

LOWER PAXTON TOWNSHIP AUTHORITY

Budget-Actual Comparison Reports -

Sewer Fund (36)

As of March 31, 2025 and 2024

<u>Account Number</u>	<u>Account Title</u>	2025				2024		<u>Notes/Remarks</u>
		Actual (thru 3/31/25)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
OPERATING REVENUES:								
36-3001-341.01	Interest Earnings	\$ 71,835	\$ 940,000	\$ (868,165)	8%	\$ 199,448	798%	Rates have been stable (in excess of budgeted expectations), and a large portion of investments are locked at 4.44% through October, with interest posting to occur at that time. Currently down 9% from prior year (primarily due to Q4 2023 billing error with Q1 2024 overpayments made carrying into next billing cycle - <i>should balance out in Q2</i>), with anticipated acceleration in Q2/further for heightened delinquent collection efforts.
36-3001-364.10	Sewer - Rent Charges	4,291,067	17,400,000	(13,108,933)	25%	4,704,258	29%	
36-3001-364.11	Sewer - Tapping Fees	9,371	300,000	(290,629)	3%	89,069	21%	Very slow start to 2025 with plan activity, but anticipate ramp-up with plans in budgeted pipeline.
36-3001-364.12	Sewer - Misc Reimbursements	5,183	120,000	(114,817)	4%	4,647	4%	Primarily for developer escrow reimbursements and shared service reimbursements from municipal partner groups (later in year).
TOTAL SEWER FUND REVENUES		4,376,877	18,760,000	(14,383,123)	23%	4,997,421	30%	
OPERATING EXPENDITURES:								
36-4400-429.300	Supp & Admin - Office Supplies	5,884	27,150	21,266	22%	7,703	20%	Comparable to budget/prior year, though actual expenditures in 2025 exclude Pennsylvania Municipal League subscription (Township Board removed from budget).
36-4400-429.306	Supp & Admin - IT Supplies	174	500	326	35%	551	0%	Includes bond fees charged during year; continue fee-free
36-4400-429.310	Supp & Admin - Bank Fees	2,763	8,950	6,187	31%	1,802	11%	auto-ACH services, and pass-through online charges (excluding PCI Compliance fees).
36-4400-429.312	Supp & Admin - Advertising	11	2,000	1,989	1%	494	12%	Awaiting billing from Smart Bill for outsourced bill
36-4400-429.314	Supp & Admin - Postage	61	17,000	16,939	0%	3,648	15%	processing/mailing in 2025.
36-4400-429.322	Supp & Admin - Training/Seminars	3,262	6,000	2,738	54%	5,139	47%	Includes annual training (including CDL for new hires) and memberships paid in advance for the year; <i>2024 high for number of CDL training needs</i> .
36-4400-429.500	Prof Svcs - Solicitor & Debt Collection	9,611	110,000	100,389	9%	6,420	4%	Includes allocable share of Solicitor residency and sewer-specific support services, and minimal debt collection fees (<i>new agent fees shift most costs directly to accounts</i>).
36-4400-429.510	Prof Svcs - Engineering Services	30,849	152,000	121,151	20%	35,019	26%	Comparable with prior year.
36-4400-429.512	Prof Svcs - CRW Rate Services	30,102	110,400	80,298	27%	4,581	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>), which pushed to 2025 due to slow progress on negotiations.
36-4400-429.520	Prof Svcs - Accounting & Auditing	4,375	13,000	8,625	34%	-	0%	No 2024 costs merely due to timing of receipt of auditor billings

