

2024 Budget Request

INTRODUCTION

This section of the report describes and summarizes Management's rationale in preparing the 2024 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 a proposed rate adjustment increase for 2024.

2024 Water Consumption Forecast

For 2024, the forecasted residential water consumption is 292,600,000 gallons, and Non-Residential water consumption forecast is 71,900,000 gallons. The 2024 total water consumption forecast, including both residential and non-residential consumption is 364,500,000 gallons. The 2024 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.

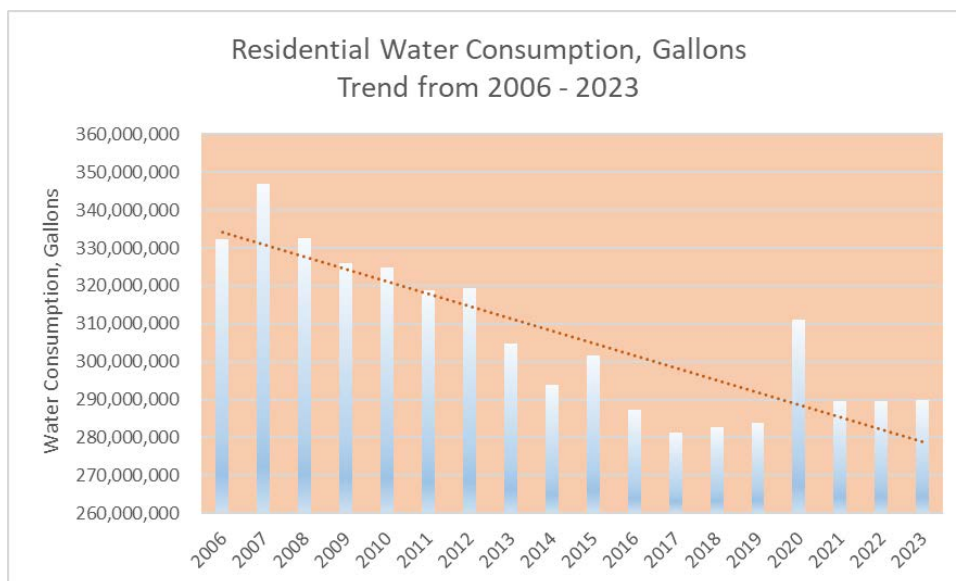
Typically, residential water consumption has been on a declining trend since at least 2008, despite adding new customers each year. Water consumption remains flat, even though adding more customers.

The average residential customer in 2023 used 11,600 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.

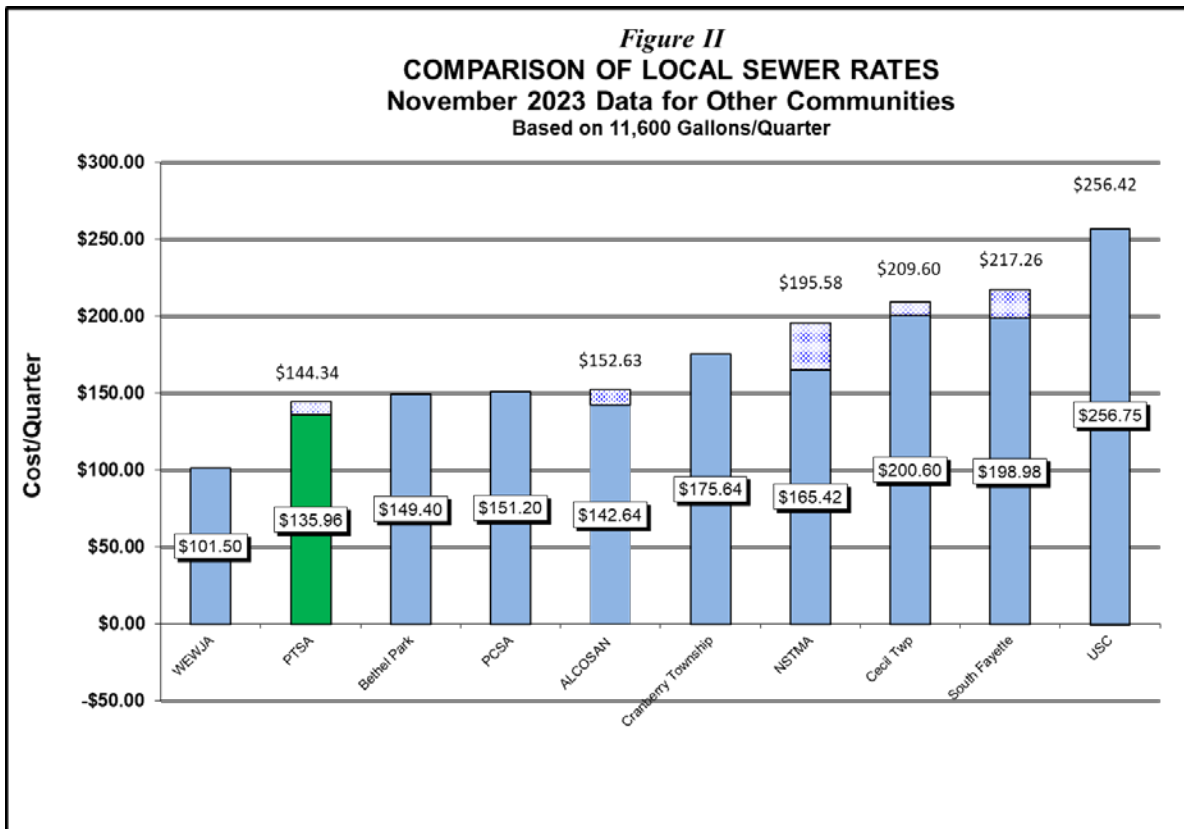
The 2023 total water consumption forecast, including both residential and non-residential consumption is 361,689,877 gallons, which is 2.3% less than we had expected for 2023.



The proposed sewer use rate increase of 6.8% from \$8.10/1000 to \$8.65/1,000 gallons of water consumed, plus 5% increase in the minimum service charge from \$42 to \$44/ per quarter. For a residential customer, who in 2023 used 11,600 gallons/quarter, the quarterly bill will be \$144.34, which is \$48.11/month, or \$577.36 annually.

2024 Rates	
Service Charge:	\$44.00/quarter
Sewer Use Charge:	\$8.65/1,000 gals
2023 Average Residential Quarterly Bill	
Avg Water Use:	11,600 gals
Quarterly Bill:	\$136.77

Figure II compares our sewer charge with twelve other nearby communities, based on 11,600 gallons of water consumption/quarter. Our charge is the second 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.



2024 BUDGET REQUEST SUMMARY

The revenue generated from the sewer use rate of \$8.65/1,000 gallons of water consumed, and the Minimum Service Charge of \$44.00/quarter/customer billing unit will meet the operating and maintenance needs in 2024.

Table I provides a summary of the sources of funds and total expenses for 2024, with a five-year comparison.

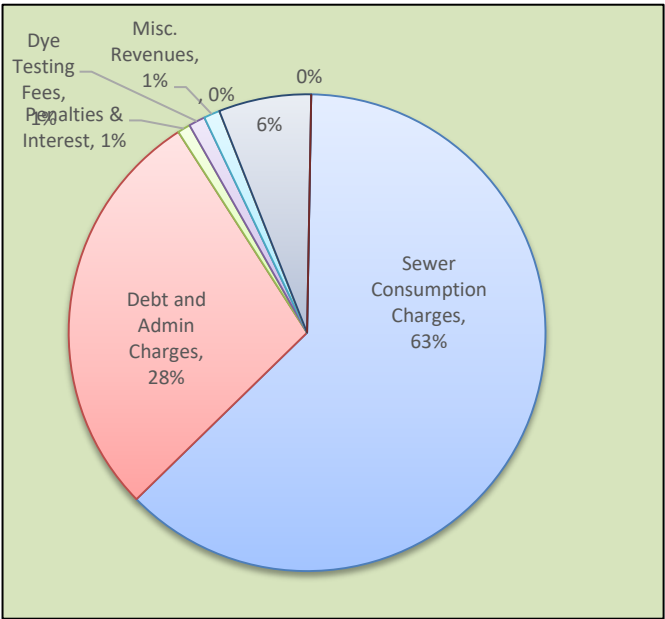
Table I
2024 Revenue and Expense Summary

