

## 2023 Budget Request

### INTRODUCTION

This section of the report describes and summarizes Management's rationale in preparing the 2023 Operating Budget. For several of the major revenue and expense items, budget memorandums are included in the Appendix. These memorandums provide a more thorough explanation of how the budget amounts were estimated.

The Authority adjusted its sewer use rates in 2020, and prior to that in 2018. There is no proposed rate adjustment increase for 2023. The budget is calculated to ensure a rate increase would not be required until in 2023.

### 2023 Water Consumption Forecast

For 2023, the forecasted residential water consumption is 298,148,148 gallons, and Non-Residential water consumption forecast is 72,222,222 gallons. The 2023 total water consumption forecast, including both residential and non-residential consumption is 370,370,370 gallons. The 2023 projected appears to be getting back to a normal usage. The lack of rainfall in the summer resulted an increased demand in outside watering for customers without deduct meters. Therefore, the approach in forecasting usage is slightly conservative by comparison.

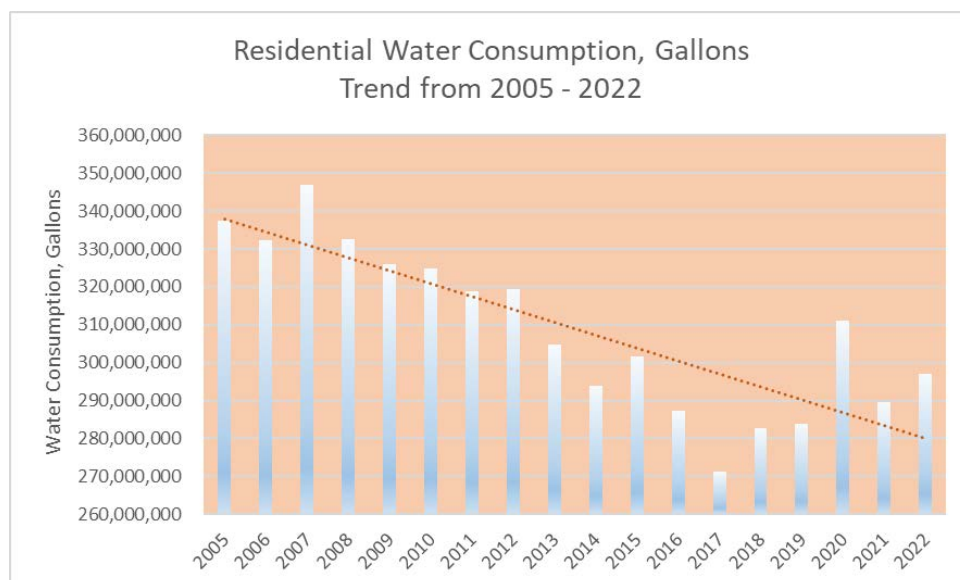
Typically, residential water consumption has been on a declining trend since at least 2008, despite adding new customers each year. However, usage in 2020 was truly an anomaly due to COVID as illustrated below.

The average residential customer in 2022 used 12,070 gallons/quarter; whereas, in 2020 average was 12,310. We have been using 2008 as a benchmark for comparison. In 2008 the average was 14,700 gallons/quarter, which is a 16% decrease over 10 years.

*Figure 1*

The declining residential water consumption pattern is occurring nationwide due in part to water saving appliances, as well as conservation efforts in general.

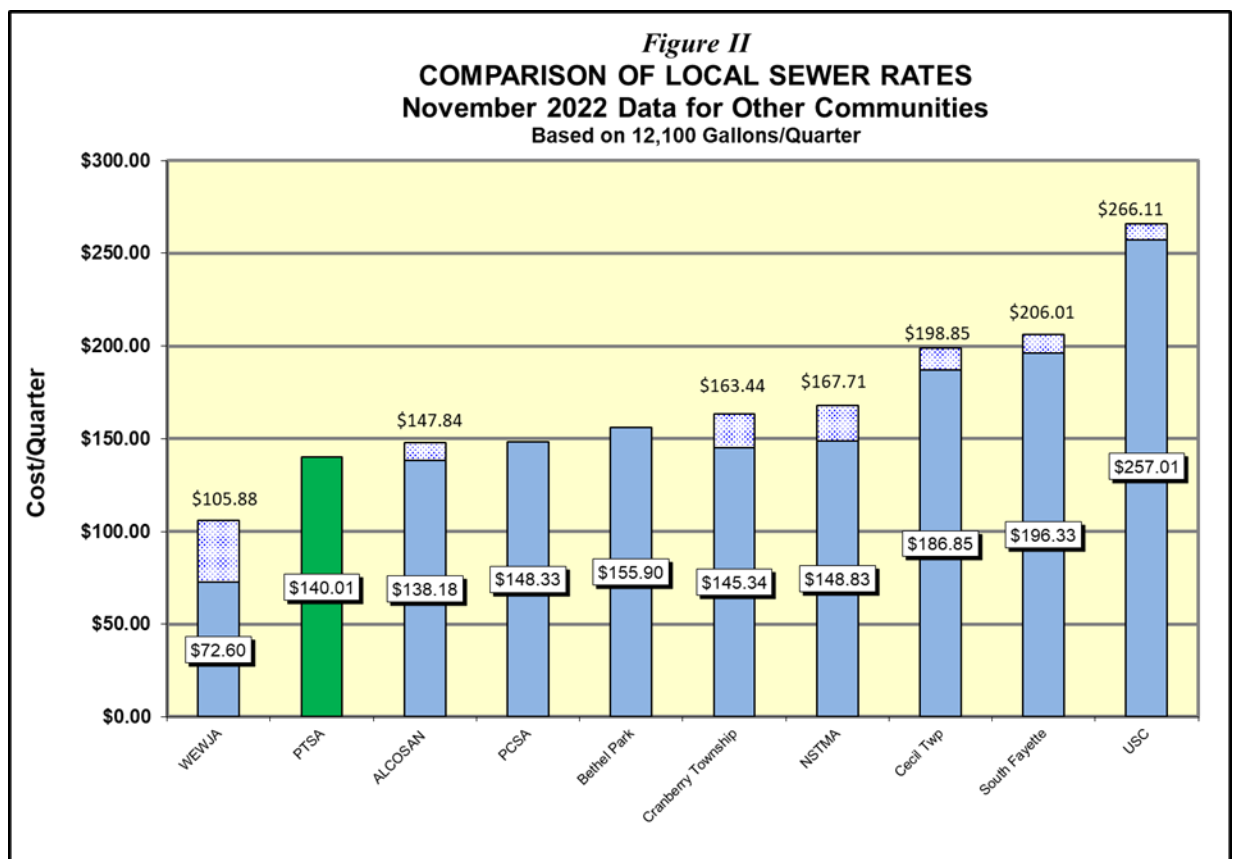
The 2022 total water consumption forecast, including both residential and non-residential consumption is 370,359,383 gallons, which is 2.2% less than we had expected for 2022.



Our sewer use rate is \$8.10/1,000 gallons of water consumed, plus \$42.00/quarter minimum service charge. For a residential customer, who in 2022 used 12,100 gallons/quarter, the quarterly bill will be \$140.01, which is \$46.67/month, or \$560.04 annually.

2023 Rates	
Service Charge:	\$42.00/quarter
Sewer Use Charge:	\$8.10/1,000 gals
2023 Average Residential Quarterly Bill	
Avg Water Use:	11,700 gals
Quarterly Bill:	\$136.77

Figure II compares our sewer charge with twelve other nearby communities, based on 12,100 gallons of water consumption/quarter. Our charge is the third lowest. Furthermore, the majority of the other sewer service providers (with the exception of Cecil Township Municipal Authority), have an economy of scale greater than PTSA, and therefore their rates would be expected to be lower.



## 2023 BUDGET REQUEST SUMMARY

The revenue generated from the sewer use rate of \$8.10/1,000 gallons of water consumed, and the Minimum Service Charge of \$42.00/quarter/customer billing unit will meet the operating and maintenance needs in 2023.

Table I provides a summary of the sources of funds and total expenses for 2023, with a five-year comparison.

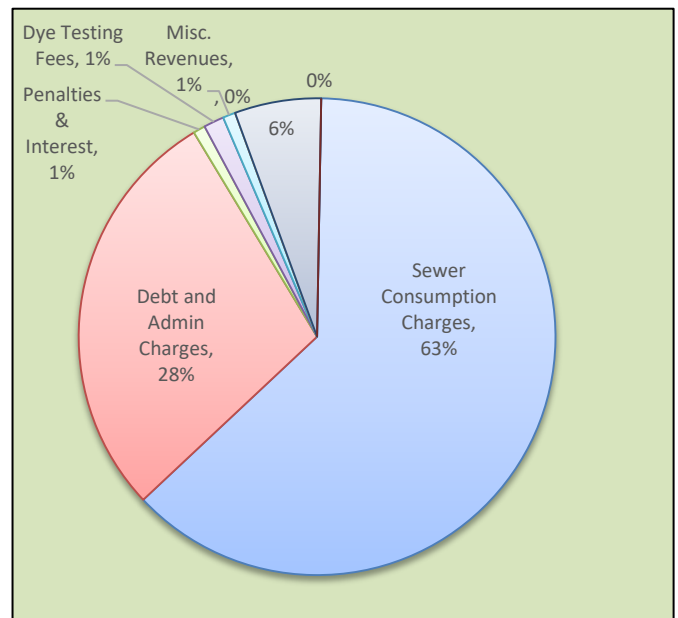
**Table I**  
**2023 Revenue and Expense Summary**

PETERS TOWNSHIP SANITARY AUTHORITY						
REVENUE AND EXPENSE SUMMARY BUDGET REPORT for 2023						
	Actual	Actual	Actual	Projected	Forecast	Percent
	Total	Total	Total	Total	Total	%
	2019	2020	2021	2022	2023	Difference
<u>OPERATING REVENUES</u>						
<b>Charges for Services</b>						
Sewer Rentals	\$ 2,573,134	\$ 3,029,841	\$ 2,924,704	\$ 2,999,911	\$ 3,000,000	
Debt and Administrative Charges	1,114,665	1,292,741	1,301,327	1,345,430	1,356,000	
Penalties and Interest	42,710	44,186	-	44,763	39,000	
<b>Total Charges for Services</b>	\$ 3,730,509	\$ 4,366,768	\$ 4,226,031	\$ 4,390,104	\$ 4,395,000	0.1%
<b>Miscellaneous</b>	\$ 87,901	\$ 102,595	\$ 109,386	\$ 141,686	\$ 106,704	-24.7%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 3,818,410</b>	<b>\$ 4,469,363</b>	<b>\$ 4,335,417</b>	<b>\$ 4,531,790</b>	<b>\$ 4,501,704</b>	-0.7%
<u>NON-OPERATING REVENUE</u>						
<b>Tap, Assessments, Rental</b>	\$ 520,610	\$ 281,687	\$ 307,395	\$ 101,899	\$ 240,624	136.1%
<b>Trustee Interest</b>	\$ 24,511	\$ 27,146	\$ 39,556	\$ 74,641	\$ 40,000	-46.4%
<b>TOTAL NON-OPERATING REVENUES/TRANSFERS</b>	<b>\$ 545,121</b>	<b>\$ 308,833</b>	<b>\$ 346,951</b>	<b>\$ 176,540</b>	<b>\$ 280,624</b>	59.0%
<b>TOTAL REVENUES</b>	<b>\$ 4,363,531</b>	<b>\$ 4,778,196</b>	<b>\$ 4,682,368</b>	<b>\$ 4,708,330</b>	<b>\$ 4,782,328</b>	1.6%
<b>OPERATING BUDGET PERFORMANCE SUMMARY - PROJECTIONS</b>						
Total Operating Revenue				\$ 4,501,704		
Total Expenses (excluding Equip Rp Allowance & Debt Coverage)				\$ 4,112,435		
Total Bond Debt Service Coverage - 110% of Debt				\$ 28,770		
Total Equipment Replacement Allowance				\$ 355,000		
Total Expenses				\$ 4,496,204		
Surplus Available				\$ 5,500		
<b>NON-OPERATING BUDGET PERFORMANCE SUMMARY</b>						
Total Tap Fees (excluding Tap Fee Reimburse )				\$ 240,000		
Other Non-Operating Revenue(assmt. & interest)				\$ 40,624		
Total Non-Operating Revenue				\$ 280,624		
Total Tapping Fee Reimbursements				\$ -		

