

## 2023 Budget Performance Summary

Management projects a year-end budget surplus of approximately \$421,008 in the Operating Budget. However, it should be noted that Operating Revenue is projected \$32,527 more than budgeted. The operating surplus is the result of several components: 1) penalties were over budget by \$7,231; 3) Gain on sale of vehicles by \$53,000, 4) revenue fund interest by \$56,855 4) the bond coverage requirement expense are required to be budgeted but not expended, \$28,770.

**Total Projected Revenues for 2023**, which includes **Operating Revenues**, and **Non-Operating Revenues (Taps, Assessments, and Trustee Account Interest)**, are expected to total \$4,776,353 which is \$5,955 or 0.01% less than our 2023 budget forecast.

**Total Projected Expenses for 2023**, which includes Operating Expenses, Debt Service, and Debt Service Coverage are expected to total \$4,494,183 which is \$15,137, or 0.3% less than our 2023 budget forecast.

*(Budget worksheets summarizing expenses by department are located at end of each department section and detailed budget memos are provided in the Appendix)*

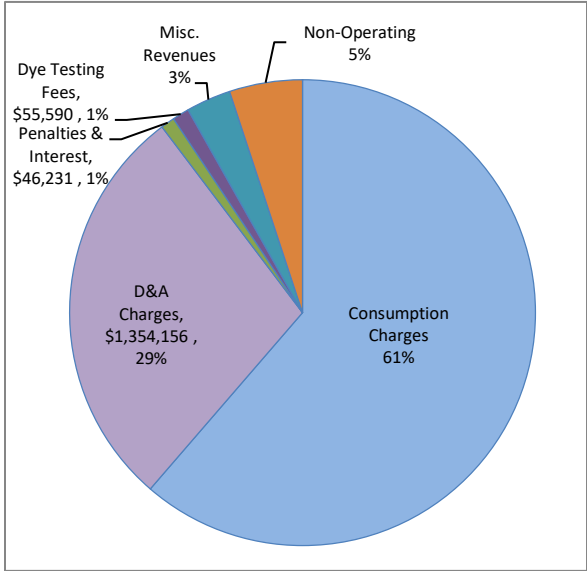
<b><u>2023 Operating Budget Performance Summary Projections</u></b>	
Total Operating Revenue	\$4,534,231
Total Expense (excluding Equip Replace Allowance)	\$3,729,453
Total Equipment Replacement Allowance	\$355,000
Total Expenses	\$4,084,453
Surplus Available	\$421,008

<b><u>2023 Non-Operating Budget Performance Summary</u></b>	
General Purpose Tap Fees (excluding Tap Fee Reimbursements)	\$120,592
Special Purpose Tap Fees and Assessment Payments	\$542
Rental Income, Gas Lease Royalties, Trustee Interest	\$120,988
Total Non-Operating Revenue	\$242,122

**Where our money comes from:**

**2023 Total Projected Revenues**

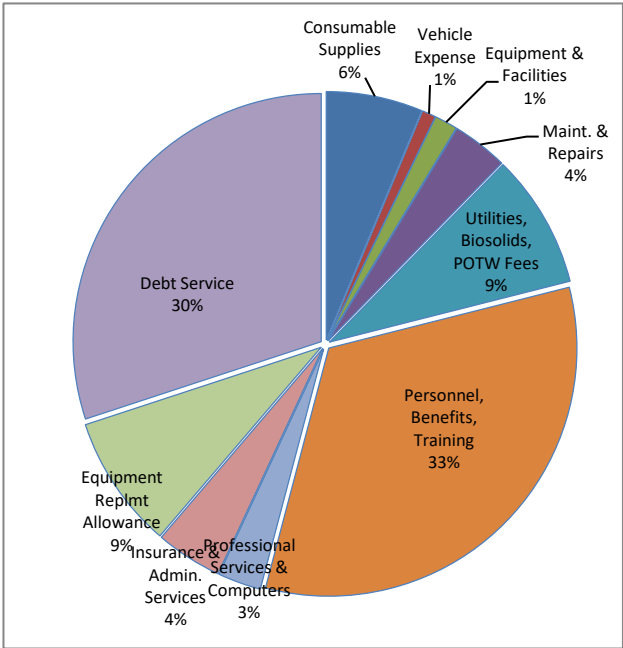
Sewer Consumption Charges	\$2,929,688
Debt and Administrative Charges	\$1,354,156
Penalties & Interest	\$46,231
Dye Testing Fees	\$55,590
Miscellaneous Revenues	\$148,566
<b>Operating Revenue Total</b>	<b>\$4,534,231</b>
Non-Operating Revenues	\$242,122
<b>Total Revenues</b>	<b>\$4,776,353</b>



**What we spend it on:**

**2023 Total Projected Expenses**

Consumable Supplies & Misc.	\$256,427
Vehicle Expense	\$36,516
Equipment & Facilities	\$61,360
Maintenance & Repairs	\$148,729
Utilities, Biosolids, POTW Fees	\$356,854
Personnel, Benefits, Training	\$1,350,071
Professional Services & Computers	\$115,004
Insurance & Administrative Services	\$177,153
Equipment Replacement Allowance	\$355,000
Debt Service	\$1,227,340
<b>Total Expenses</b>	<b>\$4,084,453</b>



## Operating Revenue Transfers to Capital Improvement Fund (CIF)

*Note: During 2015 the Series 2009 bonds were redeemed, which allowed changes in procedure that were previously required by its Trust Indenture. One of the changes was the former Capital Improvement and Redemption Fund (CIRF) became the Capital Improvement Fund (CIF).*

We discuss the Capital Improvement Fund (CIF) funding at this place in the report because it is directly related to Budget Performance overall, as well as Tap Fee Revenue performance. We strive to be on budget in order to properly fund the Capital Improvement Plan.

The Authority finances its capital improvements through borrowed funds which are set aside in Construction Funds, or through our accumulated surplus which is held in the CIF. In order to have an ongoing capital improvement program to provide for the upgrade of our sewer system and facilities, it is necessary to have a mechanism to regularly fund the CIF. Otherwise, we would have to rely on borrowed funds for all major projects. The CIF is funded by: 1) sewer tap fees, 2) interest earned on CIF investments, 3) any operating budget surplus available at the end of the year, and 4) the Equipment Replacement Allowance balance.

Each year, after year-end reconciliation, the Authority transfers funds accumulated in the Equipment Allowance and Operating Surplus to the CIF.

During 2023, a total of \$980,000 was transferred to the CIF. In 2017 and 2018, the large surplus was the result of capital transfers each year, attributed to the debt service for the new treatment not expended from the operating budget but was deferred, and capitalized.

<b>Table I - Operating Surplus and Tap Fees Received to the CIF</b>			
	<b>Operating Fund</b>	<b>Taps/Assessments</b>	<b>Total</b>
2014	\$473,022	\$221,255	\$694,277
2015	\$586,401	\$151,591	\$737,992
2016	\$497,000	\$124,523	\$621,523
2017	\$958,000	\$51,062	\$1,009,062
2018	\$1,143,706	\$109,354	\$1,253,060
2019	\$220,000	\$507,670	\$727,670
2020	\$350,000	\$269,922	\$619,922
2021	\$270,000	\$294,662	\$564,662
2022	\$210,000	\$170,320	\$380,320
<b>2023</b>	<b>\$980,000</b>	<b>\$120,000</b>	<b>\$1,100,000</b>
<b>Total:</b>	<b>\$5,688,129</b>	<b>\$2,020,359</b>	<b>\$7,708,488</b>
<b>Average:</b>	<b>\$568,812.90</b>	<b>\$202,036</b>	<b>\$770,849</b>

## 2023 Operating Revenue Summary

**Operating Revenues for 2023** are projected at \$4,534,231 which is \$32,527 more than budgeted. Detailed memos are provided in the Appendix for all major operating revenue sources.

**Residential Sewer Rentals** provided revenue of \$2,929,688, which is about \$70,312 less than our budget forecast, equal to 2.3% of the budgeted amount. Residential water consumption decreased 2.8% from the 2022 water consumption. Water consumption, after deduct meter adjustments, was 289,792,704 gallons, which is 8,354,444 gallons less than what was budgeted.

The chart below compares the current year residential water consumption with the previous five years. Clearly, water consumption indicates a substantial decline. Refer to the memo in the Appendix for more detailed information.

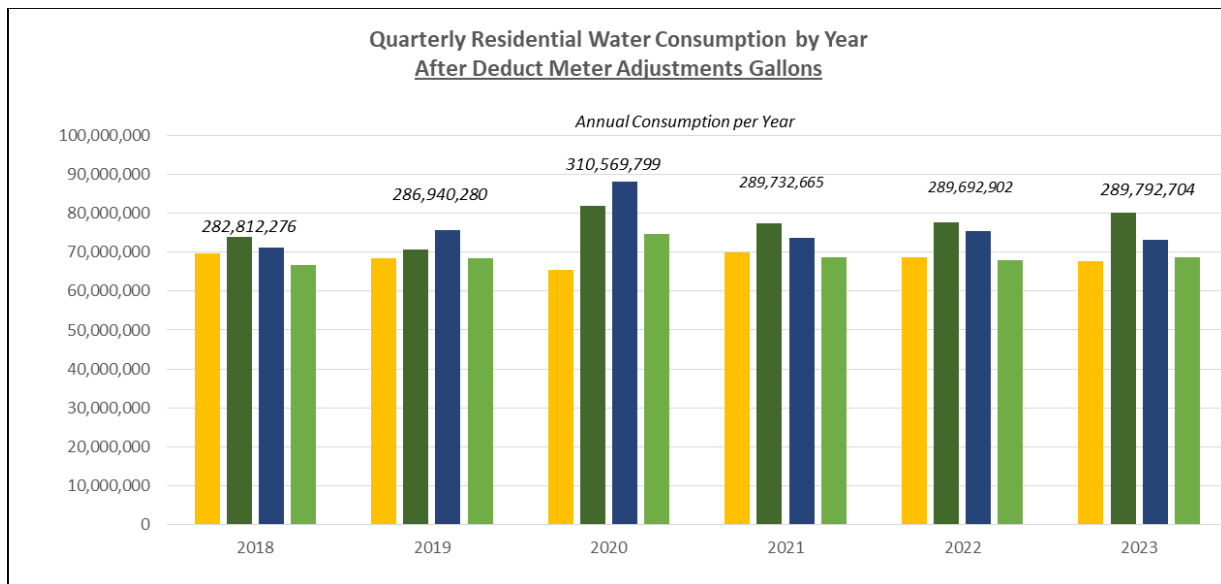
The Projected 2023 residential average quarterly water consumption was 11,507 gallons, the equivalent of 130 gallons/day.

### Rate Structure

The Authority's sewer use rate structure consists of a water consumption charge and a minimum service charge. Sewer Rentals are the water consumption portion of the charges.

- The sewer rate during 2023 was \$8.10/1,000 gallons of water consumed.
- The minimum service charge was \$42.00/ Equivalent Dwelling Unit.

