

LEHIGH COUNTY AUTHORITY

2023 BUDGET

Adopted: October 24, 2022

LEHIGH COUNTY AUTHORITY
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2023 Budget

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Executive Summary

2023 BUDGET – EXECUTIVE SUMMARY

Submitted by: Liesel M. Gross, Chief Executive Officer
October 17, 2022

By all accounts, 2022 has been a year of soaring highs and troubling lows for Lehigh County Authority (LCA). The year began with a spike in COVID-19 infections that surpassed all others from the prior two years, threatening to undo the progress made in recovering from the global pandemic. However, as time passed, LCA's employees remained healthy and dedicated to their work, and the water kept flowing to our customers.

From this dubious beginning of this year, the challenges kept coming, and LCA responded with resolve and focus on its mission, adopted in December 2021:

LCA's Mission: *To protect public health and the environment by providing high-quality, safe, and reliable water and wastewater services.*

The adoption of LCA's 2022-2027 Strategic Plan provided inspiration across the organization to reach beyond the day-to-day work and direct new energy toward achieving our vision:

LCA's Vision: *To be a trusted and engaged community partner, advancing the vitality of our region through exceptional water and wastewater services.*

Throughout the year, internal teams were developed to begin putting shape to LCA's strategies, creating enthusiasm for the organization's future. Also in 2022, the easing of pandemic concerns led to opportunities for more in-person team interaction, which added a much-needed burst of positivity and creativity to our planning efforts. External to LCA, we saw this same energy repeated in other organizations and settings, leading to great progress on collaborative efforts such as the regional sewer system planning we are undertaking with the City of Allentown and our 14 municipal partners in the Kline's Island Sewer System.

These soaring highs were tempered by challenges that threaten our progress – the most glaring being the current economic climate. With inflation impacting all expense categories and ever-increasing lead times for major equipment and materials, LCA has seen project costs quickly escalate. An early 2022 decision by our Board of Directors to complete bond financing helped to secure capital funding for our Suburban Water Division projects prior to the steepest interest rate hike implemented this year, but the borrowing environment will be challenging for the foreseeable future. This has led LCA to place greater focus on seeking alternative financing and grant opportunities available now through the Infrastructure Investment and Jobs Act passed in November 2021. Related to the current economic conditions, LCA faced significant staffing challenges this year, an issue that will likely continue into 2023.

The 2023 Budget is presented to the LCA Board with resources allocated to address these troubling lows, but also to continue the exciting progress made on our new strategic initiatives.

Moving Forward on Strategy

LCA's 2022-2027 Strategic Plan outlines six major priority areas, 21 specific strategies, and hundreds of action steps that we will work on over the next five years. However, to help us stay focused, LCA staff and Board have focused on a smaller number of key programs. The 2023 Budget has been developed around the following strategic initiatives:

Asset Management – In the year ahead, LCA will complete the onboarding of additional staff focused on developing our comprehensive asset management approach. Consultant support will also be required to help define LCA's needs and design a multi-year roadmap to achieve our goals in this area. At the heart of our asset management strategy is the desire to lower overall cost to customers, maintain or increase the level of service provided, and minimize risks associated with the operation or potential failure of critical water and sewer system assets.

Process Improvement – During 2022, a needs assessment was conducted to review the current state of LCA's enterprise resource planning (ERP) software, which drives administrative and financial processes across the entire organization. The recommended path forward to achieve improved efficiency and increased reporting capabilities is to re-implement the existing ERP system, with a reconfigured accounting structure that meets the organization's current and future needs. This year-long effort will require significant staff and consultant resources.

Water & Sewer Capacity – In 2021, the Pa. Department of Environmental Protection approved a five-year plan for the Kline's Island Sewer System to develop its first-ever regional Act 537 Sewage Facilities Plan. The planning effort led by LCA staff and representatives from the City of Allentown requires significant support from engineering, financial, and legal consultants, as reflected in the 2023 Budget proposal. This planning effort is focused on ensuring continued sewer capacity is available for economic development in our region, while solving environmental challenges associated with aging infrastructure. Companion planning projects on the water supply side are necessary to ensure water supplies are similarly available for growing portions of LCA's service area.

Operational Excellence – This strategy area focuses on a variety of smaller projects and initiatives aimed at increasing service to customers, improving system resiliency, and achieving enhanced regulatory compliance. Key projects in 2023 will include implementation of enhanced process control and instrumentation for LCA's small, remote systems including the addition of staffing to support this effort, implementing a lead service line replacement program in the City of Allentown, and kicking off an ongoing replacement program for large water system valves.

To support these initiatives, the following resources are included in the 2023 Budget as proposed to the LCA Board.

Strategy Area	2023 Resources
Asset Management	\$365,000
Process Improvement	\$1,476,000
Water & Sewer Capacity	\$1,400,000
Operational Excellence	\$220,000
TOTAL	\$3,461,000

Addressing Economic Impacts Starts with Employees

As discussed above, the current economic conditions have challenged LCA with increasing expenses, lengthening lead times for equipment and materials, and rising interest rates. Staffing shortages have added to the burden as more work must be outsourced if LCA staff are not available to complete our work, project timelines lengthen due to staff availability, and more time is spent training and onboarding new employees.

The most significant cost driver in our 2023 Budget continues to be personnel related expenses – representing more than 40 percent of LCA’s total operating budget. This year, our personnel budget will increase 9.22 percent over our expected 2022 personnel costs, based on the following key assumptions:

- All vacant positions will be filled in 2023 – this will require significant effort and focus on recruiting, onboarding, retention, and employee engagement.
- Health insurance costs are expected to increase by 5 percent.
- Pay increases awarded to all union and non-union employees.
- Addition of a Training Coordinator position to support employee development.
- Increased payroll expense for succession planning related to key retirements expected in 2023.

With emphasis placed on recruiting and retaining a high-performing team of employees, greater resources will become available for LCA’s other strategic initiatives described above. In time, this will have the impact of increasing efficiency, lowering overall cost to our customers, and increasing the level of service LCA provides.

2023 Rates: Impact of LCA Strategy, Inflation & Personnel Expenses, Project Costs

In this Executive Summary, we have described some of the key features of LCA’s 2023 Budget proposal relating to updated strategic initiatives and responses to inflationary and personnel challenges. The 2023 Budget proposal also includes nearly \$29 million in capital improvements, which are described in greater detail in the body of the budget document.

Like many water and sewer utilities across the nation, LCA faces a significant burden of caring for and replacing aging infrastructure. In the City of Allentown, many water and sewer lines are 100 years old or older and face significant integrity challenges. In addition, much of our water and wastewater treatment plant equipment is at the end of its useful life and needs to be replaced or upgraded. In our Suburban service areas, while the systems may be “younger” in many cases, LCA’s infrastructure requires greater attention in the form of preventive maintenance and strategic asset management.

Over the past several years, LCA’s water and sewer rates have been increased to accommodate this increase in system rehabilitation and replacement. Additional increases will be needed in 2023, and annually for the foreseeable future. The following summary illustrates the rate changes included in this year’s budget proposal:

City Division: 9.8% (Average residential customer impact: \$19.55 per quarter, water & sewer)

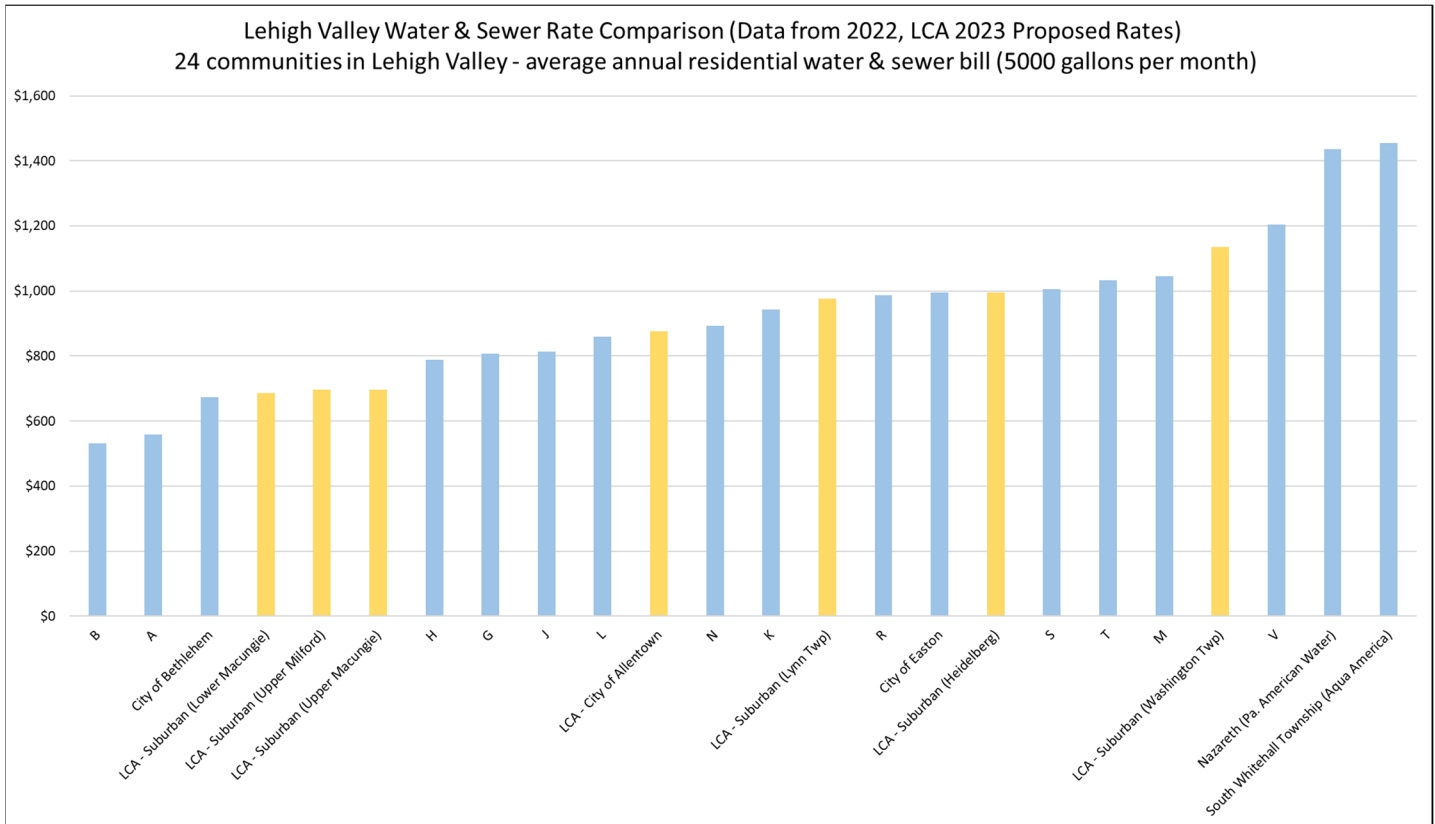
Suburban Water Division: 5.5% (Average residential customer impact: \$4.80 per quarter, water only)

Suburban Wastewater Division: 16% (Average residential customer impact: varies by municipality)

The differences in rate changes between LCA’s various divisions is driven primarily by contractual requirements including the Water & Sewer Lease Agreement between LCA and the City Allentown, and LCA’s wastewater signatory agreements with the municipalities served by the Kline’s Island Sewer System and Western Lehigh Interceptor.

Regional Rate Comparisons:

While LCA would always prefer to keep rates as low as possible, the increases described above are necessary. The graph below illustrates how LCA’s 2023 proposed rates compare to other communities in the Lehigh Valley. With the 2023 increases included, most LCA customers will continue to enjoy some of the lowest water and sewer rates in our region.



2023 BUDGET – SUMMARY OF EXPECTED RESULTS

The sections above describe the breadth of issues that were evaluated and discussed through the development of the 2023 Budget. The summary below shows that the 2023 Budget is presented with positive cash flows, meeting debt service requirements, and providing alternative funding for capital improvements that limits the borrowing required to pay for these investments. In 2023, we also see positive movement toward our target for operational cash balances, which supports overall financial sustainability of the organization.