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36-4400-429.521	Prof Svcs - Contracted Labor	-	-	-	0%	2,189	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	118,410	623,577	505,167	19%	98,849	3%	Includes monthly/quarterly cost assessments under Management Agreement for operational (non-program/capital) support and services.
36-4400-429.535	Prof Svcs - Township Admin Rents	5,911	35,500	29,589	17%	8,608	21%	Includes monthly rental charges under Management Agreement for operational (non-program/capital) facilities.
36-4400-429.542	Prof Svcs - IT Subscriptions/Licenses	34,475	73,000	38,525	47%	26,337	89%	Annually high due to pre-payment on a number of IT subscriptions for the year; comparable with prior year.
36-4400-429.570	Prof Svcs - Copier Maintenance Contracts	1,560	3,550	1,990	44%	2,091	0%	Annually high for annual plotter/scanner payment allocation; comparable with prior year.
36-4400-429.598	Prof Svcs - Communications & Newsletter Services	-	9,240	9,240	0%	770	0%	Shared allocation for third-party communications management services.
36-4400-429.670	Utilities - Telephone & Alarm	3,346	20,000	16,654	17%	1,783	6%	Comparable with prior year.
36-4400-486.730	Misc - Liability & Casualty Insurances	10,563	47,000	36,437	22%	14,653	38%	Reflects a number of reduced premium costs for specific coverage lines, and additional cost shift to stormwater due to labor divisions.
Administration - General Services Expenditures Subtotal		261,357	1,258,867	997,510	21%	220,636	6%	
36-4405-429.302	Supp & Admin - Building Supplies	637	8,000	7,363	8%	1,368	5%	
36-4405-429.326	Supp & Admin - Uniforms	260	4,000	3,740	6%	1,457	17%	
36-4405-429.352	Supp & Admin - Small Tools/Equipment	801	8,000	7,199	10%	1,150	46%	
36-4405-429.400	R&M - Facilities Maintenance	1,005	8,000	6,995	13%	1,597	0%	
36-4405-429.402	R&M - Pump Station Maintenance	3,485	20,000	16,515	17%	1,160	4%	Slightly elevated in 2025 for heating oil purchase and a water pump replacement (allocable shares).
36-4405-429.420	R&M - Vehicle Maintenance	2,755	15,000	12,245	18%	3,265	27%	
36-4405-429.460	R&M - Sewer Line Maintenance	4,779	50,000	45,221	10%	8,412	0%	Slightly high in 2024 due to IT Pipes program subscription (<i>ceased program, and shifted replacement to IT Subscriptions above</i>).
36-4405-429.530	Prof Svcs - Township Management Program Reimbursements	456,244	1,591,622	1,135,378	29%	492,150	0%	Includes monthly/quarterly cost assessments under Management Agreement for program support and services.
36-4405-429.535	Prof Svcs - Township Program Rents	1,600	9,600	8,000	17%	2,400	0%	Includes monthly rental charges under Management Agreement for program facilities.
36-4405-429.572	Prof Svcs - Cleaning Services	866	3,500	2,634	25%	-	0%	Cleaning services outsourced mid-2024 (<i>reduced Township Program Reimbursements above from prior part-time staff</i>).
36-4405-429.579	Prof Svcs - Enterprise Vehicle Leases	21,028	121,332	100,304	17%	24,632	18%	Comparable to prior year.
36-4405-429.581	Prof Svcs - DEP/Related Fines	-	6,500	6,500	0%	4,250	71%	Prior year includes multiple overflows due to significant January 9, 2024 weather event.
36-4405-429.582	Prof Svcs - PA One Call Services	5,717	42,000	36,283	14%	6,005	6%	
36-4405-429.588	Prof Svcs - PennDOT Expenses	1,160	2,000	841	58%	624	2%	
36-4405-429.600	Utilities - Vehicle Fuel	6,002	30,000	23,998	20%	6,151	19%	
36-4405-429.610	Utilities - Electric	1,135	4,000	2,865	28%	867	14%	
36-4405-429.612	Utilities - Electric - Pumps	5,098	20,000	14,903	25%	3,849	16%	
36-4405-429.620	Utilities - Natural Gas	1,890	4,800	2,910	39%	(543)	-10%	Credit received in 2024 skewing results; otherwise comparable.