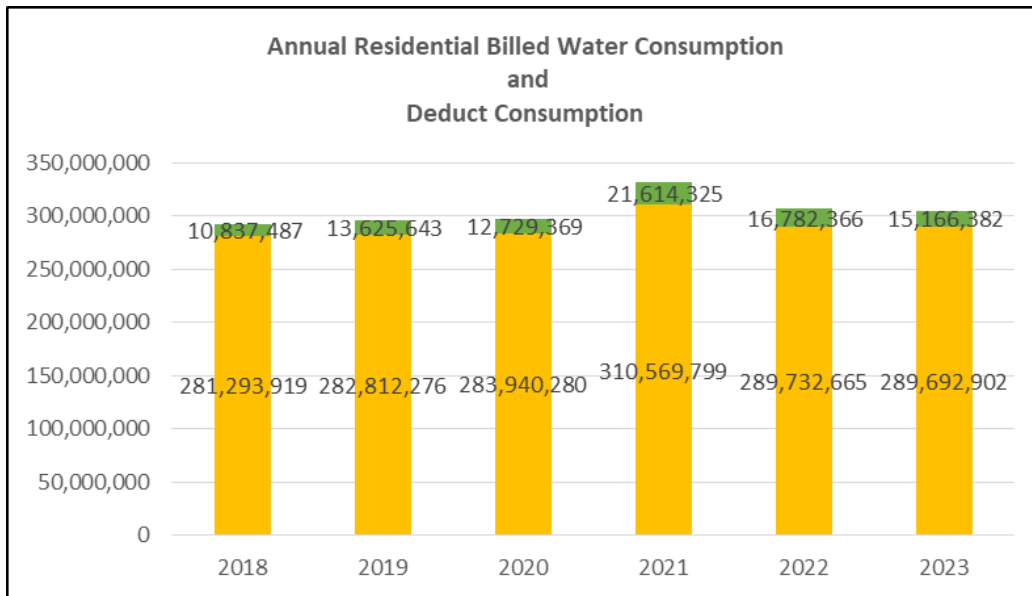
**Figure I**  
**Residential Water Consumption Trend**  
**2018 through 2023**



**Non-Residential Sewer Rentals** were less than the budget forecast by approximately .45%, with a total of 71,896,172 gallons, generating \$582,359 in revenue, or \$2,641 less than the budget forecast.

**Deduct Meter Credits.** The Authority permits the use of deduct meters for both Residential and Non-Residential customers. A deduct meter is a separate meter installed and maintained by the property owner. It is utilized to measure any water consumption which does not flow into the sanitary sewer system. Typically, a deduct meter is installed for lawn irrigation systems. The deduct meter credits issued in 2023 minus the read fee charge was \$112,749.44. There are currently 476 active Residential customers with deduct meters. The chart below illustrates the Total Water Consumption and Total Deduct Credits in gallons.

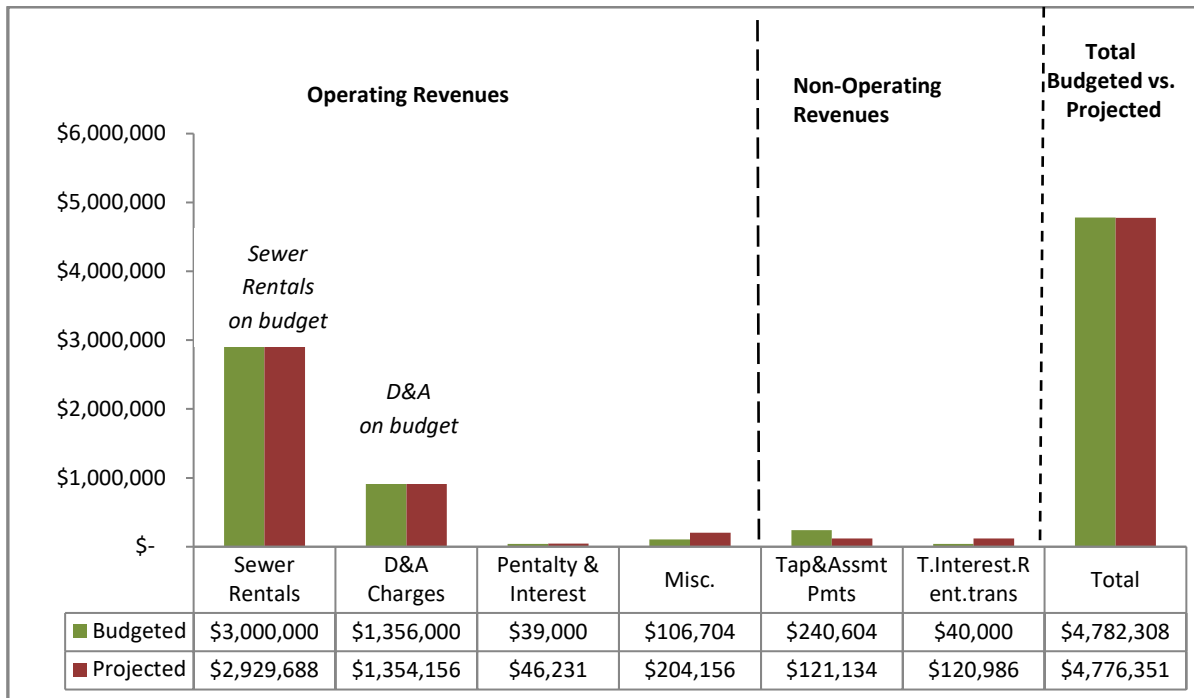
**Figure II**  
**Residential Water Consumption and Deduct Meter Consumption**  
**2018 through 2023**



**Debt and Administrative Charges** provided \$1,354,156 in revenue, under the budget forecast by \$1,844, attributed to Residential of \$1,247, attributed to developments slower than planned, and non-residential \$720, attributed to the change in annual average residential. Debt and Administrative Charges are the Minimum Service Charge of \$42.00/quarter for customers connected to the sewer system, applied regardless of the volume of water consumed. The Non-Residential customers are charged \$42.00 per quarter per billing unit, with a billing unit equal to the average residential water consumption, plus a meter charge based on size of their water meter. The billing units are affected by changes in water consumption. The calculation is performed every quarter, and is based on the previous four quarters.

**Miscellaneous Revenue** of \$204,156 exceeded the budget forecast by \$97,452. These sources of revenue include claim letter fees, dye testing fees, curtailment revenues, deduct meter read fees, inspection fees, interest revenues, and labor reimbursements from capital or developer funds. The primary reason for exceeding the budget was the gain on the sale of two vehicles and interest earnings.

**Figure III Total Revenues  
Budgeted vs. Projected**



**Non-Operating Revenues**, which consist of **General Purpose Taps, Special Purpose Taps, Assessments, and Trustee Account Interest**, totaled \$242,122, which is \$38,482 less than the budget forecast. The tap fee revenue was under the budget target, attributed to developments being delayed construction. The following developments applied for taps this year; Tuscany/Amended, Meadow Ridge, Justabout Farms, Brookwood Village/ Place, Sugarbrook Plan, Deerfield Manor (37), McCrobie Plan, Fife Farm Plan #5, Anthony Farms, Sherwood Pond, Wallach Plan

**General Purpose Tapping Fee Revenue Summary.** Table II provides a summary of sewer taps sold by sewer system and identifies tap reimbursements. The projected General-Purpose Tap Fee revenue is \$120,592. There was one tap reimbursements. Also see detailed memos in the Appendix.

<b>Table II Summary of Sewer Taps By Sewer System Projected to end of year</b>					
	<b>Brush Run Sewer System</b>		<b>Donaldson's Crossroads Sewer System</b>		<b>Tap Reimbursements</b>
Item	Residential	Non-Residential	Residential	Non-Residential	Residential
Taps Sold	56	0	7	0	1
Revenues	\$99,375	\$0	\$22,660	\$0	0
<b>Total Taps</b>	<b>56</b>		<b>7</b>		<b>0</b>
<b>Total Revenues</b>	<b>\$99,375</b>		<b>\$22,660</b>		<b>-\$1,443.05</b>
<b>Grand Total (net Tap Reimb)</b>	<b>\$120,592</b>				

**Special Purpose Taps and Assessments** are projected to total \$542 consisting of special purpose taps and assessment payment plans. There was 1 Valley View Special Purpose taps were sold during 2023.

The Authority permits assessments and special purpose tapping fees to be paid by the customer by entering into payment plan agreements. There IS currently 1 property with payment plan consisting of: 1) Valley View sewer extension project.

**Trustee Account Interest** of \$120,986 exceeded the budget forecast by \$80,986. There were several investment vehicles earning a higher rate than the money market account.

### **End of 2023 Revenue Section**

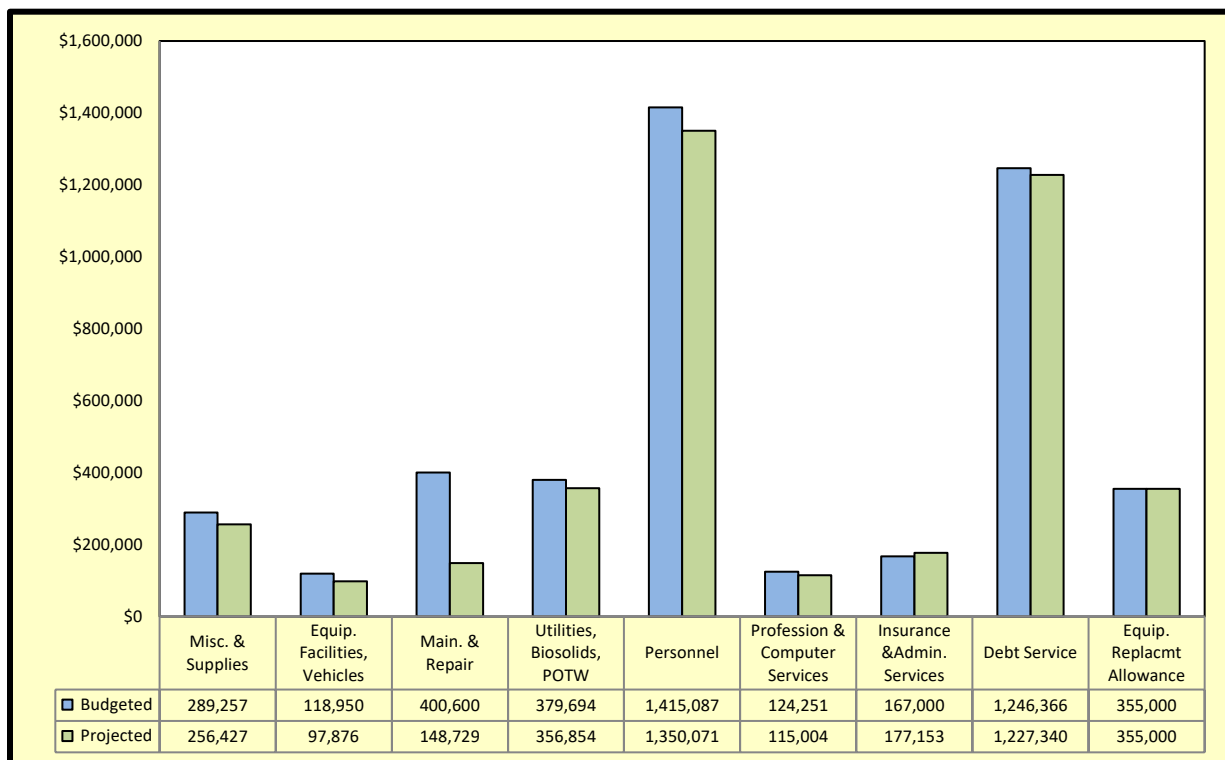
## 2023 Operating Expense Summary

The 2023 Operating Expenses and Debt Service expense combined is projected to total \$4,084,453 which is approximately \$411,750 or 9.2% less than the budgeted amount.