PETERS TOWNSHIP SANITARY AUTHORITY						
REVENUE AND EXPENSE SUMMARY BUDGET REPORT for 2024						
	Actual	Actual	Actual	Projected	Forecast	Percent
	Total	Total	Total	Total	Total	%
	2020	2021	2022	2023	2024	Difference
<u>OPERATING REVENUES</u>						
Charges for Services						
Sewer Rentals	\$ 3,029,841	\$ 2,924,704	\$ 2,944,873	\$ 2,929,688	\$ 3,152,925	
Debt and Administrative Charges	1,292,741	1,301,327	1,345,894	1,354,156	1,425,985	
Penalties and Interest	44,186	48,232	49,195	46,231	44,000	
Total Charges for Services	\$ 4,366,768	\$ 4,274,263	\$ 4,339,962	\$ 4,330,075	\$ 4,622,910	6.8%
Miscellaneous	\$ 102,595	\$ 109,386	\$ 158,279	\$ 204,156	\$ 111,460	-45.4%
TOTAL OPERATING REVENUE	\$ 4,469,363	\$ 4,383,649	\$ 4,498,241	\$ 4,534,231	\$ 4,734,370	4.4%
<u>NON-OPERATING REVENUE</u>						
Tap, Assessments, Rental	\$ 281,687	\$ 307,395	\$ 170,876	\$ 121,136	\$ 237,065	95.7%
Trustee Interest	\$ 27,146	\$ 39,556	\$ 86,510	\$ 120,986	\$ 80,000	-33.9%
TOTAL NON-OPERATING REVENUES/TRANSFERS	\$ 308,833	\$ 346,951	\$ 257,386	\$ 242,122	\$ 317,065	31.0%
TOTAL REVENUES	\$ 4,778,196	\$ 4,730,600	\$ 4,755,627	\$ 4,776,353	\$ 5,051,435	5.8%
OPERATING BUDGET PERFORMANCE SUMMARY - PROJECTIONS						
Total Operating Revenue				\$ 4,734,370		
Total Expenses (excluding Equip Rp Allowance & Debt Coverage)				\$ 4,192,780		
Total Bond Debt Service Coverage - 110% of Debt				\$ 29,590		
Total Equipment Replacement Allowance				\$ 512,000		
Total Expenses				\$ 4,734,370		
Surplus Available				\$ -		
NON-OPERATING BUDGET PERFORMANCE SUMMARY						
Total Tap Fees (excluding Tap Fee Reimburse)				\$ 236,800		
Other Non-Operating Revenue(assmt. & interest)				\$ 80,265		
Total Non-Operating Revenue				\$ 317,065		
Total Tapping Fee Reimbursements				\$ -		

Where our money comes from:

2024 Projected Revenues

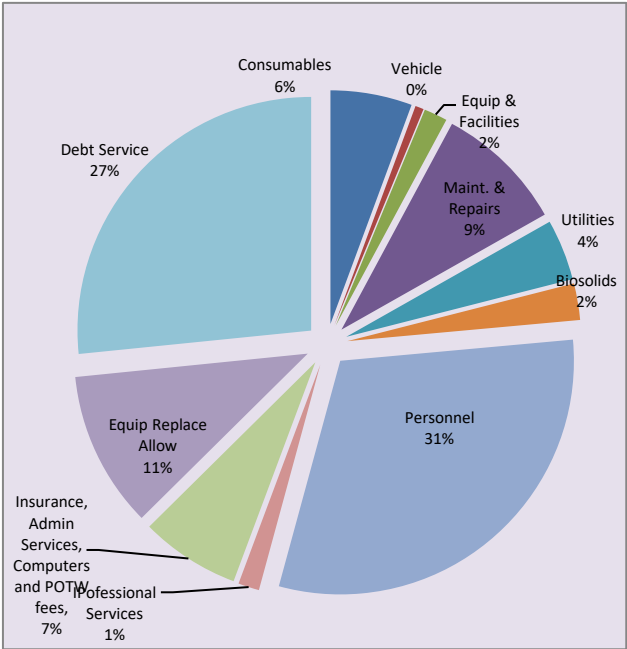
Sewer Consumption Charges	\$3,152,925
Debt and Administrative Charges	\$1,425,985
Penalties & Interest	\$44,000
Dye Testing Fees	\$56,375
Miscellaneous Revenues	\$55,085
Operating Revenue Total	\$4,734,370
Non-Operating Revenues	\$317,065
Total Revenues	\$5,051,435



What we spend it on:

2024 Projected Expenses

Consumable Supplies	\$267,238
Vehicle Expense	\$27,700
Equipment & Facilities	\$76,650
Maintenance & Repairs	\$424,000
Utilities	\$199,995
Biosolids	\$119,600
Personnel, Benefits, Training	\$1,452,444
Professional Services	\$68,921
Insurance, Administrative Services, Computers and POTW Fees	\$326,528
Equipment Replacement Allowance	\$512,000
Debt Service	\$1,259,294
Total Expenses	\$4,734,370



2024 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 2024 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 2023. Detailed memos are provided in the Appendix for all major operating revenue sources.

Sewer Rentals

Residential Sewer – The forecast total of \$2,530,990 is based on 292,600,000 gallons of water consumption. 2024's revenue forecast is a 7.82% increase from 2023.

Non-Residential Sewer – The forecasted total of \$621,935 is based on 71,900,000 gallons of water consumption. 2024's revenue forecast is a 6.8 % increase from 2023.

Debt and Administrative Charges

For billing purposes, the anticipated new customers/EDUs for 2024, consist of 12 Residential units and no Non-Residential billing units. The active residential developments are; Camden Village, Justabout Farms, Brookwood Village/ Place, Sugarbrook Plan, McCrobie Plan, Fife Farm Plan No.5, Anthony Farms, Wallach Plan, Waterdam Apartments.

By the end of 2024 we expect to have 6,326 residential customers connected, and 273 non-residential customers are expected to have the equivalent of 1,643 residential dwelling units (EDUs). That is a total of 7,969 EDUs. The Minimum Service Charge of \$44.00/quarter per billing unit will generate \$1,112,525 in Residential D&A revenue, and \$288,460 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 2024 total Debt and Administrative Revenue is forecasted at \$1,425,985 which is a 5.3% increase from 2023.

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 2024 we are projecting 205 tests, which is slightly below the prior five year's average. Staff performs the dye test inspections prior to sale of property. The fee is \$275/per inspection for residential and the proposed commercial is \$275/ per inspection up to 3 building sewers, and additional \$50 per building sewer over 3. Forecast revenue is \$56,375.

Curtailment Revenue – The Authority contracted with CPower as our curtailment service provider. The 2024 curtailment revenue is forecast at \$0. There were no events projected.

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 62 accounts, with 94 units assigned, which will yield approximately \$3,760 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, The active residential developments are; Camden Village , Justabout Farms, Brookwood Village/ Place, Sugarbrook Plan, McCrobie Plan, Fife Farm Plan #5, Anthony Farms, Wallach Plan, Waterdam Apartments are expected to acquire taps in 2024. The forecast totals of 74 taps, providing \$36,800 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 \$260, 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 is currently 1 property with a payment plans for the Valley View sewer extension project.

Gas Lease Royalties are projected to total \$5. 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 2023, but retain in the gas rights. The gas royalties are minimum.

Investment Interest. The Capital Improvement Fund (CIF) balance is expected to decrease due to payment of capital expenditures, therefore, a slight decrease is projected for investment income. Interest on the CIF is conservatively projected at \$80,000.

The total 2024 Non-Operating Revenue is expected to be \$317,065, which will be a 31% increase from 2023. The large increase is attributed more tap fees anticipated.

2024 EXPENSE FORECAST

Overall, the combined operating expenses, debt service expense, and planned capital transfers are expected to total \$4,734,370 which is a 21.7% increase from 2023 Expenses, however, equipment replacement allowance was increased by 44%. Total Debt increased by 2.6%, as a result of the five year increase on the PENNVEST loans.

Referring to Table II, Expense Summary Budget Report for 2024, on the next page, it presents the total expense for each major expense category.