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		Actual (thru 3/31/25)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
36-4405-429.630	Utilities - Water	745	5,200	4,455	14%	763	11%	
36-4405-429.632	Utilities - Water - Pumps	300	2,000	1,700	15%	197	4%	
36-4410-429.560	Prof Svcs - Swatara Transmision/Treatment	592,907	2,450,000	1,857,093	24%	609,132	47%	First quarter transmission and treatment billing from Swatara Township Authority.
36-4410-429.562	Prof Svcs - Swatara Flow Surcharges	-	35,000	35,000	0%	-	0%	First quarter billing typically skews to early Q2 receipt and payment (high in 2024 relative to January 9th event noted above).
36-4410-429.564	Prof Svcs - CRW Transmission/Treatment	-	4,350,000	4,350,000	0%	-	0%	First quarter billing typically skews to early Q2 receipt and payment.
36-4410-429.566	Prof Svcs - Paxtang Transmission	-	13,000	13,000	0%	-	0%	First quarter billing typically skews to early Q2 receipt and payment.
Sewer Operations & Transmission Expenditures Subtotal		1,108,413	8,803,554	7,695,142	13%	1,168,884	22%	
36-4700-471.817	Debt - Principal - 2014 Bonds	590,000	590,000	-	100%	570,000	112%	All <u>bond</u> principal paid in April.
36-4700-471.818	Debt - Principal - 2015 Bonds	1,945,000	1,945,000	-	100%	1,845,000	18450%	
36-4700-471.819	Debt - Principal - 2016 Bonds	615,000	615,000	-	100%	590,000	112%	
36-4700-471.820	Debt - Principal - 2019 PennVest Loan	142,527	573,354	430,827	25%	151,408	0%	Monthly <u>loan</u> principal payments.
36-4700-471.822	Debt - Principal - 2019 Bonds	195,000	195,000	-	100%	210,000	86%	
36-4700-471.823	Debt - Principal - 2020A Bonds	545,000	545,000	-	100%	535,000	106%	
36-4700-471.826	Debt - Principal - 2020C Bonds	335,000	335,000	-	100%	335,000	94%	
36-4700-471.827	Debt - Principal - 2022 Bonds	490,000	490,000	-	100%	470,000	0%	
36-4700-471.828	Debt - Principal - 2024 Bonds	5,000	5,000	-	100%	-	0%	
36-4700-472.817	Debt - Interest - 2014 Bonds	27,318	46,080	18,763	59%	38,718	31%	All <u>bond</u> interest paid semi-annually April/October.
36-4700-472.818	Debt - Interest - 2015 Bonds	151,488	264,075	112,588	57%	188,388	42%	
36-4700-472.819	Debt - Interest - 2016 Bonds	162,741	313,181	150,440	52%	174,541	43%	
36-4700-472.820	Debt - Interest - 2019 PennVest Loan	42,209	165,592	123,383	25%	41,032	20%	Monthly <u>loan</u> interest payments.
36-4700-472.822	Debt - Interest - 2019 Bonds	754,725	1,505,550	750,825	50%	758,925	49%	
36-4700-472.823	Debt - Interest - 2020A Bonds	469,750	934,050	464,300	50%	475,100	49%	
36-4700-472.826	Debt - Interest - 2020C Bonds	380,600	759,556	378,956	50%	382,159	52%	
36-4700-472.827	Debt - Interest - 2022 Bonds	83,900	158,000	74,100	53%	93,300	0%	
36-4700-472.828	Debt - Interest - 2024 Bonds	366,250	732,425	366,175	50%	-	0%	
Debt Service Expenditures Subtotal		7,301,507	10,171,863	2,870,357	72%	6,858,570	79%	
TOTAL SEWER FUND OPERATING EXPENDITURES		8,671,278	20,234,284	11,563,006	43%	8,248,089	47%	
NET OPERATING CHANGE IN RESERVES		\$ (4,294,400)	\$ (1,474,284)	\$ (2,820,116)		\$ (3,250,668)		
OPERATING CASH BALANCES (Estimated)		\$ 17,112,742				\$ 18,221,347		

CAPITAL REVENUES:							
36-3900-341.04	Interest Earnings - PLGIT Bonds	\$ 140,578	\$ 222,000	\$ (81,422)	63%	\$ 95,765	64% Interest earned will be later adjusted by arbitrage reduction (for earnings in excess allowed for future remittance to the IRS); anticipated on-par with budget.
36-3900-354.04	State - Sewer Grants	-	200,000	(200,000)	0%	-	0% State grant towards PC-3 improvements project below; entire \$1 million accrued in 2024 (received early 2025).