Operating Expenses by themselves are projected at \$2,857,114 which is \$392,725 less than budgeted. The major categories with a budget surplus are: Maintenance and Repairs at \$251,871 or 63%, attributed to no performing the annual sewer line rehabilitation project; Personnel at \$65,016 or 5%, attributed to a maintenance staff on workers compensation, one maintenance employee resignation, and no increase in the union health insurance.; Consumable Supplies/ Chemicals at \$32,830 or 11%, attributed to the purchase of less Sodium Aluinate. The POTW fees always have a surplus, attributed to ALCOSAN's requirement to budget for 120% of the budget.

The significant budget overrun that occurred was in Insurance at \$11,386 or 10%, attributed to an increase in workers compensation and overall insurance based on the industrial appraisal update of total value of facilities.

**Figure III**  
**Operating Expenses, Budgeted vs. Projected**





**Table III - Cost to Collect and Treat 1,000 Gallons of Sewage**

Total Million Gallons of Sewage Treated:	737.6 (previous 12 months)
Cost per 1,000 gallons of Sewage Treated:	\$5.54
Total Million Gallons of Water Consumed:	361.7 (Residential and Non-Residential prev 12 months)
Total Infiltration / Inflow Treated:	375.9 million gallons
Infiltration %	51%

**Infiltration**

Based on water consumption, 51% of the sewage processed at our treatment plants in 2023 was infiltration. Table IV at right compares previous years.

The efforts and commitment the Authority has dedicated to eliminating I&I indicate the combination of projects are positively influencing the I&I reduction efforts. Recent projects include: DC Treatment Plant construction (2018), DC Conveyance System Project (2019), Stonehenge Truck Sewer Project (2020), coupled with annual grouting and lining projects and an increase in annual time of sale dye tests. However, weather data from the National Oceanic and Atmospheric Administration (NOAA) supports the trend for an ever increasing annual rainfall total. As the climate data continues to support an increase in annual precipitation, the Authority will look to maintain its commitment to reduce I&I sources from entering and overwhelming the sanitary system.

**Table IV – Historic Infiltration Percentage**

<u>Year</u>	<u>% Infiltration</u>
2017	64%
2018	50%
2019	50%
2020	47%
2021	44%
2023	49.8%
2023	51%

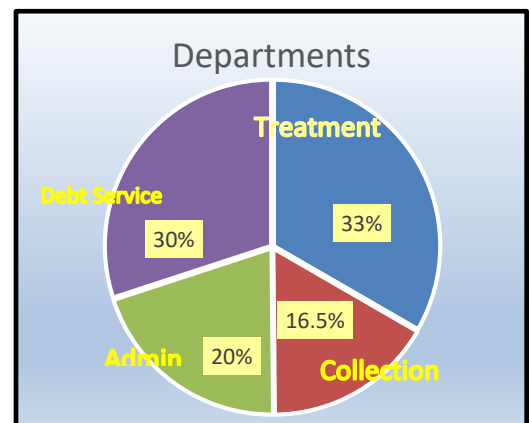
**Figure IV**

**Individual Department Performance**

The Expense Summary expenses categorizes across the four major departments, with Debt Service/Capital Transfer being considered a separate department, are shown in Figure IV.

The Treatment Department and the Debt Service demands the highest percentage of the budget at 33%, and 30%, the Collection System Department at 16.5%, and the Administration Department at 20.1%.

**Figure IV Expenses by Departments**



## **INDIVIDUAL DEPARTMENT PERFORMANCE SUMMARY**

### **TREATMENT DEPARTMENT**

Overall, Management believes we continue to improve and optimize operations and maintenance of both treatment plants while operating within the budgeted amounts. The budget provides for adequate funding to properly maintain the facilities.

#### **Brush Run WPCP**

This year will mark the 29-year anniversary of the startup of the first half of the upgraded treatment plant. During these years we have been in 100% compliance with the NPDES effluent discharge limits most of the time, with the exception of one permit excursion for fecal coliform in May 2023. After 28 years of operation, equipment availability remains near 100%. That is, all new equipment and previous existing equipment is operational, including automatic control systems. All equipment and facilities are considered in good condition.

The vast majority of plant equipment not already replaced will need to be replaced within the next five years. In 2023, several treatment equipment components were repaired or replaced and further detailed below under Brush Run Plant Major Operation and Maintenance Items in 2023. The concepts developed for equipment probable design life during the DC Plant Alternative Analysis were applied to the equipment at the Brush Run WPCP. With the exception of clarifier drives and collectors, which have a design life of 40 years, the remaining equipment design life is 25 years or less. Therefore the Authority's maintenance plan includes replacement of a minimum of one major equipment system annually through the Capital Improvement Fund, as well as increased funding of Brush Run Maintenance & Repair line item.

#### **Brush Run Plant Treatment Statistics**

The Brush Run WPCP provides sewage treatment and disposal to 4,297, residential households, and 139 non-residential customers (576 EDU's), which combined, generate the sewage flow of approximately 4,873 Equivalent Dwelling Units (EDUs). Based on the census per capita of 2.91 persons/household, 4,847 EDUs is the equivalent population of 14,180 persons. The treatment plant's design hydraulic capacity was increased to 2.3 Million Gallons per Day (MGD) in 2023 with the NPDES permit amendment. Current annual average flow is 1.103 MGD

During the previous 12 months (November 1, 2022 through October 31, 2023) the plant:

- Treated approximately 333.132 million gallons of wastewater
- Removed from the waste:
  - 98% of the Biochemical Oxygen Demand (BOD)
  - 97% of the Suspended Solids, and
  - 99% of the ammonia nitrogen
  - Disposed of approximately 926 wet tons of digested biosolids by landfilling

#### **Brush Run Plant Major Operation and Maintenance Items in 2023**

Areas of major work items completed through the use of operating funds at the Brush Run plant included:

- Completed annual WET Testing

- Applied epoxy coating to the gallery stairs and the control building breezeway
- Enrolled in Electrical Energy Demand Response Program, including one test of curtailment capability
- Hand-cleaned all aeration diffusers and performed grit removal and maintenance of both aeration tanks
- Dewatered and performed maintenance on clarifiers No. 1 and 2
- Replaced sodium aluminate feed lines (2)
- Installed exhaust fan in blower room
- Completed annual calibration of flow meters
- Participated in annual laboratory Proficiency Testing
- Completed annual P/M to all VFD

Major Plant Capital Improvements:

- Completed design for the replacement of the non-potable water system
- Installed LED lighting in press room
- Replaced conveyor belt for belt filter press

**Donaldson's Crossroads WPCP**

The new treatment facility came online August 18, 2018. Subsequently, the completion and start-up of the new volute rotary press and dewatering facility was completed April 2019.

**DC Plant Treatment Statistics**

The DC WPCP provides sewage treatment and disposal to 1,896 residential households, and 141 non-residential customers (1027 EDU's), which combined, generate the sewage flow of approximately 2,923 Equivalent Dwelling Units (EDUs). Based on the census per capita of 2.91 persons/household, 2,923 EDUs is the equivalent population of 8,505 persons. The treatment plant's design hydraulic capacity is 1.75 MGD. Current annual average flow is 0.519 MGD.

During the previous 12 months (November 1, 2022 through October 31, 2023) the plant:

- Treated approximately 156.221 million gallons of wastewater
- Removed from the waste:
  - 99% of Biochemical Oxygen Demand (BOD)
  - 98% of the Suspended Solids, and
  - 99% of the ammonia-nitrogen
  - Disposed of approximately 437 wet tons of digested biosolids by landfilling

**DC Plant Major Operation and Maintenance Items in 2023**

- Completed WET Testing
- Replaced hydrostatic tank bladders(3)
- Bio-filter media replacement

Major Plant Capital Improvements:

- Sealing of asphalt parking lot

**Treatment Department Overall Expense Summary (Both Plants)**

Overall, the Treatment Department's projected expenditures are \$1,347,462 which is under budget by \$4,869 or 0.4%. Most categories were on budget except, Lab Supplies, Maintenance & Repairs, and Computers.

**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, wood, screws, etc. *This category was budgeted at \$27,000 and is expected to be slightly under budget.*
- **Chemicals** - Included in this category are the chemicals used in the treatment process, including chlorine, sodium bisulfite, polymer for sludge thickening at DC and dewatering at Brush Run, 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 Permit's pH discharge limit. *This category was budgeted at \$177,721 and is expected to be under budget by \$22,375, attributed to gaseous HCL not being purchased, as well as sodium bicarbonate and lime.*

**Lab Supplies** – Included in this category are routine chemicals and supplies for the laboratory, laboratory equipment, QA/QC samples, yearly calibration of lab equipment by an outside vendor, yearly flow meter calibration at Brush Run and DC, and annual sludge analysis. *This category was budgeted at \$52,850 and is expected to be slightly under budget*

- **Vehicles** – The only vehicle in the Treatment Department is the 2009 tanker truck, which was sold in April 2023 after several significant repairs. *This category was budgeted at \$15,200 and is expected to be under budget by \$10,688.*
- **Equipment/Facilities** – Included in this category are line items for replacement parts purchased for inventory, minor equipment, equipment rental, and annual NPDES fees. *This category was budgeted at \$52,200 and is expected to be under budget by \$3,964, attributed to no equipment rentals required, and projected NPDES fees are lower than expected.*
- **Equipment Replacement Allowance** - The Treatment Equipment Replacement Allowance has a budgeted amount of \$245,000, which 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 increase 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.

Beginning in 2010, any balance remaining in the Equipment Replacement Allowance is shown as a Capital Fund Transfer expenditure and is transferred to the CIRF to be used to fund the Capital Budget. *There were no items charged to the replacement allowance account: therefore, \$245,000 will be available as the treatment allowances transfer to the CIF in 2023.*

**Maintenance & Repair** – Included in this category are general maintenance costs, and the mechanical and electrical repairs costs associated with the treatment plants. *This category was budgeted at \$94,300 and is expected to be over budget by \$5,475, related to belt filter press roller repairs and steering cylinder repair.*

- **Utilities** – Included in this category are the utilities at each of the treatment plants, which include power, natural gas, water, and telephone expense. *This category was budgeted at \$162,189 and is expected to be under budget by \$3,090, primarily attributed to conservatively budgeting the power.*

- **Plant Power Expense:** *The overall treatment plant power expense was budgeted at \$139,000 and will be under budget by \$4,777 or 3%,*
- **Power Generation Procurement:** *We are currently under contract with Constellation Energy to supply power generation under a 60-month agreement which began January 1, 2021 – December 31, 2025. The price/kWh is \$0.05169 at both treatment plants as well as at the pump stations.*
- **Biosolids**– *Included in this category are biosolids disposal and screenings disposal. We will have disposed of 1,648 tons combined for both facilities for the 12-month period, with an average cake concentration of 13.11% at DC and 15.22% for BR, only DC is below our target cake concentration of 15%. The hauling and disposal contract was bid in 2021 as (1) year contract with (4) option years expiring 2026. Disposal pricing increased 4% in October 2023 with the new disposal contractor. *This category was budgeted at \$116,000 and is expected to be under budget by \$3,218.**
- **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. Five to six hours is required each weekend day and holiday. *This category (both plants) was budgeted at a total of \$327,260 and is expected to be under budget by \$16,090. This was attributed to very little overtime, and less personnel time spent on the scheduled weekends than budgeted.**
- **Employee Benefits** -*Included in this category are the employees’ pension contributions, health, life, and disability insurance, uniforms, and employee certifications. *This category was budgeted at \$85,970 and is expected to be under budget by \$6,549, primarily attributed to the union not increasing insurance rates for 2023, the change of status for health benefits.**
- **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. This category was budgeted at \$15,630 and is expected to be slightly under budget.**
- **POTW Fees** - *Publicly Owned Treatment Works (POTW). These are the fees paid to ALCOSAN based on water consumption of the 82 customers in the Marella Manor service district. In 3<sup>rd</sup> Quarter 2023, the Deer Field Service area project was completed and there was a customer swap - 11 customers from Fairway Estates (Links View Drive) were transferred to the ALCOSAN.*

ALCOSAN’s 2023 charge was:

Service Charge:	\$21.88/Quarter
Gallonage Charge:	\$10.41/1,000 gallons

The ALCOSAN annual charges to the Authority include ALCOSAN’s charges per customer, expenses paid to USC for operating and maintenance, and capital expenditures, (PTSA is allocated 3.1% of O&M and Capital), minus the ALCOSAN annual rebate.