The Operating Expense category with the greatest percent increases are Maintenance and Repairs, at 185%, attributed to no sewer rehabilitation performed in 2023, and planned for 2024; the POTW fees at 40%, attributed to ALCOSAN's rate increase, increase in the Deerfield Manor Customers, and budgeting a 120% coverage.

The Operating Expense category with the greatest dollar amount increase is Maintenance and Repairs at \$275,271, attributed to the 2024 sewer rehabilitation project, Personnel at \$102,374. This is attributed to increase in wages and benefits, and a full staff. In 2023, there was one staff member on workers compensation, and one staff member resigned.

The Operating Expense category with the greatest percent and dollar amount decreased is the Vehicles which was decreased by 24% or \$8,816, attributed to disposal of the tanker truck.

TREATMENT DEPARTMENT

Overall, the Treatment Department projected expenditures are \$1,478,178 which is a 9% increase from the 2023 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: \$24,700

- The budget forecast is largely based on last year's totals.

- **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: \$160,490

- 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 2024						
	Actual	Actual	Actual	Projected	Forecast	Percent
<i>OPERATING EXPENSES</i>	Total	Total	Total	Total	Total	%
<u>ALL DEPARTMENTS</u>	2020	2021	2022	2023	2024	Difference
Total Miscellaneous					\$ -	NA
Consumable Supplies						
Material & Supplies	\$ 38,557	\$ 43,190	\$ 42,901	\$ 50,728	\$ 53,598	6%
Chemicals	52,450	77,700	117,271	155,346	160,790	4%
Lab Supplies	46,331	42,341	55,071	49,202	52,850	7%
Total Consumable Supplies	\$ 137,338	\$ 163,231	\$ 215,243	\$ 255,276	\$ 267,238	5%
Total Vehicles	\$ 16,814	\$ 31,232	\$ 52,734	\$ 36,516	\$ 27,700	-24%
Total Equipment/Facilities	\$ 57,977	\$ 41,218	\$ 74,331	\$ 61,360	\$ 76,650	25%
Total Maintenance & Repair	\$ 111,012	\$ 221,608	\$ 328,605	\$ 148,729	\$ 424,000	185%
Total Utilities	\$ 199,898	\$ 195,682	\$ 193,380	\$ 191,698	\$ 199,995	4%
Total Biosolids	\$ 113,054	\$ 130,060	\$ 118,238	\$ 112,782	\$ 119,600	6%
Personnel						
Salary & Wages	\$ 928,748	\$ 945,879	\$ 986,867	\$ 1,019,179	\$ 1,100,123	8%
Employee Benefits	306,879	294,385	306,989	318,772	337,621	6%
Travel/Training/Meetings	6,977	9,525	12,041	12,119	14,700	21%
Total Personnel	\$ 1,242,604	\$ 1,249,789	\$ 1,305,897	\$ 1,350,070	\$ 1,452,444	8%
Total Computers/Networking	\$ 40,177	\$ 46,431	\$ 50,637	\$ 51,628	\$ 58,708	14%
Total POTW Fees	\$ 48,145	\$ 44,973	\$ 43,583	\$ 52,374	\$ 73,360	40%
Total Professional Services	\$ 82,446	\$ 92,524	\$ 65,071	\$ 62,876	\$ 68,921	10%
Total Insurance	\$ 94,199	\$ 108,566	\$ 116,670	\$ 129,986	\$ 142,960	10%
Total Administrative Services	\$ 45,069	\$ 44,012	\$ 42,773	\$ 47,167	\$ 51,500	9%
Total Equipm Replact Allowance	\$ 412,000	\$ 412,000	\$ 412,000	\$ 355,000	\$ 512,000	44%
TOTAL OPERATING EXPENSES						
ALL DEPARTMENTS COMBINE	\$ 2,600,733	\$ 2,781,326	\$ 3,019,162	\$ 2,855,462	\$ 3,475,076	21.7%
DEPARTMENT SUBTOTALS						Percent of Budget
TREATMENT	\$ 1,161,844	\$ 1,173,626	\$ 1,337,952	\$ 1,359,732	\$ 1,478,178	31.2%
COLLECTION	\$ 698,337	\$ 854,660	\$ 899,163	\$ 674,192	\$ 1,108,029	23.4%
ADMINISTRATION	\$ 740,552	\$ 753,040	\$ 782,047	\$ 821,538	\$ 888,869	18.8%
DEBT SERVICE	\$ 388,284	\$ 498,215	\$ 322,211	\$ 1,227,340	\$ 1,259,294	26.6%
CAPITAL TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL EXPENSES	\$ 2,989,017	\$ 3,279,541	\$ 3,341,373	\$ 4,082,802	\$ 4,734,370	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 increase of 7%.

- **Vehicles** – The only vehicle in the Treatment Department is the 2009 tanker truck, which was sold in 2023.

Forecast: \$0

- **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: \$51,000

- 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 2024 budget is a riding mower, projector (DC), 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: \$280,000

- **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: \$112,000

- The budget forecast is largely based on prior years’ experience. The 12% 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: \$164,904

- The budget forecast is an overall increase of 4.0% from the 2023 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 2021, with four optional years at our discretion. The 2024 is option year 2, and reflects a 4% increase in the transportation and disposal costs for biosolids, as well as screenings disposal.

Forecast: \$119,600

- 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: \$33,486

- The budget forecast represents a 7% increase from 2023 wages, attributed to operating at full staff.
- **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: \$86,460

- The rate increase for the health insurance is an 8% increase. The 2024 employee contribution is \$102.50 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: \$18,208

- 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 and 11 customers in Fair Acres (Links View Dr.) service districts. 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: \$63,360

- ALCOSAN raised its sewer charge by 7.0% effective January 1, 2024, and every year after until 2026.

- **Professional Services** - Included in this category are the routine engineering, legal, and appraisal services associated with treatment facilities.

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: \$10,800

COLLECTION SYSTEM DEPARTMENT

Overall, the Collection System Department's 2024 expenditures are forecasted at \$1,108,029 which is a 64% increase from 2023. The increase is attributed to the 2023 Sewer Rehabilitation project not performed, and the 2024 project budgeted.

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: \$12,298

- The budget forecast is based largely on prior years' expense, and is projected to be 17% 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: \$300

- **Vehicles** – Included in this category are parts and supplies, fuel, and all repairs for the following vehicles: 2003 Sterling Vac, 2023 Silverado, 2008 Chevy Blazer, 2015 Ford F-550 Dump, 2016 F-450 Utility truck, 2022 Ford Van. and 2006 Ford F350. The average age of these vehicles is 8.0 years.

Forecast: \$27,700

- 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: \$18,000

- 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, metal detector, manhole guard, whacker, and clam scoop

- **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: \$220,000

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.

Forecast: \$297,400

- The budget amount represents a increase 617% from 2023 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 2024 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 2024, 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: \$14,081

- 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: \$340,017

- **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: \$149,233

- The rate increase for the health insurance is an 8% increase. The 2024 employee contribution is

\$102.50 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: \$14,000.

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 \$888,869 which is a 7.6% increase from the projected 2023 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: \$16,600

- 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: \$7,650

- 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 2024 budget year.

Forecast: \$12,000

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

Forecast: \$14,600

- The budget forecast is largely based on last year’s total, considering the aging of the administrative building. Included in this category are interior painting, tree trimming, and mulching of the administration building.

- **Utilities** –Included in this category are the administration office telephones, security system, cleaning, trash pickup, power, and natural gas.

Forecast: \$21,010

- The budget forecast is largely based on last year’s totals

- **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: \$428,621

- The budget forecast includes a 4.0 % 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: \$101,929

- The 2.7% increase from 2023
- The Health Insurance premiums increase was 8%

- **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: \$14,700

- 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: \$39,00

- The budget forecast is largely based on last year’s actual totals, and additional support required for the 2024, 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: \$63,100

- Auditing Services are provided by Guthrie Belczyk & Associates P.C.
- Consulting Engineer appointed is expected to be HRG, Inc. – The 2024 monthly retainer is \$1,470 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 2024 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) currently provided by GeoDecisions. The services include quarterly township updates, and routine consulting services. Peters Township anticipates transitioning to a new GIS service provider in 2024, and PTSA intends to follow suit. Expenses associated with a new GIS service provider will be capitalized.
- 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: \$115,000 Worker’s Compensation: \$2,800 Mine Subsidence: \$360

- The budget forecast includes an overall 8.3% 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: \$51,500

- 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 2023 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 \$8,770,000 as of December 31, 2024
 - Annual debt service of \$295,895
 - 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 \$7,799,851 as of December 31, 2024
 - 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 6-20th year is 1.835%
- Pennvest Loan for the Ivy Lane Sewer Extension, 2003
 - Principle balance of \$0 as of December 31, 2024
 - 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 \$4,120,586 as of December 31, 2024
 - 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 6-20th year is 1.743%

Total Outstanding Debt: \$ 20,690,438

The Guaranteed Sewer Revenue Bonds Series 2024 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 2024 Budget.