Budget Overview	Suburban Water	Suburban Wastewater	City Division	Total
Operating, Non-Operating & Other Revenue	\$ 17,064,782	\$ 22,785,541	\$ 54,975,421	\$ 94,825,744
Operating Expenses (net of depreciation)	\$ 10,700,662	\$ 14,235,107	\$ 23,182,225	\$ 48,117,994
Net Revenues Available for Debt Service	\$ 6,364,120	\$ 8,550,434	\$ 31,793,196	\$ 46,707,750
Debt Service	\$ 3,474,867	\$ 729,123	\$ 15,130,921	\$ 19,334,911
Debt Service Coverage Ratio (indenture based)	1.83	11.73	2.10	2.42
Capital Budget Overview	Suburban Water	Suburban Wastewater	City Division	Total
Capital Expenses	\$ 6,751,000	\$ 7,033,500	\$ 15,191,000	\$ 28,975,500
Funding from 2023 Revenue & Operating Reserves	\$ 2,800,677	\$ 7,033,500	\$ 13,991,000	\$ 23,825,177
Funding from Existing Project Reserves	-	-	-	-
Funding from New Borrowing	\$ 3,950,323	-	\$ 1,200,000	\$ 5,150,323
Year-End Project Reserve Balance	\$ 319,718	\$ 5,955,385	\$ 3,022,601	\$ 9,297,704
Total Cash Flow	Suburban Water	Suburban Wastewater	City Division	Total
Beginning Operations Cash Balance (2022 forecast)	\$ 7,029,282	\$ 4,201,848	\$ 15,593,342	\$ 26,824,472
2023 Surplus	\$ 2,847,330	\$ 7,796,112	\$ 16,662,275	\$ 27,305,717
Provided From (To) Capital	\$(2,800,677)	\$(7,033,500)	\$(13,991,000)	\$(23,825,177)
Ending Operations Cash Balance	\$ 7,075,935	\$ 4,964,460	\$ 18,264,617	\$ 30,305,012
Operating Days Cash on Hand	241	127	208	221
Project Reserve Balance	\$ 319,718	\$ 5,955,385	\$ 3,022,601	\$ 9,297,704
Other Reserves & Investments (includes restricted)	\$ 4,919,064	\$ 7,315,908	\$ 60,788,279	\$ 73,023,251
Ending Total Fund Balance - 2023 Budget	\$12,314,717	\$18,235,753	\$82,075,497	\$112,625,967

Operating Activities

Lehigh County Authority

2023 Budget

Operating Budgets Overview

The funds of the Authority are grouped in the financial statements as Enterprise funds, which are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges, and the measurement of financial activity focuses on net income measurement like the private sector, in addition to cash flows used more traditionally by the public utility sector. The following enterprise funds are reported as major funds:

- A. Suburban Water Division** – Used to account for the operations of the Suburban Water system’s supply, storage, pumping and treatment facilities and distribution system. The Suburban Water system is a public utility service, which is intended to be maintained on a self-supporting basis.
- B. Suburban Wastewater Division** – Used to account for the operations of the Suburban Wastewater system’s interceptors, collector systems, pump stations, and treatment facilities. The suburban wastewater system is a public utility service, which intends to be maintained on a self-supporting basis.
- C. City Division** – Used to account for the operations of the City of Allentown water and sewer system. The City Division fund is a public utility service, which intends to be maintained on a self-supporting basis. This fund was added in 2013 because of the Authority entering into a 50-year Concession Lease Agreement with the City.

A. Suburban Water Division:

The Authority currently owns and operates water systems in three areas of Lehigh County - the Western Lehigh (WLSA), the Northern Lehigh (NLSA) and the Southern Lehigh (SLSA) Service Areas. In addition, the Authority owns and operates one system in Northampton County. Within each service area, separate systems are further designated as divisions. The Authority is funding all expenses in most of the divisions through a common rate. By municipal agreement, there are 35 customers within the Washington Township Division that are not part of the common rate structure.

Responsibilities for water service include monitoring water quality, operating and maintaining the various supply sources, reservoirs, transmission and distribution pipe networks and customer metering, billing, and response to other related customer service needs.

Each division is affected to varying degrees by the Federal and Pennsylvania Safe Drinking Water Act requirements. Depending on the source (groundwater or purchased surface water), differing analyses are required for water quality monitoring.

Major Budget activities continue to place an emphasis on providing customers with outstanding service. Maintenance programs intended to prolong the useful life of existing facilities, including preventive maintenance, leakage monitoring and repairs, exercising of system valves and fire hydrants, and station improvements and repairs, are on-going.

B. Suburban Wastewater Division:

The Authority is responsible for providing a variety of wastewater services. Current operation and maintenance responsibilities include: the Western Lehigh Interceptor (WLI), Little Lehigh Relief Interceptor (LLRI), the LCA Pre-Treatment Plant (formerly the County of Lehigh Pre-Treatment Plant), collection and treatment in Heidelberg Township, North Whitehall Township, Weisenberg Township and Lynn Township and collector systems within Lowhill Township, Upper Milford Township, Weisenberg Township and Washington Township.

Lehigh County Authority

2023 Budget

Operating Budgets Overview

Western Lehigh Interceptor system:

This budget addresses transportation and City treatment services provided to various municipalities and assumes an average daily flow of 8.3 million gallons per day (MGD) from the communities served including the Boroughs of Alburtis and Macungie, and the Townships of Lower Macungie, Upper Macungie, Upper Milford, Weisenberg, Lowhill and the LCA Pre-Treatment Plant (the "Municipalities"). The Municipalities are billed based upon wastewater strength, flow, and reserved capacity. The budget (including the LLRI, described below) includes an estimated 16 percent rate increase for the typical residential customer. In addition, the Borough of Emmaus discharges a portion of its flow through the WLI and is billed in accordance with a service agreement.

Personnel time is included for the operation and maintenance of the gravity interceptors and the Spring Creek Pump Station (SCPS) and force main. The budget anticipates that the SCPS will operate daily to meet the demand of volume as well as in response to wet weather events according to current wet weather operating protocols.

As part of a comprehensive Infiltration and Inflow (I/I) removal program, flow monitoring of the Authority and Signatory collector system connections has been completed on an ongoing basis over many years, beginning in 2007. The results of the flow monitoring are used to plan I/I removal programs conducted by all Municipalities to lower wet-weather flows and ensure future capacity is available for new system users. In 2020, the Authority and Municipalities developed an Interim Act 537 Plan to address the capacity requirements for the period of 2021 to 2025. The 2023 Budget includes implementation of planning activities outlined in this regional Interim Act 537 Plan.

Sampling and analysis for billing purposes of the LCA Pre-Treatment Plant and Municipality industrial/commercial users, and flow entering the City system and that from Emmaus are included.

Little Lehigh Relief Interceptor (LLRI) system

Phase 1

This system phase, including the Park Pump Station (PPS) and Force Main, serves the Municipalities and the Townships of Salisbury and South Whitehall. The PPS, which has been in service since 1983, provides 20 MGD of relief pumping capacity to bypass a critical portion of the City of Allentown's interceptor system. In 2020, the Authority completed a major upgrade to the PPS including replacement of aged pumps and equipment, and installation of updated variable frequency drives and control systems, which will serve to optimize the facility and increase efficiency.

Phase 2

This system phase includes the gravity relief line from Keck's Bridge to the PPS and serves the Municipalities. The 2023 Budget anticipates the continuation of increased maintenance costs for cleaning and other work on this system.

Common Rate Collector System:

Upper Milford system

As the wastewater service agency for Upper Milford Township (UMiT), Lehigh County Authority (LCA) provides all wastewater-related services for the 1072 residential and 48 commercial customers in the township as of September 27, 2022. Except for significant matters requiring inter-municipal negotiations or consultations, LCA provides general representation for UMiT on wastewater issues.

Lehigh County Authority

2023 Budget

Operating Budgets Overview

Weisenberg system

In 2002, LCA finalized an agreement with Weisenberg Township, which designates LCA as the provider of public wastewater service within specific areas of the township. Currently LCA provides collection system service to 146 residential and 3 commercial customers in the Pointe West subdivision and surrounding areas.

Heidelberg Heights system

This system, serving 145 customers in Heidelberg Township was purchased by LCA in September 1998. The system includes approximately 6,500 linear feet of collector sewers and a 60,000 GPD Sequencing Batch Reactor (SBR) Activated Sludge Wastewater Treatment Plant, which was placed in operation in 2000. The budget includes maintenance activities related to the collection system, emphasizing identification and removal of extraneous flow into the system. The Authority operates the system using LCA personnel and outside operators.

Wynnewood Terrace system

The budget includes the operation and maintenance of the Wynnewood Terrace wastewater system in North Whitehall Township. The Authority took over ownership and operational responsibilities in July of 2003. The system includes a new 60,000 GPD SBR(s) treatment plant constructed in 2020, three pump stations and collection system currently serving 217 residential and 2 commercial customers. The budget includes maintenance activities related to the collection system, emphasizing identification and removal of extraneous flow into the system. The Authority operates the system using LCA personnel and outside operators.

Sand Spring system

The budget includes the operation and maintenance of the Sand Spring wastewater system in North Whitehall Township, which was acquired at the end of 2004. The system includes a new 35,000 GPD SBR(s) treatment plant constructed in 2021 and collection system currently serving 248 residential apartment units and 11 commercial customers. The Authority operates the system using LCA personnel and outside operators.

Lowhill Township system

LCA acquired the Lowhill Township sewer collection system effective April 1, 2016. The system serves 43 residential customers and is comprised of approximately 3,500 feet of 8" PVC sewer.

Western Weisenberg system

The Authority owns and operates a 40,000 GPD wastewater treatment plant at the Arcadia West Industrial Park (AWIP). The new plant serves the AWIP and other properties in the New Smithsville area of Weisenberg Township. Currently there are 16 commercial customers and 1 institutional customer in this system.

Lynn Township system

The budget includes the operation and maintenance of the Lynn Township wastewater system in Lynn Township. The system includes an 80,000 GPD cast in place extended air plant and collection system currently serving approximately 364 residential properties, 20 commercial customers and the Northwestern Lehigh School District Complex.

Lehigh County Authority

2023 Budget

Operating Budgets Overview

Washington Township system

LCA provides operating services for this system that serves approximately 592 residential and commercial customers in the Slatedale and Emerald areas of Washington Township. Approximately 130,000 GPD of wastewater is conveyed to and treated at the Borough of Slatington's wastewater treatment plant. Ownership of the system remains with Washington Township.

LCA Pre-Treatment Plant (PTP)

LCA took over the operation in May 2006 and ownership in October 2009 of this 5.75 MGD facility built by the County of Lehigh in 1990. Currently the facility provides pre-treatment of high strength waste, predominantly generated by food and beverage industrial customers, along with domestic-strength waste generated by upstream commercial and residential properties located in Lowhill, Weisenberg and Upper Macungie Townships. The PTP also treats hauled waste, which is a significant revenue source for this plant. The plant is operated through a professional services contract with Jacobs. A 10-year operations contract was negotiated in 2017 with Jacobs (formerly CH2M) to provide significant savings in the operational costs, which will be reinvested in plant capital that is reaching the end of its useful life.

Boston Beer Company (BBC) started brewing operations at the former Pabst Brewery in April 2008. The brewery waste has become a very significant source of both waste and income for the PTP. BBC is the plant's largest customer and continues to increase production annually.

Over the past decade, significant capital investment has been made in the PTP to rehabilitate aging, inefficient and inoperable equipment in anticipation of an increase in industrial wastewater flows and strength, which in turn places added demands on plant equipment. Over the past five years, energy conservation measures have been implemented to reduce electrical demands and improve equipment and operational efficiencies. The projects included the addition of a truck receiving station and the completion of the digester mixer replacements, which increased biogas production and reduced electrical needs. Recently completed projects include the rebuild of two belt filter presses, new grease receiving station, access drive reconstruction, and yard process piping replacements.

C. City Division

Water System

The Authority operates the water system for the City of Allentown under a long-term lease/concession agreement. The water system consists of a 30 MGD water treatment plant, (2) water intake structures, (10) storage tanks and reservoirs and (5) pump stations. There are two Water System budgets – Treatment Plant budget and Distribution budget. Separate budgets are presented for each division to track and maintain expenses.

Responsibilities for services include monitoring water quality, operating and maintaining the supply sources for the treatment facility, reservoirs, tanks, transmission and distribution pipe networks, customer metering, billing, and response to customer service needs.

The consumer base is located throughout the City of Allentown. Water is also provided to surrounding municipalities using system interconnections. Sources of supply include two groundwater sources, namely Schantz Spring and Crystal Spring. In addition, two surface water sources include the Little Lehigh Creek and the Lehigh River. Customer growth in the Allentown Division is expected to be minimal.

Major budget activities place an emphasis on providing consumers with outstanding quality water and service. A Preventive Maintenance Program continues to prolong the useful life of existing facilities and equipment. Programs for valve exercising, leak detection, fire hydrant repair/replacement will continue.