Total Annual Charges for Marella Manor/ Fairway Estates	\$54,717.84
Total Annual Billed to Marella Manor/ Fairway Estates Customers	<u>\$44,828.86</u>
	(\$9,888.97)
The Quarterly Average Charge per customer paid to ALCOSAN	\$ 227.88.
The Quarterly Average Billed per PTSA Customer	<u>\$ 127.84</u>

Average Quarterly Difference

(\$100.04)

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. *This category was budgeted at \$56,000 and is expected to have a surplus of \$9,928 or 18%.*

- **Professional Services** - Included in this category are the routine engineering, legal, and appraisal services associated with the treatment facilities. An industrial appraisal is conducted periodically to establish the insurable values of the Authority's fixed treatment plant assets, and updated annually by an inflationary index plus a new additions. The last physical appraisal of the Brush Run plant was performed in 2021, finishing in 2023. The Donaldson's Crossroads plant was updated in a 2020 appraisal. *The Professional Services category was budgeted at \$2,321 and is expected to be under budget by \$1,821.*
- **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. *This category was budgeted at \$9,600 and is expected to be on budget.*

## **COLLECTION SYSTEM DEPARTMENT**

### **Collector and Interceptor Sewers**

The Collection System Department consists of five full-time field staff that maintain the Authority's 146 miles of collector sewers and interceptors, and nine sewage pumping stations. They also conduct property dye testing for property transfers, perform manhole inspections, locate and identify sewer lines as part of the PA One Call program, perform emergency excavation repairs, and assist with treatment plant operations and maintenance.

Tasks undertaken this year from the Operating Budget included:

- Staff performed 201 dye tests on homes, including CCTV of building sewer, for property transfers through November, and project 5 additional through end of year for a total of 206. Of the testing performed through November, 55% of the properties failed attributed to an inflow or infiltration source.
- Completed annual P/M on all generators
- Completed annual calibration of flow meters
- Installed new impeller and wear plate on pump No.2 at Maple Lane Lift Station
- Repaired Rutledge force-main break

Sewer projects undertaken this year from the Capital Improvement Fund included:

- Completed force-main construction related to the Deerfield Manor / Fairways Pump Station exchange of sewage flows with Upper St. Clair
- Completed design of Valleybook interceptor and Crestview sewer replacement projects, with intentions to bid both in December 2023

Our maintenance and repair strategy for the sewer system is to televise 24,000 feet each year and rehabilitate 12,000 feet of sewer each year.

Televised:	6,550 LF Includes Marrella Manor (2022 & 2023) 55% of target.
Rehabilitation:	0 LF
Replacement:	0 LF

### **Dye Testing at Property Transfer**

The Authority staff began conducting the required dye tests at property transfer in July 2008. Prior to that date the dye tests were conducted by plumbers engaged by the property owners. The program change was in part undertaken to refocus the I/I removal program to sources located on private property, with the intent to eventually expand the program to include CCTV inspection of private building sewers and the requirement to repair defective building sewers.

The Authority has expanded the program to include CCTV inspection of the building sewer, with dye injection in the vicinity of pipe defects. Evidence of visible infiltration is a violation of the Authority's regulations and requires repair. Additionally, dye is injected close to all vertical risers (i.e. cleanouts and house trap vents) which routinely identifies areas of infiltration requiring repair.

### **Collection Department Overall Expense Summary**

Overall, the Collection System Department's projected expenditures are \$973,744 which is under budget by \$299,553 or 30%.

**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, and miscellaneous supplies. *This category was budgeted at \$11,100 and is under budget by \$578.*
- **Process Other**– Included in this category are chemicals for odor control for the pump stations. Waterdam pump station has historically required more odor controls. *This category was budgeted at \$2,300 and is under budget by \$2,300, attributed to no treatment of odor controls at the Waterdam pump station.*
- **Vehicles** – Included in this category are parts and supplies, fuel, and all repairs for the following vehicles. The 2014 Ford F350 was sold in April 2023. *This category was budgeted at \$22,700 and is over budget by \$9,304, attributed mostly to extenuating Vactor repairs, and, large expenditures on the 2015 dump truck. (Note that the tanker truck is discussed in the Treatment Department and the cost are not included in the text).*

**Table VII - Vehicle Repair Summary**

<b>Year/ Vehicle</b>	<b>Repair Expense</b>	<b>Description of Repairs</b>	<b>Annual Mileage</b>	<b>Total Mileage</b>
2003 Sterling Vac	\$12,037.01	Inspection, new starter, install drive train removed for towing oil pan gasket, replace exhaust stack, crank seal leak repair, front case oil leak repair, towing	2,720	64,814
2006 Ford 350	\$419.98	Inspection, 2 front tires	1,752	78,541
2008 Chevy Blazer	\$0		3,997	84,925
2009 International Tanker	\$1,938.95	Repair parking brake and tag axle air issue		
2014 Ford F-350	\$565.36	Inspection, front brakes, parking brake cable	3,055	97,082
2015 Ford F-550 Dump Truck	\$5,677.85	Inspection, replace Knox sensor, two front tires and 2 rear tires, tie rod, replace DEF injector, batteries	2,979	29,354
2016 Ford F-450	\$139.09	Inspection, front brakes (in house)	6,541	45,381
2021 Ford Transit Van	\$45.30	Inspection	6,657	20,851
2023 Chevy HD2500	\$0		5,435	5,442
2003 MGS Trailer (Generator)	\$569.99	Inspection and four tires	N/A	N/A
2018 Sure Trac Trailer (Camera)	\$60.30	Inspection	N/A	N/A
<b>Total:</b>	<b>\$21,453.83</b>		<b>24,667</b>	<b>N/A</b>



**Equipment/Facilities** –Included in this category are replacement parts, minor equipment purchases (items like weed trimmers, push mowers), safety equipment, and rental of equipment. *This category was budgeted at \$21,500 and is under budget by \$15,181, attributed to under on replacement and safety equipment.*

- **Equipment Replacement Allowance** - The Collection System Department’s Equipment Replacement Allowance was originally budgeted at \$100,000. *There were no items charged to the replacement allowance account this year.*
- **Maintenance & Repair** – Included in this category are general maintenance costs, the mechanical and electrical repairs costs associated with the pump stations, and the cost for more comprehensive repairs or rehabilitation of sewers. Generally sewer rehabilitation work paid out of the operating budget is limited to point repairs, chemical grouting of sewer lines, and manhole rehabilitation. Major sewer replacements or major sewer CIPP lining projects are funded from the CIRF. *This category was budgeted at \$297,700 and is expected to be under budget by \$256,233 or 86%.* This was attributed to no sewer rehabilitation project scheduled.

Major projects this year charged to the Maintenance & Repair line items were:

- Annual P/M to generators
  - Installed new impeller and wear plate on pump No.2 at Maple Lane Lift Station
  - Repaired Rutledge force-main break
- **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. The Hiddenbrook station is now equipped with a cellular connection in lieu of a physical internet connection. *This category was budgeted at \$14,725 and is expected to be under budget by \$1,181.*
  - **Salary & Wages** – The employees consist of one Skilled Maintenance and four General Maintenance employees. *This category was budgeted at \$325,216 and is under budget by \$27,745 or 9%, attributed to labor allocation between the Collection Department and the Treatment Department, and one staff member on workers compensation, and the resignation of a staff member.*
  - **Employee Benefits** – Included in this category are the employees’ pension contributions, health, life, and disability insurance, uniforms, and employee certifications. *This category was budgeted at \$151,503 and is expected to be under budget by \$11,289 or 7.5%, attributed to no union rate increase in insurance benefits this year, allocation of categories of employees, and the resignation of one staff member..*
  - **POTW Fees** – These are the fees paid annually to Upper St. Clair Township in accordance with the Marella Manor service agreement. Essentially, we pay 3.1% of the operation and maintenance costs of their Brush Run Pump Station, force main, and the trunk sewer. They invoice us annually for the previous year. This year’s invoice was \$3,257. *This category was budgeted at \$10,000 and is under budget by \$3,698, attributed to a minimum repairs required.*
  - **Professional Services** –Included in this category are the routine engineering, legal, computer consulting, and appraisal services associated with the collection system. *This category was budgeted at \$3,500 and is expected to be over budget by \$9,348, attributed to engineering on Fawn Valley survey and easements, PENNDOT project, and the preliminary review of Waterdam development.*
  - **Insurance** – Included in this category is the workers compensation insurance for the five general maintenance personnel. *This category was budgeted at \$12,000 and is on budget.*

## ADMINISTRATIVE DEPARTMENT

The Administrative Department consists of the Manager, Assistant 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 billing related expenses.

Overall, the Administrative Department projected expenditures are \$836,854 which is under budget by \$15,316 or 1.8%. This is primarily attributed to a reduction legal fees, no major building repairs, no annual conference attendance, and no public relations.

The Administrative Department's accomplishments in 2023 included:

- Administrative effort was focused on coordination, public relations, financial and construction management of the Deerfield Manor project. Customer swap 11 PTSA customers for 37, potential 9 future USC customers.
- Continued with our Workplace Safety Committee, holding 12 monthly meetings, and separate monthly tailgate safety meetings with the Operation and Maintenance staff. We have participated since 2006 and receive a 5% credit on our Workmen's Compensation premium.
- Managed multiple Developer Accounts
- PADEP certification and accreditation of the Brush Run WPCP Laboratory.
- Processed an estimated 510 documents of certification for property transfers, of which were for refinancing and for sales. For refinancing the Authority inspects for buried manholes on the property, requiring them to be raised before the Authority sends a lien status letter to the closing company.
- Continue to receive quarterly updates in the GIS System from the Township.
- Coordinate efforts for the replacement of the phone system, fire systems, and pump station services
- Completion of the asphalt sealing of the administration parking lots and installation of a new office sign
- Continue to refine the In-House Sewage Billing Program.
  - Customer additions – Automatic Withdraw Program (ACH), MyGov Hub, online access for customers, payment plans, and eBilling
  - Customer delinquent accounts and liens
  - Continue with the creation of a billing manual
  - Continue with Website updates
  - Created the ability to accept credit cards for dye test and lien letters
  - Updated equipment
  - Worked with the PAWC to get zero consumption accounts meters changed in order to get actual consumption.
  - Cleaned up old liens that were paid but never satisfied with Washington County.

### **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. *This category was budgeted at \$18,286 and under budget by \$2,723.*
- **Equipment/Facilities** – Included in this category are minor office equipment, replacement parts, safety equipment, and the equipment replacement allowance. *This category was budgeted at \$7,350 and is under budget by \$545.*

- **Equipment Replacement Allowance** – *This category was budgeted at \$10,000. There were no items charged to the replacement allowance account this year.*
- **Maintenance & Repair** – *Included in this category are the maintenance fees for the color photocopier, annual phone system maintenance, administration building maintenance and repair. This category was budgeted at \$8,600 and is under budget by \$1,651*
- **Utilities** –*Included in this category are the administration office telephones, security system, cleaning, trash pickup, power, natural gas. This category was budgeted at \$20,780 and is under budget by \$1,725, attributed to contract termination of cleaning company. No replacement was made.*
- **Salary & Wages** –*The Management and Administrative staff consists of four salaried employees and an hourly Administrative Assistant. This category includes salaries and payroll taxes associated with those employees. This category was budgeted at \$410,958 and is under budget by \$420.*

The line item identified as “Salary & Wages, Labor Allocation” is the line item used to track the labor costs reimbursed from the CIF for capital projects or from developers for developer sewer extension projects. There was \$0 in reimbursed wages.