	Projected	Budget
Article V Revenues and Funds, Section 501.(a) (ii) Outstanding Bonds	2023	2024
Revenues		
Operating Revenues	\$ 4,534,231	\$ 4,734,370
Non-Operating Revenues	242,122	317,065
Total Revenues	\$ 4,776,353	\$ 5,051,435
Expenses		
Treatment	\$ 1,359,732	\$ 1,478,178
Collection	674,192	1,108,029
Administration	821,538	888,869
PV Loans, CFS Bank Loan & and Other	929,902	933,809
Subtotal Operating Expenses	\$ 3,785,364	\$ 4,408,885
Net Revenues	\$ 990,989	\$ 642,550
Bond Debt Service	\$ 287,695	\$ 295,895
Bond Coverage Requirement 110%	344%	217%
Article V Revenues and Funds, Section 501.(a) (iii) Pennvest Loans		
Total Revenues	\$ 4,776,353	\$ 5,051,435
Operating Expenses	(2,855,462)	(3,475,076)
Bond Debt Service & Other	(287,695)	(325,485)
CFS Bank Loan	-	-
Net Revenues	\$ 1,633,196	\$ 1,250,875
Pennvest Loans	929,902	933,809
Pennvest Coverage Requirement 100%	176%	134%

PETERS TOWNSHIP SANITARY AUTHORITY
REVENUE AND EXPENSE SUMMARY BUDGET REPORT for 2024

	<u>Actual</u> <u>Total</u> <u>2020</u>	<u>Actual</u> <u>Total</u> <u>2021</u>	<u>Actual</u> <u>Total</u> <u>2022</u>	<u>Projected</u> <u>Total</u> <u>2023</u>	<u>Forecast</u> <u>Total</u> <u>2024</u>	<u>Percent</u> <u>%</u> <u>Difference</u>
<i>OPERATING REVENUES</i>						
Charges for Services						
Sewer Rentals	\$ 3,029,841	\$ 2,924,704	\$ 2,944,873	\$ 2,929,688	\$ 3,152,925	
Debt and Administrative Charges	1,292,741	1,301,327	1,345,894	1,354,156	1,425,985	
Penalties and Interest	44,186	48,232	49,195	46,231	44,000	
Total Charges for Services	<u>\$ 4,366,768</u>	<u>\$ 4,274,263</u>	<u>\$ 4,339,962</u>	<u>\$ 4,330,075</u>	<u>\$ 4,622,910</u>	6.8%
Miscellaneous	<u>\$ 102,595</u>	<u>\$ 109,386</u>	<u>\$ 158,279</u>	<u>\$ 204,156</u>	<u>\$ 111,460</u>	-45.4%
TOTAL OPERATING REVENUE	<u>\$ 4,469,363</u>	<u>\$ 4,383,649</u>	<u>\$ 4,498,241</u>	<u>\$ 4,534,231</u>	<u>\$ 4,734,370</u>	4.4%
<i>NON-OPERATING REVENUE</i>						
Tap, Assessments, Rental	\$ 281,687	\$ 307,395	\$ 170,876	\$ 121,136	\$ 237,065	95.7%
Trustee Interest	<u>\$ 27,146</u>	<u>\$ 39,556</u>	<u>\$ 86,510</u>	<u>\$ 120,986</u>	<u>\$ 80,000</u>	-33.9%
TOTAL NON-OPERATING REVENUES/TRANSFERS	<u>\$ 308,833</u>	<u>\$ 346,951</u>	<u>\$ 257,386</u>	<u>\$ 242,122</u>	<u>\$ 317,065</u>	31.0%
TOTAL REVENUES	<u>\$ 4,778,196</u>	<u>\$ 4,730,600</u>	<u>\$ 4,755,627</u>	<u>\$ 4,776,353</u>	<u>\$ 5,051,435</u>	5.8%

OPERATING BUDGET PERFORMANCE SUMMARY - PROJECTIONS

Total Operating Revenue	\$ 4,734,370
Total Expenses (excluding Equip Rp Allowance & Debt Coverage)	\$ 4,192,780
Total Bond Debt Service Coverage - 110% of Debt	\$ 29,590
Total Equipment Replacement Allowance	<u>\$ 512,000</u>
Total Expenses	<u>\$ 4,734,370</u>
Surplus Available	\$ -

NON-OPERATING BUDGET PERFORMANCE SUMMARY

Total Tap Fees (excluding Tap Fee Reimburse)	\$ 236,800
Other Non-Operating Revenue(assmt. & interest)	<u>\$ 80,265</u>
Total Non-Operating Revenue	<u>\$ 317,065</u>
Total Tapping Fee Reimbursements	\$ -

PETERS TOWNSHIP SANITARY AUTHORITY
Budgeted vs Actual with Year End Projections

	Actual Total 2020	Actual Total 2021	Actual Total 2022	Projected Total 2023	Forecast Total 2024	% Difference
<i>Operating Revenues</i>						
Residential Sewer	\$ 2,515,566	\$ 2,346,526	\$ 2,345,864	\$ 2,347,329	\$ 2,530,990	
Non Residential Sewer	514,275	578,178	599,009	582,359	621,935	
Total	\$ 3,029,841	\$ 2,924,704	\$ 2,944,873	\$ 2,929,688	\$ 3,152,925	7.6%
DA Residential	\$ 1,005,477	\$ 1,034,546	\$ 1,049,595	\$ 1,057,753	\$ 1,112,525	
DA Non Residential	264,715	242,063	271,299	271,280	288,460	
Meter Size Charge - NR	22,549	24,718	25,000	25,123	25,000	
Total	\$ 1,292,741	\$ 1,301,327	\$ 1,345,894	\$ 1,354,156	\$ 1,425,985	5.3%
Billing Penalties	\$ 44,186	\$ 48,232	\$ 49,195	\$ 46,231	\$ 44,000	
Total	\$ 44,186	\$ 48,232	\$ 49,195	\$ 46,231	\$ 44,000	-4.8%
Deduct Meter Read Fees	\$ 6,373	\$ 6,372	\$ 6,481	\$ 6,196	\$ 6,250	
NSF or Lien Fees	556	920	406	557	315	
Curtailement Revenue	905	4,664	6,506	-	-	
PAWC On Off Fees	90	320	60	-	-	
Deduct Meter and Application	1,160	1,900	1,080	600	360	
Lien Letter Fees	13,715	15,775	12,450	12,755	11,000	
Dye Test	55,675	62,725	55,250	55,590	56,375	
Posting Fees	7,880	3,525	3,020	4,200	3,200	
Food Establishment Surcharge	3,440	3,590	3,700	3,760	3,760	
Gain on Sale of Asset	-	-	47,239	53,000	-	
Miscellaneous Income	2,504	2,434	934	283	-	
Inspection & Review Fees	430	775	1,365	360	200	
Revenue Fund Interest	9,867	6,386	19,788	66,855	30,000	
Total	\$ 102,595	\$ 109,386	\$ 158,279	\$ 204,156	\$ 111,460	-45.4%
	\$ 4,469,363	\$ 4,383,649	\$ 4,498,241	\$ 4,534,231	\$ 4,734,370	4.4%
<i>Non-Operating Revenues</i>						
Rental Income	\$ 9,456	\$ 11,633	\$ 430	\$ -	\$ -	
Gas Lease Royalties	-	-	50	2	5	
Tap In Fees	269,922	294,662	170,320	120,592	236,800	
Assesment Payments Ivy /Valley	2,309	1,100	76	542	260	
Trustee Interest	27,146	39,556	86,510	120,986	80,000	
Total Non-Operating Revenues	\$ 308,833	\$ 346,951	\$ 257,386	\$ 242,122	\$ 317,065	31.0%
Total Revenues	\$ 4,778,196	\$ 4,730,600	\$ 4,755,627	\$ 4,776,353	\$ 5,051,435	5.8%