Lehigh County Authority 2023 Budget Operating Budgets Overview

Maintenance programs for the treatment plant processes such as filter evaluations, plant equipment repair/replacement will continue to meet the stringent regulations mandated by EPA and DEP. Continued membership with the Partnership for Safe Water Program for the Treatment Plant and Distribution System will provide a means and method for improvement to the overall performance of the system and water quality. Significant activities include:

- Cost effective use of all 4 water sources
- Optimization of the Treatment Process through the Partnership for Safe Water
- Preventative maintenance programs, utilizing the CMMS
- Aggressive leak detection program
- Use/Upgrade of the SCADA system to allow for more cost-effective operations
- Long term service contract for reservoir/tank maintenance program
- Enhanced CMMS to maintain cost control
- Fleet management to control/maintain vehicle expenses
- Upgrade/replace aging/ineffective equipment that is beyond its useful life

Wastewater System:

LCA's operation and maintenance responsibilities include the operation of the Kline's Island Wastewater Treatment Plant and the portion of the collection system that resides in the geographic boundaries of the City of Allentown. There are two Wastewater System budgets – the Treatment Plant budget and Collection System budget. Separate budgets are presented to track and maintain expenses for improved cost control as well as to implement cost-sharing rates with the 15 municipalities that utilize the system outside the City of Allentown. Rate setting for the municipalities is established via service contracts that specify how operating, maintenance and capital costs are distributed.

The 2023 Budget was developed to provide compliance with applicable regulatory requirements utilizing recognized operational, maintenance and industrial pretreatment procedures to effectively convey and process the wastewater generated in the service area of the treatment facility. Compliance with the Standards of Practice established as part of the concession and lease agreement with the City of Allentown will be an on-going and essential focus for the wastewater staff of the city division.

Consolidated Statements

**LEHIGH COUNTY AUTHORITY
2023 BUDGET
SUMMARY**

Budget Overview	Sub. Water	Sub. Wastewater	City Division	Total
Operating, Non-Operating & Other Revenue	17,064,782	22,785,541	54,975,421	94,825,744
Operating Expenses (net of depreciation)	10,700,662	14,235,107	23,182,225	48,117,994
Net Revenues Available for Debt Service	6,364,120	8,550,434	31,793,196	46,707,750
Debt Service	3,474,867	729,123	15,130,921	19,334,911
Debt Service Coverage Ratio (indenture based)	1.83	11.73	2.10	2.42

Capital Budget Overview	Sub. Water	Sub. Wastewater	City Division	Total
Capital Expenses	6,751,000	7,033,500	15,191,000	28,975,500
Funding from 2023 Revenue & Operating Reserves	2,800,677	7,033,500	13,991,000	23,825,177
Funding from Existing Project Reserves	-	-	-	-
Funding from New Borrowing	3,950,323	-	1,200,000	5,150,323
Year-End Project Reserve Balance	319,718	5,955,385	3,022,601	9,297,704

Total Cash Flow	Sub. Water	Sub. Wastewater	City Division	Total
Beginning Operations Cash Balance (2022 forecast)	7,029,282	4,201,848	15,593,342	26,824,472
2023 Surplus	2,847,330	7,796,112	16,662,275	27,305,717
Provided From (To) Capital	(2,800,677)	(7,033,500)	(13,991,000)	(23,825,177)
Ending Operations Cash Balance	7,075,935	4,964,460	18,264,617	30,305,012
Operating Days Cash on Hand	241	127	208	221
Project Reserve Balance	319,718	5,955,385	3,022,601	9,297,704
Other Reserves & Investments (includes restricted)	4,919,064	7,315,908	60,788,279	73,023,251
Ending Total Fund Balance - 2023 Budget	12,314,717	18,235,753	82,075,497	112,625,967
Ending Total Fund Balance - 2022 Forecast	12,268,064	17,473,141	79,404,222	109,145,427

LEHIGH COUNTY AUTHORITY
STATEMENTS OF NET POSITION
2023 Budget

Current Assets:

	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Cash and Cash Equivalents	7,395,653	7,349,000	6,319,978	4,668,190
Certificates of Deposit	2,975,123	2,975,123	2,497,825	2,975,123
Accounts Receivable:				
Customers (Net of Allowance)	2,183,368	2,183,368	2,129,490	2,183,368
Financing Contracts	-	-	-	-
Others	1,018,309	1,018,309	391,974	1,018,309
Due from (to) Other Funds	1,561,764	1,561,764	1,619,206	1,561,764
Inventory	23,050	23,050	24,597	23,050
Accrued Interest Receivable	923	923	1,614	923
Prepaid Expenses	16,926	16,926	195,918	16,926
Total Current Assets	15,175,116	15,128,463	13,180,602	12,447,653

Noncurrent Assets:

Restricted:

Restricted Cash and Cash Equivalents	-	-	-	-
Restricted for Debt Service	1,648,569	1,648,569	1,858,493	1,648,569
Restricted Certificates of Deposit	-	-	-	-
Investment U.S. Treasury Obligations	-	-	244,924	-
Developer Escrow Deposit	295,372	295,372	4,210,752	295,372
Total Restricted Assets	1,943,942	1,943,942	6,314,169	1,943,942

Capital Assets

Non-depreciable Assets:				
Land	3,295,901	3,295,901	2,232,552	3,295,901
Construction in Progress	11,408,565	4,657,565	16,258,754	1,434,072
Total Capital Assets Not Being Depreciated	14,704,466	7,953,466	18,491,306	4,729,973

Depreciable Assets:

Wells & Reservoirs	11,069,710	11,069,710	9,891,800	11,069,710
Transmission & Distribution Mains	88,175,419	88,175,419	85,446,377	88,175,419
Services & Hydrants	18,461,760	18,461,760	17,672,546	18,461,760
Interceptor & Collector Systems	-	-	-	-
Building Structure & Appurtenances	30,305,224	30,305,224	27,139,327	30,305,224
Metering System	13,988,178	13,988,178	10,800,051	13,988,178
Equipment and Furnishings	9,152,520	9,152,520	8,689,068	9,152,520
Capacity	1,207,901	1,207,901	1,207,901	1,207,901
Total Capital Assets Being Depreciated	172,360,712	172,360,712	160,847,070	172,360,712

Less accumulated depreciation

Wells & Reservoirs	(3,739,968)	(3,739,968)	(3,546,683)	(3,739,968)
Transmission & Distribution Mains	(15,417,409)	(15,417,409)	(14,550,885)	(15,417,409)
Services & Hydrants	(5,162,213)	(5,162,213)	(4,867,937)	(5,162,213)
Interceptor & Collector Systems	-	-	-	-
Building Structure & Appurtenances	(10,686,179)	(10,686,179)	(9,962,560)	(10,686,179)
Metering System	(6,339,176)	(6,339,176)	(5,799,078)	(6,339,176)
Equipment and Furnishings	(12,451,301)	(9,428,301)	(12,309,466)	(6,420,721)
Capacity	(814,711)	(814,711)	(782,877)	(814,711)
Total Accumulated Depreciation	(54,610,958)	(51,587,958)	(51,819,488)	(48,580,378)

Total Capital Assets

	132,454,221	128,726,221	127,518,888	128,510,308
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Other Assets:

Long-Term Portion of Receivables - Financing Contracts	-	-	-	-
Intangible Service Concession Arrangement	-	-	-	-
Less Accumulated Amortization	-	-	-	-
OPEB Asset	1,389,099	1,389,099	1,389,099	1,389,099
Other Assets	-	-	-	-
Facilities Planning Costs (Net of Accumulated Amortization)	362,835	362,835	59,838	362,835
Leased Assets - GASB 87	106,045	106,045	-	106,045
Leased Assets - GASB 87 - Amortization	(15,465)	(15,465)	-	(15,465)
Total Other Assets	1,842,515	1,842,515	1,448,937	1,842,515

Total Noncurrent Assets

	136,240,677	132,512,677	135,281,994	132,296,764
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Total Assets

	151,415,793	147,641,140	148,462,596	144,744,417
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Deferred Outflows of Resources

Pensions	555,569	555,569	533,395	555,569
OPEB	1	1	22,175	1
Refunding Loss on Bonds	-	-	-	-
Total Deferred Outflows	555,570	555,570	555,570	555,570

Total Assets and Deferred Outflows of Resources

	151,971,363	148,196,710	149,018,166	145,299,987
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Suburban
Wastewater

Budget 2023	Forecast 2022	Budget 2022	Actual 2021
10,919,845	10,157,233	15,819,847	6,398,368
6,977,548	6,977,548	6,387,746	6,977,548
2,977,621	2,977,621	3,286,041	2,977,621
1,202,376	1,202,376	194,495	1,202,376
601,161	601,161	646,233	601,161
(1,561,764)	(1,561,764)	(1,582,995)	(1,561,764)
6,927	6,927	22,588	6,927
65,328	65,328	128,082	65,328
21,189,041	20,426,429	24,902,037	16,667,564

338,360	338,360	338,204	338,360
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
338,360	338,360	338,204	338,360

1,896,050	1,896,050	1,896,050	1,896,050
10,672,562	3,639,062	15,273,365	829,358
12,568,612	5,535,112	17,169,415	2,725,408

3,494,643	3,494,643	3,494,643	3,494,643
-	-	-	-
39,317,989	39,317,989	38,265,579	39,317,989
70,896,935	70,896,935	61,301,596	70,896,935
429,778	429,778	429,778	429,778
23,708,233	23,708,233	23,605,871	23,708,233
579,587	579,587	877,877	579,587
138,427,165	138,427,165	127,975,344	138,427,165

(730,298)	(730,298)	(666,759)	(730,298)
-	-	-	-
(12,025,414)	(12,025,414)	(11,579,414)	(12,025,414)
(24,095,296)	(24,095,296)	(22,012,512)	(24,095,296)
(286,539)	(286,539)	(275,702)	(286,539)
(33,073,905)	(26,852,005)	(32,561,482)	(20,661,884)
-	-	-	-
(70,211,453)	(63,989,553)	(67,095,869)	(57,799,432)

Total Capital Assets

80,784,324	79,972,724	78,048,890	83,353,141
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-	-	1,330,142	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
7,729,615	7,729,615	9,862,447	7,729,615
992,068	992,068	-	992,068
(538,273)	(538,273)	-	(538,273)
8,183,411	8,183,411	11,192,589	8,183,411

Total Noncurrent Assets

89,306,095	88,494,495	89,579,683	91,874,912
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Total Assets

110,495,136	108,920,924	114,481,720	108,542,476
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268,506	268,506	268,506	268,506
-	-	-	-
-	-	-	-
268,506	268,506	268,506	268,506

Total Assets and Deferred Outflows of Resources

110,763,642	109,189,430	114,750,226	108,810,982
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City
Division

Budget 2023	Forecast 2022	Budget 2022	Actual 2021
26,682,628	24,011,354	14,559,719	9,802,186
-	-	-	-
7,094,069	7,094,069	8,081,987	7,094,069
2,768,144	2,768,144	3,301,267	2,768,144
-	-	(36,211)	-
-	-	-	-
410	410	491	410
302,956	302,956	408,858	302,956
36,848,208	34,176,933	26,316,111	19,967,765

26,416,191	26,416,191	26,416,191	33,294,883
28,976,677	28,976,677	28,976,677	27,493,396
-	-	-	-
-	-	-	-
55,392,868	55,392,868	55,392,868	60,788,279

-	-	-	(0)
22,098,215	6,907,215	19,605,673	(0)
22,098,215	6,907,215	19,605,673	(0)

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
398,597	398,597	13,630	398,597
-	-	-	-
3,333,172	3,333,172	3,244,249	3,333,172
-	-	-	-
3,731,769	3,731,769	3,257,879	3,731,769

-	-	-	-
-	-	-	-
-	-	-	-
(54,637)	(54,637)	(10,709)	(54,637)
(3,181,963)	(2,956,600)	3,467,776	(2,634,719)
(3,236,600)	(3,011,237)	3,457,067	(2,689,357)

Total Capital Assets

22,593,384	7,627,747	26,320,619	1,042,412
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248,315,585	254,250,222	242,744,200	260,184,859
(5,934,637)	(5,934,637)	(9,182,462)	(5,934,637)
4,079,011	4,079,011	3,174,440	4,079,011
-	-	-	-
392,386	392,386	-	392,386
(145,986)	(145,986)	-	(145,986)
246,706,360	252,640,997	236,736,178	258,575,634

Total Noncurrent Assets

324,692,611	315,661,611	318,449,664	320,406,325
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Total Assets

361,540,819	349,838,544	344,765,775	340,374,090
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2,969,800	2,969,800	1,980,544	2,969,800
(1)	(1)	989,255	(1)
26,397,970	26,397,970	27,452,737	26,397,970
29,367,769	29,367,769	30,422,536	29,367,769

Total Assets and Deferred Outflows of Resources

390,908,588	379,206,313	375,188,311	369,741,859
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Total LCA

Budget 2023	Forecast 2022	Budget 2022	Actual 2021
44,998,126	41,517,587	36,699,543	20,868,744
9,952,671	9,952,671	8,885,571	9,952,671
-	-	-	-
12,255,058	12,255,058	13,497,518	12,255,058
1,202,376	1,202,376	194,495	1,202,376
4,387,613	4,387,613	4,339,474	4,387,613
-	-	-	-
23,050	23,050	24,597	23,050
8,260	8,260	24,693	8,260
385,210	385,210	732,858	385,210
73,212,365	69,731,826	64,398,749	49,082,983