## Where our money comes from:

### 2023 Projected Revenues

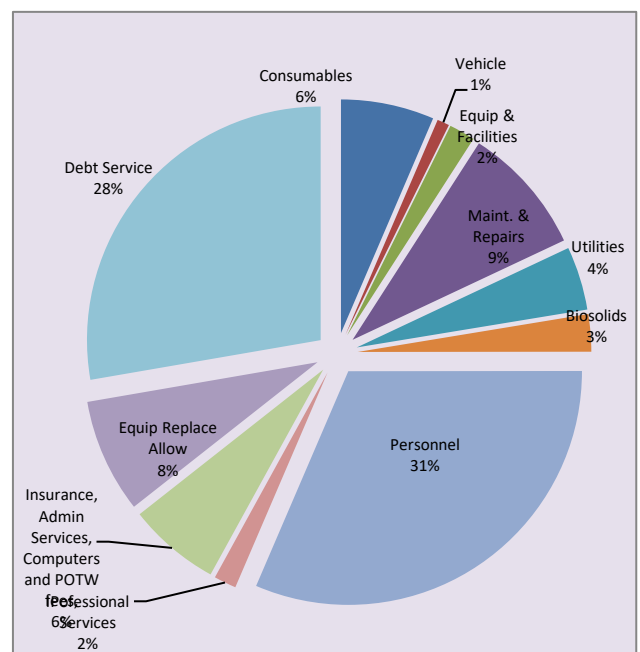
Sewer Consumption Charges	\$3,000,000
Debt and Administrative Charges	\$1,356,000
Penalties & Interest	\$39,000
Dye Testing Fees	\$66,000
Miscellaneous Revenues	\$40,704
Operating Revenue Total	\$4,501,704
Non-Operating Revenues	\$280,624
<b>Total Revenues</b>	<b>\$4,782,328</b>



## What we spend it on:

### 2023 Projected Expenses

Consumable Supplies	\$290,057
Vehicle Expense	\$37,900
Equipment & Facilities	\$81,050
Maintenance & Repairs	\$400,600
Utilities	\$197,694
Biosolids	\$116,000
Personnel, Benefits, Training	\$1,415,086
Professional Services	\$69,521
Insurance, Administrative Services, Computers and POTW Fees	\$286,930
Equipment Replacement Allowance	\$355,000
Debt Service	\$1,246,366
<b>Total Expenses</b>	<b>\$4,496,204</b>



## **2023 REVENUE FORECAST**

**Operating Revenues** consist of sewer rentals, which are the water consumption charge, a minimum service charge, penalty and interest, and miscellaneous income. The 2023 rates and sewer charges, and miscellaneous income, are forecasted to generate total operating revenue of \$4,496,204 which is a 0.7% decrease from 2022. Detailed memos are provided in the Appendix for all major operating revenue sources.

### **Sewer Rentals**

*Residential Sewer* – The forecast total of \$2,415,000 is based on 298,148,148 gallons of water consumption. 2023's revenue forecast is a 0.3% increase from 2022.

*Non-Residential Sewer* – The forecasted total of \$585,000 is based on 72,222,222 gallons of water consumption. 2023's revenue forecast is a 1.5 % decrease from 2022.

### **Debt and Administrative Charges**

For billing purposes, the anticipated new customers/EDUs for 2023, consist of 75 Residential units and no Non-Residential billing units. The active residential developments are the Brookwood Village, Brookwood Place, Justabout Farms, Pemberly Manor, Sugarbrooke, Lutz Farm, Fife Farm, and Fair Acres.

By the end of 2023 we expect to have 6,331 residential customers connected, and 273 non-residential customers are expected to have the equivalent of 1,600 residential dwelling units (EDUs). That is a total of 7,931 EDUs. The Minimum Service Charge of \$42.00/quarter per billing unit will generate \$1,059,000 in Residential D&A revenue, and \$272,000 in Non-Residential D&A revenue. The Meter Size Charge, imposed on Non-Residential customers with large water meters, will generate \$25,000 of revenue. The 2023 total Debt and Administrative Revenue is forecasted at \$1,356,000 which is a 0.8% increase from 2022.

**Miscellaneous Revenue.** These sources include lien letter fees, dye testing fees, demand curtailment revenues, property rentals, deduct read fees, inspection fees, interest revenues, and labor reimbursements from capital or developer funds.

*Dye Testing Revenue* - Requests for Time of Sale Dye Testing. For 2023 we are projecting 240 tests, which is the prior five year's average. Staff performs the dye test inspections prior to sale of property. The fee is proposed to increase from \$200 to \$275/per inspection. Forecast revenue is \$66,000.

*Curtailment Revenue* – The Authority contracted with CPower as our curtailment service provider. The 2023 curtailment revenue is forecast at \$2,560.

*Food Establishment Surcharge* – The Authority adopted in 2018 a surcharge applied to all Food Establishments that are required to have grease traps in order to begin to fund a more focused grease trap management program. The surcharge is \$10/quarter per grease trap. There are currently 61 accounts, with 92 units assigned, which will yield approximately \$3,690 annually to cover the laboratory expense of analyzing Oil & Grease samples. Based on investigations conducted during 2015 it is now apparent that the vast majority of food establishments do not clean their grease traps frequently, and therefore are constantly near violation of the Authority's discharge standard of 100 mg/L of Oil & Grease.

**Non-Operating Revenues** consist of General Purpose Tapping Fees, Special Purpose Tapping Fees, Assessments, Rental Income, Gas Lease Royalties, and Trustee Account Interest.

*General Purpose Tapping:* The developments currently underway or proposed in our service area, Brookwood Village, Brookwood Place, Justabout Farms, Juniper Woods, Pemberly Manor, Lutz, Fife Farms and Sugarbrooke are expected to acquire taps in 2023. The forecast totals of 75 taps, providing \$240,000 in revenue. Our current tapping fee is \$3,200/EDU. Management plans to recalculate the tapping fee at some time in the near future.

*Special Purpose Taps and Assessments* are projected to total \$604, consisting of Special Purpose Tap and Assessment payment plans. The Authority permits assessments and special purpose tapping fees to be paid by the customer entering into payment plan agreements. There are currently 3 properties with payment plans for the Valley View sewer extension project.

*Rental Income & Gas Lease Royalties* are projected to total \$20. The Authority purchased property located at 972/974 Churchill Road on December 20, 2005 to be utilized for future sewage facilities for the Piney Fork Watershed. The Authority sold the property in 2022. Therefore no rental income from the existing house and gas royalties are minimum

*Investment Interest.* The Capital Improvement Fund (CIF) balance is expected to decrease due to payment of capital expenditures, therefore, there is limited opportunity for investment income. Interest on the CIF is conservatively projected at \$40,000.

The total 2023 Non-Operating Revenue is expected to be \$280,624, which will be a 59.0% increase from 2022. The large increase is attributed more tap fees anticipated.

## **2023 EXPENSE FORECAST**

Overall, the combined operating expenses, debt service expense, and planned capital transfers are expected to total \$4,496,204 which is a 0.4% increase from 2022 Expenses, however, equipment replacement allowance was decreased by 32%. Therefore, just the overall Operating expenses increased by 5.5%. Total Debt increased by 1.3%, as a result of full debt service payment associated with the new Donaldson's Crossroads Water Pollution Control Plant, and the DC Sewer improvements.

Referring to Table II, Expense Summary Budget Report for 2023, on the next page, it presents the total expense for each major expense category.

The Operating Expense category with the greatest percent increases are Chemicals, at 60%, attributed to drastic increase of polymer; Administrative Services at 14%, attributed PAWC increase in data and replacement of the bank processing machine; the POTW fees at 49%, attributed to ALCOSAN's rate increase, and budgeting a 110% coverage.

The Operating Expense category with the greatest dollar amount increase is Personnel at \$83,404. This is attributed to increase in wages and benefits.

The Operating Expense category with the greatest percent and dollar amount decreased is the equipment replacement allowance was decreased by 32%. or \$165,000.

## **TREATMENT DEPARTMENT**

Overall, the Treatment Department projected expenditures are \$1,439,240 which is a 7% increase from the 2022 projected expenditures.

### **Discussion of significant budget line items:**

- **Consumable Supplies, Material and Supplies** – Included in this category are the materials and supplies used to maintain the treatment plant equipment, buildings, and grounds, and includes janitorial supplies, lubricants, paper products, weed killer, insect killer, paint, wood, screws, etc.

**Forecast: \$27,000**

- The budget forecast is largely based on last year's totals and increase in prices, but increased by 25%.

- **Chemicals** - Included in this category are the chemicals used in the treatment process, including sodium hypochlorite, sodium aluminate, sodium bisulfite, polymer for sludge thickening/dewatering at Brush Run and DC, and sodium bicarbonate for pH adjustment of sludge prior to dewatering and occasional aeration tank pH adjustment at Brush Run and DC to stay in compliance with the NPDES pH discharge limit.

**Forecast: \$177,721**

- The majority of the increase is attributed pricing increases and for the budgeted 12-month usage of sodium aluminate at the BR Plant for phosphorus precipitation. A projected consumption increase of sodium hypochlorite and sodium bisulfate is projected for DC. Also see Memorandums (Chemicals and Plant Polymers) in the Appendix for additional details.