PETERS TOWNSHIP SANITARY AUTHORITY
EXPENSE SUMMARY BUDGET REPORT for 2024

OPERATING EXPENSES	Actual Total 2020	Actual Total 2021	Actual Total 2022	Projected Total 2023	Forecast Total 2024	Percent %
ALL DEPARTMENTS						Difference
Total Miscellaneous					\$ -	NA
Consumable Supplies						
Material & Supplies	\$ 38,557	\$ 43,190	\$ 42,901	\$ 50,728	\$ 53,598	6%
Chemicals	52,450	77,700	117,271	155,346	160,790	4%
Lab Supplies	46,331	42,341	55,071	49,202	52,850	7%
Total Consumable Supplies	\$ 137,338	\$ 163,231	\$ 215,243	\$ 255,276	\$ 267,238	5%
Total Vehicles	\$ 16,814	\$ 31,232	\$ 52,734	\$ 36,516	\$ 27,700	-24%
Total Equipment/Facilities	\$ 57,977	\$ 41,218	\$ 74,331	\$ 61,360	\$ 76,650	25%
Total Maintenance & Repair	\$ 111,012	\$ 221,608	\$ 328,605	\$ 148,729	\$ 424,000	185%
Total Utilities	\$ 199,898	\$ 195,682	\$ 193,380	\$ 191,698	\$ 199,995	4%
Total Biosolids	\$ 113,054	\$ 130,060	\$ 118,238	\$ 112,782	\$ 119,600	6%
Personnel						
Salary & Wages	\$ 928,748	\$ 945,879	\$ 986,867	\$ 1,019,179	\$ 1,100,123	8%
Employee Benefits	306,879	294,385	306,989	318,772	337,621	6%
Travel/Training/Meetings	6,977	9,525	12,041	12,119	14,700	21%
Total Personnel	\$ 1,242,604	\$ 1,249,789	\$ 1,305,897	\$ 1,350,070	\$ 1,452,444	8%
Total Computers/Networking	\$ 40,177	\$ 46,431	\$ 50,637	\$ 51,628	\$ 58,708	14%
Total POTW Fees	\$ 48,145	\$ 44,973	\$ 43,583	\$ 52,374	\$ 73,360	40%
Total Professional Services	\$ 82,446	\$ 92,524	\$ 65,071	\$ 62,876	\$ 68,921	10%
Total Insurance	\$ 94,199	\$ 108,566	\$ 116,670	\$ 129,986	\$ 142,960	10%
Total Administrative Services	\$ 45,069	\$ 44,012	\$ 42,773	\$ 47,167	\$ 51,500	9%
Total Equipm Replact Allowance	\$ 412,000	\$ 412,000	\$ 412,000	\$ 355,000	\$ 512,000	44%
TOTAL OPERATING EXPENSES						
ALL DEPARTMENTS COMBINED	\$ 2,600,733	\$ 2,781,326	\$ 3,019,162	\$ 2,855,462	\$ 3,475,076	21.7%
DEPARTMENT SUBTOTALS						Percent of Budget
TREATMENT	\$ 1,161,844	\$ 1,173,626	\$ 1,337,952	\$ 1,359,732	\$ 1,478,178	31.2%
COLLECTION	\$ 698,337	\$ 854,660	\$ 899,163	\$ 674,192	\$ 1,108,029	23.4%
ADMINISTRATION	\$ 740,552	\$ 753,040	\$ 782,047	\$ 821,538	\$ 888,869	18.8%
DEBT SERVICE	\$ 388,284	\$ 498,215	\$ 322,211	\$ 1,227,340	\$ 1,259,294	26.6%
CAPITAL TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL EXPENSES	\$ 2,989,017	\$ 3,279,541	\$ 3,341,373	\$ 4,082,802	\$ 4,734,370	100%

PETERS TOWNSHIP SANITARY AUTHORITY
TREATMENT DEPARTMENT

	Actual 2020	Actual 2021	Actual 2022	Projected 2023	Forecast 2024	
<i>Operating Expenses</i>						
Material & Supplies						
Material & Supplies Gen Treatme	\$ 188	\$ -	\$ -	-	\$ -	
Material & Supplies Brush Run	6,149	8,510	6,434	9,810	10,000	2%
Material & Supplies Donaldson	5,480	1,890	1,557	3,428	3,600	5%
Janitorial Supplies-B.R. Plant	3,642	1,462	2,913	1,879	2,600	38%
Janitorial Supplies-D.C. Plant	1,529	840	1,431	1,794	1,800	0%
Lubricants-B.R. Plant	557	3,824	3,384	4,126	4,200	2%
Lubricants-D.C. Plant	48	14	1,858	3,606	2,500	-31%
Total	\$ 17,593	\$ 16,540	\$ 17,577	\$ 24,643	\$ 24,700	0%
Chemicals						
Polymer-Brush Run Plant	\$ 9,599	\$ 9,275	9,483	\$ 12,330	12,330	0%
Polymer-Donaldson Plant	9,198	7,632	13,950	21,870	22,800	4%
Disinfection-Brush Run Plant	11,930	9,557	-	412	-	
Disinfection-Donaldson Plant	17,011	23,654	44,392	42,818	44,500	4%
Sodium Aluinate	-	26,782	49,446	75,480	75,300	0%
Process Other-Brush Run Plant	4,712	800	-	2,436	5,000	
Process Other-Donaldson Plant	-	-	-	-	560	
Total	\$ 52,450	\$ 77,700	\$ 117,271	\$ 155,346	\$ 160,490	3%
Lab Supplies						
Lab Supplies-Brush Run Plant	\$ 24,255	\$ 23,332	\$ 27,759	\$ 30,921	\$ 32,000	3%
Lab Testing Additional for BR	13,272	12,080	15,202	7,000	7,000	0%
Lab Supplies-Donaldson Plant	1,329	523	2,643	-	1,000	
BR Annual Testing	195	-	-	6,833	2,700	-60%
DC Quarterly/Annual Testing	4,880	3,717	1,820	2,448	3,000	23%
Lab Accreditation	2,400	2,400	3,905	2,000	2,400	20%
Lab Instruments - B.R. Plant	-	289	3,742	-	4,000	
Lab Instruments - D.C. Plant	-	-	-	-	750	
Total	\$ 46,331	\$ 42,341	\$ 55,071	\$ 49,202	\$ 52,850	7%
Vehicles						
Fuel-Donaldson (Tanker 55)	\$ 1,843	\$ 2,973	\$ 7,374	\$ 2,034	\$ -	-100%
Parts Vehicles-Donaldson (Tank	7	100	959	89	-	-100%
Shop Repairs - DC (Tanker)	3,397	8,139	12,145	2,389	-	-100%
Total	\$ 5,247	\$ 11,212	\$ 20,478	\$ 4,512	\$ -	-100%
Equipment/Facilities						
B.R. Replcmt Parts-Inventory	\$ 10,365	\$ 8,413	\$ 6,667	\$ 12,183	\$ 10,000	-18%
D.C. Replcmt Parts Inventory	8,020	1,490	3,606	4,653	5,000	7%
Treatment Minor Equipment	2,697	-	-	-	-	
B.R. Minor Equipment	5,172	3,899	14,203	11,569	15,000	30%
D.C. Minor Equipment	1,638	921	1,485	3,722	3,000	-19%
Plant Safety Equipment - BR	7,041	4,431	8,013	6,668	7,500	12%
Plant Safety Equipment -DC	-	205	223	1,041	1,100	6%
BR NPDES Fees	1,400	1,400	3,900	3,900	3,900	0%
DC NPDES Fees	1,500	1,400	4,000	4,500	4,500	0%
B.R.Plant Equipment Rental	35	-	-	-	500	
D.C.Plant Equipment Rental	643	-	-	-	500	
Total	\$ 38,511	\$ 22,159	\$ 42,097	\$ 48,236	\$ 51,000	6%