26,754,551	26,754,551	26,754,395	33,633,243
30,625,246	30,625,246	30,835,170	29,141,965
-	-	-	-
-	-	244,924	-
295,372	295,372	4,210,752	295,372
57,675,170	57,675,170	62,045,241	63,070,581

5,191,951	5,191,951	4,128,602	5,191,951
44,179,342	15,203,842	51,137,792	2,263,430
49,371,294	20,395,794	55,266,394	7,455,381

14,564,353	14,564,353	13,386,443	14,564,353
88,175,419	88,175,419	85,446,377	88,175,419
18,461,760	18,461,760	17,672,546	18,461,760
39,317,989	39,317,989	38,265,579	39,317,989
101,600,756	101,600,756	88,454,553	101,600,756
14,417,957	14,417,957	11,229,829	14,417,957
36,193,924	36,193,924	35,539,188	36,193,924
1,787,488	1,787,488	2,085,778	1,787,488
314,519,646	314,519,646	292,080,293	314,519,646

(4,470,266)	(4,470,266)	(4,213,443)	(4,470,266)
(15,417,409)	(15,417,409)	(14,550,885)	(15,417,409)
(5,162,213)	(5,162,213)	(4,867,937)	(5,162,213)
(12,025,414)	(12,025,414)	(11,579,414)	(12,025,414)
(34,836,112)	(34,836,112)	(31,985,781)	(34,836,112)
(6,625,715)	(6,625,715)	(6,074,781)	(6,625,715)
(48,707,169)	(39,236,906)	(41,403,172)	(29,717,324)
(814,711)	(814,711)	(782,877)	(814,711)
(128,059,011)	(118,588,748)	(115,458,290)	(109,069,166)

LEHIGH COUNTY AUTHORITY
STATEMENTS OF NET POSITION
2023 Budget

Current Liabilities:

Accounts Payable - Trade	874,663	874,663	1,261,059	874,663
Accounts Payable - Capital	277,831	277,831	269,149	277,831
Accrued Interest Payable	200,039	200,039	228,440	200,039
Notes Payable	7,100,541	3,150,541	3,150,541	74,410
Revenue Bonds Payable	2,005,000	1,935,000	1,935,000	404,028
Developer Deposits and Other	-	-	455,865	-
Accrued Payroll & Other	90	90	170,102	90
Leased Liabilities GASB - 87 - ST	20,468	20,468	-	20,468

Total Current Liabilities

Noncurrent Liabilities:

Developer Deposits and Other	519,723	519,723	4,210,752	519,723
Service Concession Arrangement Payable	-	-	-	-
Leased Liabilities GASB - 87 - LT	70,709	70,709	-	70,709
Notes Payable	635,264	711,953	711,953	787,494
OPEB Liability	-	-	-	-
Net Pension Liability	187,303	187,303	187,303	187,303
Revenue Bonds Payable (Net of Premium/Discount)	28,645,131	30,982,826	30,982,826	34,739,642

Total Noncurrent Liabilities

Total Liabilities

Deferred Inflows of Resources

Pensions	-	-	545,758	-
OPEB	653,881	653,881	108,123	653,881

Total Deferred Inflows

Net Position:

Net Investment in Capital Assets	94,068,284	91,945,901	90,738,569	92,504,734
Restricted for Debt Service	1,570,266	1,570,268	1,570,268	1,570,268
Unrestricted	15,142,170	15,095,515	12,492,459	12,414,705
Total Net Position	110,780,720	108,611,684	104,801,295	106,489,707

Total Liabilities, Deferred Inflows of Resources and Net Position

Suburban Water			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
874,663	874,663	1,261,059	874,663
277,831	277,831	269,149	277,831
200,039	200,039	228,440	200,039
7,100,541	3,150,541	3,150,541	74,410
2,005,000	1,935,000	1,935,000	404,028
-	-	455,865	-
90	90	170,102	90
20,468	20,468	-	20,468
10,478,632	6,458,632	7,470,156	1,851,528
519,723	519,723	4,210,752	519,723
-	-	-	-
70,709	70,709	-	70,709
635,264	711,953	711,953	787,494
-	-	-	-
187,303	187,303	187,303	187,303
28,645,131	30,982,826	30,982,826	34,739,642
30,058,130	32,472,514	36,092,834	36,304,871
40,536,762	38,931,145	43,562,990	38,156,399
-	-	545,758	-
653,881	653,881	108,123	653,881
653,881	653,881	653,881	653,881
94,068,284	91,945,901	90,738,569	92,504,734
1,570,266	1,570,268	1,570,268	1,570,268
15,142,170	15,095,515	12,492,459	12,414,705
110,780,720	108,611,684	104,801,295	106,489,707
151,971,363	148,196,710	149,018,166	145,299,987

Suburban Wastewater			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
1,498,819	1,498,819	2,840,344	1,498,819
93,955	93,955	301,306	93,955
3,346	3,346	3,346	3,346
463,248	453,375	453,375	443,724
127,003	122,605	122,605	177,473
-	-	18,204	-
-	-	91,593	-
202,687	202,687	-	202,687
2,389,059	2,374,788	3,830,773	2,420,005
22,014	22,014	3,810	22,014
-	-	-	-
263,627	263,627	-	263,627
3,807,335	4,270,583	4,270,583	4,723,956
-	-	-	-
94,286	94,286	94,286	94,286
884,531	1,011,534	1,011,534	1,075,024
5,071,793	5,662,044	5,380,213	6,178,907
7,460,851	8,036,831	9,210,986	8,598,911
-	-	-	-
274,730	274,730	274,730	274,730
274,730	274,730	274,730	274,730
75,502,207	74,114,627	72,190,793	76,932,964
-	-	-	-
27,525,854	26,763,242	33,073,717	23,004,377
103,028,061	100,877,869	105,264,510	99,937,341
110,763,642	109,189,430	114,750,226	108,810,982

City Division			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
4,274,346	2,931,165	5,713,725	2,931,165
195,097	195,097	60,850	195,097
959,251	959,251	962,090	959,251
1,200,000	-	1,200,000	-
2,421,819	2,097,077	2,097,077	3,105,000
-	-	24,877	-
268,854	268,854	224,245	268,854
78,715	78,715	-	78,715
9,398,083	6,530,159	10,282,864	7,538,082
47,852	47,852	-	47,852
59,260,404	59,260,404	64,261,077	63,017,553
173,760	173,760	-	173,760
-	-	-	-
3,825,143	3,825,143	3,825,143	3,825,143
695,473	695,473	695,473	695,473
358,480,630	354,427,177	350,517,541	343,732,120
422,483,262	418,429,808	419,299,234	411,491,901
431,881,344	424,959,968	429,582,098	419,029,983
-	-	-	-
2,026,453	2,026,453	2,026,453	2,026,453
2,026,453	2,026,453	2,026,453	2,026,453
21,393,384	7,627,747	25,120,619	1,042,412
-	-	-	-
(64,392,593)	(55,407,854)	(81,540,858)	(52,356,989)
(42,999,209)	(47,780,107)	(56,420,239)	(51,314,577)
390,908,588	379,206,313	375,188,311	369,741,859

Total LCA			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
6,647,828	5,304,647	9,815,128	5,304,647
566,883	566,883	631,305	566,883
1,162,636	1,162,636	1,193,876	1,162,636
8,763,789	3,603,916	4,803,916	518,134
4,553,822	4,154,682	4,154,682	3,686,501
-	-	498,946	-
268,944	268,944	485,940	268,944
301,870	301,870	-	301,870
22,265,773	15,363,578	21,583,793	11,809,615
589,589	589,589	4,214,562	589,589
59,260,404	59,260,404	64,261,077	63,017,553
508,095	508,095	-	508,095
4,442,599	4,982,536	4,982,536	5,511,450
3,825,143	3,825,143	3,825,143	3,825,143
977,062	977,062	977,062	977,062
388,010,292	386,421,536	382,511,901	379,546,785
457,613,185	456,564,366	460,772,281	453,975,678
479,878,957	471,927,944	482,356,073	465,785,294
-	-	545,758	-
2,955,064	2,955,064	2,409,306	2,955,064
2,955,064	2,955,064	2,955,064	2,955,064
190,963,875	173,688,275	188,049,980	170,480,110
1,570,266	1,570,268	1,570,268	1,570,268
(21,724,569)	(13,549,097)	(35,974,682)	(16,937,907)
170,809,572	161,709,446	153,645,566	155,112,471
653,643,594	636,592,454	638,956,703	623,852,829

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT SUMMARY
2023 Budget

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Cash																
Operating																
Unrestricted	7,075,935	7,029,282	4,277,521	4,348,472	4,964,460	4,201,848	8,147,828	442,983	23,660,027	20,988,753	14,389,739	6,779,585	35,700,423	32,219,883	26,815,087	11,571,041
Restricted	-	-	-	-	-	-	272	-	18,916,156	18,916,156	18,916,191	25,794,847	-	-	-	-
Total Operating	7,075,935	7,029,282	4,277,521	4,348,472	4,964,460	4,201,848	8,148,100	442,983	42,576,183	39,904,908	33,305,930	32,574,433	35,700,423	32,219,883	26,815,087	11,571,041
Capital																
Unrestricted	319,718	319,718	2,042,457	319,718	5,955,385	5,955,385	7,672,019	5,955,385	3,022,601	3,022,601	169,980	3,022,601	9,297,704	9,297,704	9,884,456	9,297,704
Restricted	-	-	-	-	338,360	338,360	337,932	338,360	7,500,035	7,500,035	7,500,000	7,500,035	7,838,396	7,838,396	7,837,932	7,838,396
Total Capital	319,718	319,718	2,042,457	319,718	6,293,745	6,293,745	8,009,951	6,293,745	10,522,636	10,522,636	7,669,980	10,522,636	17,136,099	17,136,099	17,722,388	17,136,099
Other Restricted																
Debt Reserves	1,648,569	1,648,569	1,858,493	1,648,569	-	-	-	-	28,976,677	28,976,677	28,976,677	27,493,396	30,625,246	30,625,246	30,835,170	29,141,965
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	1,648,569	1,648,569	1,858,493	1,648,569	-	-	-	-	28,976,677	28,976,677	28,976,677	27,493,396	30,625,246	30,625,246	30,835,170	29,141,965
Total Cash	9,044,222	8,997,569	8,178,471	6,316,759	11,258,205	10,495,593	16,158,051	6,736,728	82,075,496	79,404,222	69,952,587	70,590,465	83,461,768	79,981,229	75,372,645	57,849,105
Investments																
Operating																
Unrestricted	1,975,123	1,974,940	1,497,825	1,974,940	6,977,548	6,977,548	6,387,746	6,977,548	-	-	-	-	8,952,671	8,952,487	7,885,571	8,952,487
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	1,975,123	1,974,940	1,497,825	1,974,940	6,977,548	6,977,548	6,387,746	6,977,548	-	-	-	-	8,952,671	8,952,487	7,885,571	8,952,487
Capital																
Unrestricted	1,000,000	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,000,000	1,000,184	1,000,000	1,000,184
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,000,000	1,000,184	1,000,000	1,000,184	-	-	-	-	-	-	-	-	1,000,000	1,000,184	1,000,000	1,000,184
Other Restricted																
Debt Reserves	-	-	244,924	-	-	-	-	-	-	-	-	-	-	-	244,924	-
Escrow	295,372	295,372	4,210,752	295,372	-	-	-	-	-	-	-	-	295,372	295,372	4,210,752	295,372
Total Other Restricted	295,372	295,372	4,455,676	295,372	-	-	-	-	-	-	-	-	295,372	295,372	4,455,676	295,372
Total Investments	3,270,496	3,270,496	6,953,501	3,270,496	6,977,548	6,977,548	6,387,746	6,977,548	-	-	-	-	10,248,043	10,248,043	13,341,247	10,248,043
Total Cash and Investments	12,314,718	12,268,065	15,131,972	9,587,255	18,235,753	17,473,141	22,545,797	13,714,276	82,075,496	79,404,222	69,952,587	70,590,465	93,709,812	90,229,272	88,713,892	68,097,149
Summary																
Cash																
Unrestricted	7,395,653	7,349,000	6,319,978	4,668,190	10,919,845	10,157,233	15,819,847	6,398,368	26,682,628	24,011,354	14,559,719	9,802,186	44,998,126	41,517,587	36,699,543	20,868,744
Restricted	1,648,569	1,648,569	1,858,493	1,648,569	338,360	338,360	338,204	338,360	55,392,868	55,392,868	55,392,868	60,788,279	57,379,797	57,379,797	57,589,565	62,775,208
Total Cash	9,044,222	8,997,569	8,178,471	6,316,759	11,258,205	10,495,593	16,158,051	6,736,728	82,075,496	79,404,222	69,952,587	70,590,465	102,377,924	98,897,384	94,289,108	83,643,953
Investments																
Unrestricted	2,975,123	2,975,123	2,497,825	2,975,123	6,977,548	6,977,548	6,387,746	6,977,548	-	-	-	-	9,952,671	9,952,671	8,885,571	9,952,671
Restricted	295,372	295,372	4,455,676	295,372	-	-	-	-	-	-	-	-	295,372	295,372	4,455,676	295,372
Total Investments	3,270,496	3,270,496	6,953,501	3,270,496	6,977,548	6,977,548	6,387,746	6,977,548	-	-	-	-	10,248,043	10,248,043	13,341,247	10,248,043
Total Cash and Investments	12,314,718	12,268,065	15,131,972	9,587,255	18,235,753	17,473,141	22,545,797	13,714,276	82,075,496	79,404,222	69,952,587	70,590,465	112,625,967	109,145,428	107,630,355	93,891,996