- **Employee Benefits** – *Included in this category are employees’ pension, health/dental/vision insurance, and life and short-term disability. The hospitalization plan is a Highmark high deductible plan. All five employees participated 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. This category was budgeted at \$99,680 and is under budget by \$543.*
- **Travel/Training/Meeting** – *Included in this category are registration fees and expenses, membership attributeds which include PMAA membership and management employees’ memberships in Water Environment Federation, etc., Board Member meeting stipend; and employee training expense. This category was budgeted at \$14,500 and is under budget by \$2,381.*
- **Computer/Networking** - *Included in this category are support for the treatment operating and lab maintenance software and routine consulting time for the network server and all computers. This category was budgeted at \$37,600 and is under budget by \$2,346.*
- **Professional Services** - *Included in this category are Auditing, Engineering, Legal, GIS Updates, Computer Services, and Appraisal Services. This category was budgeted at \$63,700 is under budget by \$13,672, attributed to no legal issues experienced.*

Below is the breakdown of Engineering charges to the Operating Budget (*all three departments, Capital Budget, and Developer reimbursed expenses*):

	Operating	Developer	Capital	Year to Date
GHD			\$78,732.50	\$78,732.50
HRG	\$26,962.00	\$138,902.82	\$76,484.29	\$242,349.11
Total	\$26,962.00	\$138,902.82	\$155,216.79	\$321,081.61

The total amount expended on engineering through October 31, 2023 was \$321,082 and expected to approach \$350,000 for 2023. Engineering Fees consisting of:

- Operating expenditures: retainer services, and several miscellaneous tasks.
- CIRF expenditures: BR NPDES renewal, Deerfield Manor/Links Drive transfer of sewage flows, 2023 Sewer Rehabilitation Project, BR potable water upgrades.
- Developer expenditures for the following developments:
  - Lutz Farm
  - Sugarbrooke
  - Royal Estates
  - Camden Village
  - Waterdam Multifamily Development
  - Wallach Subdivision
  - Pemberly Manor
  - Fife Farm
  - Tuscany II
- Legal Fees budgeted were \$29,000, and is under budget by \$12,254. Legal expenses include: retainer services, personnel issues, employment related issues, developer lawsuit, and union contract negotiations.
- **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. *This category was budgeted at \$97,000 and is over budget by \$11,386 attributed to the workers compensation audit for contractor’s expenses, the completion and incorporation of the updated industrial appraisal report. .*
- **Administrative Services** – This category includes Billing Expenses, Bank Fees, Bond Trustee Fees, Public Relations expenses, and the Grants Coordinator’s fee. *This category was budgeted at \$48,400 and is under budget by \$1,233, attributed to no charges against public relations, and discount on bill printing due to several errors with the printing.*

## NON-OPERATING EXPENSES

### Debt Obligations

The Authority's borrowed funds consist of the following:

- Sewer Revenue Bonds, Series 2021 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 9/1/2045
  - 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 as of December 31, 2023
  - Annual Debt Service \$26,400
  - Final Payment date is March 31, 2024
  - 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: \$ 21,533,626**

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 attributed 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 2023
<b>Article V Revenues and Funds, Section 501.(a) (ii) Outstanding Bonds</b>	
Revenues	
Operating Revenues	\$ 4,534,231
Non-Operating Revenues	242,122
<b>Total Revenues</b>	<b>\$ 4,776,353</b>
Expenses	
Treatment	\$ 1,410,085
Collection	674,192
Administration	821,538
PV Loans, CFS Bank Loan & and Other	929,902
<b>Subtotal Operating Expenses</b>	<b>\$ 3,835,717</b>
<b>Net Revenues</b>	<b>\$ 940,636</b>
Bond Debt Service	\$ 287,695
Bond Coverage Requirement 110%	327%
<b>Article V Revenues and Funds, Section 501.(a) (iii) Pennvest Loans</b>	
Total Revenues	\$ 4,776,353
Operating Expenses	(2,905,815)
Bond Debt Service & Other	(287,695)
CFS Bank Loan	-
<b>Net Revenues</b>	<b>\$ 1,582,843</b>
Pennvest Loans	929,902
Pennvest Coverage Requirement 100%	170%

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

	<u>Budget</u> <b>2023</b>	<u>YTD</u> <b>9/30/2023</b>	<u>Projected</u> <b>2023</b>	<u>Projected</u> <b>Year End</b>	<u>Budget Minus</u> <b>Projection</b>
<i><b>OPERATING REVENUES</b></i>					
<b>Charges for Services</b>					
Sewer Rentals	\$ 3,000,000	\$ 2,229,200	\$ 700,488	\$ 2,929,688	\$ 70,312
Debt and Administrative Charges	1,356,000	1,015,181	338,975	1,354,156	1,844
Penalties and Interest	39,000	36,431	9,800	46,231	(7,231)
<b>Total Charges for Services</b>	<b>\$ 4,395,000</b>	<b>\$ 3,280,812</b>	<b>\$ 1,049,263</b>	<b>\$ 4,330,075</b>	<b>\$ 64,925</b>
<b>Miscellaneous</b>	<b>\$ 106,704</b>	<b>\$ 178,167</b>	<b>\$ 25,989</b>	<b>\$ 204,156</b>	<b>\$ (97,452)</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 4,501,704</b>	<b>\$ 3,458,979</b>	<b>\$ 1,075,252</b>	<b>\$ 4,534,231</b>	<b>\$ (32,527)</b>
<i><b>NON-OPERATING REVENUE</b></i>					
<b>Tap Fees &amp; Other Non-Operating</b>	\$ 240,604	\$ 79,969	\$ 41,167	\$ 121,136	\$ 119,468
<b>Trustee Interest</b>	\$ 40,000	\$ 105,986	\$ 15,000	\$ 120,986	\$ (80,986)
<b>TOTAL NON-OPERATING REVENUES (inc.adj. Interest)</b>	<b>\$ 280,604</b>	<b>\$ 185,955</b>	<b>\$ 56,167</b>	<b>\$ 242,122</b>	<b>\$ 38,482</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,782,308</b>	<b>\$ 3,644,934</b>	<b>\$ 1,131,419</b>	<b>\$ 4,776,353</b>	<b>\$ 5,955</b>

**OPERATING BUDGET PERFORMANCE SUMMARY - PROJECTIONS**

Total Operating Revenue	\$ 4,534,231
Total Expenses (excluding Equip Rp Allowance)	(3,729,453)
Total Equipment Replacement Allowance	(355,000)
Total Expenses	\$ (4,084,453)
Surplus Available	\$ 449,778
Surplus minus Debt Service Cover	\$ 28,770
	\$ 421,008

**NON-OPERATING BUDGET PERFORMANCE SUMMARY**

Total Tap Fees (excluding Tap Fee Reimburse )	\$ 120,592
SPTF & Assessment Pmt Plans	542
Other Non-Operating Revenue(interest, rental, gas)	120,988
Total Non-Operating Revenue	\$ 242,122
Total Tapping Fee Reimbursements	\$ -

PETERS TOWNSHIP SANITARY AUTHORITY  
EXPENSE SUMMARY BUDGET REPORT for 2023

<b>OPERATING EXPENSES</b>	<b>Budget</b>	<b>YTD</b>	<b>Projected</b>	<b>Variance</b>	<b>Budget</b>
<b>ALL DEPARTMENTS</b>	<b>2023</b>	<b>9/30/2023</b>	<b>Total</b>	<b>%</b>	<b>Minus</b>
			<b>2023</b>		<b>Projection</b>
<b>Total Miscellaneous</b>	\$ -	\$ -	\$ -		\$ -
<b>Consumable Supplies</b>					
Material & Supplies	\$ 56,386	\$ 35,478	\$ 50,728	10.0%	\$ 5,658
Chemicals	180,021	106,982	155,346	14%	24,675
Lab Supplies	52,850	40,581	50,353	5%	2,497
<b>Total Consumable Supplies</b>	\$ 289,257	\$ 183,041	\$ 256,427	11%	\$ 32,830
<b>Total Vehicles</b>	\$ 37,900	\$ 31,516	\$ 36,516	4%	\$ 1,384
<b>Total Equipment/Facilities</b>	\$ 81,050	\$ 55,660	\$ 61,360	24%	\$ 19,690
<b>Total Maintenance &amp; Repair</b>	\$ 400,600	\$ 124,209	\$ 148,729	63%	\$ 251,871
<b>Total Utilities</b>	\$ 197,694	\$ 137,158	\$ 191,698	3%	\$ 5,996
<b>Total Biosolids</b>	\$ 116,000	\$ 85,382	\$ 112,782	3%	\$ 3,218
<b>Personnel</b>					
Salary & Wages	\$ 1,063,434	\$ 783,621	\$ 1,019,179	4.2%	\$ 44,255
Employee Benefits	337,153	242,157	318,772	5.5%	18,381
Travel/Training/Meetings	14,500	6,109	12,119	16.4%	2,381
<b>Total Personnel</b>	\$ 1,415,087	\$ 1,031,887	\$ 1,350,070	5%	\$ 65,017
<b>Total Computers/Networking</b>	\$ 54,730	\$ 28,986	\$ 51,628	6%	\$ 3,102
<b>Total POTW Fees</b>	\$ 66,000	\$ 39,574	\$ 52,374	21%	\$ 13,626
<b>Total Professional Services</b>	\$ 69,521	\$ 51,476	\$ 63,376	9%	\$ 6,145
<b>Total Insurance</b>	\$ 118,600	\$ 129,986	\$ 129,986	-10%	\$ (11,386)
<b>Total Administrative Services</b>	\$ 48,400	\$ 38,427	\$ 47,167	3%	\$ 1,233
<b>Total Equipm Replact Allowance</b>	\$ 355,000	\$ 284,880	\$ 355,000	0%	\$ -
<b>TOTAL OPERATING EXPENSES</b>					
<b>ALL DEPARTMENTS COMBINED</b>	\$ 3,249,839	\$ 2,222,182	\$ 2,857,113	12%	\$ 392,726
<b>DEPARTMENT SUBTOTALS</b>				Variance	Percent of
				%	Budget
<b>TREATMENT</b>	\$ 1,439,240	\$ 1,047,985	\$ 1,361,383	5%	33.3%
<b>COLLECTION</b>	\$ 973,744	\$ 526,599	\$ 674,192	31%	16.5%
<b>ADMINISTRATION</b>	\$ 836,854	\$ 647,598	\$ 821,538	2%	20.1%
<b>DEBT SERVICE</b>	\$ 1,246,366	\$ 988,937	\$ 1,227,340	2%	30.0%
<b>GRAND TOTAL EXPENSES</b>	\$ 4,496,203	\$ 3,211,119	\$ 4,084,453	\$ 411,750	100%

Total Million Gallons of Sewage Treated:	737.6	(previous 12 months)
Cost per 1,000 gallons of Sewage Treated:	\$5.54	
Total Million Gallons of Water Consumed:	361.7	previous 12 months)
Cost per 1,000 gallons of Water Consumed	11.29	
Total Infiltration/Inflow Treated:	375.89	million gallons
Infiltration % :	51.0%	