	Actual	Actual	Actual	Projected	Forecast	
	2020	2021	2022	2023	2024	
Equipment Replacement Allowance						
B.R. Equip Replacement Allowan	\$ 130,000	\$ 130,000	\$ 130,000	\$ 125,000	\$ 140,000	12%
D.C. Equip Replacement Allowan	120,000	120,000	120,000	120,000	140,000	17%
Total	\$ 250,000	\$ 250,000	\$ 250,000	\$ 245,000	\$ 280,000	14%
Maintenance & Repair						
B.R.Plant Maintenance & Repair	\$ 30,251	\$ 10,201	\$ 43,824	\$ 40,813	\$ 48,000	18%
D.C.Plant Maintenance & Repair	8,427	8,061	3,661	23,084	25,000	8%
Shop Repair - Mechanical-B.R.	258	1,472	10,674	4,519	6,000	33%
Shop Repair - Mechanical-D.C.	81	2,786	1,387	1,450	3,000	107%
Shop Repair-Electrical-BR Plan	2,985	12,478	22,179	20,870	20,000	-4%
Shop Repair-Electrical-DC Plan	5,820	7,033	26,243	9,039	10,000	11%
Total	\$ 47,822	\$ 42,031	\$ 107,968	\$ 99,775	\$ 112,000	12%
Utilities						
Telephone - BR Plant	\$ 3,844	\$ 5,506	\$ 7,593	\$ 4,647	\$ 4,750	2%
Telephone - DC Plant	2,959	3,011	3,439	3,326	3,504	5%
Security System - BR	382	382	550	550	550	0%
Security System - DC	839	839	839	1,339	500	-63%
Power - B. R. Plant	72,871	65,495	71,850	73,795	77,000	4%
Power - D.C. Plant	72,837	59,421	59,485	60,427	62,000	3%
Natural Gas - B. R. Plant	3,112	2,233	3,804	6,176	6,200	0%
Natural Gas - DC Plant	683	892	1,271	2,295	2,800	22%
Water - B. R. Plant	5,796	19,386	3,560	4,096	5,000	22%
Water - D.C. Plant	1,409	2,478	2,641	2,448	2,600	6%
Total	\$ 164,732	\$ 159,643	\$ 155,032	\$ 159,099	\$ 164,904	4%
Biosolids						
Sludge Disposal - B.R. Plant	\$ 72,830	\$ 81,748	\$ 74,462	\$ 76,345	\$ 78,600	3%
Sludge Disposal - D.C. Plant	40,224	48,312	43,776	36,437	41,000	13%
Total	\$ 113,054	\$ 130,060	\$ 118,238	\$ 112,782	\$ 119,600	6%
Salary & Wages						
Salary & Wages-B.R. Plant	\$ 134,596	\$ 138,974	\$ 148,867	\$ 157,700	\$ 165,000	5%
Salary & Wages-D.C. Plant	119,762	101,511	129,401	132,036	142,000	8%
FICA & Medicare-B.R. Plant	9,152	9,876	9,811	10,311	12,623	22%
FICA & Medicare-D.C. Plant	9,150	7,553	9,096	10,123	10,863	7%
Unemploy Comp-B.R. Plant	500	500	500	500	500	0%
Unemploy Comp-D.C. Plant	250	250	500	500	500	0%
Total	\$ 273,410	\$ 258,664	\$ 298,175	\$ 311,170	\$ 331,486	7%
Employee Benefits						
Pension - Union- B.R. Plant	\$ 18,030	\$ 16,132	\$ 15,998	\$ 16,803	\$ 17,500	4%
Pension - Union- D.C. Plant	18,221	13,298	11,428	11,538	12,500	8%
Health & Welfare-B.R. Plant	30,355	23,515	16,141	12,898	15,873	23%
Health & Welfare-D.C. Plant	28,412	26,761	31,229	31,693	33,887	7%
Uniforms - Brush Run Plant	2,703	1,954	2,710	3,175	3,300	4%
Uniforms - D.C. Plant	2,610	2,436	2,578	3,005	3,100	3%
Certifications	388	427	696	309	300	-3%
Total	\$ 100,719	\$ 84,523	\$ 80,780	\$ 79,421	\$ 86,460	9%

	Actual		Actual		Projected		Forecast				
	2020		2021		2022		2023		2024		
Computers/Network											
SCADA - B.R. Plant	\$	5,791	\$	7,466	\$	11,628	\$	8,927	\$	10,000	12%
BR - Software Updates and Cons		3,756		5,221		2,901		2,415		3,358	
SCADA - D.C. Plant		3,000		2,583		4,974		1,617		3,050	
DC - Software Updates and Cons		-		1,160		-		1,915		1,800	
Total	\$	12,547	\$	16,430	\$	19,503	\$	14,874	\$	18,208	22%
POTW Fees											
ALCOSAN Fees - Marella Manor	\$	38,013	\$	39,590	\$	40,326	\$	46,072	\$	63,360	38%
Total	\$	38,013	\$	39,590	\$	40,326	\$	46,072	\$	63,360	38%
Professional Services											
Ins/Risk Appraisal-B.R. Plant	\$	-	\$	400	\$	4,790	\$	-	\$	250	
Ins/Risk Appraisal-D.C. Plant		-		410		200		-		250	
Engineering-Treatment General		-		13,167		-		-		500	
Engineering - B.R. Plant		-		-		1,428		-		250	
Engineering - DC. Plant		-		-		-		-		500	
Legal - Treatment - General		1,415		-		-		-		200	
Legal - D.C. Plant		-		-		-		-		371	
Total	\$	1,415	\$	13,977	\$	6,418	\$	-	\$	2,321	
Insurance											
Workers Comp-B.R. Plant	\$	-	\$	4,378	\$	4,509	\$	4,800	\$	5,400	13%
Workers Comp - D.C. Plant		-		4,378		4,509		4,800		5,400	13%
Total	\$	-	\$	8,756	\$	9,018	\$	9,600	\$	10,800	13%
Total Operating Expenses	\$	1,161,844	\$	1,173,626	\$	1,337,952	\$	1,359,732	\$	1,478,178	9%

PETERS TOWNSHIP SANITARY AUTHORITY
COLLECTION DEPARTMENT

	Actual	Actual	Actual	Projected	Forecast	
	2020	2021	2022	2023	2024	
Material & Supplies						
· Mat & Supplies-Collection General	\$ 2,388	\$ 6,159	\$ 5,706	\$ 4,885	\$ 6,100	25%
· Material & Supplies - Dye Test	3,465	4,162	3,181	4,145	4,298	4%
· Mat & Supplies-BR Collect	-	934	-	-	500	
· Mat & Supplies-Rutledge/Fairwa	65	14	-	24	150	
· Mat & Supplies-Sylvania	34	-	34	-	150	#DIV/0!
· Mat & Supplies-Colony Manor	106	4	63	-	150	#DIV/0!
· Mat & Supplies-Hidden Brook	54	126	48	-	150	#DIV/0!
· Mat & Supplies-Hidden Brook II	-	429	-	-	150	
· Mat & Supplies-Stratford	-	14	40	1,221	150	
· Mat & Supplies-DC Collection	111	-	-	-	100	
· Mat & Supplies-Waterdam Plaza	57	-	49	163	150	-8%
· Material & Suppli - Maple Lane	79	35	53	84	150	79%
· Lubricants-Collection System	88	-	39	-	100	#DIV/0!
Total	\$ 6,447	\$ 11,877	\$ 9,213	\$ 10,522	\$ 12,298	17%
Chemicals						
· Process Other-System & Pump Stations	\$ -	\$ -	\$ -	\$ -	\$ 300	
· Process Other-DC Collection	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ -	\$ 300	
Vehicles						
· Fuel-Collection System	\$ 5,696	\$ 7,944	\$ 10,000	\$ 9,163	\$ 10,500	15%
· Parts Vehicles-Collection	1,297	4,399	5,433	7,588	6,200	-18%
· Shop Rep-Vehicles Collec	4,574	7,677	16,823	15,253	11,000	-28%
Total	\$ 11,567	\$ 20,020	\$ 32,256	\$ 32,004	\$ 27,700	-13%
Equipment/Facilities						
· Gen Collection Replcmt Prts In	\$ 1,349	\$ 2,575	\$ 8,271	\$ 1,799	\$ 5,000	178%
· Collection Minor Equipment	6,881	3,731	2,428	1,953	4,500	130%
· Rutledge Minor Equipment	-	-	80	210	300	
· Sylvania Minor Equipment	172	-	80	-	200	
· Colony Manor Minor Equipment	-	-	160	-	200	
· Hidden Brook Minor Equip	133	-	-	-	400	
· Maple Lane Minor Equipment	-	-	80	-	250	
· Hidden Brook II Minor Equipment	-	-	2,612	-	200	
· Stratford Minor Equipment	79	176	80	-	250	
· Waterdam Plaza Minor Equip	665	705	80	-	200	
· Collection Safety Equipment	4,701	5,452	2,007	1,712	3,000	75%
· Equipment Rental - Collection	480	756	480	400	2,000	400%
· Equipment Rental - Collect BR	-	-	785	-	500	#DIV/0!
· Equipment Rental - Colony Manor	-	-	7,336	-	-	#DIV/0!
· Equipment Rental - Collect DC	-	-	-	-	1,000	
Total	\$ 14,460	\$ 13,395	\$ 24,479	\$ 6,074	\$ 18,000	196%
Equipment Replacement Allowance						
· Collection Equip Replacement Allowan	\$ 150,000	\$ 150,000	\$ 150,000	\$ 100,000	\$ 220,000	120%
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 100,000	\$ 220,000	120%
Maintenance & Repair						
· PA One Call	\$ 1,010	\$ 2,001	\$ 3,042	\$ 2,004	\$ 2,200	10%
· Collection Maint & Repair Gene	9,029	19,160	11,617	5,143	12,000	133%
· Sanitary Sewer Rehab Proj	-	134,940	168,843	7,800	250,000	3105%
· B.R. Collection Maint & Repair	9,544	-	930	3,000	10,000	233%