**Table II**  
**All Departments Combined**

PETERS TOWNSHIP SANITARY AUTHORITY						
EXPENSE SUMMARY BUDGET REPORT for 2023						
	Actual	Actual	Actual	Projected	Forecast	Percent
<i>OPERATING EXPENSES</i>	Total	Total	Total	Total	Total	%
<b>ALL DEPARTMENTS</b>	2019	2020	2021	2022	2023	Difference
<b>Total Miscellaneous</b>	\$ -				\$ -	NA
<b>Consumable Supplies</b>						
Material & Supplies	\$ 38,629	\$ 38,557	\$ 43,190	\$ 47,577	\$ 56,386	19%
Chemicals	64,435	52,450	77,700	112,205	180,021	60%
Lab Supplies	60,730	46,331	42,341	53,484	52,850	-1%
<b>Total Consumable Supplies</b>	\$ 163,794	\$ 137,338	\$ 163,231	\$ 213,266	\$ 289,257	36%
<b>Total Vehicles</b>	\$ 35,812	\$ 16,814	\$ 31,232	\$ 41,395	\$ 37,900	-8%
<b>Total Equipment/Facilities</b>	\$ 38,361	\$ 57,977	\$ 41,218	\$ 74,104	\$ 81,050	9%
<b>Total Maintenance &amp; Repair</b>	\$ 316,028	\$ 111,012	\$ 221,608	\$ 448,813	\$ 400,600	-11%
<b>Total Utilities</b>	\$ 194,959	\$ 199,898	\$ 195,682	\$ 191,030	\$ 197,694	3%
<b>Total Biosolids</b>	\$ 104,804	\$ 113,054	\$ 130,060	\$ 111,765	\$ 116,000	4%
<b>Personnel</b>						
Salary & Wages	\$ 930,488	\$ 928,748	\$ 945,879	\$ 1,011,481	\$ 1,063,434	5%
Employee Benefits	304,710	306,879	294,385	307,259	337,153	10%
Travel/Training/Meetings	11,562	6,977	9,525	12,942	14,500	12%
<b>Total Personnel</b>	\$ 1,246,760	\$ 1,242,604	\$ 1,249,789	\$ 1,331,682	\$ 1,415,086	6%
<b>Total Computers/Networking</b>	\$ 27,233	\$ 40,177	\$ 46,431	\$ 53,264	\$ 54,730	3%
<b>Total POTW Fees</b>	\$ 42,642	\$ 48,145	\$ 44,973	\$ 44,441	\$ 66,000	49%
<b>Total Professional Services</b>	\$ 67,428	\$ 82,446	\$ 92,524	\$ 71,541	\$ 69,521	-3%
<b>Total Insurance</b>	\$ 96,793	\$ 94,199	\$ 108,566	\$ 120,172	\$ 118,600	-1%
<b>Total Administrative Services</b>	\$ 41,624	\$ 45,069	\$ 44,012	\$ 42,641	\$ 48,400	14%
<b>Total Equipm Replact Allowanc</b>	\$ 220,000	\$ 412,000	\$ 412,000	\$ 520,000	\$ 355,000	-32%
<b>TOTAL OPERATING EXPENSES</b>						
<b>ALL DEPARTMENTS COMBIN</b>	\$ 2,596,238	\$ 2,600,733	\$ 2,781,326	\$ 3,264,114	\$ 3,249,838	-0.4%
<b>DEPARTMENT SUBTOTALS</b>						Percent of Budget
<b>TREATMENT</b>	\$ 1,030,090	\$ 1,161,844	\$ 1,173,626	\$ 1,347,462	\$ 1,439,240	32.0%
<b>COLLECTION</b>	\$ 873,993	\$ 698,337	\$ 854,660	\$ 1,108,496	\$ 973,744	21.7%
<b>ADMINISTRATION</b>	\$ 692,155	\$ 740,552	\$ 753,040	\$ 808,155	\$ 836,854	18.6%
<b>DEBT SERVICE</b>	\$ 390,140	\$ 388,284	\$ 498,215	\$ 1,230,069	\$ 1,246,366	27.7%
<b>CAPITAL TRANSFER</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>GRAND TOTAL EXPENSES</b>	\$ 2,986,378	\$ 2,989,017	\$ 3,279,541	\$ 4,494,183	\$ 4,496,204	100%



- **Lab Supplies** – This item includes routine chemicals, QA/QC samples, lab equipment, yearly calibration of lab equipment by an outside vendor, yearly flow meter calibrations, annual sludge analysis, lab accreditation fees, and routine analyses performed by an outside lab as a QA check on our analyses. The Authority's lab is a PaDEP accredited laboratory, which means that we have demonstrated that we comply with all required quality control procedures, and have a competent, well trained analyst performing the analyses, using the proper equipment. It also means we expend significant dollars and person-hours on quality control.

**Forecast: \$52,850**

- The budget forecast is for an overall decrease of 1%, primarily due to the conclusion of weekly analysis of all organic compounds, as the compounds will be removed from the permit in 2023.

- **Vehicles** – The only vehicle in the Treatment Department is the 2009 tanker truck procured in 2014 as a used vehicle. The tanker truck is used to haul digested biosolids from the DC Plant to the Brush Run Plant for dewatering. The 2009 tanker is a high mileage vehicle, however it was well maintained by the prior owner, and is considered in good condition.

**Forecast: \$15,200**

- Overall decrease of 44% from 2022

- **Equipment/Facilities** – Included in this category are line items for replacement parts purchased for inventory, minor equipment, plant safety equipment, laboratory equipment, equipment rental, and annual NPDES fees.

**Forecast: \$52,200**

- Replacement Parts for Inventory – these are parts purchased in advance to keep in inventory, or for planned maintenance overhauls.
- Minor Equipment – This line item is used for the purchase of replacement mowers, weed whackers, the purchase of tools, or replacement of small equipment. Included in the 2023 budget is a riding mower, generator, chairs, and hose replacements

- **Equipment Replacement Allowance** - The Equipment Replacement Allowance line item provides a mechanism for funding Capital transfers to the Capital Fund for partially funding our capital improvement program. The combination of Equipment Replacement Allowance, Tapping Fees, and Trustee Interest approximates our depreciation expense. If during the year a major piece of equipment requires complete replacement due to repair not being cost effective, the replacement cost is charged to the Equipment Replacement Allowance line item. Any budget balance remaining at the end of the year is transferred to the CIRF as a Capital Transfer. The Equipment Replacement Allowance line item is used to charge to when we elect to completely replace plant equipment instead of repairing the equipment. By allocating these unusually high replacement costs to a separate line item the normal Maintenance & Repair line items do not get increased up in future years by the current year's unusual repair expenditures. It also provides a method to help segregate the expenditures that will be revised in the Asset Inventory prior to the annual audit.

**Forecast: \$245,000**

- **Maintenance & Repair** – The sub-items in this category include Maintenance & Repair, and Shop Repairs. The Maintenance & Repair items are the preventive maintenance and corrective repairs performed by Authority staff, using parts and supplies procured to complete the task. Shop Repairs are those repairs performed by vendors, either at the vendor's shop or on-site.

**Forecast: \$94,300**

- The budget forecast is largely based on prior years' experience. The 3% increase is attributed to addressing maintenance and repairs at both plants as incur maintenance related items.
- **Utilities** – Included in this category are the utilities at each of the treatment plants, which include power, natural gas, water, and telephone expense. Telephone expense at Brush Run includes four lines, with some dedicated for the SCADA system, plus monthly Internet access. The DC WPCP has two lines and internet service.

**Forecast: \$162,189**

- The budget forecast is an overall increase of 7.0% from the 2022 expense. Power generation is procured under contract with Constellation Energy through 2025 at \$0.05169/kWh, but West Penn Power charges can vary.
- **Biosolids**– Included in this category are biosolids disposal and screenings disposal. Our Biosolids Disposal Contract was re-bid in October 2020, with four optional years at our discretion. The 2023 is option year 2, and reflects an 3% increase in the transportation and disposal costs for biosolids, with an additional decrease in screenings disposal.

**Forecast: \$116,000**

- The budget forecast is based on an annual average based on prior year's generation.
- **Salary & Wages** – Each treatment plant is staffed by one certified operator and one maintenance person, for one shift each weekday. Weekend coverage is achieved by overtime with one individual traveling between both plants to perform the required tests and data collection. Approximately six-seven hours are required each weekend day and holiday. The treatment wages include wages and payroll taxes, and are based on the 2021-2026 labor agreement.

**Forecast: \$327,260**

- The budget forecast represents a 4% increase from 2022 wages.
- **Employee Benefits** -Included in this category are the employees' pension contributions, health, life, and disability insurance, uniforms, and employee certifications. The Union Contract has each employee contributing to the health care coverage a fixed amount monthly and adjusted annually. The Contract allows an annual 8% increase in prior year's premium, after which the union staff pays for the increase through a 12% increase. Therefore, as long as any premium increase is less than 12%, the Authority's exposure is limited to 8%.

**Forecast: \$85,970**

- The rate increase for the health insurance is a 8% increase. The 2023 employee contribution is \$95.00 per month.
- **Computers/Networking** – Included in this category are the maintenance of the SCADA system at the Brush Run Plant, the annual SCADA software maintenance fee, and other related plant computer and printer expense.

**Forecast: \$15,630**

- The budget forecast includes support from Protech, GE, WIN 911, and Unity Pro. See memo in the appendix.

- **POTW Fees** - POTW is Publicly Owned Treatment Works. These are the fees paid to ALCOSAN based on water consumption of the 82 customers in the Marella Manor service district. By agreement we are required to budget 120% of the estimated ALCOSAN fee based on water consumption, thereby, there is always a small surplus at the end of the year. Annually, the Authority receives a rebate check for being an ALCOSAN Lump Sum Community, which means we bill our own customers. The rebate is typically around \$260.00.

**Forecast: \$56,000**

- ALCOSAN raised its sewer charge by 7.0% effective January 1, 2023, and every year after until 2026.
- **Professional Services** - Included in this category are the routine engineering, legal, and appraisal services associated with treatment facilities. There will be an update of the industrial appraisal in 2023 as a result of the construction at the BR Plant.

**Forecast: \$2,321**

- **Insurance** – The only insurance assigned individually to the Treatment Department is Worker's Compensation Insurance. The costs of other insurances are assigned to the Administration Department.

**Forecast: \$9,600**

## COLLECTION SYSTEM DEPARTMENT

Overall, the Collection System Department's 2023 expenditures are forecasted at \$973,744 which is a 12% decrease from 2022. The increase is attributed to the decrease in maintenance and repairs, equipment and facilities, and the decrease of the equipment replacement allowance.

### Discussion of significant budget line items:

- **Materials & Supplies** – Included in this category are the materials and supplies used to maintain the collection system, and includes dye testing supplies, weed killer, insect killer, restoration supplies, and miscellaneous supplies.

**Forecast: \$11,100**

- The budget forecast is based largely on prior years' expense, and is projected to be 52% more than last year. Mainly due to pricing increases.

- **Chemicals** - Included in this category are the chemicals for the Waterdam Pump Station to address odor issues.

**Forecast: \$2,300**

- **Vehicles** – Included in this category are parts and supplies, fuel, and all repairs for the following vehicles: 2003 Sterling Vac, 2006 Ford 350, 2008 Chevy Blazer, 2012 Ford Van, and 2014 Ford F-350 Crew Cab Pick Up, and 2015 Ford F-550 Dump, 2016 F-450 Utility truck, 2022 Ford Van. The average age of these vehicles is 8.0 years.

**Forecast: \$22,700**

- Fuel will continue to be purchased through the Township.
- Purchase of tires, brakes, and normal annual maintenance -

- **Equipment/Facilities** – Included in this category are replacement parts, minor equipment purchases (items like weed whackers, push mowers), safety equipment, and rental of equipment.

**Forecast: \$21,500**

- The budget forecast is based largely on the prior years' expense, and pump station expenditures. Equipment rentals are budgeted, but typically not expended.
  - Items to be purchased; adjustment rings, donuts, inflow preventers for the manholes, miscellaneous tools, body harness, STOP paddles, and traffic cones

- **Equipment Replacement Allowance** - The Equipment Replacement Allowance line item provides a mechanism for funding Capital transfers to the CIRF for partially funding our capital improvement program. The combination of Equipment Replacement Allowance, Tapping Fees, and Trustee Interest approximates our depreciation expense. If during the year a major piece of equipment requires complete replacement due to repair not being cost effective, the replacement cost is charged to the Equipment Replacement Allowance line item. Any budget balance remaining at the end of the year is transferred to the CIRF as a Capital Transfer. The Equipment Replacement Allowance line item is used to charge to when we elect to completely replace plant equipment instead of repairing the equipment. By allocating these unusually high replacement costs to a separate line item the normal Maintenance & Repair line items do not get ratcheted up in future years by the current year's unusual repair expenditures. It also provides a method to help segregate the expenditures that will be revised in the Asset Inventory prior to the annual audit.