	Budget	YTD	Projected	Projected	Budget
	2023	9/30/2023	Oct-Nov-Dec	2023	Minus Projection
<b><i>Operating Revenues</i></b>					
Residential Sewer	\$ 2,415,000	\$ 1,790,859	\$ 556,470	\$ 2,347,329	\$ 67,671
Non Residential Sewer	585,000	438,341	144,018	582,359	2,641
<b>Total</b>	<b>\$ 3,000,000</b>	<b>\$ 2,229,200</b>	<b>\$ 700,488</b>	<b>\$ 2,929,688</b>	<b>\$ 70,312</b>
DA Residential	\$ 1,059,000	792,553	265,200	1,057,753	1,247
DA Non Residential	272,000	203,780	67,500	271,280	720
Meter Size Charge - NR	25,000	18,848	6,275	25,123	(123)
<b>Total</b>	<b>\$ 1,356,000</b>	<b>\$ 1,015,181</b>	<b>\$ 338,975</b>	<b>\$ 1,354,156</b>	<b>\$ 1,844</b>
Billing Penalties	\$ 39,000	36,431	9,800	46,231	(7,231)
<b>Total</b>	<b>\$ 39,000</b>	<b>\$ 36,431</b>	<b>\$ 9,800</b>	<b>\$ 46,231</b>	<b>\$ (7,231)</b>
Deduct Meter Read Fees	\$ 6,450	6,052	\$ 144	\$ 6,196	254
NSF and Lien Fees	304	557	-	557	(253)
Curtailment Revenue	2,560	0	-	-	2,560
PAWC On Off Fees	-	420	(420)	-	-
Deduct Meter and Application I	600	480	120	600	-
Lien Letter Fees	14,700	10,900	1,855	12,755	1,945
Dye Test	66,000	47,290	8,300	55,590	10,410
Posting Fees	2,200	3,150	1,050	4,200	(2,000)
Food Establishment Surcharge	3,690	2,820	940	3,760	(70)
Gain of Sale of Asset	-	53,000	-	53,000	(53,000)
Miscellaneous Income	-	283	-	283	(283)
Inspection & Review Fees	200	360	-	360	(160)
Revenue Fund Interest	10,000	52,855	14,000	66,855	(56,855)
<b>Total</b>	<b>\$ 106,704</b>	<b>\$ 178,167</b>	<b>\$ 25,989</b>	<b>\$ 204,156</b>	<b>\$ (97,452)</b>
	<b>\$ 4,501,704</b>	<b>\$ 3,458,979</b>	<b>\$ 1,075,252</b>	<b>\$ 4,534,231</b>	<b>\$ (32,527)</b>
<b><i>Non-Operating Revenues</i></b>					
Rental Income	\$ -	\$ 0	\$ 0	\$ -	\$ -
Gas Lease Royalties	-	2	0	2	(2)
Tap In Fees	240,000	79,570	41,022	120,592	119,408
Assesment Payments Ivy /Valley	604	397	145	542	62
Trustee Interest	40,000	105,986	15,000	120,986	(80,986)
<b>Total Non-Operating Revenues</b>	<b>\$ 280,604</b>	<b>\$ 185,955</b>	<b>\$ 56,167</b>	<b>\$ 242,122</b>	<b>\$ 38,482</b>
<b>Total Revenues</b>	<b>\$ 4,782,308</b>	<b>\$ 3,644,934</b>	<b>\$ 1,131,419</b>	<b>\$ 4,776,353</b>	<b>\$ 5,955</b>

**DEPARTMENT - TREATMENT**

		Budget	YTD	Projected	Projected	Budget
		2023	9/30/2023	Oct-Nov- Dec	2023	Minus Projection
4265-1-00-000-0	BR Plant Safety Equipment	7,400	5,068	1,600	6,668	732
4265-1-00-000-1	DC Plant Safety Equipment	1,000	941	100	1,041	(41)
4267-1-10-010-0	BR NPDES Fees	7,650	3,900	-	3,900	3,750
4267-1-30-030-0	DC NPDES Fees	7,650	4,500	-	4,500	3,150
4268-1-10-000-0	B.R Plant Equipment Rental	500	-	-	-	500
4268-1-30-000-0	D.C Plant Equipment Rental	500	-	-	-	500
<b>Total</b>		<b>\$ 52,200</b>	<b>\$ 45,236</b>	<b>\$ 3,000</b>	<b>\$ 48,236</b>	<b>\$ 3,964</b>
Equipment Replacement Allowance						
4269-1-10-000-0	B.R.Equip Replacement Allowanance	\$ 125,000	\$ 112,380	\$ 12,620	\$ 125,000	\$ -
4269-1-30-000-0	D.C.Equip Replacement Allowanance	120,000	90,000	30,000	120,000	-
<b>Total</b>		<b>\$ 245,000</b>	<b>\$ 202,380</b>	<b>\$ 42,620</b>	<b>\$ 245,000</b>	<b>\$ -</b>
Maintenance & Repair						
4450-1-10-000-0	B.R.Plant Maintenance & Repair	\$ 48,000	\$ 30,813	\$ 10,000	\$ 40,813	\$ 7,187
4450-1-30-000-0	D.C.Plant Maintenance & Repair	23,300	19,084	4,000	23,084	216
4452-1-10-000-0	Shop Repair - Mechanical-B.R.	6,000	3,519	1,000	4,519	1,481
4452-1-30-000-0	Shop Repair - Mechanical-D.C.	3,000	250	1,200	1,450	1,550
4453-1-10-000-0	Shop Repair-Electrical-BR Plan	10,000	20,870	-	20,870	(10,870)
4453-1-30-000-0	Shop Repair-Electrical-DC Plan	4,000	9,039	-	9,039	(5,039)
<b>Total</b>		<b>\$ 94,300</b>	<b>\$ 83,575</b>	<b>\$ 16,200</b>	<b>\$ 99,775</b>	<b>\$ (5,475)</b>
Utilities						
4320-1-10-000-0	Telephone - BR Plant	\$ 4,300	\$ 3,477	\$ 1,170	\$ 4,647	\$ (347)
4320-1-30-000-0	Telephone - DC Plant	3,900	2,450	876	3,326	574
4321-1-10-000-0	Security System - BR	550	-	550	550	-
	Security System - DC	839	1,339	-	1,339	(500)
4351-1-10-000-0	Power - B. R. Plant Camp Lane	77,000	50,795	23,000	73,795	3,205
4351-1-30-000-0	Power - D.C. Plant	62,000	44,927	15,500	60,427	1,573
4355-1-10-000-0	Natural Gas - B. R. Plant	3,500	3,376	2,800	6,176	(2,676)
	Natural Gas - DC Plant	1,500	1,395	900	2,295	(795)
4366-1-10-000-0	Water - B. R. Camp Lane	6,000	2,496	1,600	4,096	1,904
	Water - D.C. Oakwood	2,600	1,728	720	2,448	152
<b>Total</b>		<b>\$ 162,189</b>	<b>\$ 111,983</b>	<b>\$ 47,116</b>	<b>\$ 159,099</b>	<b>\$ 3,090</b>
Biosolids						
4367-1-10-000-0	Sludge Disposal - B.R. Plant	\$ 71,000	\$ 58,945	\$ 17,400	\$ 76,345	\$ (5,345)
	Sludge Disposal - D.C. Plant	45,000	26,437	10,000	36,437	8,563
<b>Total</b>		<b>\$ 116,000</b>	<b>\$ 85,382</b>	<b>\$ 27,400</b>	<b>\$ 112,782</b>	<b>\$ 3,218</b>
Salary & Wages						
4790-1-10-000-0	Salary & Wages-B.R. Plant	\$ 155,000	\$ 123,700	\$ 34,000	\$ 157,700	\$ (2,700)
4790-1-30-000-0	Salary & Wages-D.C. Plant	148,000	98,086	33,950	132,036	15,964
4792-1-10-000-0	FICA & Medicare-B.R. Plant	11,858	7,710	2,601	10,311	1,547
4792-1-30-000-0	FICA & Medicare-D.C. Plant	11,322	7,527	2,596	10,123	1,199
4793-1-10-000-0	Unemploy Comp-B.R. Plant	540	500	-	500	40
4793-1-30-000-0	Unemploy Comp-D.C. Plant	540	500	-	500	40
<b>Total</b>		<b>\$ 327,260</b>	<b>\$ 238,023</b>	<b>\$ 73,147</b>	<b>\$ 311,170</b>	<b>\$ 16,090</b>
Employee Benefits						
4794-1-30-000-0	Pension - Union- B.R. Plant	\$ 17,250	\$ 12,303	\$ 4,500	\$ 16,803	\$ 447
4794-1-30-000-0	Pension - Union- D.C. Plant	12,200	8,838	2,700	11,538	662
4796-1-10-000-0	Health & Welfare-B.R. Plant	16,053	9,433	3,465	12,898	3,155
4796-1-30-000-0	Health & Welfare-D.C. Plant	34,067	23,791	7,902	31,693	2,374
4797-1-10-000-0	Uniforms - Brush Run Plant	3,200	2,470	705	3,175	25
4797-1-30-000-0	Uniforms - D.C. Plant	2,900	2,390	615	3,005	(105)
4798-1-00-000-0	Certifications	300	159	150	309	(9)
<b>Total</b>		<b>\$ 85,970</b>	<b>\$ 59,384</b>	<b>\$ 20,037</b>	<b>\$ 79,421</b>	<b>\$ 6,549</b>