	Actual	Actual	Actual	Projected	Forecast	
	2020	2021	2022	2023	2024	
· Rutledge/Fairway Maint & Repa	174	43	140	817	100	-88%
· Sylvania Maintenance & Repair	14	-	-	705	300	
· Colony Manor Maint & Repair	205	6	407	78	300	285%
· Hidden Brook Maint & Repair	61	293	143	71	300	323%
· Maple Lane Maintenance & Rep	295	541	381	9,743	300	-97%
· Hidden Brook II Maint & Repair	-	8	-	-	300	
· DC Collection Maint & Repair	7,821	-	227	40	10,000	24900%
· Stratford Maintenance & Repair	520	49	140	288	300	4%
· Waterdam Plaza Maint & Repair	637	315	143	218	300	38%
· Shop Rep-Mech-Rtledge/Fairway	-	-	6,488	-	500	#DIV/0!
· Shop Rep-Mechanical-Colony Man	5,305	-	18,856	-	500	#DIV/0!
· Shop Rep-Mech-Hidden Brook	7,248	420	171	-	500	#DIV/0!
· Shop Rep-Mech Hidden Brook II	-	-	-	-	500	
· Shop Repair-Mechanical-Stratfo	-	-	-	-	500	
· Shop Repair-Mechanical-Waterda	5,681	5,933	-	7,837	500	
· Shop Rep-Mech-Maple Lane	-	467	-	-	500	
· Shop Repair-Elec-Gen Collectio	902	4,609	166	1,395	1,000	-28%
· Shop Rep-Elect-Rtledge/Fairway	2,900	-	-	-	500	
· Shop Repair - Electrical-Sylvania	-	-	-	-	500	
· Shop Repair - Elec-Colony Manor	-	693	1,585	195	500	156%
· Shop Rep-Electrical-Hidden Brook	420	400	2,095	437	500	14%
· Shop Rep-Electrical Hidden Brook II	-	-	-	487	500	
· Shop Repair - Elec - Maple Lane	467	2,429	484	-	500	#DIV/0!
· Shop Repair - Electrical-Stratford	-	-	-	-	500	
· Shop Repair - Electrical-Waterdam	-	283	368	1,209	500	-59%
· Shop Repairs-Collection General	4,650	827	927	-	2,500	#DIV/0!
Total	\$ 56,883	\$ 173,417	\$ 217,153	\$ 41,467	\$ 297,400	617%

Utilities

· Telephone-Collection/Hot spot	\$ -	\$ -	\$ 401	\$ 487	\$ 500	3%
· Telephone- Rut/Fairwa	587	604	606	598	600	0%
· Telephone - Sylvania	294	302	303	300	300	0%
· Telephone- Colony Manor	294	302	303	300	300	0%
· Telephone-Hidden Brook	2,052	2,194	1,833	-	-	#DIV/0!
· Telephone-Maple Lane	294	302	303	304	305	0%
· Telephone-Hidden Brook II	-	-	-	920	306	-67%
· Telephone - Stratford	294	302	303	304	305	0%
· Telephone - Waterdam	294	302	303	304	305	0%
· Power - Rutledge/Fairway links	1,926	1,436	1,578	1,446	1,600	11%
· Power - Sylvania	223	184	200	207	230	11%
· Power - Colony Manor	632	595	614	778	780	0%
· Power - Hidden Brook	2,268	1,779	1,616	1,526	1,800	18%
· Power-Maple Lane	2,150	1,576	1,723	1,425	1,700	19%
· Power-Hidden Brook II	-	214	256	273	300	10%
· Power - Stratford	928	947	920	925	980	6%
· Power - Waterdam Plaza	1,089	1,061	1,106	1,049	1,150	10%
· Natural Gas-Hidden Brook	346	380	397	529	580	10%
· Natural Gas-Maple Lane	399	428	525	597	630	6%
· Water - Rutledge/Fairway	199	240	302	227	280	23%
· Water - Hidden Brook	196	202	210	227	280	23%
· Water-Maple Lane	495	514	532	569	590	4%
· Water - Stratford Hemlock	194	202	210	249	260	4%
Total	\$ 15,154	\$ 14,066	\$ 14,544	\$ 13,544	\$ 14,081	4%

Salary & Wages

· Salary & Wages-Collection Gene	\$ 264,969	\$ 300,324	\$ 273,309	\$ 273,952	\$ 312,000	14%
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	Actual	Actual	Actual	Projected	Forecast	
	2020	2021	2022	2023	2024	
Part-Time Collection	5,974	(1,373)	758	-	2,600	
Direct Labor Allocation	-	-	-	(864)	-	
Total Wages	\$ 270,943	\$ 298,951	\$ 274,067	\$ 273,088	\$ 314,600	14%
· FICA & Medicare Collection Gen	22,323	22,342	23,474	23,134	24,067	4%
· Unemploy Comp-General Collecti	1,250	1,250	1,229	1,250	1,350	8%
Total	\$ 294,516	\$ 322,543	\$ 298,770	\$ 297,472	\$ 340,017	14%
Employee Benefits						
· Pension - Union-Collection Gen	\$ 46,651	\$ 35,426	\$ 35,555	\$ 34,888	\$ 39,000	12%
· Cell Phones	-	4,260	7,280	7,280	7,280	0%
· Health & Welfare - Collection	66,939	73,969	82,390	91,119	95,253	5%
· Uniforms - Collection	6,893	7,047	7,806	6,635	7,200	9%
· Certifications	68	104	414	292	500	
Total	\$ 120,551	\$ 120,806	\$ 133,445	\$ 140,214	\$ 149,233	6%
Computer Consultant /Software						
Computer Consultant - Collection	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0%
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0%
POTW Fees						
· USC Pump Station-Marella Manor	\$ 10,132	\$ 5,383	\$ 3,257	\$ 6,302	\$ 10,000	59%
Total	\$ 10,132	\$ 5,383	\$ 3,257	\$ 6,302	\$ 10,000	59%
Professional Services						
· Engineering-Collection General	\$ 2,933	\$ 5,639	\$ 315	\$ 12,848	\$ 500	-96%
· Ins/Risk Appraisal-Pump Stations	-	-	-	-	-	
· Engineering-Marella Manor	-	5,325	-	-	1,000	
· Legal - Collection	5,094	122	3,031	-	2,000	#DIV/0!
Total	\$ 8,027	\$ 11,086	\$ 3,346	\$ 12,848	\$ 3,500	-73%
· Workers Comp-Collection	\$ 9,100	\$ 10,567	\$ 11,200	\$ 12,000	\$ 14,000	17%
Total	\$ 9,100	\$ 10,567	\$ 11,200	\$ 12,000	\$ 14,000	17%
Total Operating Expenses	\$ 698,337	\$ 854,660	\$ 899,163	\$ 673,947	\$ 1,108,029	64%