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		Actual (thru 3/31/25)	Adopted Budget	+/(-) Variance	Percent of Budget	Actual (thru 3/31/24)	Percent of Budget	
36-3900-392.01	Transfers In - Township Capital Funds	-	1,400,826	(1,400,826)	0%	-	0%	Reflects estimate for Township-awarded grants, passed through to Authority, for the PC-3 project (construction, after CFA grant accounted for above).
TOTAL SEWER FUND CAPITAL REVENUES		140,578	1,822,826	(1,682,248)	8%	16,003,368	10633%	
CAPITAL EXPENDITURES:								
36-4800-429.940	Capital - Paxton Creek Act 537 Improvements	-	700,000	700,000	0%	-	0%	Paxton Creek North Branch Susquehanna Project bid early 2023 (Susquehanna to bill Township respective project cost share, anticipated in 2025 at \$700,000).
36-4900-429.910	Capital - Equipment Purchases	-	48,500	48,500	0%	66,941	8%	2025 proposal for cost share of drone (\$9,000) and Smart Board and furniture (\$7,500), and lateral launch camera (\$22,000) and miscellaneous replacements (\$10,000).
36-4900-429.940	Capital - Engineering GIS	740	20,000	19,261	4%	-	0%	
36-4900-429.941	Capital - Engineering Data Analysis	26,234	95,000	68,766	28%	21,994	19%	Engineering assistance for data analysis metering data and BC modeling, reporting, and management/Board support.
36-4900-429.942	Capital - Engineering Meetings & Reporting	-	-	-	0%	4,163	12%	
36-4900-429.943	Capital - Mainline Repairs	51,145	1,600,000	1,548,855	3%	33,236	13%	Annual maintenance and main line sewer repairs necessary in system, with minor engineering support; significant expansion for PC-2/external repairs contract (\$1.8 million total estimate).
36-4900-429.944	Capital - Metering	330	35,000	34,670	1%	12,933	15%	Metering data, maintenance, and replacement costs relative to sewer flow monitoring.
36-4900-429.951	Capital - PC-2 Sewer Improvements	649,939	1,650,000	1,000,061	39%	36,254	0%	Expected 2025 completion of improvement projects bid/awarded in mid-2024.
36-4900-429.952	Capital - PC-3 Sewer Improvements	879,251	10,000,000	9,120,749	9%	7,201	0%	Expected late 2025 completion (may extend) of improvement projects bid/awarded in mid-2024.
36-4900-429.961	Capital - BC-2/5 Sewer Improvements	-	-	-	0%	1,215	0%	
36-4900-429.966	Capital - BC-7 Sewer Improvements	75,399	250,000	174,601	30%	736,885	211%	Expected substantial completion in 2024, with final work/releases in early 2025.
TOTAL SEWER FUND CAPITAL EXPENDITURES		\$ 1,683,373	\$ 14,398,500	\$ 12,715,127	12%	\$ 1,122,180	6%	
NET CAPITAL CHANGE IN RESERVES		\$ (1,542,795)	\$ (12,575,674)	\$ (14,397,375)		\$ (1,109,246)		
CAPITAL CASH BALANCES (Estimated)		\$ 10,383,863				\$ 17,240,763		
TOTAL SEWER FUND EXPENDITURES		\$ 10,354,650	\$ 34,632,784	\$ 24,278,134	30%	\$ 9,370,269	26%	
NET TOTAL SEWER FUND CHANGE IN RESERVES		\$ (5,837,195)	\$ (14,049,958)	\$ 8,212,763		\$ 11,630,520		
OPERATING & CAPITAL CASH BALANCES (Estimated)		\$ 27,496,605				\$ 35,462,110		