**DEPARTMENT - TREATMENT**

		Budget	YTD	Projected	Projected	Budget
		2023	9/30/2023	Oct-Nov- Dec	2023	Minus Projection
<i>Operating Expenses</i>						
Material & Supplies						
4200-1-00-000-0	Material & Supplies Gen Treatment	\$ 4,300	\$ -	\$ -	\$ -	\$ 4,300
4200-1-10-000-0	Material & Supplies Brush Run	10,000	6,810	3,000	9,810	190
4200-1-30-000-0	Material & Supplies Donaldson	3,300	2,928	500	3,428	(128)
4201-1-10-000-0	Janitorial Supplies-B.R. Plant	3,200	679	1,200	1,879	1,321
4201-1-30-000-0	Janitorial Supplies-D.C. Plant	1,600	594	1,200	1,794	(194)
4202-1-10-000-0	Lubricants-B.R. Plant	3,600	3,626	500	4,126	(526)
4202-1-30-000-0	Lubricants-D.C. Plant	1,000	3,106	500	3,606	(2,606)
<b>Total</b>		<b>\$ 27,000</b>	<b>\$ 17,743</b>	<b>\$ 6,900</b>	<b>\$ 24,643</b>	<b>\$ 2,357</b>
Chemicals						
4222-1-10-000-0	Polymer-Brush Run Plant	\$ 12,330	\$ 11,097	\$ 1,233	\$ 12,330	\$ -
4222-1-30-000-0	Polymer-Donaldson Plant	21,870	17,439	4,431	21,870	-
4223-1-10-000-0	Disinfection-Brush Run Plant	-	412	-	412	(412)
4223-1-30-000-0	Disinfection-Donaldson Plant	43,750	28,818	14,000	42,818	932
	Process Other-Brush Run Plant	5,000	1,236	1,200	2,436	2,564
4224-1-10-000-1	Sodium Aluinate	94,171	47,980	27,500	75,480	18,691
4224-1-10-000-0	Process Other-Donaldson Plant	600	-	-	-	600
<b>Total</b>		<b>\$ 177,721</b>	<b>\$ 106,982</b>	<b>\$ 48,364</b>	<b>\$ 155,346</b>	<b>\$ 22,375</b>
Lab Supplies						
4225-1-10-000-0	Lab Supplies-Brush Run Plant	\$ 32,000	\$ 24,121	\$ 6,800	\$ 30,921	\$ 1,079
4225-1-10-000-1	Lab Testing Additional for BR	7,000	6,828	172	7,000	-
4225-1-30-000-0	Lab Supplies-Donaldson Plant	1,000	351	800	1,151	(151)
	BR Quarterly Testing	2,700	-	-	-	2,700
4225-1-30-000-0	DC Quarterly Testing	3,000	6,833	-	6,833	(3,833)
4226-1-10-000-0	Lab Accreditation	2,400	2,448	-	2,448	(48)
4261-1-10-000-0	Lab Instruments - B.R. Plant	4,000	-	2,000	2,000	2,000
4261-1-30-000-0	Lab Instruments - D.C. Plant	750	-	-	-	750
<b>Total</b>		<b>\$ 52,850</b>	<b>\$ 40,581</b>	<b>\$ 9,772</b>	<b>\$ 50,353</b>	<b>\$ 2,497</b>
Vehicles						
4231-1-30-000-0	Fuel-Donaldson (Tanker 55)	\$ 7,200	\$ 1,534	\$ 500	\$ 2,034	\$ 5,166
4231-1-30-000-1	Parts Vehicles-Donaldson (Tank)	2,000	89	-	89	1,911
4231-1-30-000-2	Shop Repairs - DC (Tanker)	6,000	2,389	-	2,389	3,611
<b>Total</b>		<b>\$ 15,200</b>	<b>\$ 4,012</b>	<b>\$ 500</b>	<b>\$ 4,512</b>	<b>\$ 10,688</b>
Equipment/Facilities						
4252-1-10-000-0	B.R. Replcmt Parts-Inventory	\$ 9,000	\$ 11,883	\$ 300	\$ 12,183	\$ (3,183)
4252-1-30-000-0	D.C. Replcmt Parts Inventory	4,000	4,553	100	4,653	(653)
4260-1-10-000-0	B.R. Minor Equipment	12,000	10,969	600	11,569	431
4260-1-30-000-0	D.C. Minor Equipment	2,500	3,422	300	3,722	(1,222)

**DEPARTMENT - TREATMENT**

		Budget	YTD	Projected	Projected	Budget
		2023	9/30/2023	Oct-Nov- Dec	2023	Minus Projection
Computers/Network						
4799-1-10-000-0	SCADA - B.R. Plant	\$ 8,172	\$ 5,827	\$ 3,100	\$ 8,927	\$ (755)
4799-1-00-000-0	BR - Software Updates and Cons	3,358	1,915	500	2,415	943
4799-1-10-000-0	SCADA - D.C. Plant	3,050	175	1,442	1,617	1,433
	DC - Software Updates and Cons	1,050	1,915	-	1,915	(865)
	<b>Total</b>	<b>\$ 15,630</b>	<b>\$ 9,832</b>	<b>\$ 5,042</b>	<b>\$ 14,874</b>	<b>\$ 756</b>
POTW Fees						
4510-1-25-000-0	ALCOSAN Fees - Marella Manor	\$ 56,000	\$ 33,272	\$ 12,800	\$ 46,072	\$ 9,928
	<b>Total</b>	<b>\$ 56,000</b>	<b>\$ 33,272</b>	<b>\$ 12,800</b>	<b>\$ 46,072</b>	<b>\$ 9,928</b>
Professional Services						
4310-1-10-000-0	Ins/Risk Appraisal-B.R. Plant	\$ 250	\$ -	\$ -	\$ -	\$ 250
4310-1-30-000-0	Ins/Risk Appraisal-D.C. Plant	250	-	-	-	250
4312-1-10-000-0	Engineering - General	500	-	500	500	-
4312-1-10-000-0	Engineering - B.R. Plant	250	-	-	-	250
4312-1-10-000-1	Engineering - D.C. Plant	500	-	-	-	500
4313-1-00-000-0	Legal -BR Plant	200	-	-	-	200
4313-1-30-000-0	Legal - D.C. Plant	371	-	-	-	371
	<b>Total</b>	<b>\$ 2,321</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 1,821</b>
Insurance						
4391-1-10-000-0	Workers Comp-B.R. Plant	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ -
4391-1-30-000-0	Workers Comp - D.C. Plant	4,800	4,800	-	4,800	-
	<b>Total</b>	<b>\$ 9,600</b>	<b>\$ 9,600</b>	<b>\$ -</b>	<b>\$ 9,600</b>	<b>\$ -</b>
	<b>Total Operating Expenses</b>	<b>\$ 1,439,240</b>	<b>\$ 1,047,985</b>	<b>\$ 313,398</b>	<b>\$ 1,361,383</b>	<b>\$ 77,858</b>

<u>DEPARTMENT - COLLECTION</u>	Budget		YTD		Projected		Budget
	2023	9/30/2023	Oct-Nov-	Dec	2023	Projection	Minus
Material & Supplies							
Mat & Supplies-Collection General	\$ 5,000	\$ 3,585	\$ 1,300	\$ 4,885	\$ 115		
Material & Supplies - Dye Test	4,200	2,345	1,800	4,145	55		
Mat & Supplies-BR Collection	500	-	-	-	500		
Mat & Supplies-Rutledge/Fairway	150	24	-	24	126		
Mat & Supplies-Sylvania	150	-	-	-	150		
Mat & Supplies-Colony Manor	150	-	-	-	150		
Mat & Supplies-Hidden Brook	150	-	-	-	150		
Mat & Supplies-Hidden Brook II	150	-	-	-	150		
Mat & Supplies-DC Collection	150	-	-	-	150		
Mat & Supplies-Stratford	100	1,221	-	1,221	(1,121)		
Mat & Supplies-Waterdam Plaza	150	163	-	163	(13)		
Material & Suppli - Maple Lane	150	84	-	84	66		
Lubricants-Collection System	100	-	-	-	100		
<b>Total</b>	<b>\$ 11,100</b>	<b>\$ 7,422</b>	<b>\$ 3,100</b>	<b>\$ 10,522</b>	<b>\$ 578</b>		
Process Other-System & PS							
Process Other-DC Collection	\$ 300	\$ -	\$ -	\$ -	\$ 300		
<b>Total</b>	<b>\$ 2,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,300</b>		
Vehicles							
Fuel-Collection System	\$ 10,500	\$ 4,963	\$ 4,200	\$ 9,163	\$ 1,337		
Parts Vehicles-Collection	5,600	7,288	300	7,588	(1,988)		
Shop Rep-Vehicles Collecection	6,600	15,253	-	15,253	(8,653)		
<b>Total</b>	<b>\$ 22,700</b>	<b>\$ 27,504</b>	<b>\$ 4,500</b>	<b>\$ 32,004</b>	<b>\$ (9,304)</b>		
Equipment/Facilities							
Gen Collection Replcmt Prts Inv	\$ 10,000	\$ 1,299	\$ 500	\$ 1,799	\$ 8,201		
Collection Minor Equipment	3,000	1,153	800	1,953	1,047		
Rutledge Minor Equipment	300	210	-	210	90		
Sylvania Minor Equipment	200	-	-	-	200		
Colony Manor Minor Equipment	200	-	-	-	200		
Hidden Brook I Minor Equipment	400	-	-	-	400		
Hidden Brook II Minor Equipment	250	-	-	-	250		
Maple Lane Minor Equipment	200	-	-	-	200		
Stratford Minor Equipment	250	245	-	245	5		
Waterdam Plaza Minor Equipment	200	-	-	-	200		
Collection Safety Equipment	3,000	1,112	600	1,712	1,288		
Equipment Rental - Collection	2,000	400	-	400	1,600		
Equipment Rental - BR	500	-	-	-	500		
Equipment Rental - Colony Manor	-	-	-	-	-		
Equipment Rental - DC	1,000	-	-	-	1,000		
<b>Total</b>	<b>\$ 21,500</b>	<b>\$ 4,419</b>	<b>\$ 1,900</b>	<b>\$ 6,319</b>	<b>\$ 15,181</b>		
Equipment Replacement Allowance							
Collection Equip Replacement Allow:	\$ 100,000	\$ 75,000	\$ 25,000	\$ 100,000	\$ -		
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 25,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>		

<b><u>DEPARTMENT - COLLECTION</u></b>	<b>Budget</b>	<b>YTD</b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>
	<b>2023</b>	<b>9/30/2023</b>	<b>Oct-Nov- Dec</b>	<b>2023</b>	<b>Minus Projection</b>
Maintenance & Repair					
PA One Call	\$ 2,000	\$ 1,464	\$ 540	\$ 2,004	\$ (4)
Collection Maint & Repair General	12,000	2,143	3,000	5,143	6,857
Sanitary Sewer Rehab Projects	250,000	7,800	-	7,800	242,200
B.R. Collection Maint & Repair	10,000	-	3,000	3,000	7,000
Rutledge/Fairway Maint & Repair	100	817	-	817	(717)
Sylvania Maintenance & Repair	300	705	-	705	(405)
Colony Manor Maint & Repair	300	78	-	78	222
Hidden Brook Maint & Repair	300	71	-	71	229
Maple Lane Maintenance & Repair	300	9,743	-	9,743	(9,443)
Hidden Brook II Maint & Repair	300	-	-	-	300
DC Collection Maint & Repair	10,000	40	-	40	9,960
Stratford Maintenance & Repair	300	288	-	288	12
Waterdam Plaza Maint & Repair	300	218	-	218	82
Shop Rep-Mech-Rtledge/Fairway	500	-	-	-	500
Shop Rep-Mechanical-Colony Manor	500	-	-	-	500
Shop Rep-Mech-Hidden Brook	1,000	-	-	-	1,000
Shop Rep-Mech-Hidden Brook II	500	-	-	-	500
Shop Repair-Mechanical-Stratford	500	-	-	-	500
Shop Repair-Mechanical-Waterdam	500	7,837	-	7,837	(7,337)
Shop Rep-Mech-Maple Lane	500	-	-	-	500
Shop Repair-Elec-Gen Collection	1,000	1,395	-	1,395	(395)
Shop Rep-Elect-Rtledge/Fairway	500	-	-	-	500
Shop Repair - Electrical-Sylvania	500	-	-	-	500
Shop Repair - Elec-Colony Manor	500	195	-	195	305
Shop Rep-Electrical-Hidden Brook	500	437	-	437	63
Shop Rep-Electrical Hidden Brook II	500	487	-	487	13
Shop Repair - Elec - Maple Lane	500	-	-	-	500
Shop Repair - Electrical-Stratford	500	-	-	-	500
Shop Repair - Electrical-Water	500	1,209	-	1,209	(709)
Shop Repairs-Collection General	2,500	-	-	-	2,500
<b>Total</b>	<b>\$ 297,700</b>	<b>\$ 34,927</b>	<b>\$ 6,540</b>	<b>\$ 41,467</b>	<b>\$ 256,233</b>