**Forecast: \$100,000**

**Maintenance & Repair** – Included in this category are: general maintenance costs, the mechanical and electrical repairs costs associated with pump stations, and the cost for more comprehensive repairs and/or sewer rehabilitation projects. Generally, sewer rehabilitation work paid out of the operating budget is limited to point repairs, chemical grouting of sewer lines, and manhole rehabilitation. The current grouting and repair contract was extended for one year at a 3% increase.

**Forecast: \$297,700**

- The budget amount represents a decrease 15% from 2022 expenditures.
- The Authority's sewer rehabilitation target has been 12,000 LF annually. This footage target includes sewer lining projects and sewer replacement projects which are capital improvement projects undertaken from the Capital Improvement Fund.
- Major sewer rehabilitation projects planned this year from the Operating Budget include: Only the Marella Manor area is included in this year's budget for grouting and CIPP point repairs (Sewer Rehab Project) at \$50,000.

Typically the work areas are predefined for the grouting/point repairs contract. As 2022 was the last year in the contract, and we do not plan to bid an additional contract in 2023 the areas for future work have yet to be defined. We have left \$200,000 in the budget in the event that we are able to identify an area in 2023, otherwise this will become a transfer to CIRF.

- **Other Sewer Line Work**
  - The budget also provides approximately \$32,000 for urgent and emergency repairs. Distribution of the funds: \$12,000 general collection, \$10,000 for each Brush Run and Donaldson collection system.
- **Utilities** - Included in this category are the utilities at each of the pump stations, which include power and telephone (for automatic telephone dialers) at each of the pump stations, water at several of the pump stations, and natural gas at the Hidden Brook Pump Station and Maple Lane Pump Station which are equipped with on-site automatic, standby emergency generators. The Waterdam Pump Station's generator is diesel powered. Additionally, the Hidden Brook Station, being our largest pump station, is equipped with a cellular dialer that transmits data to central station. This provides us the ability remotely, over the Internet, to monitor the Hidden Brook Pump Station's equipment and flow.

**Forecast: \$14,725**

- The budget forecast is largely based on last year's total. Beginning January 1, 2020 electric power generation is procured from Constellation Energy under the same contract with the treatment plant power at \$0.05169./kWh.
- **Salary & Wages** – Included in this category are the wages and payroll taxes for the four full-time employees, consisting of one Skilled Maintenance and three General Maintenance employees, and payroll taxes associated with those employees.

**Forecast: \$325,216**

- **Employee Benefits** –Included in this category are the employees' pension contributions, health, life, and disability insurance, uniforms, and employee certifications. The Union Contract has each employee contributing to the health care coverage a fixed amount monthly and adjusted annually. The Contract allows an annual 8% increase in prior year's premium, after which the union staff pays for the increase through a 12% increase. Therefore, as long as any premium increase is less than 12%, the Authority's exposure is limited to 8%.

**Forecast: \$151,503**

- The rate increase for the health insurance is an 8% increase. The 2023 employee contribution is \$95.00 per month.
- **Computer Consultant - This** includes WINCAN annual software maintenance agreement for the main line sewer camera.

**Forecast: \$1,500**

- **POTW Fees** – These are the fees paid annually to Upper St. Clair Township in accordance with the Marella Manor service agreement. Essentially, we pay 3% of the operation and maintenance costs of their Brush Run Pump Station, force main, and the trunk sewer.

**Forecast: \$10,000**

- This forecasted amount reflects an average of operating cost over the last several years. It is our general expectation that USC will invest more in maintaining its facilities due to their Administrative Consent Order with PaDEP/EPA as part of the ALCOSAN consent order, and budgeted as capital expenditures.
- **Professional Services** –Included in this category are the routine engineering, legal, computer consulting, and appraisal services associated with the collection system. Services this year consist of the consulting engineer's assistance with ALCOSAN related issues and the Administrative Consent Order.

**Forecast: \$3,500**

- **Insurance** – Included in this category is the worker's compensation insurance for the general maintenance personnel.

**Forecast: \$12,000.**

## ADMINISTRATIVE DEPARTMENT

Administrative Department consists of the Manager, Operations Manager, Financial Controller, Billing Specialist, and Administrative Assistant. Expenses include management and administrative salaries, the office overhead expenses, the bulk of the professional support services, insurance expenses, networking and computers, and sewer billing related expenses.

Overall, the Administrative Department projected expenditures are \$836,854 which is a 4.6% increase from the projected 2022 expenditures. Primarily due to increase in wages and benefits, planned attendance at conferences, computer and networking fees.

### **Discussion of significant budget line items:**

- **Material & Supplies** –Included in this category are basic office supplies of paper, ink cartridges, envelopes, postage, advertising expense, printing, etc.

**Forecast: \$18,286**

- The budget forecast is largely based on last year's total, and is projected to be approximately the same as last year.

- **Equipment/Facilities** – Included in this category are minor office equipment, replacement parts, safety equipment, and the equipment replacement allowance.

**Forecast: \$7,350**

- The budget forecast is largely based on last year's total, and the replacement of one office computer.

- **Equipment Replacement Allowance** – This category was reinstated for the 2023 budget year.

**Forecast: \$10,000**

- **Maintenance & Repair** – Included in this category are the maintenance fees for the color photocopier, annual phone system maintenance, administration building maintenance and repair,

**Forecast: \$8,600**

- The budget forecast is largely based on last year's total, and considering the aging of the administrative building.

- **Utilities** –Included in this category are the administration office telephones, security system, cleaning, landscaping, trash pickup, power, natural gas, and any expenses for the rental Churchill property, including utilities, taxes, maintenance and repair. (See memo in the appendix)

**Forecast: \$20,780**

- The budget forecast is largely based on last year's total, the decrease is as a result of the selling of the Churchill property.

- **Salary & Wages** –The Administrative staff consists of the four management employees, who are salaried employees, and a part-time hourly employee. Included in this line item are the payroll taxes associated with the employees.

**Forecast: \$410,958**

- The budget forecast includes a 5.0 % overall increase in wages.
  - The line item identified as “Salary & Wages, Labor Allocation” is the line item used to track the labor costs reimbursed from the CIRF for capital projects or from developers from developer sewer extension projects.
- **Employee Benefits** – Included in this category are employees’ pension, health/dental/vision insurance, and life, short-term and long-term disability. The hospitalization plan is a Highmark high deductible plan. All four full-time employees participate in the plan. There is Employee participation to contribute to the cost of the premiums. The Single enrollment will be responsible for a contribution equal to 5% of the cost difference from the base year 2014 to the current premiums. All other enrollments the contribution is based upon 5% of the difference of the Single enrollment to their enrollment.  
**Forecast: \$99,680**
    - The 6.0% increase from 2022
    - The Health Insurance premiums increase was 7%
  - **Travel/Training/Meeting** –Included in this category are registration fees and expenses: membership dues, which include PMAA membership management employees’ memberships in Water Environment Federation, etc., Board member meeting stipend, and employee training expense.  
**Forecast: \$14,500**
    - Employee training planned this year is CPR training and the typical class requirements to obtain and maintain operator license.
  - **Computers/Networking**–Included in this category are the support for operational and maintenance treatment and lab software and routine consultant and monthly monitoring services of the office network and individual computers, software backup, Microsoft licensing, and virus protection.  
**Forecast: \$37,600**
    - The budget forecast is largely based on last year’s actual totals, and additional support required for the 2023, and more GIS updating required.
  - **Professional Services** - Included in this category are Auditing Fees, Engineering, Legal, GIS Updates, Computer Consultant Services, and Appraisal Services.  
**Forecast: \$63,700**
    - Auditing Services are provided by Guthrie Belczyk & Associates P.C.
    - Consulting Engineer appointed is expected to be HRG, Inc. – The 2023 monthly retainer is \$1,350 which includes attendance at a pre-board meeting, board meetings, budget and Chapter 94 assistances and preparation, and routine telephone consultation time with staff.
    - Solicitor appointed is Gaitens Tucceri & Nicholas P.C. The 2023 monthly retainer is \$900/month, which includes attendance at the monthly meetings, and routine telephone consultation time with staff. The hourly rate is \$210/hour.
    - Geographic Information System (GIS) are provided by Geo Decisions. The services include quarterly township updates, and routine consulting services.
    - Computer Consultant Services. The services include annual support and updates for the accounting, customer maintenance, and payroll software packages.



**Insurance** –Included in this category are all of the insurances, with the exception of Worker’s Compensation for Treatment and Collection Departments. Our agent is B&W Insurance, and the insurance company is Selective Insurance.

**Forecast: \$94,000**

**Worker’s Compensation: \$2,400**

**Mine Subsidence: \$600**

- The budget forecast includes an overall 6.9% increase.

- **Administrative Services** – This category includes Bond Trustee Fees, PAWC Billing Expenses, and Public Relations expenses. The In-house billing expenses include billing software support, customer portal support fee, bank processing fees, and printing and postage fees.

**Forecast: \$48,400**

- The budget forecast is largely based on last year’s actual totals
- The Public Relations budget item usually includes the publication and mailing of a newsletter.

## NON-OPERATING EXPENSES

### Debt Obligations

The Authority's borrowed funds consist of the following:

- Sewer Revenue Bonds, Series 2022 in the amount of \$9,190,000 as partial financing of the BR Optimization project, CF Loan pay off, with a term of 2045. There is a required 110% coverage requirement.
  - Principle balance of \$8,870,000 as of December 31, 2023
  - Annual debt service of \$308,795
  - Final payment date is 3/1/2045
  - Interest Rate (Arbitrage Yield) is 2.350%
- Pennvest Loan of \$11,000,000 for the DC Replacement Plant Project.
  - Principle balance of \$8,297,470 as of December 31, 2023
  - Monthly debt service is \$50,845
  - Annual debt service is estimated at \$622,000
  - Final payment date is 8/1/2038
  - Interest Rate is 1.055% (first five years)
  - Interest Rate 6-20<sup>th</sup> year is 1.835%
- Pennvest Loan for the Ivy Lane Sewer Extension, 2003
  - Principle balance of \$6,569.25 as of December 31, 2023
  - Annual Debt Service \$26,400
  - Final Payment date is March 31, 2023
  - Interest Rate of 2.774%
- Pennvest Loan of \$5,255,000 for the Conveyance System Improvement
  - Principle balance of \$4,359,586 as of December 31, 2023
  - Monthly debt service is estimated to be \$ 23,459
  - Annual debt service is estimated at \$281,502
  - Final payment date is to 10/1/2040
  - Interest Rate is 1.0% (first five years)
  - Interest Rate 6-20<sup>th</sup> year is 1.743%

### **Total Outstanding Debt: \$ 22,395,813**

The Guaranteed Sewer Revenue Bonds Series 2023 Trust Indenture, dated February 17, 2016 requires a Rate Covenant. Article V, Section 501. Receipts and Revenues: Rate Covenant: Revenue Fund. *The Authority covenants that it has adopted and will charge, maintain and collect throughout its services area in each fiscal year as any Bonds remain Outstanding and funds for their payment.....(i) funds to pay the Administrative Expenses of the Authority, plus (ii) an amount equal to 110% of the Debt Service Requirements in such fiscal year with respect to its Outstanding Bonds, plus (iii) an amount equal to 100% of the debt service requirements with respect to any outstanding Pennvest Loans.....(v) funds sufficient to pay the amount due on all Subordinate Debt and other payments obligations of the Sewer System.* The following table illustrates the Debt Service Coverage for the 2023 Budget.