LEHIGH COUNTY AUTHORITY
STATEMENTS OF CASH FLOWS - SUMMARY
2023 Budget

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Cash Flows From Operating Activities																
Cash Received From Customers	16,000,000	15,162,564	15,282,480	11,718,894	21,640,013	18,455,322	20,112,389	16,282,642	50,374,860	45,978,506	46,922,193	43,470,962	88,014,873	79,596,392	82,317,062	71,472,499
Cash Payments To Suppliers For Goods And Services	(6,014,449)	(5,666,104)	(6,151,285)	(4,535,718)	(12,142,438)	(10,825,123)	(11,501,251)	(11,076,288)	(5,423,009)	(6,009,725)	(2,364,209)	(3,183,234)	(23,579,896)	(22,500,952)	(20,016,744)	(18,795,240)
Cash Payments To Employees For Services	(4,686,213)	(4,168,671)	(3,913,622)	(3,845,121)	(2,092,669)	(1,853,492)	(1,787,111)	(1,644,977)	(15,016,035)	(13,571,106)	(14,496,083)	(12,166,810)	(21,794,917)	(19,593,270)	(20,196,816)	(17,656,908)
Other Operating Cash Receipts	287,500	286,550	38,724	34,359	182,500	181,671	169,662	216,166	306,000	290,858	216,437	326,514	776,000	759,079	424,823	577,038
Net Cash Provided By Operating Activities	5,586,838	5,614,338	5,256,297	3,372,414	7,587,406	5,958,378	6,993,689	3,777,544	30,241,816	26,688,533	30,278,338	28,447,432	43,416,060	38,261,249	42,528,325	35,597,390
Cash Flows From Noncapital Financing Activities																
Interest Paid on Revenue Bonds and Notes	-	-	-	-	-	-	-	-	(15,130,921)	(14,208,884)	(14,068,934)	(14,841,484)	(15,130,921)	(14,208,884)	(14,068,934)	(14,841,484)
Facility Improvement Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments to the City of Allentown	-	-	-	-	-	-	-	-	(1,400,000)	(1,230,600)	(1,230,600)	(533,258)	(1,400,000)	(1,230,600)	(1,230,600)	(533,258)
Transfers To/From Other Funds	-	-	-	57,442	-	-	-	(21,231)	-	-	-	(36,211)	-	-	-	-
Net Cash Provided By (Used in) Noncapital Financing Activities	-	-	-	57,442	-	-	-	(21,231)	(16,530,921)	(15,439,484)	(15,299,534)	(15,410,953)	(16,530,921)	(15,439,484)	(15,299,534)	(15,374,742)
Cash Flows From Capital And Related Financing Activities																
Receipts/(Release) of Developer Deposits	-	-	-	3,915,380	-	-	-	-	-	-	-	-	-	-	-	3,915,380
Payments of Developer Deposits	-	-	-	(4,146,894)	-	-	-	(0)	-	-	-	22,975	-	-	-	(4,123,919)
Payments of Facilities Planning Costs	-	-	-	(302,997)	-	-	-	2,132,832	-	-	-	-	-	-	-	1,829,835
Acquisition and Construction of Property and Equipment	(6,751,000)	(3,223,493)	(5,487,500)	(7,530,524)	(7,033,500)	(2,809,704)	(2,870,000)	(6,672,945)	(15,191,000)	(6,907,215)	(11,265,000)	(3,137,426)	(28,975,500)	(12,940,413)	(19,622,500)	(17,340,895)
Cash Received from Tapping and Capital Recovery Fees	356,400	356,085	469,295	386,165	843,700	1,400,167	843,449	752,931	1,979,700	1,927,405	2,000,187	2,173,582	3,179,800	3,683,657	3,312,931	3,312,679
Cash Received from Meter Sales	71,300	71,113	87,439	150,087	-	-	-	-	24,600	28,008	24,595	29,584	95,900	99,120	112,034	179,671
Cash Received from Inspection, Plan Reviews, & Proj. Reimbursemen	253,000	252,812	376,743	1,022,771	31,900	35,905	31,805	4,109	749,119	2,390,593	2,463,271	1,308,125	1,034,019	2,679,310	2,871,819	2,335,005
Other Capital Cash Receipts	31,800	31,099	33,078	3,393,465	2,300	1,264	2,247	467,990	69,300	63,708	67,475	113,357	103,400	96,070	102,800	3,974,813
Other Capital Cash Payments	(41,600)	(40,092)	-	(71,339)	(25,200)	(23,954)	-	(262,763)	-	-	(4,206,200)	(4,457,206)	(66,800)	(64,046)	(4,206,200)	(4,791,308)
Revenue Bond and Note Issuance Proceeds	3,950,000	3,000,590	3,000,590	-	-	-	-	-	-	-	-	-	3,950,000	3,000,590	3,000,590	-
Principal Paid On Revenue Bonds	(2,267,694)	(2,225,844)	(2,183,473)	(369,834)	(122,605)	(118,358)	(118,358)	(114,595)	-	-	-	-	(2,390,299)	(2,344,202)	(2,301,831)	(484,430)
Notes Payable	(76,689)	-	-	(1,376,204)	(453,375)	(443,722)	(443,723)	(434,776)	1,200,000	-	1,200,000	-	669,936	(443,722)	756,277	(1,810,980)
Interest Paid on Revenue Bonds and Notes	(1,130,484)	(1,169,877)	(1,200,301)	(1,054,624)	(153,143)	(192,700)	(173,721)	(213,026)	-	-	-	-	(1,283,627)	(1,362,577)	(1,374,022)	(1,267,650)
Net Cash Provided by (Used in) Capital & Related Financing Activities	(5,604,967)	(2,947,607)	(4,904,130)	(5,984,548)	(6,909,923)	(2,151,103)	(2,728,301)	(4,340,242)	(11,168,281)	(2,497,502)	(9,715,671)	(3,947,009)	(23,683,171)	(7,596,211)	(17,348,102)	(14,271,799)
Cash Flows From investing Activities																
Maturities of Certificates Of Deposit	-	-	-	(477,298)	-	-	-	(589,802)	-	-	-	-	-	-	-	(1,067,100)
Purchase of Certificates Of Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of U.S. Treasury Obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maturities of U.S. Treasury Obligations	-	-	-	244,924	-	-	-	-	-	-	-	-	-	-	-	244,924
Interest Received On Investments	64,782	14,078	50,125	(140,347)	85,128	(48,410)	87,965	40,682	128,661	62,209	176,419	5,455	278,572	27,878	314,509	(94,210)
Net Cash Provided by (Used in) Investing Activities	64,782	14,078	50,125	(372,721)	85,128	(48,410)	87,965	(549,120)	128,661	62,209	176,419	5,455	278,572	27,878	314,509	(916,386)
Net Increase (Decrease) in Cash	46,653	2,680,810	402,292	(2,927,414)	762,612	3,758,865	4,353,353	(1,133,048)	2,671,275	8,813,757	5,439,552	9,094,925	3,480,540	15,253,432	10,195,198	5,034,463
Cash:																
Beginning	8,997,569	6,316,759	7,776,178	9,244,173	10,495,593	6,736,728	11,804,698	7,869,776	79,404,222	70,590,465	64,513,035	61,495,540	98,897,384	83,643,952	84,093,911	78,609,489
Ending	9,044,222	8,997,569	8,178,471	6,316,759	11,258,205	10,495,593	16,158,051	6,736,728	82,075,496	79,404,222	69,952,587	70,590,465	102,377,924	98,897,384	94,289,109	83,643,952
Cash Consisted of the Following:																
Cash and Cash Equivalents	7,395,653	7,349,000	6,319,978	4,668,190	10,919,845	10,157,233	15,819,847	6,398,368	26,682,628	24,011,354	14,559,719	9,802,186	44,998,126	41,517,587	36,699,543	20,868,744
Restricted Cash and Cash Equivalents	1,648,569	1,648,569	1,858,493	1,648,569	338,360	338,360	338,204	338,360	55,392,868	55,392,868	55,392,868	60,788,279	57,379,797	57,379,797	57,589,565	62,775,208
Total Cash and Cash Equivalents	9,044,222	8,997,569	8,178,471	6,316,759	11,258,205	10,495,593	16,158,051	6,736,728	82,075,496	79,404,222	69,952,587	70,590,465	102,377,924	98,897,384	94,289,108	83,643,952

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES AND CHANGES IN NET POSITION
2023 Budget