Utilities					
Telephone-Collection	\$ -	\$ 361	\$ 126	\$ 487	\$ (487)
Telephone- Rutledge/Fairway	600	448	150	598	2
Telephone - Sylvania	305	224	76	300	5
Telephone- Colony Manor	305	224	76	300	5
Telephone-Hidden Brook	720	-	-	-	720
Telephone-Maple Lane	305	224	80	304	1
Telephone-Hidden Brook II	-	920	-	920	(920)
Telephone - Stratford	305	224	80	304	1
Telephone - Waterdam	305	224	80	304	1
Power - Rutledge/Fairway links	2,400	1,086	360	1,446	954
Power - Sylvania	230	147	60	207	23
Power - Colony Manor Brandy	600	598	180	778	(178)
Power - Hidden Brook	1,900	1,172	354	1,526	374
Power-Maple Lane	1,900	1,065	360	1,425	475
Power - Hidden Brook II	300	204	69	273	27
Power - Stratford	980	685	240	925	55
Power - Waterdam Plaza	1,250	800	249	1,049	201

<u>DEPARTMENT - COLLECTION</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Projected</u>	<u>Budget</u>
	<u>2023</u>	<u>9/30/2023</u>	<u>Oct-Nov-</u>	<u>2023</u>	<u>Minus</u>
			<u>Dec</u>		<u>Projection</u>
Natural Gas-Hidden Brook	430	379	150	529	(99)
Natural Gas-Maple Lane	550	467	130	597	(47)
Water - Rutledge/Fairway	320	167	60	227	93
Water - Hidden Brook	230	167	60	227	3
Water-Maple Lane	570	428	141	569	1
Water - Stratford Hemlock	220	177	72	249	(29)
<b>Total</b>	<b>\$ 14,725</b>	<b>\$ 10,391</b>	<b>\$ 3,153</b>	<b>\$ 13,544</b>	<b>\$ 1,181</b>
Salary & Wages					
Salary & Wages-Collection General	\$ 298,000	\$ 210,952	\$ 63,000	\$ 273,952	\$ 24,048
Wages Part Time Collection Gen	2,600	(864)	-	(864)	3,464
Total Wages	\$ 300,600	\$ 210,088	\$ 63,000	\$ 273,088	\$ 27,512
FICA & Medicare Collection General	22,996	18,314	4,820	23,134	(138)
Unemploy Comp-General Collection	1,620	1,250	-	1,250	370
<b>Total</b>	<b>\$ 325,216</b>	<b>\$ 229,652</b>	<b>\$ 67,820</b>	<b>\$ 297,472</b>	<b>\$ 27,745</b>
Employee Benefits					
Pension - Union-Collection General	\$ 39,000	\$ 26,988	\$ 7,900	\$ 34,888	\$ 4,112
Cell Phones	7,300	5,600	1,680	7,280	20
Health & Welfare - Collection	95,703	68,319	22,800	91,119	4,584
Uniforms - Collection	9,000	4,635	2,000	6,635	2,365
Certifications	500	292	-	292	208
<b>Total</b>	<b>\$ 151,503</b>	<b>\$ 105,834</b>	<b>\$ 34,380</b>	<b>\$ 140,214</b>	<b>\$ 11,289</b>
Computer Consulant - Collection	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
<b>Total</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>
USC Pump Station-Marella Manor	\$ 10,000	\$ 6,302	\$ -	\$ 6,302	\$ 3,698
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ 6,302</b>	<b>\$ -</b>	<b>\$ 6,302</b>	<b>\$ 3,698</b>
Professional Services					
Ins/Risk Appraisal-Collection	\$ -	\$ -	\$ -	\$ -	
Engineering-Collection General	500	11,648	1,200	12,848	(12,348)
Engineering-Marella Manor	1,000	-	-	-	1,000
Legal - Collection - General	2,000	-	-	-	2,000
<b>Total</b>	<b>\$ 3,500</b>	<b>\$ 11,648</b>	<b>\$ 1,200</b>	<b>\$ 12,848</b>	<b>\$ (9,348)</b>
Workers Comp-Collection	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
<b>Total</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>
<b>Total Operating Expenses</b>	<b>\$ 973,744</b>	<b>\$ 526,599</b>	<b>\$ 147,593</b>	<b>\$ 674,192</b>	<b>\$ 299,553</b>

<u>DEPARTMENT - ADMINISTRATION</u>	Budget	YTD	Projected	Projected	Budget
	2023	9/30/2023	Oct-Nov-Dec	2023	Minus
					Projection
	\$ -	\$ -	\$ -	\$ -	\$ -
Material & Supplies-Administration	\$ 17,900	\$ 9,988	\$ 5,200	\$ 15,188	\$ 2,712
Janitorial Supply - Administration	386	325	50	375	11
<b>Total</b>	<b>\$ 18,286</b>	<b>\$ 10,313</b>	<b>\$ 5,250</b>	<b>\$ 15,563</b>	<b>\$ 2,723</b>
Office Minor Equipment	7,100	6,005	\$ 800	\$ 6,805	\$ 295
Admin Safety Equipment	250	-	-	-	250
<b>Total</b>	<b>\$ 7,350</b>	<b>\$ 6,005</b>	<b>\$ 800</b>	<b>\$ 6,805</b>	<b>\$ 545</b>
Admin Equip Replacement Allowance	\$ 10,000	\$ 7,500	\$ 2,500	\$ 10,000	\$ -
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ 7,500</b>	<b>\$ 2,500</b>	<b>\$ 10,000</b>	<b>\$ -</b>
Office Maintenance & Repair	\$ 2,400	\$ 792	\$ 980	\$ 1,772	\$ 628
Office Bldg Maintenance & Repair	4,000	4,877	100	4,977	(977)
Shop Repair - Mechanical-Admin Bldg	1,000	-	200	200	800
Shop Repair - Electrical-Admin Bldg	200	-	200	200	1,000
Shop Repairs-Vehicles-Admin	1,000	38	300	338	200
<b>Total</b>	<b>\$ 8,600</b>	<b>\$ 5,707</b>	<b>\$ 1,780</b>	<b>\$ 7,487</b>	<b>\$ 1,651</b>
Telephone - Admin	\$ 5,500	\$ 4,612	\$ 1,554	\$ 6,166	\$ (666)
Security System - Admin Bldg	480	-	540	540	(60)
Admin Bldg Cleaning	6,800	4,382	300	4,682	2,118
Garbage Pickup - Office Bldg	2,100	1,462	288	1,750	350
Power - Administration	2,850	2,197	600	2,797	53
Natural Gas - Administration	2,350	1,640	800	2,440	(90)
Church Hill Property Util/Taxes	-	-	-	-	-
Water - Administration	700	491	189	680	20
<b>Total</b>	<b>\$ 20,780</b>	<b>\$ 14,784</b>	<b>\$ 4,271</b>	<b>\$ 19,055</b>	<b>\$ 1,725</b>
Salary & Wages - Administration	\$ 380,500	\$ 292,947	\$ 87,870	\$ 380,817	\$ (317)
Direct Labor Allocation - Administration	-	(611)	-	(611)	611
FICA & Medicare-Administration	29,108	22,360	6,722	29,082	26
Unemployment Comp-Administration	1,350	1,250	-	1,250	100
<b>Total</b>	<b>\$ 410,958</b>	<b>\$ 315,946</b>	<b>\$ 94,592</b>	<b>\$ 410,538</b>	<b>\$ 420</b>
Pension - Non Union Administration	\$ 21,363	\$ 16,421	\$ 4,926	\$ 21,347	\$ 16
Life S-T Insurance - Administration	7,700	3,831	1,860	5,691	2,009
Hospitalization-Administration	70,617	56,687	15,412	72,099	(1,482)
<b>Total</b>	<b>\$ 99,680</b>	<b>\$ 76,939</b>	<b>\$ 22,198</b>	<b>\$ 99,137</b>	<b>\$ 543</b>



<b><u>DEPARTMENT - ADMINISTRATION</u></b>	<b>Budget</b>	<b>YTD</b>	<b>Projected</b>	<b>Projected</b>	<b>Budget Minus</b>
	<b>2023</b>	<b>9/30/2023</b>	<b>Oct-Nov-Dec</b>	<b>2023</b>	<b>Projection</b>
In-Service Training/Conference	\$ 6,300	\$ 2,667	\$ 2,000	\$ 4,667	\$ 1,633
Board Members' Expenses	3,200	1,900	650	2,550	650
Memberships	4,500	333	3,260	3,593	907
Travel Expense	500	1,209	100	1,309	(809)
<b>Total</b>	<b>\$ 14,500</b>	<b>\$ 6,109</b>	<b>\$ 6,010</b>	<b>\$ 12,119</b>	<b>\$ 2,381</b>
Networking Managed Services	\$ 24,000	\$ 15,288	\$ 8,200	\$ 23,488	\$ 512
Computer Consultants-Administration	8,000	779	5,600	6,379	1,621
GIS Updates	5,600	1,587	3,800	5,387	213
<b>Total</b>	<b>\$ 37,600</b>	<b>\$ 17,654</b>	<b>\$ 17,600</b>	<b>\$ 35,254</b>	<b>\$ 2,346</b>
Professional Services					
Ins/Risk Appraisal-Administration	\$ 200	\$ 1,055	\$ -	\$ 1,055	\$ (855)
Accounting/Audit - Administration	12,500	12,985	-	12,985	(485)
Engineering - Administration	22,000	13,242	6,000	19,242	2,758
Legal - Administration	29,000	12,546	4,200	16,746	12,254
Labor Negotiator - Union	-	-	-	-	-
<b>Total</b>	<b>\$ 63,700</b>	<b>\$ 39,828</b>	<b>\$ 10,200</b>	<b>\$ 50,028</b>	<b>\$ 13,672</b>
Insurance	\$ 94,000	\$ 105,633	\$ -	\$ 105,633	\$ (11,633)
Insurance Mine Sub	600	353	-	353	247
Workmen's Comp-Audit	-	-	-	-	-
Workmen's Comp-Administration	2,400	2,400	-	2,400	-
<b>Total</b>	<b>\$ 97,000</b>	<b>\$ 108,386</b>	<b>\$ -</b>	<b>\$ 108,386</b>	<b>\$ (11,386)</b>
Billing Expense	\$ 5,500	\$ 4,588	\$ 1,440	\$ 6,028	\$ (528)
In-House Billing Expense	38,000	29,810	6,200	36,010	1,990
Bank Fees	3,400	2,430	800	3,230	170
Dye Test Processing Fees	-	399	300	699	(699)
Trustee Fees	1,500	1,200	-	1,200	300
Public Relations	-	-	-	-	-
<b>Total</b>	<b>\$ 48,400</b>	<b>\$ 38,427</b>	<b>\$ 8,740</b>	<b>\$ 47,167</b>	<b>\$ 1,233</b>
<b>Total Operating Expenses</b>	<b>\$ 836,854</b>	<b>\$ 647,598</b>	<b>\$ 173,941</b>	<b>\$ 821,538</b>	<b>\$ 15,316</b>
10 % Cover	\$ 28,770	\$ -	\$ -	\$ -	\$ 28,770
2016 DC Treatment PV Princ & Interest	622,000	460,573	161,427	622,000	0
2019 PV Sewer Princ & Interest	281,502	211,127	70,375	281,502	0
2003 Pennvest Interest & Principle	26,400	19,799	6,600	26,400	(0)
2016 Bond Interest	197,695	197,695	-	197,695	-
2016 Bond Principle	90,000	90,000	-	90,000	-
Loss of disposal of assets	-	9,743	-	9,743	(9,743)
<b>Total Expenses</b>	<b>\$ 1,246,366</b>	<b>\$ 988,937</b>	<b>\$ 238,402</b>	<b>\$ 1,227,340</b>	<b>\$ 19,026</b>
<b>Total Expenses</b>	<b>\$ 2,083,220</b>	<b>\$ 1,636,535</b>	<b>\$ 412,342</b>	<b>\$ 2,048,878</b>	<b>\$ 34,341</b>