	Projected	Budget
Article V Revenues and Funds, Section 501.(a) (ii) Outstanding Bonds	2022	2023
Revenues		
Operating Revenues	\$ 4,531,790	\$ 4,501,704
Non-Operating Revenues	176,540	280,624
Total Revenues	\$ 4,708,330	\$ 4,782,328
Expenses		
Treatment	\$ 1,347,462	\$ 1,439,240
Collection	1,108,496	973,744
Administration	808,155	836,854
PV Loans, CFS Bank Loan & and Other	920,174	929,902
Subtotal Operating Expenses	\$ 4,184,288	\$ 4,179,740
Net Revenues	\$ 524,042	\$ 602,588
Bond Debt Service	\$ 309,895	\$ 287,695
Bond Coverage Requirement 110%	169%	209%
Article V Revenues and Funds, Section 501.(a) (iii) Pennvest Loans		
Total Revenues	\$ 4,708,330	\$ 4,782,328
Operating Expenses	(3,264,114)	(3,249,838)
Bond Debt Service & Other	(309,895)	(316,465)
CFS Bank Loan	-	-
Net Revenues	\$ 1,134,321	\$ 1,216,025
Pennvest Loans	920,174	929,902
Pennvest Coverage Requirement 100%	123%	131%

PETERS TOWNSHIP SANITARY AUTHORITY  
REVENUE AND EXPENSE SUMMARY BUDGET REPORT for 2023

	Actual Total 2019	Actual Total 2020	Actual Total 2021	Projected Total 2022	Forecast Total 2023	Percent % Difference
<u>OPERATING REVENUES</u>						
<b>Charges for Services</b>						
Sewer Rentals	\$ 2,573,134	\$ 3,029,841	\$ 2,924,704	\$ 2,999,911	\$ 3,000,000	
Debt and Administrative Charges	1,114,665	1,292,741	1,301,327	1,345,430	1,356,000	
Penalties and Interest	42,710	44,186	-	44,763	39,000	
<b>Total Charges for Services</b>	<u>\$ 3,730,509</u>	<u>\$ 4,366,768</u>	<u>\$ 4,226,031</u>	<u>\$ 4,390,104</u>	<u>\$ 4,395,000</u>	0.1%
<b>Miscellaneous</b>	<u>\$ 87,901</u>	<u>\$ 102,595</u>	<u>\$ 109,386</u>	<u>\$ 141,686</u>	<u>\$ 106,704</u>	-24.7%
<b>TOTAL OPERATING REVENUE</b>	<u>\$ 3,818,410</u>	<u>\$ 4,469,363</u>	<u>\$ 4,335,417</u>	<u>\$ 4,531,790</u>	<u>\$ 4,501,704</u>	-0.7%
<u>NON-OPERATING REVENUE</u>						
<b>Tap, Assessments, Rental</b>	\$ 520,610	\$ 281,687	\$ 307,395	\$ 101,899	\$ 240,624	136.1%
<b>Trustee Interest</b>	<u>\$ 24,511</u>	<u>\$ 27,146</u>	<u>\$ 39,556</u>	<u>\$ 74,641</u>	<u>\$ 40,000</u>	-46.4%
<b>TOTAL NON-OPERATING REVENUES/TRANSFERS</b>	<u>\$ 545,121</u>	<u>\$ 308,833</u>	<u>\$ 346,951</u>	<u>\$ 176,540</u>	<u>\$ 280,624</u>	59.0%
<b>TOTAL REVENUES</b>	<u>\$ 4,363,531</u>	<u>\$ 4,778,196</u>	<u>\$ 4,682,368</u>	<u>\$ 4,708,330</u>	<u>\$ 4,782,328</u>	1.6%
<b>OPERATING BUDGET PERFORMANCE SUMMARY - PROJECTIONS</b>						
Total Operating Revenue				\$ 4,501,704		
Total Expenses (excluding Equip Rp Allowance & Debt Coverage)				\$ 4,112,435		
Total Bond Debt Service Coverage - 110% of Debt				\$ 28,770		
Total Equipment Replacement Allowance				<u>\$ 355,000</u>		
Total Expenses				\$ 4,496,204		
Surplus Available				\$ 5,500		
<b>NON-OPERATING BUDGET PERFORMANCE SUMMARY</b>						
Total Tap Fees (excluding Tap Fee Reimburse )				\$ 240,000		
Other Non-Operating Revenue(assmt. & interest)				<u>\$ 40,624</u>		
Total Non-Operating Revenue				\$ 280,624		
Total Tapping Fee Reimbursements				\$ -		

PETERS TOWNSHIP SANITARY AUTHORITY  
Budgeted vs Actual with Year End Projections

	Actual Total 2018	Actual Total 2019	Actual Total 2020	Actual Total 2021	Projected Total 2022	Forecast Total 2023	% Difference
<b><u>Operating Revenues</u></b>							
Residential Sewer	\$ 2,014,958	\$ 2,030,173	\$ 2,515,566	\$ 2,346,526	\$ 2,405,872	\$ 2,415,000	
Non Residential Sewer	545,827	542,961	514,275	578,178	594,039	585,000	
<b>Total</b>	<b>\$ 2,560,785</b>	<b>\$ 2,573,134</b>	<b>\$ 3,029,841</b>	<b>\$ 2,924,704</b>	<b>\$ 2,999,911</b>	<b>\$ 3,000,000</b>	<b>0.0%</b>
DA Residential	\$ 848,548	\$ 852,801	\$ 1,005,477	\$ 1,034,546	\$ 1,049,406	\$ 1,059,000	
DA Non Residential	247,324	244,344	264,715	242,063	271,022	272,000	
Meter Size Charge - NR	17,088	17,520	22,549	24,718	25,002	25,000	
<b>Total</b>	<b>\$ 1,112,960</b>	<b>\$ 1,114,665</b>	<b>\$ 1,292,741</b>	<b>\$ 1,301,327</b>	<b>\$ 1,345,430</b>	<b>\$ 1,356,000</b>	<b>0.8%</b>
Billing Penalties	\$ 36,938	\$ 42,710	\$ 44,186	\$ 48,232	\$ 44,763	\$ 39,000	
<b>Total</b>	<b>\$ 36,938</b>	<b>\$ 42,710</b>	<b>\$ 44,186</b>		<b>\$ 44,763</b>	<b>\$ 39,000</b>	<b>-12.9%</b>
Deduct Meter Read Fees	\$ 6,420	\$ 6,348	\$ 6,373	\$ 6,372	\$ 6,493	\$ 6,450	
NSF or Lien Fees	817	876	556	920	386	304	
Curtailment Revenue	5,826	1,394	905	4,664	6,506	2,560	
PAWC On Off Fees	300	(30)	90	320	-	-	
Deduct Meter and Application	692	1,060	1,160	1,900	940	600	
Lien Letter Fees	9,650	10,000	13,715	15,775	12,975	14,700	
Dye Test	46,825	50,150	55,675	62,725	53,150	66,000	
Posting Fees	7,250	6,090	7,880	3,525	2,160	2,200	
Food Establishment Surcharge	3,640	3,440	3,440	3,590	3,690	3,690	
Gain on Sale of Asset	-	-	-	-	30,569	-	
Miscellaneous Income	1,366	374	2,504	2,434	775	-	
Inspection & Review Fees	2,400	325	430	775	1,365	200	
Revenue Fund Interest	5,853	7,874	9,867	6,386	22,677	10,000	
<b>Total</b>	<b>\$ 91,039</b>	<b>\$ 87,901</b>	<b>\$ 102,595</b>	<b>\$ 109,386</b>	<b>\$ 141,686</b>	<b>\$ 106,704</b>	<b>-24.7%</b>
	<b>\$ 3,801,722</b>	<b>\$ 3,818,410</b>	<b>\$ 4,469,363</b>	<b>\$ 4,335,417</b>	<b>\$ 4,531,790</b>	<b>\$ 4,501,704</b>	<b>-0.7%</b>
<b><u>Non-Operating Revenues</u></b>							
Rental Income	\$ 8,732	\$ 10,375	\$ 9,456	\$ 11,633	\$ 430	\$ -	
Gas Lease Royalties	6	-	-	-	49	20	
Tap In Fees	109,355	507,671	269,922	294,662	100,520	240,000	
Assesment Payments Ivy /Valley	2,630	2,564	2,309	1,100	900	604	
Trustee Interest	31,449	24,511	27,146	39,556	74,641	40,000	
<b>Total Non-Operating Revenues</b>	<b>\$ 152,172</b>	<b>\$ 545,121</b>	<b>\$ 308,833</b>	<b>\$ 346,951</b>	<b>\$ 176,540</b>	<b>\$ 280,624</b>	<b>59.0%</b>
<b>Total Revenues</b>	<b>\$ 3,953,894</b>	<b>\$ 4,363,531</b>	<b>\$ 4,778,196</b>	<b>\$ 4,682,368</b>	<b>\$ 4,708,330</b>	<b>\$ 4,782,328</b>	<b>1.6%</b>

PETERS TOWNSHIP SANITARY AUTHORITY  
EXPENSE SUMMARY BUDGET REPORT for 2023

<i><b>OPERATING EXPENSES</b></i>	<b>Actual Total 2019</b>	<b>Actual Total 2020</b>	<b>Actual Total 2021</b>	<b>Projected Total 2022</b>	<b>Forecast Total 2023</b>	<b>Percent % Difference</b>
<b>ALL DEPARTMENTS</b>						
<b>Total Miscellaneous</b>	\$ -				\$ -	NA
<b>Consumable Supplies</b>						
Material & Supplies	\$ 38,629	\$ 38,557	\$ 43,190	\$ 47,577	\$ 56,386	19%
Chemicals	64,435	52,450	77,700	112,205	180,021	60%
Lab Supplies	60,730	46,331	42,341	53,484	52,850	-1%
<b>Total Consumable Supplies</b>	\$ 163,794	\$ 137,338	\$ 163,231	\$ 213,266	\$ 289,257	36%
<b>Total Vehicles</b>	\$ 35,812	\$ 16,814	\$ 31,232	\$ 41,395	\$ 37,900	-8%
<b>Total Equipment/Facilities</b>	\$ 38,361	\$ 57,977	\$ 41,218	\$ 74,104	\$ 81,050	9%
<b>Total Maintenance &amp; Repair</b>	\$ 316,028	\$ 111,012	\$ 221,608	\$ 448,813	\$ 400,600	-11%
<b>Total Utilities</b>	\$ 194,959	\$ 199,898	\$ 195,682	\$ 191,030	\$ 197,694	3%
<b>Total Biosolids</b>	\$ 104,804	\$ 113,054	\$ 130,060	\$ 111,765	\$ 116,000	4%
<b>Personnel</b>						
Salary & Wages	\$ 930,488	\$ 928,748	\$ 945,879	\$ 1,011,481	\$ 1,063,434	5%
Employee Benefits	304,710	306,879	294,385	307,259	337,153	10%
Travel/Training/Meetings	11,562	6,977	9,525	12,942	14,500	12%
<b>Total Personnel</b>	\$ 1,246,760	\$ 1,242,604	\$ 1,249,789	\$ 1,331,682	\$ 1,415,086	6%
<b>Total Computers/Networking</b>	\$ 27,233	\$ 40,177	\$ 46,431	\$ 53,264	\$ 54,730	3%
<b>Total POTW Fees</b>	\$ 42,642	\$ 48,145	\$ 44,973	\$ 44,441	\$ 66,000	49%
<b>Total Professional Services</b>	\$ 67,428	\$ 82,446	\$ 92,524	\$ 71,541	\$ 69,521	-3%
<b>Total Insurance</b>	\$ 96,793	\$ 94,199	\$ 108,566	\$ 120,172	\$ 118,600	-1%
<b>Total Administrative Services</b>	\$ 41,624	\$ 45,069	\$ 44,012	\$ 42,641	\$ 48,400	14%
<b>Total Equipm Replact Allowanc</b>	\$ 220,000	\$ 412,000	\$ 412,000	\$ 520,000	\$ 355,000	-32%
<b>TOTAL OPERATING EXPENSES</b>						
<b>ALL DEPARTMENTS COMBINE</b>	\$ 2,596,238	\$ 2,600,733	\$ 2,781,326	\$ 3,264,114	\$ 3,249,838	-0.4%
<b>DEPARTMENT SUBTOTALS</b>						<b>Percent of Budget</b>
<b>TREATMENT</b>	\$ 1,030,090	\$ 1,161,844	\$ 1,173,626	\$ 1,347,462	\$ 1,439,240	32.0%
<b>COLLECTION</b>	\$ 873,993	\$ 698,337	\$ 854,660	\$ 1,108,496	\$ 973,744	21.7%
<b>ADMINISTRATION</b>	\$ 692,155	\$ 740,552	\$ 753,040	\$ 808,155	\$ 836,854	18.6%
<b>DEBT SERVICE</b>	\$ 390,140	\$ 388,284	\$ 498,215	\$ 1,230,069	\$ 1,246,366	27.7%
<b>CAPITAL TRANSFER</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>GRAND TOTAL EXPENSES</b>	\$ 2,986,378	\$ 2,989,017	\$ 3,279,541	\$ 4,494,183	\$ 4,496,204	100%