PETERS TOWNSHIP SANITARY AUTHORITY
ADMINISTRATION DEPARTMENT

	Actual 2020	Actual 2021	Actual 2022	Projected 2023	Forecast 2024	
<u>Operating Expenses</u>						
Miscellaneous				\$ -	\$ -	
Material & Supplies						
Material & Supplies-Administration	\$ 14,075	\$ 14,601	\$ 15,927	15,188	\$ 16,200	6.2%
Janitorial Supply - Administration	442	172	184	375	400	6.3%
Total	\$ 14,517	\$ 14,773	\$ 16,111	\$ 15,563	\$ 16,600	6.2%
Equipment/Facilities						
Office Minor Equipment	\$ 4,953	\$ 5,652	\$ 7,755	\$ 6,805	\$ 7,400	8.0%
Admin Safety Equipment	53	12	-	-	250	100.0%
Total	\$ 5,006	\$ 5,664	\$ 7,755	\$ 6,805	\$ 7,650	11.0%
Equipment Replacement Allowance						
Admin Equip Replacement Allowa	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,000	\$ 12,000	16.7%
Total	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,000	\$ 12,000	16.7%
Maintenance & Repair						
Office Maintenance & Repair	\$ 1,190	\$ 755	\$ 150	\$ 1,772	\$ 2,400	26.2%
Office Bldg Maintenance & Rep	3,665	1,983	3,094	4,977	10,000	50.2%
Shop Repair - Mechanical-Admin	-	283	-	200	1,000	80.0%
Shop Repair - Electrical-Admin	-	2,929	-	200	1,000	80.0%
Parts Vehicle - Administration	1,452	210	240	338	200	-69.0%
Total	\$ 6,307	\$ 6,160	\$ 3,484	\$ 7,487	\$ 14,600	48.7%
Utilities						
Telephone - Admin	\$ 4,913	\$ 5,969	\$ 6,602	\$ 6,166	\$ 6,400	3.7%
Security System - Admin Bldg	563	401	540	540	540	0.0%
Admin Bldg Cleaning	6,160	5,940	5,940	4,682	6,000	22.0%
Garbage Pickup - Office Bldg	1,206	1,787	1,987	1,750	1,800	2.8%
Power - Administration	2,134	2,370	2,116	2,797	2,950	5.2%
Natural Gas - Administration	997	1,460	2,155	2,440	2,600	6.2%
Church Hill Property Util/Taxes	3,334	3,405	3,791	-	-	
Water - Administration	705	641	673	680	720	5.6%
Total	\$ 20,012	\$ 21,973	\$ 23,804	\$ 19,055	\$ 21,010	9.3%
Salary & Wages						
Salary & Wages - Administration	\$ 334,093	\$ 336,258	\$ 360,821	\$ 380,817	\$ 397,000	4.1%
Direct Labor Allocation - Admin	-	(883)	-	(611)	-	
FICA & Medicare-Administration	25,479	28,297	28,019	29,082	30,371	4.2%
Unemployment Comp-Administration	1,250	1,000	1,082	1,250	1,250	0.0%
Total	\$ 360,822	\$ 364,672	\$ 389,922	\$ 410,538	\$ 428,621	4.2%
Employee Benefits						
Pension - Non Union Administration	\$ 19,103	\$ 19,485	\$ 20,249	\$ 21,347	\$ 22,500	5.1%
Life S-T-L-T Insurance - Admin	7,222	6,290	7,434	5,691	6,000	5.1%
Hospitalization-Administration	59,284	63,281	65,081	72,099	73,429	1.8%
Total	\$ 85,609	\$ 89,056	\$ 92,764	\$ 99,137	\$ 101,929	2.7%

	Actual 2020	Actual 2021	Actual 2022	Projected 2023	Forecast 2024	
Travel/Training/Meetings						
◊ In-Service Training	\$ 1,532	\$ 3,142	\$ 4,484	\$ 4,667	\$ 6,300	25.9%
◊ Board Member's Expenses	2,700	2,500	2,650	2,550	3,200	20.3%
◊ Memberships	2,745	3,514	4,075	3,593	4,200	14.5%
◊ Travel Expense	-	369	832	1,309	1,000	-30.9%
Total	\$ 6,977	\$ 9,525	\$ 12,041	\$ 12,119	\$ 14,700	17.6%
Computers/Network						
◊ Networking Managed Services	\$ 17,223	\$ 17,391	\$ 19,841	\$ 23,488	\$ 24,000	2.1%
◊ Computer Software Updates	2,672	6,130	5,751	6,379	8,000	20.3%
◊ GIS Updates	6,235	4,980	4,042	5,387	7,000	23.0%
Total	\$ 26,130	\$ 28,501	\$ 29,634	\$ 35,254	\$ 39,000	45.4%
Professional Services						
◊ Ins/Risk Appraisal-Administration	\$ 2,174	\$ -	\$ 125	\$ 1,055	\$ 500	-111.0%
◊ Accounting/Audit - Administration	12,500	10,250	11,000	12,985	13,600	4.5%
◊ Engineering - Administration	22,099	17,836	17,557	19,242	22,000	12.5%
◊ Legal - Administration	28,100	25,833	25,792	16,746	27,000	38.0%
◊ Labor Negotiator	8,131	13,542	833	-	-	#DIV/0!
Total	\$ 73,004	\$ 67,461	\$ 55,307	\$ 50,028	\$ 63,100	20.7%
Insurance						
◊ Insurance	\$ 82,576	\$ 86,745	\$ 86,508	\$ 105,633	\$ 115,000	8.1%
◊ Insurance Mine Sub	423	297	323	353	360	1.9%
◊ Workmen's Comp-Administration	2,100	2,201	9,621	2,400	2,800	14.3%
Total	\$ 85,099	\$ 89,243	\$ 96,452	\$ 108,386	\$ 118,160	8.3%
Administrative Services						
◊ Billing Expense	\$ 4,616	\$ 4,820	\$ 4,420	\$ 6,028	\$ 6,300	4.3%
◊ In-House Billing Expense	35,773	36,012	33,820	36,010	38,000	5.2%
◊ Bank Fees	3,180	3,180	3,333	3,230	3,400	5.0%
◊ Dye Test Processing Fees	-	-	-	699	1,100	36.5%
◊ Trustee Fees	1,500	-	1,200	1,200	1,500	20.0%
◊ Public Relations	-	-	-	-	1,200	100.0%
Total	\$ 45,069	\$ 44,012	\$ 42,773	\$ 47,167	\$ 51,500	8.4%
Total Operating Expenses	\$ 740,552	\$ 753,040	\$ 782,047	\$ 821,538	\$ 888,869	7.6%
<u>Non-Operating Expenses</u>						
◊ 10 % Cover	\$ -	\$ -	\$ -	\$ -	\$ 29,590	100.0%
2016 DC Treatment PV Princ & Interest	614,908	610,120	610,146	622,000	645,707	3.7%
2019 PV Sewer Princ & Interest	52,492	284,320	281,502	281,502	281,502	0.0%
2003 Pennvest Interest & Principle	26,400	26,400	26,400	26,400	6,600	-300.0%
2018 CFS Loan	43,282	10,066	-	-	-	0.0%
2016 Bond Interest	145,002	184,016	202,211	197,695	195,895	-0.9%
2016 Bond Principle	200,000	120,000	120,000	90,000	100,000	10.0%
Arbitrage Exp - Bond Rfd Cost	-	184,133	-	9,743	-	0.0%
Total Expenses	\$ 388,284	\$ 498,215	\$ 322,211	\$ 1,227,340	\$ 1,259,294	2.5%
Capital Transfer to fund						0.0%
Total Expenses	\$ 1,128,836	\$ 1,251,255	\$ 1,104,258	\$ 2,048,878	\$ 2,148,162	4.6%