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Operating Revenues:																
User Charges																
Charges for Services	16,000,000	15,162,564	15,282,480	12,399,107	21,640,013	18,455,322	20,112,389	15,606,889	50,374,860	45,978,506	46,172,192	41,949,921	88,014,873	79,596,392	81,567,061	69,955,917
Other Income	287,500	286,550	38,724	34,359	182,500	181,671	169,662	216,166	306,000	290,858	216,437	326,514	776,000	759,079	424,823	577,038
Total Charges for Services	16,287,500	15,449,114	15,321,204	12,433,466	21,822,513	18,636,993	20,282,051	15,823,055	50,680,860	46,269,365	46,388,629	42,276,435	88,790,873	80,355,472	81,991,884	70,532,955
Connection & System Charges																
Tapping and Capital Recovery Fees	244,000	243,797	352,054	336,185	843,700	1,400,167	843,449	752,931	535,400	519,346	535,252	647,906	1,623,100	2,163,311	1,730,755	1,737,022
Capital Cost Recovery	-	-	-	-	-	-	-	-	1,441,800	1,405,123	1,462,605	1,522,889	1,441,800	1,405,123	1,462,605	1,522,889
Distribution Tapping Fees	112,400	112,287	117,241	49,980	-	-	-	-	2,500	2,936	2,331	2,788	114,900	115,224	119,572	52,768
Meter Sales	71,300	71,113	87,439	150,087	-	-	-	-	24,600	28,008	24,595	29,584	95,900	99,120	112,034	179,671
Inspection and Plan Reviews	86,800	86,722	66,408	65,250	31,900	31,805	31,805	1,000	21,000	22,386	20,945	26,850	139,700	140,912	119,157	93,100
Project Reimbursements	166,200	166,091	310,336	957,521	-	4,100	-	3,109	2,071,300	2,368,207	2,442,327	1,281,275	2,237,500	2,538,398	2,752,663	2,241,905
Total Connection & System Charges	680,700	680,010	933,476	1,559,023	875,600	1,436,072	875,254	757,041	4,096,600	4,346,006	4,488,055	3,511,291	5,652,900	6,462,088	6,296,785	5,827,355
Other Miscellaneous Income	31,800	31,099	33,078	131,831	2,300	1,264	2,247	45,691	69,300	63,708	67,475	113,357	103,400	96,070	102,800	290,879
Total Operating Revenues	17,000,000	16,160,223	16,287,758	14,124,320	22,700,413	20,074,329	21,159,552	16,625,786	54,846,760	50,679,078	50,944,159	45,901,083	94,547,173	86,913,630	88,391,469	76,651,189
Operating Expenses:																
Personnel	3,838,376	3,521,060	3,135,717	3,168,152	1,739,145	1,582,061	1,557,088	1,341,997	12,818,583	11,738,900	12,623,714	10,681,433	18,396,104	16,842,021	17,316,519	15,191,582
General & Administrative	847,837	647,611	777,905	506,957	353,525	271,431	230,022	211,387	2,197,452	1,832,207	1,872,369	1,529,986	3,398,813	2,751,249	2,880,295	2,248,330
Utilities	516,389	490,147	520,914	423,326	312,787	296,521	355,937	269,553	2,018,173	1,894,695	2,037,743	1,705,824	2,847,348	2,681,363	2,914,594	2,398,704
Materials and Supplies	887,370	828,446	939,837	475,374	324,100	307,174	496,550	233,440	2,621,000	2,231,008	2,333,053	1,486,676	3,832,470	3,366,628	3,769,440	2,195,490
Miscellaneous Services	4,610,690	4,347,512	4,690,534	3,433,851	7,212,206	6,646,924	6,804,360	6,407,539	2,112,700	1,870,221	2,185,814	1,513,870	13,935,596	12,864,657	13,680,708	11,355,260
Treatment and Transportation	-	-	-	-	4,293,345	3,574,504	3,844,405	3,899,503	14,318	13,800	13,800	12,480	4,307,663	3,588,304	3,858,205	3,911,983
Depreciation and Amortization	3,023,000	3,007,580	2,978,452	3,350,988	6,221,900	6,190,121	5,996,555	6,694,237	6,160,000	6,256,518	6,178,570	417,441	15,404,900	15,454,219	15,153,577	10,462,665
Major Maintenance Expenses	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	0
Other Miscellaneous	41,600	40,092	-	80,020	25,200	23,954	-	55,412	4,000,000	4,206,200	4,206,200	3,686,882	4,066,800	4,270,246	4,206,200	3,822,314
Total Operating Expenses	13,765,262	12,882,448	13,043,359	11,438,668	20,482,207	18,892,690	19,284,917	19,113,067	31,942,225	30,043,549	31,451,262	21,034,593	66,189,694	61,818,688	63,779,539	51,586,328
Net Operating Profit (Loss)	3,234,738	3,277,775	3,244,399	2,685,652	2,218,206	1,181,638	1,874,635	(2,487,282)	22,904,535	20,635,529	19,492,896	24,866,490	28,357,479	25,094,942	24,611,930	25,064,861
Non-Operating Income (Expense)																
Interest Income	64,782	49,796	50,125	47,412	85,128	67,440	87,965	80,219	128,661	62,209	176,419	5,374	278,572	179,445	314,509	133,005
Interest (Expense)	(1,130,484)	(1,169,877)	(1,200,301)	(1,026,223)	(153,143)	(192,700)	(173,721)	(213,026)	(18,252,298)	(17,163,269)	(17,474,997)	(16,508,725)	(19,535,925)	(18,525,845)	(18,849,019)	(17,747,974)
Unrealized Gain on Investment	-	42	-	(10,067)	-	-	-	(42,745)	-	-	-	-	-	42	-	(52,812)
Unrealized (Loss) on Investment	-	(30,260)	-	(3,060)	-	(115,850)	-	(12,452)	-	-	-	-	-	(146,110)	-	(15,513)
Capital Contributed	-	-	-	3,261,634	-	-	-	422,300	-	-	-	-	-	-	-	3,683,934
Other Miscellaneous	-	(5,500)	-	(175,323)	-	-	-	-	-	-	-	-	-	(5,500)	-	(175,323)
Net Non-Operating Income (Expense)	(1,065,702)	(1,155,798)	(1,150,176)	2,094,374	(68,015)	(241,110)	(85,756)	234,295	(18,123,637)	(17,101,059)	(17,298,578)	(16,503,352)	(19,257,353)	(18,497,967)	(18,534,510)	(14,174,683)
Net Income (Loss)	2,169,036	2,121,977	2,094,223	4,780,026	2,150,192	940,528	1,788,879	(2,252,986)	4,780,898	3,534,470	2,194,318	8,363,138	9,100,126	6,596,975	6,077,420	10,890,178
Net Position at Beginning of Year (As Restated)	108,611,684	106,489,707	102,707,072	101,709,681	100,877,869	99,937,341	103,475,631	102,190,327	(47,780,107)	(51,314,577)	(58,614,558)	(59,677,715)	161,709,446	155,112,471	147,568,145	144,222,293
Cumulative Effect of Change in Accounting principle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Position at Beginning of Year	108,611,684	106,489,707	102,707,072	101,709,681	100,877,869	99,937,341	103,475,631	102,190,327	(47,780,107)	(51,314,577)	(58,614,558)	(59,677,715)	161,709,446	155,112,471	147,568,145	144,222,293
Net Position at End of Year	110,780,720	108,611,684	104,801,295	106,489,707	103,028,061	100,877,869	105,264,510	99,937,341	(42,999,209)	(47,780,107)	(56,420,239)	(51,314,577)	170,809,572	161,709,446	153,645,566	155,112,471
CAPITAL RESERVE FUNDS																
Capital Water Reserve Funds	6,060,000	3,223,493	5,487,500	4,694,717	-	-	-	-	6,280,000	2,564,973	5,785,000	4,006,488	12,340,000	5,788,466	11,272,500	8,701,205
Capital WasteWater Reserve Funds	-	-	-	-	6,342,500	2,809,704	2,870,000	4,001,536	8,279,000	4,342,242	5,480,000	3,498,419	14,621,500	7,151,947	8,350,000	7,499,955
Allocated Administration	691,000	-	-	-	691,000	-	-	-	632,000	-	-	-	2,014,000	-	-	-
	6,751,000	3,223,493	5,487,500	4,694,717	7,033,500	2,809,704	2,870,000	4,001,536	15,191,000	6,907,215	11,265,000	7,504,907	28,975,500	12,940,413	19,622,500	16,201,160

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES AND CHANGES IN NET POSITION - AUDIT FORMAT
2023 Budget

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Operating Revenues:																
User Charges																
Charges for Services	16,000,000	15,162,564	15,282,480	12,399,107	21,640,013	18,455,322	20,112,389	15,606,889	50,374,860	45,978,506	46,172,192	41,949,921	88,014,873	79,596,392	81,567,061	69,955,917
Other Income	287,500	286,550	38,724	34,359	182,500	181,671	169,662	216,166	306,000	290,858	216,437	326,514	776,000	759,079	424,823	577,038
Total Charges for Services	16,287,500	15,449,114	15,321,204	12,433,466	21,822,513	18,636,993	20,282,051	15,823,055	50,680,860	46,269,365	46,388,629	42,276,435	88,790,873	80,355,472	81,991,884	70,532,955
Operating Expenses:																
Personnel	3,838,376	3,521,060	3,135,717	3,168,152	1,739,145	1,582,061	1,557,088	1,341,997	12,818,583	11,738,900	12,623,714	10,681,433	18,396,104	16,842,021	17,316,519	15,191,582
General & Administrative	847,837	647,611	777,905	506,957	353,525	271,431	230,022	211,387	2,197,452	1,832,207	1,872,369	1,529,986	3,398,813	2,751,249	2,880,295	2,248,330
Utilities	516,389	490,147	520,914	423,326	312,787	296,521	355,937	269,553	2,018,173	1,894,695	2,037,743	1,705,824	2,847,348	2,681,363	2,914,594	2,398,704
Materials and Supplies	887,370	828,446	939,837	475,374	324,100	307,174	496,550	233,440	2,621,000	2,231,008	2,333,053	1,486,676	3,832,470	3,366,628	3,769,440	2,195,490
Miscellaneous Services	4,610,690	4,347,512	4,690,534	3,433,851	7,212,206	6,646,924	6,804,360	6,407,539	2,112,700	1,870,221	2,185,814	1,513,870	13,935,596	12,864,657	13,680,708	11,355,260
Treatment and Transportation	-	-	-	-	4,293,345	3,574,504	3,844,405	3,899,503	14,318	13,800	13,800	12,480	4,307,663	3,588,304	3,858,205	3,911,983
Depreciation and Amortization	3,023,000	3,007,580	2,978,452	3,350,988	6,221,900	6,190,121	5,996,555	6,694,237	6,160,000	6,256,518	6,178,570	417,441	15,404,900	15,454,219	15,153,577	10,462,665
Total Operating Expenses	13,723,662	12,842,356	13,043,359	11,358,648	20,457,007	18,868,736	19,284,917	19,057,655	27,942,225	25,837,349	27,245,062	17,347,711	62,122,894	57,548,441	59,573,339	47,764,014
Total Operating Income (Loss)	2,563,838	2,606,758	2,277,845	1,074,818	1,365,506	(231,743)	997,134	(3,234,601)	22,738,635	20,432,016	19,143,567	24,928,724	26,667,979	22,807,030	22,418,545	22,768,942
NonOperating Revenues (Expenses):																
Tapping and Capital Recovery Fees	356,400	356,085	469,295	386,165	843,700	1,400,167	843,449	752,931	1,979,700	1,927,405	2,000,188	2,173,582	3,179,800	3,683,657	3,312,932	3,312,679
Meter Sales	71,300	71,113	87,439	150,087	-	-	-	-	24,600	28,008	24,595	29,584	95,900	99,120	112,034	179,671
Inspection, Plan Reviews, and Project Reimbursements	253,000	252,812	376,743	1,022,771	31,900	35,905	31,805	4,109	2,092,300	2,390,593	2,463,272	1,308,125	2,377,200	2,679,310	2,871,820	2,335,005
Investment Earnings	64,782	19,578	50,125	34,285	85,128	(48,410)	87,965	25,021	128,661	62,209	176,419	5,374	278,572	33,378	314,509	64,680
Interest Expense	(1,130,484)	(1,169,877)	(1,200,301)	(1,026,223)	(153,143)	(192,700)	(173,721)	(213,026)	(18,252,298)	(17,163,269)	(17,474,997)	(16,508,725)	(19,535,925)	(18,525,845)	(18,849,019)	(17,747,974)
Other Expense	(41,600)	(45,592)	-	(255,343)	(25,200)	(23,954)	-	(55,412)	(4,000,000)	(4,206,200)	(4,206,200)	(3,686,882)	(4,066,800)	(4,275,746)	(4,206,200)	(3,997,637)
Other Miscellaneous Income	31,800	31,099	33,078	131,831	2,300	1,264	2,247	45,691	69,300	63,708	67,475	113,357	103,400	96,070	102,800	290,879
Total Nonoperating Revenues/(Expenses)	(394,802)	(484,781)	(183,622)	443,573	784,685	1,172,272	791,745	559,315	(17,957,737)	(16,897,545)	(16,949,248)	(16,565,585)	(17,567,853)	(16,210,055)	(16,341,125)	(15,562,697)
Increase (Decrease) in net position before capital contributions	2,169,036	2,121,977	2,094,223	1,518,392	2,150,192	940,528	1,788,879	(2,675,286)	4,780,898	3,534,470	2,194,319	8,363,139	9,100,126	6,596,976	6,077,421	7,206,245
Capital Contributions:																
Capital Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets Provided by Developers and Others	-	-	-	3,261,634	-	-	-	422,300	-	-	-	-	-	-	-	3,683,934
Total Capital Contributions	-	-	-	3,261,634	-	-	-	422,300	-	-	-	-	-	-	-	3,683,934
Increase (Decrease) in net position	2,169,036	2,121,977	2,094,223	4,780,026	2,150,192	940,528	1,788,879	(2,252,986)	4,780,898	3,534,470	2,194,319	8,363,139	9,100,126	6,596,976	6,077,421	10,890,179
Net Position at Beginning of Year	108,611,684	106,489,707	102,707,072	101,709,681	100,877,869	99,937,341	103,475,631	102,190,327	(47,780,106)	(51,314,577)	(58,614,558)	(59,677,715)	161,709,447	155,112,471	147,568,145	144,222,293
Net Position at End of Year	110,780,720	108,611,684	104,801,295	106,489,707	103,028,061	100,877,869	105,264,510	99,937,341	(42,999,208)	(47,780,106)	(56,420,239)	(51,314,577)	170,809,573	161,709,447	153,645,566	155,112,471

System Statements

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND
2023 Budget

Operating Revenues:

User Charges

	Int Serv 100	Undesignated 200	Western Lehigh Service Area			S. Lehigh Beverly Hills 207	Northern Lehigh Service Area					Northampton CFE 208	Buss Acres 210	Total			
			Central Lehigh 201	Arcadia West 211	Emmaus 209		North Whitehall 202	Washington 203	Mill Creek 204	Heidelberg 205	PL of Lynn 206	Madison North 221		Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Large Industrial	-	-	1,977,800	-	3,800	-	-	-	-	-	-	-	-	1,977,800	1,874,683	2,052,309	1,526,840
Other Industrial/Commercial	-	-	5,863,600	34,700	-	-	74,300	5,300	-	-	-	-	400	5,982,100	5,669,628	5,483,569	4,482,544
Residential	-	-	5,497,700	-	115,500	10,800	330,100	106,300	11,500	46,100	14,200	28,000	15,900	6,202,700	5,877,774	5,907,203	4,928,584
Penalties	-	-	126,300	2,500	1,000	200	2,600	2,900	200	900	300	600	300	138,000	130,172	108,071	87,023
Private Fire Service	-	-	816,000	226,000	-	-	7,700	2,100	-	-	-	-	-	1,051,800	996,676	1,092,895	884,816
Public Fire Service	-	-	518,200	-	-	-	24,800	11,400	-	-	-	-	-	554,400	525,331	548,875	444,071
User Charges - Municipal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User Charges - Residential & Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User Charges - Hauler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hauler Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Pretreatment Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leachate Program Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Water Sales	-	-	93,200	-	-	-	-	-	-	-	-	-	-	93,200	88,301	89,558	62,654
Provision for Doubtful Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,425)
Total Charges for Services	-	-	14,892,800	263,200	120,300	11,000	439,500	128,000	11,700	47,000	14,500	28,600	16,200	16,000,000	15,162,564	15,282,480	12,399,107
Miscellaneous	-	-	282,500	-	400	100	700	2,500	100	300	100	500	200	287,500	286,550	38,724	34,359
Total User Charges	-	-	15,175,300	263,200	120,700	11,100	440,200	130,500	11,800	47,300	14,600	29,100	16,400	16,287,500	15,449,114	15,321,204	12,433,466