PETERS TOWNSHIP SANITARY AUTHORITY  
TREATMENT DEPARTMENT

		Actual	Actual	Actual	Projected	Forecast		
		2019	2020	2021	2022	2023		
Operating Expenses								
Material & Supplies								
4200-1-00-000-0	Material & Supplies Gen Treatment	\$ 670	\$ 188	\$ -	\$ -	\$ 4,300		
4200-1-10-000-0	Material & Supplies Brush Run	6,920	6,149	8,510	9,739	10,000	3%	
4200-1-30-000-0	Material & Supplies Donaldson	3,457	5,480	1,890	2,971	3,300	11%	
4201-1-10-000-0	Janitorial Supplies-B.R. Plant	1,441	3,642	1,462	2,877	3,200	11%	
4201-1-30-000-0	Janitorial Supplies-D.C. Plant	1,268	1,529	840	1,415	1,600	13%	
4202-1-10-000-0	Lubricants-B.R. Plant	2,286	557	3,824	2,767	3,600	30%	
4202-1-30-000-0	Lubricants-D.C. Plant	414	48	14	1,858	1,000	-46%	
Total		\$ 16,456	\$ 17,593	\$ 16,540	\$ 21,627	\$ 27,000	25%	
Chemicals								
4222-1-10-000-0	Polymer-Brush Run Plant	\$ 9,781	\$ 9,599	\$ 9,275	\$ 9,483	\$ 12,330	30%	
4222-1-30-000-0	Polymer-Donaldson Plant	13,745	9,198	7,632	16,380	21,870	34%	
4223-1-10-000-0	Disinfection-Brush Run Plant	14,877	11,930	9,557	-	-		
4223-1-30-000-0	Disinfection-Donaldson Plant	26,032	17,011	23,654	36,896	43,750	19%	
4224-1-10-000-0	Sodium Aluinumate	-		26,782	49,446	94,171	90%	
4224-1-10-000-0	Process Other-Brush Run Plant	-	4,712	800	-	5,000		
4224-1-30-000-0	Process Other-Donaldson Plant	-		-	-	600		
Total		\$ 64,435	\$ 52,450	\$ 77,700	\$ 112,205	\$ 177,721	58%	
Lab Supplies								
4225-1-10-000-0	Lab Supplies-Brush Run Plant	\$ 27,004	\$ 24,255	\$ 23,332	\$ 26,907	\$ 32,000	19%	
4225-1-10-000-1	Lab Testing Additional for BR	22,036	13,272	12,080	14,128	7,000	-50%	
4225-1-30-000-0	Lab Supplies-Donaldson Plant	1,497	1,329	523	-	1,000		
4225-1-20-000-0	BR Annual Testing	1,963	195	-	2,643	2,700	2%	
4225-1-30-000-0	DC Quarterly/Annual Testing	5,480	4,880	3,717	1,659	3,000	81%	
4226-1-10-000-0	Lab Accreditation	2,750	2,400	2,400	3,905	2,400	-39%	
4261-1-10-000-0	Lab Instruments - B.R. Plant	-	-	289	4,242	4,000	-6%	
4261-1-30-000-0	Lab Instruments - D.C. Plant	-	-	-	-	750		
Total		\$ 60,730	\$ 46,331	\$ 42,341	\$ 53,484	\$ 52,850	-1%	
Vehicles								
4231-1-30-000-0	Fuel-Donaldson (Tanker 55)	\$ 3,194	\$ 1,843	\$ 2,973	\$ 6,597	\$ 7,200	9%	
4231-1-30-000-1	Parts Vehicles-Donaldson (Tank	1,716	7	100	1,459	2,000	37%	
4231-1-30-000-2	Shop Repairs - DC (Tanker)	10,734	3,397	8,139	2,502	6,000	140%	
Total		\$ 15,644	\$ 5,247	\$ 11,212	\$ 10,558	\$ 15,200	44%	
Equipment/Facilities								
4252-1-10-000-0	B.R. Replcmt Parts-Inventory	\$ 4,933	\$ 10,365	\$ 8,413	\$ 7,825	\$ 9,000	15%	
4252-1-30-000-0	D.C. Replcmt Parts Inventory	1,099	8,020	1,490	3,630	4,000	10%	
4260-1-00-000-0	Treatment Minor Equipment	238	2,697	-	-	-		
4260-1-10-000-0	B.R. Minor Equipment	1,900	5,172	3,899	11,905	12,000	1%	
4260-1-30-000-0	D.C. Minor Equipment	5,713	1,638	921	2,625	2,500	-5%	
4265-1-00-000-0	Plant Safety Equipment - BR	4,238	7,041	4,431	7,284	7,400	2%	
4265-1-00-000-1	Plant Safety Equipment -DC	-	-	205	427	1,000	134%	
4267-1-10-010-0	BR NPDES Fees	1,550	1,400	1,400	3,900	7,650	96%	
4267-1-30-030-0	DC NPDES Fees	100	1,500	1,400	4,500	7,650	70%	
4268-1-10-000-0	B.R.Plant Equipment Rental	270	35	-	-	500		
4268-1-30-000-0	D.C.Plant Equipment Rental	-	643	-	-	500		
Total		\$ 20,041	\$ 38,511	\$ 22,159	\$ 42,096	\$ 52,200	24%	

		Actual		Actual		Actual		Projected		Forecast		
		2019		2020		2021		2022		2023		
Equipment Replacement Allowance												
4269-1-10-000-0	B.R. Equip Replacement Allowan	\$	100,000	\$	130,000	\$	130,000	\$	150,000	\$	125,000	-17%
4269-1-30-000-0	D.C. Equip Replacement Allowan		20,000		120,000		120,000		130,000		120,000	-8%
Total		\$	120,000	\$	250,000	\$	250,000	\$	280,000	\$	245,000	-13%
Maintenance & Repair												
4450-1-10-000-0	B.R.Plant Maintenance & Repair	\$	9,393	\$	30,251	\$	10,201	\$	38,911	\$	48,000	23%
4450-1-30-000-0	D.C.Plant Maintenance & Repair		1,711		8,427		8,061		3,995		23,300	483%
4452-1-10-000-0	Shop Repair - Mechanical-B.R.		-		258		1,472		7,863		6,000	-24%
4452-1-30-000-0	Shop Repair - Mechanical-D.C.		5,389		81		2,786		1,530		3,000	96%
4453-1-10-000-0	Shop Repair-Electrical-BR Plan		640		2,985		12,478		15,958		10,000	-37%
4453-1-30-000-0	Shop Repair-Electrical-DC Plan		-		5,820		7,033		22,984		4,000	-83%
Total		\$	17,133	\$	47,822	\$	42,031	\$	91,241	\$	94,300	3%
Utilities												
4320-1-10-000-0	Telephone - BR Plant	\$	3,735	\$	3,844	\$	5,506	\$	6,945	\$	4,300	-38%
4320-1-30-000-0	Telephone - DC Plant		2,663		2,959		3,011		3,175		3,900	23%
4321-1-10-000-0	Security System - BR		359		382		382		550		550	0%
4321-1-10-000-1	Security System - DC		839		839		839		839		839	0%
4351-1-10-000-0	Power - B. R. Plant		67,070		72,871		65,495		71,006		77,000	8%
4351-1-30-000-0	Power - D.C. Plant		74,985		72,837		59,421		57,572		62,000	8%
4355-1-10-000-0	Natural Gas - B. R. Plant		3,006		3,112		2,233		3,247		3,500	8%
4355-1-10-000-0	Natural Gas - DC Plant		1,267		683		892		1,352		1,500	11%
4366-1-10-000-0	Water - B. R. Plant		5,268		5,796		19,386		3,997		6,000	50%
4366-1-30-000-0	Water - D.C. Plant		1,449		1,409		2,478		2,429		2,600	7%
Total		\$	160,641	\$	164,732	\$	159,643	\$	151,112	\$	162,189	7%
Biosolids												
4367-1-10-000-0	Sludge Disposal - B.R. Plant	\$	62,116	\$	72,830	\$	81,748	\$	69,778	\$	71,000	2%
4367-1-30-000-0	Sludge Disposal - D.C. Plant		42,688		40,224		48,312		41,987		45,000	7%
Total		\$	104,804	\$	113,054	\$	130,060	\$	111,765	\$	116,000	4%
Salary & Wages												
4790-1-10-000-0	Salary & Wages-B.R. Plant	\$	144,953	\$	134,596	\$	138,974	\$	150,702	\$	155,000	3%
4790-1-30-000-0	Salary & Wages-D.C. Plant		140,291		119,762		101,511		142,591		148,000	4%
4792-1-10-000-0	FICA & Medicare-B.R. Plant		9,222		9,152		9,876		10,388		11,858	14%
4792-1-30-000-0	FICA & Medicare-D.C. Plant		8,797		9,150		7,553		9,755		11,322	16%
4793-1-10-000-0	Unemploy Comp-B.R. Plant		500		500		500		500		540	8%
4793-1-30-000-0	Unemploy Comp-D.C. Plant		250		250		250		500		540	8%
Total		\$	304,013	\$	273,410	\$	258,664	\$	314,436	\$	327,260	4%
Employee Benefits												
4794-1-30-000-0	Pension - Union- B.R. Plant	\$	17,000	\$	18,030	\$	16,132	\$	16,677	\$	17,250	3%
4794-1-30-000-0	Pension - Union- D.C. Plant		17,322		18,221		13,298		11,830		12,200	3%
4796-1-10-000-0	Health & Welfare-B.R. Plant		32,446		30,355		23,515		16,907		16,053	-5%
4796-1-30-000-0	Health & Welfare-D.C. Plant		20,525		28,412		26,761		30,996		34,067	10%
4797-1-10-000-0	Uniforms - Brush Run Plant		3,030		2,703		1,954		2,516		3,200	27%
4797-1-30-000-0	Uniforms - D.C. Plant		2,779		2,610		2,436		2,680		2,900	8%
4798-1-00-000-0	Certifications		558		388		427		996		300	-70%
Total		\$	93,660	\$	100,719	\$	84,523	\$	82,602	\$	85,970	4%



