%	124,851	62%	Monthly payments.
36-4700-472.822	Debt - Interest - 2019 Bonds	1,513,650	1,513,650	-	100%	1,522,550	99%	
36-4700-472.823	Debt - Interest - 2020A Bonds	944,850	944,850	-	100%	955,400	98%	
36-4700-472.826	Debt - Interest - 2020C Bonds	762,759	762,758	(1)	100%	765,537	104%	
36-4700-472.827	Debt - Interest - 2022 Bonds	177,200	177,200	-	100%	193,425	0%	
36-4700-472.828	Debt - Interest - 2024 Bonds	415,083	437,575	22,492	95%	-	0%	
Debt Service Expenditures Subtotal		9,678,782	9,916,724	237,943	98%	9,288,210	107%	
TOTAL SEWER FUND OPERATING EXPENDITURES		14,848,220	19,551,407	4,703,187	76%	15,067,864	85%	
NET OPERATING CHANGE IN RESERVES		\$ (418,941)	\$ (1,106,823)	\$ 687,882	76%	\$ (618,708)	85%	
OPERATING CASH BALANCES (Estimated)		\$ 20,180,076				\$ 18,487,145		

CAPITAL REVENUES:													
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 359,825	\$ 354,000	\$ 5,825	102%	\$ 421,488	280%	Earnings reflect reduction for return of excess earnings (arbitrage) to IRS for 2020 Series, but no adjustment has been made for 2024 Series earnings (currently meet criteria to retain all earnings).					
36-3900-354.04	State - Sewer Grants	-	1,000,000	(1,000,000)	0%	-	0%	State grant towards PC-3 improvements project below; shifting to 2025 .					
36-3900-392.01	Transfers In - Township Capital Funds	-	-	-	0%	150,912	0%						
36-3900-393.10	Proceeds - Debt Issuance - Capital	15,907,603	16,165,000	(257,397)	98%	-	0%	Budgeted for additional PennVest 2019 loan draws (above) and 2024 bond issuance.					
TOTAL SEWER FUND CAPITAL REVENUES		16,267,428	17,519,000	(1,251,572)	93%	572,400	380%						
CAPITAL EXPENDITURES:													
36-4700-475.880	Debt - Issuance Costs	201,357	200,000	(1,357)	101%	-	0%	Costs associated with 2024 bond issuance; comparable with budget.					
36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	500,000	500,000	0%	-	0%	Paxton Creek North Branch Susquehanna Project bid early 2023 (Susquehanna to bill Township respective project cost share, anticipated in 2024 at \$700,000).					

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36-4800-429.941	Capital - Beaver Creek Act 537 Improvements	-	-	-	0%	-	0%	\$900,000 expected Q4 for additional costs for Swatara treatment plant dryer replacement, which was initially pre-funded in 2022 for Authority's capacity share (\$4.7 million).
36-4900-429.910	Capital - Equipment Purchases	72,289	67,500	(4,789)	107%	37,124	5%	Cost share for mobile inspection system (portable TV camera) and additional message board for construction sites (unbudgeted).
36-4900-429.920	Capital - Facilities Improvements	29,920	40,000	10,080	75%	-	0%	Allocated share of completed HVAC improvements at Sewer Operations facility.
36-4900-429.940	Capital - Engineering GIS	1,960	75,000	73,040	3%	342	3%	
36-4900-429.941	Capital - Engineering Data Analysis	89,175	80,000	(9,175)	111%	93,288	80%	Includes meter site tool/subscription costs.
36-4900-429.942	Capital - Engineering Meetings & Reporting	30,378	30,000	(378)	101%	27,992	78%	
36-4900-429.943	Capital - Mainline Repairs	69,920	275,000	205,080	25%	138,513	53%	Estimated annual maintenance and main line sewer repairs necessary in system, with minor engineering support; spike in Q4 for sewer portion of Township 2024 paving project work to anticipated \$395,000.
36-4900-429.944	Capital - Metering	18,387	45,000	26,613	41%	6,972	8%	Metering data, maintenance, and replacement costs relative to sewer flow monitoring.
36-4900-429.951	Capital - PC-2 Sewer Improvements	114,100	2,275,000	2,160,900	5%	3,422	0%	Anticipated \$1,900,000 construction, \$50,000 engineering, and \$250,000 for lateral repairs/related costs; anticipate total \$450,000 in 2024 with majority shifting to 2025.
36-4900-429.952	Capital - PC-3 Sewer Improvements	78,106	5,225,000	5,146,894	1%	269,997	0%	Continuation of PC-3E project, with 50% construction budgeted in 2024 (\$5,165,000 construction and \$60,000 engineering); anticipate \$900,000 total in 2024 with majority shifting to 2025.
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	1,215	-	(1,215)	0%	124,659	1%	BC-2A/B/C and BC-5B sewer improvement projects completed early 2023.
36-4900-429.966	Capital - BC-7 Sewer Improvements	2,316,899	4,170,400	1,853,501	56%	5,719,192	1634%	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); updated estimates are \$3.9million for 2024, with minor completion costs in 2025.
36-4900-429.971	Capital - SC-2 Sewer Improvements	-	-	-	0%	173,567	8%	Final close-out billing for sewer relocation costs and allocated project engineering, mostly matched with grant funding (above).
36-4900-429.981	Capital - Red Top Rd Bridge Sewer	-	-	-	0%	158,854	0%	
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 3,023,708	\$ 12,982,900	\$ 9,959,192	23%	\$ 6,753,922	38%	
NET CAPITAL CHANGE IN RESERVES		\$ 13,243,720	\$ 4,536,100	\$ (11,210,764)		\$ (6,746,950)		
CAPITAL CASH BALANCES (Estimated)		\$ 13,896,840				\$ 5,637,424		
TOTAL SEWER FUND EXPENDITURES		\$ 17,871,928	\$ 32,534,307	\$ 14,662,379	55%	\$ 21,821,786	61%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ 12,824,778	\$ 3,429,277	\$ 9,395,501		\$ (6,800,230)		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 34,076,916				\$ 24,124,568		