Connection & System Charges

Supply/Tapping Fees	-	-	229,800	-	-	-	12,700	1,500	-	-	-	-	-	244,000	243,797	352,054	336,185
Capital Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Tapping Fees	-	-	106,900	-	-	-	3,900	1,600	-	-	-	-	-	112,400	112,287	117,241	49,980
Meter Sales	-	-	61,000	-	-	-	9,600	700	-	-	-	-	-	71,300	71,113	87,439	150,087
Inspection & Review Fees	-	-	86,300	-	-	-	500	-	-	-	-	-	-	86,800	86,722	66,408	65,250
Developer Reimbursement	-	-	161,700	1,500	-	-	3,000	-	-	-	-	-	-	166,200	166,091	310,336	957,521
Total Connection & System Charges	-	-	645,700	1,500	-	-	29,700	3,800	-	-	-	-	-	680,700	680,010	933,476	1,559,023

Other Miscellaneous Revenues

Other Income	-	-	26,900	-	200	100	3,400	700	-	200	100	100	-	31,800	31,099	33,078	131,831
Total Other Miscellaneous Revenues	-	-	26,900	-	200	100	3,400	700	-	200	100	100	-	31,800	31,099	33,078	131,831

Total Operating Revenues

	-	-	15,847,900	264,700	120,900	11,200	473,300	135,000	11,800	47,500	14,700	29,200	16,400	17,000,000	16,160,223	16,287,758	14,124,320
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Operating Expenses:

Personnel

Salaries and Wages	638,052	-	1,293,371	20,581	17,616	4,671	92,749	13,828	7,813	25,682	12,355	17,764	12,399	2,178,481	1,994,427	1,980,766	1,767,794
Overtime	30,885	-	78,769	5,174	4,621	1,266	22,579	353	1,522	6,237	678	1,788	1,388	161,493	164,086	105,364	168,736
Taxes	93,873	-	80,306	1,628	1,401	373	7,268	815	582	2,017	743	1,187	806	192,768	176,444	170,114	147,786
Fringe Benefits	-	-	1,064,020	21,037	18,153	4,870	93,855	10,869	7,556	26,036	10,097	15,377	10,859	1,305,634	1,186,104	879,474	1,083,837
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	762,811	-	2,516,466	48,420	41,791	11,180	216,451	25,865	17,473	59,972	23,873	36,116	25,452	3,838,376	3,521,060	3,135,717	3,168,152

Purchase of Services

Shared Services - General & Administrative	-	-	690,940	13,661	11,788	3,162	60,947	7,058	4,907	16,907	6,557	9,985	7,052	847,837	647,611	777,905	506,957
Utilities	33,789	-	415,200	11,600	400	3,700	13,100	1,400	4,500	12,900	2,400	4,900	4,200	516,389	490,147	520,914	423,326
Compliance	-	-	32,415	2,600	2,400	900	4,500	1,500	585	1,500	900	900	900	50,000	55,809	45,373	41,734
Contract Operating Svcs	-	-	2,600	2,300	-	1,620	10,400	-	2,300	7,700	3,300	2,300	2,600	39,420	38,418	39,920	49,071
Engineering	-	-	40,000	-	-	-	-	-	-	-	-	-	-	40,000	50,645	71,500	68,354
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Management Services	-	-	40,000	-	-	-	-	-	-	-	-	-	-	40,000	66,624	43,000	63,112
General Analyses	-	-	42,300	4,500	1,000	1,920	5,000	1,200	1,800	6,100	2,600	3,200	2,400	77,420	57,870	77,980	27,678
Planning Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Meter Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Services	-	-	411,050	31,600	6,000	4,500	62,700	8,400	25,300	18,700	18,000	25,300	4,100	628,750	478,731	557,800	373,696
Miscellaneous Services	-	-	93,700	-	100	-	200	400	-	-	600	500	-	99,500	95,464	24,975	164,573
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	-
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Purchases	-	-	2,951,300	-	18,000	-	574,400	91,900	-	-	-	-	-	3,635,600	3,503,951	3,744,986	2,645,632
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchase of Services	33,789	-	4,719,505	66,261	39,688	15,802	731,247	111,858	39,392	63,807	34,357	47,085	21,252	5,974,915	5,485,270	5,989,353	4,364,134

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND
2023 Budget

	Suburban - Water Systems														Total			
	Int Serv 100	Undesignated 200	Western Lehigh Service Area			S. Lehigh	Northern Lehigh Service Area					Northampton	Buss Acres 210	Budget 2023	Forecast 2022	Budget 2022	Actual 2021	
			Central Lehigh 201	Arcadia West 211	Emmaus 209	Beverly Hills 207	North Whitehall 202	Washington 203	Mill Creek 204	Heidelberg 205	PL of Lynn 206	Madison North 221	CFE 208					
Materials & Supplies	-	-	55,000	5,750	-	500	1,000	-	500	1,000	500	500	500	4,500	69,750	59,468	59,700	47,117
Purification Chemicals	-	-	29,000	2,200	-	1,800	2,500	3,800	4,400	3,000	3,700	4,000	1,800	4,100	60,300	57,878	59,300	55,132
Purification Supplies	-	-	47,215	17,900	-	700	25,600	-	1,585	1,600	5,700	7,300	1,400	1,000	110,000	100,435	76,900	50,740
Pump Supplies	-	-	47,300	1,700	-	1,100	1,000	400	400	2,200	700	100	1,500	1,400	57,800	54,170	83,950	47,358
Misc. Materials & Supplies	-	-	59,520	1,500	2,200	1,500	6,000	1,600	1,500	1,500	1,500	1,500	1,500	1,500	81,320	65,706	61,150	59,213
Fuel & Mileage	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	4,818	3,000	5,143
Fleet Management Supplies	-	-	65,700	6,300	5,200	5,200	26,000	10,400	5,200	10,400	5,300	5,200	8,000	5,200	158,100	152,015	218,407	53,276
Equipment	-	-	288,100	300	3,300	4,200	19,200	6,200	3,200	3,700	1,600	17,300	-	-	347,100	333,956	377,430	157,395
Distribution & Transmission Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	-	594,835	35,650	10,700	15,000	81,300	22,400	16,785	23,400	19,000	35,900	14,700	17,700	887,370	828,446	939,837	475,374
Depreciation and Amortization	-	-	3,023,000	-	-	-	-	-	-	-	-	-	-	-	3,023,000	3,007,580	2,978,452	3,350,988
Other Expenses																		
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	41,600	-	-	-	-	-	-	-	-	-	-	-	41,600	40,092	-	80,020
Total Other Expenses	-	-	41,600	-	-	-	-	-	-	-	-	-	-	-	41,600	40,092	-	80,020
Total Operating Expenses	796,599	-	10,895,406	150,331	92,179	41,982	1,028,998	160,123	73,650	147,179	77,230	119,101	61,404	121,081	13,765,262	12,882,448	13,043,359	11,438,668
Net Operating Profit (Loss)	(796,599)	-	4,952,494	114,369	28,721	(30,782)	(555,698)	(25,123)	(61,850)	(99,679)	(62,530)	(89,901)	(45,004)	(93,681)	3,234,738	3,277,775	3,244,399	2,685,652
Non-Operating Income (Expense)																		
Interest Income	50,847	13,935	-	-	-	-	-	-	-	-	-	-	-	-	64,782	49,796	50,125	47,412
Interest (Expense)	-	(1,130,484)	-	-	-	-	-	-	-	-	-	-	-	-	(1,130,484)	(1,169,877)	(1,200,301)	(1,026,223)
Unrealized Gain on Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	-	(10,067)
Unrealized (Loss) on Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(30,260)	-	(3,060)
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,261,634
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,500)	-	(175,323)
Net Non-Operating Income (Expense)	50,847	(1,116,549)	-	-	-	-	-	-	-	-	-	-	-	-	(1,065,702)	(1,155,798)	(1,150,176)	2,094,374
Net Income (Loss)	(745,753)	(1,116,549)	4,952,494	114,369	28,721	(30,782)	(555,698)	(25,123)	(61,850)	(99,679)	(62,530)	(89,901)	(45,004)	(93,681)	2,169,036	2,121,977	2,094,223	4,780,026

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Operating Revenues:	Suburban - Wastewater Systems															Total			
	Int Serv 100	Interceptor Group			CRCS						W.W.				W.Weisenberg 311	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
		WLI 312	LLRI 1 313	LLRI 2 314	Heidelberg 305	Upper Milford 315	Wynnewood 316	Weisenberg 317	Sand Spring 319	Lowhill Twp. 323	NLSA 318	Washington 303	Lynn Twp. 322	WWTP 320					
User Charges																			
Large Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Industrial/Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,900	34,900	33,679	29,893	
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Penalties	-	-	-	-	1,100	4,200	900	400	400	100	-	11,600	763,400	2,600	784,700	757,635	1,607,847	803,844	
Private Fire Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Fire Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
User Charges - Municipal	-	9,998,258	1,855,617	37,651	-	100	-	-	-	-	-	-	-	-	-	-	-	-	
User Charges - Residential & Commercial	-	-	-	-	82,300	494,300	152,600	67,300	141,700	15,300	-	399,000	4,246,187	367,000	11,891,626	9,841,484	9,925,546	6,099,663	
User Charges - Hauler	-	-	-	-	-	-	-	-	-	-	-	-	2,788,900	-	5,965,687	4,959,836	5,653,942	5,660,653	
Hauler Fees	-	-	-	-	-	-	-	-	-	-	-	-	6,900	-	2,788,900	2,694,513	2,784,269	2,776,887	
Industrial Charges	-	-	-	-	-	-	-	-	-	-	-	-	167,300	-	6,900	6,578	16,575	58,150	
Industrial Pretreatment Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167,300	161,597	94,316	88,884	
Municipal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Leachate Program Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for Doubtful Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Charges for Services	-	9,998,258	1,855,617	37,651	83,400	498,600	153,500	67,700	142,100	15,400	-	410,600	7,972,687	404,500	21,640,013	18,455,322	20,112,389	15,606,889	
Miscellaneous	-	45,500	400	-	100	36,800	100	1,600	-	-	37,900	11,300	1,100	47,700	182,500	181,671	169,662	216,166	
Total User Charges	-	10,043,758	1,856,017	37,651	83,500	535,400	153,600	69,300	142,100	15,400	37,900	11,300	411,700	8,020,387	21,822,513	18,636,993	20,282,051	15,823,055	
Connection & System Charges																			
Supply/Tapping Fees	-	741,000	-	80,800	-	13,600	-	-	8,300	-	-	-	-	-	843,700	1,400,167	843,449	752,931	
Capital Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution Tapping Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Meter Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inspection & Review Fees	-	31,900	-	-	-	-	-	-	-	-	-	-	-	-	31,900	31,805	31,805	1,000	
Developer Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,100	-	3,109	
Total Connection & System Charges	-	772,900	-	80,800	-	13,600	-	-	8,300	-	-	-	-	-	875,600	1,436,072	875,254	757,041	
Other Miscellaneous Revenues																			
Other Income	-	1,600	-	-	-	-	-	-	-	-	-	700	-	-	2,300	1,264	2,247	45,691	
Total Other Miscellaneous Revenues	-	1,600	-	-	-	-	-	-	-	-	-	700	-	-	2,300	1,264	2,247	45,691	
Total Operating Revenues	-	10,818,258	1,856,017	118,451	83,500	549,000	153,600	69,300	150,400	15,400	37,900	12,000	411,700	8,020,387	22,700,413	20,074,329	21,159,552	16,625,786	
Operating Expenses:																			
Personnel																			
Salaries and Wages	378,036	247,586	39,808	7,413	57,496	15,976	42,592	3,308	46,302	60	16,861	4,972	64,918	24,864	51,749	1,001,941	915,988	883,172	722,715
Overtime	15,235	12,378	5,171	147	12,105	867	9,346	201	8,713	-	1,084	191	11,188	-	6,517	83,143	80,552	86,651	84,764
Taxes	43,161	15,414	2,771	451	4,394	995	3,295	206	3,461	3	1,068	302	4,741	1,394	3,605	85,261	68,795	82,126	62,342
Fringe Benefits	-	210,399	37,123	5,887	59,127	13,231	44,144	2,792	45,712	69	13,920	4,204	63,988	19,926	48,277	568,799	516,726	505,139	472,175
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	436,433	485,777	84,873	13,898	133,122	31,069	99,377	6,507	104,188	132	32,933	9,669	144,835	46,184	110,148	1,739,145	1,582,061	1,557,088	1,341,997
Purchase of Services																			
Shared Services - General & Administrative	-	130,371	23,179	3,753	36,528	8,458	27,359	1,766	28,745	30	9,040	2,580	39,545	12,258	29,913	353,525	271,431	230,022	211,387
Utilities	24,712	77,875	122,175	200	10,900	700	20,700	200	12,000	-	-	400	22,850	-	20,075	312,787	296,521	355,937	269,553
Compliance	-	-	200	-	8,160	-	1,800	-	2,800	-	-	100	2,000	200	900	16,160	16,209	15,721	11,778
Contract Operating Svcs	-	-	-	-	10,000	-	15,000	-	12,200	-	-	-	-	6,400,000	-	6,437,200	5,956,045	5,963,273	5,825,927
Engineering	-	15,846	5,000	-	-	-	-	-	-	-	-	-	-	13,100	2,000	35,946	23,860	162,000	29,105
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Management Services	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	21,419	18,000	26,109
General Analyses	-	25,900	-	-	20,000	-	7,000	-	7,800	-	-	-	7,000	-	8,000	75,700	60,673	48,200	58,237
Planning Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Meter Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Services	-	143,200	64,000	8,000	35,500	10,500	32,000	-	10,600	6,000	-	21,700	21,000	-	44,500	397,000	375,909	466,196	290,953
Miscellaneous Services	-	8,800	800	-	2,800	700	500	-	700	-	600	2,000	10,700	78,100	500	106,200	101,251	27,970	94,489
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	-	-	10,160	-	20,000	-	30,740	-	-	-	48,100	-	15,000	124,000	91,557	103,000	70,941
Water Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	3,954,016	-	-	-	299,850	-	30,865	-	8,614	-	-	-	-	-	4,293,345	3,574,504	3,844,405	3,899,503
Total Purchase of Services	24,712	4,376,008	215,354	11,953	134,048	320,208	124,359	32,831	105,585	14,644	9,640	26,780	151,195	6,503,658	120,888	12,171,862	10,789,380	11,234,724	10,787,982