		Actual	Actual	Actual	Projected	Forecast		
		2019	2020	2021	2022	2023		
Computers/Network								
4799-1-10-000-0	SCADA - B.R. Plant	\$ 4,741	\$ 5,791	\$ 7,466	\$ 13,128	\$ 8,172	-38%	
4799-1-10-001-0	BR - Software Updates and Cons	-	3,756	5,221	3,301	3,358		
4799-1-30-000-0	SCADA - D.C. Plant	337	3,000	2,583	2,788	3,050	0%	
4799-1-30-001-0	DC - Software Updates and Cons	-	-	1,160	-	1,050		
Total		\$ 5,078	\$ 12,547	\$ 16,430	\$ 19,217	\$ 15,630	-19%	
POTW Fees								
4510-1-25-000-0	ALCOSAN Fees - Marella Manor	\$ 33,320	\$ 38,013	\$ 39,590	\$ 41,184	\$ 56,000	36%	
Total		\$ 33,320	\$ 38,013	\$ 39,590	\$ 41,184	\$ 56,000	36%	
Professional Services								
4310-1-10-000-0	Ins/Risk Appraisal-B.R. Plant	\$ -	\$ -	\$ 400	\$ 4,790	\$ 250		
4310-1-30-000-0	Ins/Risk Appraisal-D.C. Plant	1,998	-	410	200	250		
4312-1-00-000-0	Engineering-Treatment General	-	-	13,167	-	500		
4312-1-10-000-0	Engineering - B.R. Plant	-	-	-	1,928	250		
4312-1-30-000-0	Engineering - DC. Plant	883	-	-	-	500		
4313-1-00-000-0	Legal - Treatment - General	54	1,415	-	-	200		
4313-1-30-000-0	Legal - D.C. Plant	1,600	-	-	-	371		
Total		\$ 4,535	\$ 1,415	\$ 13,977	\$ 6,918	\$ 2,321	-66%	
Insurance								
4391-1-10-000-0	Workers Comp-B.R. Plant	\$ 4,800	\$ -	\$ 4,378	\$ 4,509	\$ 4,800	6%	
4391-1-30-000-0	Workers Comp - D.C. Plant	4,800	-	4,378	4,509	4,800	6%	
Total		\$ 9,600	\$ -	\$ 8,756	\$ 9,018	\$ 9,600	6%	
Total Operating Expenses		\$ 1,030,090	\$ 1,161,844	\$ 1,173,626	\$ 1,347,462	\$ 1,439,240	7%	

	Actual		Actual		Actual		Projected		Forecast		
	2019		2020		2021		2022		2023		
Mat & Supplies-Collection General	\$	2,605	\$	2,388	\$	6,159	\$	3,042	\$	5,000	64%
Material & Supplies - Dye Test		3,358		3,465		4,162		4,254		4,200	-1%
Mat & Supplies-BR Collect		-		-		934		250		500	
Mat & Supplies-Rutledge/Fairwa		-		65		14		-		150	
Mat & Supplies-Sylvania		-		34		-		34		150	341%
Mat & Supplies-Colony Manor		-		106		4		49		150	206%
Mat & Supplies-Hidden Brook		85		54		126		48		150	213%
Mat & Supplies-Hidden Brook II		-		-		429		-		150	
Mat & Supplies-Stratford		924		-		14		-		150	
Mat & Supplies-DC Collection		-		111		-		-		100	
Mat & Supplies-Waterdam Plaza		32		57		-		49		150	206%
Material & Suppli - Maple Lane		116		79		35		53		150	183%
Lubricants-Collection System		-		88		-		39		100	156%
Total	\$	7,120	\$	6,447	\$	11,877	\$	7,818	\$	11,100	42%
Process Other-System & Pump Stations	\$	-	\$	-	\$	-	\$	-	\$	300	
Process Other-DC Collection		-		-		-		-		2,000	
Total	\$	-	\$	-	\$	-	\$	-	\$	2,300	
Fuel-Collection System	\$	9,080	\$	5,696	\$	7,944	\$	9,677	\$	10,500	9%
Parts Vehicles-Collection		4,818		1,297		4,399		5,072		5,600	10%
Shop Rep-Vehicles Collec		6,270		4,574		7,677		16,088		6,600	-59%
Total	\$	20,168	\$	11,567	\$	20,020	\$	30,837	\$	22,700	-26%
Gen Collection Replcmt Prts In	\$	3,022	\$	1,349	\$	2,575	\$	7,666	\$	10,000	30%
Collection Minor Equipment		1,432		6,881		3,731		2,626		3,000	14%
Rutledge Minor Equipment		-		-		-		-		300	
Sylvania Minor Equipment		-		172		-		-		200	
Colony Manor Minor Equipment		-		-		-		-		200	
Hidden Brook Minor Equip		3,282		133		-		2,612		400	
Maple Lane Minor Equipment		-		-		-		-		250	
Hidden Brook II Minor Equipment		-		-		-		-		200	
Stratford Minor Equipment		-		79		176		-		250	
Waterdam Plaza Minor Equip		-		665		705		-		200	
Collection Safety Equipment		5,452		4,701		5,452		3,007		3,000	0%
Equipment Rental - Collection		480		480		756		860		2,000	133%
Equipment Rental - Collect BR		-		-		-		785		500	-36%
Equipment Rental - Colony Manor								7,336		-	-100%
Equipment Rental - Collect DC								-		1,000	
Total	\$	13,668	\$	14,460	\$	13,395	\$	24,892	\$	21,500	-14%
Collection Equip Replacement Allowan	\$	100,000	\$	150,000	\$	150,000	\$	220,000	\$	100,000	-55%
Total	\$	100,000	\$	150,000	\$	150,000	\$	220,000	\$	100,000	-55%
PA One Call	\$	1,538	\$	1,010	\$	2,001	\$	2,725	\$	2,000	-27%
Collection Maint & Repair Gene		8,270		9,029		19,160		12,559		12,000	-4%
Sanitary Sewer Rehab Proj		241,355		-		134,940		297,178		250,000	-16%

	Actual	Actual	Actual	Projected	Forecast	
	2019	2020	2021	2022	2023	
B.R. Collection Maint & Repair	6,565	9,544	-	9,930	10,000	1%
Rutledge/Fairway Maint & Repa	637	174	43	140	100	-29%
Sylvania Maintenance & Repair	-	14	-	-	300	
Colony Manor Maint & Repair	-	205	6	407	300	-26%
Hidden Brook Maint & Repair	130	61	293	143	300	110%
Hidden Brook II Maint & Repair	-	-	8	-	300	
Maple Lane Maintenance & Rep	202	295	541	381	300	-21%
DC Collection Maint & Repair	8,216	7,821	-	9,000	10,000	11%
Stratford Maintenance & Repair	604	520	49	140	300	114%
Waterdam Plaza Maint & Repair	719	637	315	143	300	110%
Shop Rep-Mech-Rtledge/Fairway	1,600	-	-	6,488	500	-92%
Shop Rep-Mechanical-Colony Man	-	5,305	-	6,693	500	-93%
Shop Rep-Mech-Hidden Brook	7,024	7,248	420	171	1,000	485%
Shop Rep-Mech Hidden Brook II	-	-	-	-	500	
Shop Repair-Mechanical-Stratfo	-	-	-	-	500	
Shop Repair-Mechanical-Waterda	-	5,681	5,933	-	500	
Shop Rep-Mech-Maple Lane	7,024	-	467	-	500	
Shop Repair-Elec-Gen Collectio	5,496	902	4,609	166	1,000	502%
Shop Rep-Elect-Rtledge/Fairway	-	2,900	-	-	500	
Shop Repair - Electrical-Sylvania	-	-	-	-	500	
Shop Repair - Elec-Colony Manor	-	-	693	1,029	500	-51%
Shop Rep-Electrical-Hidden Brook	350	420	400	435	500	15%
Shop Rep-Electrical Hidden Brook II	-	-	-	-	500	
Shop Repair - Elec - Maple Lane	3,127	467	2,429	484	500	3%
Shop Repair - Electrical-Stratford	-	-	-	-	500	
Shop Repair - Electrical-Waterdam	-	-	283	368	500	36%
Shop Repairs-Collection General	952	4,650	827	1,927	2,500	30%
<b>Total</b>	<b>\$ 293,809</b>	<b>\$ 56,883</b>	<b>\$ 173,417</b>	<b>\$ 350,507</b>	<b>\$ 297,700</b>	<b>-15%</b>

Telephone-Collection	\$ -	\$ -	\$ -	\$ 412	\$ 480	17%
Telephone- Rut/Fairwa	582	587	604	594	600	1%
Telephone - Sylvania	291	294	302	303	305	1%
Telephone- Colony Manor	291	294	302	303	305	1%
Telephone-Hidden Brook	2,036	2,052	2,194	1,879	720	-62%
Telephone-Maple Lane	291	294	302	303	305	1%
Telephone - Stratford	291	294	302	303	305	1%
Telephone - Waterdam	291	294	302	303	305	1%
Power - Rutledge/Fairway links	2,001	1,926	1,436	2,278	2,400	5%
Power - Sylvania	202	223	184	216	230	6%
Power - Colony Manor	501	632	595	548	600	9%
Power - Hidden Brook	2,505	2,268	1,779	1,817	1,900	5%
Power-Maple Lane	1,936	2,150	1,576	1,850	1,900	3%
Power-Hidden Brook II	-	-	214	275	300	9%
Power - Stratford	753	928	947	912	980	7%
Power - Waterdam Plaza	838	1,089	1,061	1,175	1,250	6%
Natural Gas-Hidden Brook	354	346	380	408	430	5%
Natural Gas-Maple Lane	394	399	428	521	550	6%
Water - Rutledge/Fairway	176	199	240	297	320	8%
Water - Hidden Brook	189	196	202	210	230	10%
Water-Maple Lane	483	495	514	532	570	7%
Water - Stratford Hemlock	186	194	202	209	220	5%
<b>Total</b>	<b>\$ 14,591</b>	<b>\$ 15,154</b>	<b>\$ 14,066</b>	<b>\$ 15,647</b>	<b>\$ 14,725</b>	<b>-6%</b>

	Actual	Actual	Actual	Projected	Forecast	
	2019	2020	2021	2022	2023	
Salary & Wages-Collection Gene	\$ 244,775	\$ 264,969	\$ 300,324	\$ 281,664	\$ 298,000	6%
Part-Time Collection	(2,195)	5,974	(1,373)	-	2,600	
Direct Labor Allocation	-	-	-	758	-	
Total Wages	\$ 242,580	\$ 270,943	\$ 298,951	\$ 282,422	\$ 300,600	6%
FICA & Medicare Collection Gen	23,137	22,323	22,342	23,429	22,996	-2%
Unemploy Comp-General Collecti	1,500	1,250	1,250	1,229	1,620	32%
<b>Total</b>	<b>\$ 267,217</b>	<b>\$ 294,516</b>	<b>\$ 322,543</b>	<b>\$ 307,080</b>	<b>\$ 325,216</b>	<b>6%</b>
Pension - Union-Collection Gen	\$ 41,816	\$ 46,651	\$ 35,426	\$ 37,155	\$ 39,000	5%
Cell Phones	-	-	4,260	7,300	7,300	0%
Health & Welfare - Collection	85,418	66,939	73,969	78,103	95,703	23%
Uniforms - Collection	6,244	6,893	7,047	8,689	9,000	4%
Certifications	334	68	104	442	500	
<b>Total</b>	<b>\$ 133,812</b>	<b>\$ 120,551</b>	<b>\$ 120,806</b>	<b>\$ 131,689</b>	<b>\$ 151,503</b>	<b>15%</b>
Computer Consultant - Collection	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0%
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>0%</b>
USC Pump Station-Marella Manor	\$ 9,322	\$ 10,132	\$ 5,383	\$ 3,257	\$ 10,000	207%
<b>Total</b>	<b>\$ 9,322</b>	<b>\$ 10,132</b>	<b>\$ 5,383</b>	<b>\$ 3,257</b>	<b>\$ 10,000</b>	<b>207%</b>
Professional Services						
Engineering-Collection General	\$ 4,149	\$ 2,933	\$ 5,639	\$ 615	\$ 500	-19%
Ins/Risk Appraisal-Pump Stations	-	-	-	-	-	
Engineering-Marella Manor	-	-	5,325	-	1,000	
Legal - Collection	837	5,094	122	3,455	2,000	-42%
<b>Total</b>	<b>\$ 4,986</b>	<b>\$ 8,027</b>	<b>\$ 11,086</b>	<b>\$ 4,070</b>	<b>\$ 3,500</b>	<b>-14%</b>
Workers Comp-Collection	\$ 9,300	\$ 9,100	\$ 10,567	\$ 11,200	\$ 12,000	7%
<b>Total</b>	<b>\$ 9,300</b>	<b>\$ 9,100</b>	<b>\$ 10,567</b>	<b>\$ 11,200</b>	<b>\$ 12,000</b>	<b>7%</b>
<b>Total Operating Expenses</b>	<b>\$ 873,993</b>	<b>\$ 698,337</b>	<b>\$ 854,660</b>	<b>\$ 1,108,496</b>	<b>\$ 973,744</b>	<b>-12%</b>

PETERS TOWNSHIP SANITARY AUTHORITY  
**ADMINISTRATION DEPARTMENT**

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Forecast 2023	
<b><u>Operating Expenses</u></b>						
Miscellaneous	\$ -			\$ -	\$ -	
Material & Supplies						
4200-0-00-000-( Material & Supplies-Administration	\$ 14,410	\$ 14,075	\$ 14,601	17,848	\$ 17,900	0.3%
4201-0-00-000-1 Janitorial Supply - Administration	643	442	172	284	386	26.4%
<b>Total</b>	<b>\$ 15,053</b>	<b>\$ 14,517</b>	<b>\$ 14,773</b>	<b>\$ 18,132</b>	<b>\$ 18,286</b>	<b>0.8%</b>
Equipment/Facilities						
4260-0-00-000-( Office Minor Equipment	\$ 4,404	\$ 4,953	\$ 5,652	\$ 6,896	\$ 7,100	2.9%
4265-0-00-000-( Admin Safety Equipment	248	53	12	220	250	12.0%
<b>Total</b>	<b>\$ 4,652</b>	<b>\$ 5,006</b>	<b>\$ 5,664</b>	<b>\$ 7,116</b>	<b>\$ 7,350</b>	<b>3.2%</b>
Equipment Replacement Allowance						
4269-0-00-000-( Admin Equip Replacement Allowa	\$ -	\$ 12,000	\$ 12,000	\$ 20,000	\$ 10,000	-100.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>	<b>-100.0%</b>
Maintenance & Repair						
4450-0-00-000-( Office Maintenance & Repair	\$ 905	\$ 1,190	\$ 755	\$ 2,300	\$ 2,400	4.2%
4450-0-00-000-2 Office Bldg Maintenance & Rep	1,956	3,665	1,983	3,925	4,000	1.9%
4452-0-00-000-( Shop Repair - Mechanical-Admin	1,575	-	283	240	1,000	76.0%
4453-0-00-000-( Shop Repair - Electrical-Admin	-	-	2,929	500	1,000	50.0%
4251-0-00-000-( Parts Vehicle - Administration	650	1,452	210	100	200	50.0%
<b>Total</b>	<b>\$ 5,086</b>	<b>\$ 6,307</b>	<b>\$ 6,160</b>	<b>\$ 7,065</b>	<b>\$ 8,600</b>	<b>17.8%</b>
Utilities						
4320-0-00-000-( Telephone - Admin	\$ 4,800	\$ 4,913	\$ 5,969	\$ 6,433	\$ 5,500	-17.0%
4321-0-00-000-( Security System - Admin Bldg	431	563	401	540	480	-12.5%
4321-0-00-000-1 Admin Bldg Cleaning	5,940	6,160	5,940	6,655	6,800	2.1%
4322-0-00-000-( Garbage Pickup - Office Bldg	1,124	1,206	1,787	2,001	2,100	4.7%
4351-0-00-000-( Power - Administration	2,430	2,134	2,370	2,559	2,850	10.2%
4355-0-00-000-( Natural Gas - Administration	1,155	997	1,460	2,103	2,350	10.5%
4364-0-00-000-( Church Hill Property Util/Taxes	3,275	3,334	3,405	3,311	-	
4366-0-00-000-( Water - Administration	572	705	641	669	700	4.4%
<b>Total</b>	<b>\$ 19,727</b>	<b>\$ 20,012</b>	<b>\$ 21,973</b>	<b>\$ 24,271</b>	<b>\$ 20,780</b>	<b>-16.8%</b>
Salary & Wages						
4790-0-00-000-( Salary & Wages - Administration	\$ 333,033	\$ 334,093	\$ 336,258	\$ 360,709	\$ 380,500	5.2%
4790-0-00-000-1 Direct Labor Allocation - Admin	(418)	-	(883)	-	-	
4792-0-00-000-( FICA & Medicare-Administration	25,393	25,479	28,297	27,953	29,108	4.0%
4793-0-00-000-( Unemployment Comp-Administratior	1,250	1,250	1,000	1,304	1,350	3.4%
<b>Total</b>	<b>\$ 359,258</b>	<b>\$ 360,822</b>	<b>\$ 364,672</b>	<b>\$ 389,966</b>	<b>\$ 410,958</b>	<b>5.1%</b>
Employee Benefits						
4794-0-00-000-( Pension - Non Union Administration	\$ 18,802	\$ 19,103	\$ 19,485	\$ 20,249	\$ 21,363	5.2%
4795-0-00-000-1 Life S-T-L-T Insurance - Admin	6,579	7,222	6,290	7,540	7,700	2.1%
4796-0-00-000-( Hospitalization-Administration	51,857	59,284	63,281	65,179	70,617	7.7%
<b>Total</b>	<b>\$ 77,238</b>	<b>\$ 85,609</b>	<b>\$ 89,056</b>	<b>\$ 92,968</b>	<b>\$ 99,680</b>	<b>6.7%</b>

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Forecast 2023	
Travel/Training/Meetings						
4307-0-00-000-( In-Service Training	\$ 5,059	\$ 1,532	\$ 3,142	\$ 4,857	\$ 6,300	22.9%
4308-0-00-000-( Board Member's Expenses	2,650	2,700	2,500	2,700	3,200	15.6%
4309-0-00-000-( Memberships	3,202	2,745	3,514	4,427	4,500	1.6%
4309-0-00-000-! Travel Expense	651	-	369	958	500	-91.6%
<b>Total</b>	<b>\$ 11,562</b>	<b>\$ 6,977</b>	<b>\$ 9,525</b>	<b>\$ 12,942</b>	<b>\$ 14,500</b>	<b>10.7%</b>
Computers/Network						
4799-0-00-000-( Networking Managed Services	\$ 12,717	\$ 17,223	\$ 17,391	\$ 19,952	\$ 24,000	16.9%
4315-0-00-000-( Computer Software Updates	2,987	2,672	6,130	7,153	8,000	10.6%
4315-0-00-000-! GIS Updates	6,451	6,235	4,980	5,442	5,600	2.8%
<b>Total</b>	<b>\$ 22,155</b>	<b>\$ 26,130</b>	<b>\$ 28,501</b>	<b>\$ 32,547</b>	<b>\$ 37,600</b>	<b>30.3%</b>
Professional Services						
4310-0-00-000-( Ins/Risk Appraisal-Administration	\$ 2,367	\$ 2,174	\$ -	\$ 125	\$ 200	37.5%
4311-0-00-000-( Accounting/Audit - Administration	13,500	12,500	10,250	11,000	12,500	12.0%
4312-0-00-000-( Engineering - Administration	18,607	22,099	17,836	20,622	22,000	6.3%
4313-0-00-000-( Legal - Administration	23,433	28,100	25,833	27,973	29,000	3.5%
4313-0-00-000-! Labor Negotiator	-	8,131	13,542	833	-	#DIV/0!
<b>Total</b>	<b>\$ 57,907</b>	<b>\$ 73,004</b>	<b>\$ 67,461</b>	<b>\$ 60,553</b>	<b>\$ 63,700</b>	<b>4.9%</b>
Insurance						
4391-0-00-000-( Insurance	\$ 75,325	\$ 82,576	\$ 86,745	\$ 87,553	\$ 94,000	6.9%
4391-0-00-000-! Insurance Mine Sub	568	423	297	569	600	5.2%
4392-0-00-000-( Workmen's Comp-Administration	2,000	2,100	2,201	2,211	2,400	7.9%
<b>Total</b>	<b>\$ 77,893</b>	<b>\$ 85,099</b>	<b>\$ 89,243</b>	<b>\$ 90,333</b>	<b>\$ 97,000</b>	<b>6.9%</b>
Administrative Services						
4316-0-00-000-! Billing Expense	\$ 4,593	\$ 4,616	\$ 4,820	\$ 4,963	\$ 5,500	9.8%
4316-0-00-000-! In-House Billing Expense	32,351	35,773	36,012	32,789	38,000	13.7%
4317-0-00-000-( Bank Fees	3,180	3,180	3,180	3,389	3,400	0.3%
4317-0-00-000-( Trustee Fees	1,500	1,500	-	1,500	1,500	0.0%
4319-0-00-000-( Public Relations	-	-	-	-	-	
<b>Total</b>	<b>\$ 41,624</b>	<b>\$ 45,069</b>	<b>\$ 44,012</b>	<b>\$ 42,641</b>	<b>\$ 48,400</b>	<b>11.9%</b>
<b>Total Operating Expenses</b>	<b>\$ 692,155</b>	<b>\$ 740,552</b>	<b>\$ 753,040</b>	<b>\$ 798,534</b>	<b>\$ 836,854</b>	<b>4.6%</b>
<b><u>Non-Operating Expenses</u></b>						
4014-0-00-000-( 10 % Cover	\$ -	\$ -	\$ -	\$ -	\$ 28,770	100.0%
2016 DC Treatment PV Princ & Interest	111,264	614,908	610,120	610,146	622,000	1.9%
2019 PV Sewer Princ & Interest	156	52,492	284,320	283,629	281,502	-0.8%
2003 Pennvest Interest & Principle	26,400	26,400	26,400	26,400	26,400	0.0%
Valley View Interest & Principle	-	-	-	-	-	0.0%
2018 CFS Loan	45,468	43,282	10,066	-	-	0.0%
2016 Bond Interest	149,672	145,002	184,016	199,895	197,695	-1.1%
2016 Bond Principle	195,000	200,000	120,000	110,000	90,000	-22.2%
Arbitrage Exp - Bond Rfd Cost	-	-	184,133	-	-	0.0%
<b>Total Expenses</b>	<b>\$ 390,140</b>	<b>\$ 388,284</b>	<b>\$ 498,215</b>	<b>\$ 1,230,069</b>	<b>\$ 1,246,366</b>	<b>1.3%</b>
<b>Capital Transfer to fund</b>						<b>0.0%</b>
<b>Total Expenses</b>	<b>\$ 1,082,295</b>	<b>\$ 1,128,836</b>	<b>\$ 1,251,255</b>	<b>\$ 2,028,603</b>	<b>\$ 2,083,220</b>	<b>2.6%</b>