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND
2023 Budget

	Suburban - Wastewater Systems														Total				
	Interceptor Group			CRCS						W.Weisenberg									
	Int Serv 100	WLI 312	LLRI 1 313	LLRI 2 314	Heidelberg 305	Upper Milford 315	Wynnewood 316	Weisenberg 317	Sand Spring 319	Lowhill Twp. 323	NLSA 318	Washington 303	Lynn Twp. 322	WWTP 320	Arcadia West 311	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Materials & Supplies	-	-	-	-	10,000	-	12,000	-	20,000	-	-	-	43,000	-	18,000	103,000	97,115	90,250	63,642
Purification Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purification Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	324	10,000	-
Pump Supplies	-	1,600	200	-	1,100	-	300	-	200	-	-	-	1,100	-	3,000	7,500	7,026	41,500	1,778
Misc. Materials & Supplies	-	27,400	1,500	4,000	12,000	2,800	6,900	2,400	7,900	800	-	8,000	6,100	-	9,200	89,000	83,806	183,400	67,797
Fuel & Mileage	-	15,900	2,800	700	1,800	1,000	2,700	500	2,100	-	-	800	2,600	100	1,400	32,400	30,614	27,500	27,068
Fleet Management Supplies	-	12,200	-	-	-	-	-	-	-	-	-	-	-	-	-	12,200	11,671	3,000	18,687
Equipment	-	21,000	32,200	6,700	900	1,600	4,300	200	2,000	1,400	-	1,100	7,700	-	900	80,000	76,617	140,900	54,468
Distribution & Transmission Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	78,100	36,700	11,400	25,800	5,400	26,200	3,100	32,200	2,200	-	9,900	60,500	100	32,500	324,100	307,174	496,550	233,440
Depreciation and Amortization	-	3,233,500	135,700	55,100	365,400	90,600	55,900	10,300	3,500	-	-	-	256,400	1,878,100	137,400	6,221,900	6,190,121	5,996,555	6,694,237
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other Miscellaneous	-	17,700	2,000	400	-	800	-	-	-	-	-	300	3,400	600	-	25,200	23,954	-	55,412
Total Other Expenses	-	17,700	2,000	400	-	800	-	-	-	-	-	300	3,400	600	-	25,200	23,954	-	55,412
Total Operating Expenses	461,144	8,191,085	474,627	92,751	658,370	448,077	305,836	52,738	245,473	16,976	42,573	46,649	616,330	8,428,642	400,936	20,482,207	18,892,690	19,284,917	19,113,067
Net Operating Profit 9 Loss)	(461,144)	2,627,173	1,381,390	25,700	(574,870)	100,923	(152,236)	16,562	(95,073)	(1,576)	(4,673)	(34,649)	(204,630)	(408,255)	3,564	2,218,206	1,181,638	1,874,635	(2,487,282)
Non-Operating Income (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	54,683	451	29,955	-	-	-	-	-	-	-	-	-	-	39	85,128	67,440	87,965	80,219
Interest (Expense)	-	(57,683)	-	-	(5,506)	(31,355)	(19,579)	-	(1,368)	-	-	(13,413)	-	-	(24,239)	(153,143)	(192,700)	(173,721)	(213,026)
Unrealized Gain on Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(42,745)
Unrealized Loss on Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(115,850)	-	(12,452)
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	422,300
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	-	(3,000)	451	29,955	(5,506)	(31,355)	(19,579)	-	(1,368)	-	-	(13,413)	-	-	(24,200)	(68,015)	(241,110)	(85,756)	234,295
Net Income (Loss)	(461,144)	2,624,173	1,381,841	55,655	(580,376)	69,568	(171,815)	16,562	(96,441)	(1,576)	(4,673)	(48,062)	(204,630)	(408,255)	(20,636)	2,150,192	940,528	1,788,879	(2,252,986)

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND
2023 Budget

	City Division - Systems							Total			
	Undesignated 400	Int Serv 490	WFP 491	DIST 492	WWTP 493	WWCOLL 494	LAB 495	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Operating Revenues:											
User Charges											
Large Industrial	-	-	-	-	-	-	-	-	-	-	-
Other Industrial/Commercial	-	-	-	4,853,400	-	-	-	4,853,400	4,420,083	4,616,561	4,067,549
Residential	-	-	-	17,636,400	-	-	-	17,636,400	16,062,238	16,133,297	14,608,784
Penalties	-	-	-	430,900	-	326,000	-	756,900	747,378	772,473	509,575
Private Fire Service	-	-	-	66,700	-	-	-	66,700	60,720	59,947	57,692
Public Fire Service	-	-	-	725	-	-	-	725	661	1,119	540
User Charges - Municipal	-	-	-	-	-	8,038,935	-	8,038,935	7,363,641	7,607,223	7,922,978
User Charges - Residential & Commercial	-	-	-	-	-	12,314,200	-	12,314,200	11,214,954	10,946,121	10,136,900
User Charges - Hauler	-	-	-	-	132,300	-	-	132,300	120,471	140,423	112,395
Hauler Fees	-	-	-	-	-	-	-	-	-	-	-
Industrial Charges	-	-	-	-	-	-	-	-	-	-	-
Industrial Pretreatment Revenues	-	-	-	-	161,700	-	-	161,700	147,238	196,995	131,101
Municipal	-	-	-	-	-	-	-	-	-	-	-
Leachate Program Revenues	-	-	-	-	600,900	-	-	600,900	547,253	484,446	292,821
Other Income	-	-	-	-	-	-	-	-	-	-	(500,000)
Other Water Sales	-	-	-	5,812,700	-	-	-	5,812,700	5,293,871	5,213,588	4,532,391
Provision for Doubtful Debts	-	-	-	-	-	-	-	-	-	-	77,197
Total Charges for Services	-	-	-	28,800,825	894,900	20,679,135	-	50,374,860	45,978,506	46,172,192	41,949,921
Miscellaneous	-	-	-	248,880	8,300	40,300	8,520	306,000	290,858	216,437	326,514
Total User Charges	-	-	-	29,049,705	903,200	20,719,435	8,520	50,680,860	46,269,365	46,388,629	42,276,435
Connection & System Charges											
Supply/Tapping Fees	-	-	-	301,100	-	234,300	-	535,400	519,346	535,252	647,906
Capital Cost Recovery	-	-	-	1,037,400	-	404,400	-	1,441,800	1,405,123	1,462,605	1,522,889
Distribution Tapping Fees	-	-	-	1,600	-	900	-	2,500	2,936	2,331	2,788
Meter Sales	-	-	-	24,600	-	-	-	24,600	28,008	24,595	29,584
Inspection & Review Fees	-	-	-	13,500	-	7,500	-	21,000	22,386	20,945	26,850
Developer Reimbursement	-	-	-	60,700	2,000,000	10,600	-	2,071,300	2,368,207	2,442,327	1,281,275
Total Connection & System Charges	-	-	-	1,438,900	2,000,000	657,700	-	4,096,600	4,346,006	4,488,055	3,511,291
Other Miscellaneous Revenues											
Other Income	-	-	-	51,376	4,000	-	13,924	69,300	63,708	67,475	113,357
Total Other Miscellaneous Revenues	-	-	-	51,376	4,000	-	13,924	69,300	63,708	67,475	113,357
Total Operating Revenues	-	-	-	30,539,982	2,907,200	21,377,135	22,443	54,846,760	50,679,078	50,944,159	45,901,083
Operating Expenses:											
Personnel											
Salaries and Wages	-	1,674,263	1,321,754	1,329,218	2,348,248	911,530	436,407	8,021,419	7,323,462	7,673,943	6,524,045
Overtime	-	187,033	174,958	121,397	286,178	34,872	20,846	825,284	825,285	835,691	869,724
Taxes	-	236,410	97,020	92,313	171,038	59,679	29,115	685,575	604,711	658,483	559,625
Fringe Benefits	-	-	710,422	680,666	1,246,844	436,716	211,657	3,286,305	2,985,442	3,455,596	2,728,039
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	2,097,706	2,304,153	2,223,594	4,052,308	1,442,797	698,025	12,818,583	11,738,900	12,623,714	10,681,433
Purchase of Services											
Shared Services - General & Administrative	-	(0)	482,191	461,997	813,186	296,418	143,660	2,197,452	1,832,207	1,872,369	1,529,986
Utilities	-	-	789,473	55,000	1,121,700	47,000	5,000	2,018,173	1,894,695	2,037,743	1,705,824
Compliance	-	-	40,000	-	-	-	-	40,000	-	-	-
Contract Operating Svcs	-	-	-	3,000	-	128,000	35,500	166,500	137,811	137,260	87,284
Engineering	-	-	25,000	2,000	16,000	2,000	-	45,000	34,338	31,500	27,455
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Expenditures	-	-	-	80,000	-	45,000	-	125,000	119,000	119,000	22,146
Fleet Management Services	-	-	5,000	50,000	60,000	50,000	-	165,000	193,580	183,900	188,978
General Analyses	-	-	500	-	4,700	-	36,000	41,200	13,833	35,000	13,752
Planning Expenses	-	-	-	-	-	-	-	-	-	-	-
Industrial Meter Testing	-	-	500	5,000	-	-	-	5,500	130	6,000	300
Maintenance Services	-	-	223,100	274,000	270,300	133,000	14,400	914,800	772,106	884,735	692,462
Miscellaneous Services	-	-	68,800	37,000	59,900	53,000	3,600	222,300	238,990	258,631	201,596
Leased Equipment	-	-	-	-	-	-	-	-	-	127,750	10
Rental	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	12,000	-	375,000	-	-	387,000	360,112	401,038	279,316
Water Purchases	-	-	400	-	-	-	-	400	321	1,000	569
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	-	-	-	-	14,318	-	14,318	13,800	13,800	12,480
Total Purchase of Services	-	(0)	1,646,964	967,997	2,720,786	768,735	238,160	6,342,642	5,610,923	6,109,726	4,762,160

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND
2023 Budget

	City Division - Systems							Total			
	Undesignated 400	Int Serv 490	WFP 491	DIST 492	WWTP 493	WWCOLL 494	LAB 495	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Materials & Supplies											
Purification Chemicals	-	-	410,000	-	525,000	-	-	935,000	711,651	772,254	604,914
Purification Supplies	-	-	12,000	-	-	-	-	12,000	11,656	14,000	8,623
Pump Supplies	-	-	10,800	-	36,200	-	-	47,000	45,670	49,750	28,671
Misc. Materials & Supplies	-	-	67,700	24,900	304,100	136,300	67,900	600,900	538,527	553,909	476,643
Fuel & Mileage	-	-	8,300	46,400	56,500	40,900	-	152,100	139,107	124,850	96,955
Fleet Management Supplies	-	-	1,500	3,000	28,800	3,000	-	36,300	33,823	34,900	20,487
Equipment	-	-	50,000	75,500	62,600	33,500	67,100	288,700	270,860	287,035	146,230
Distribution & Transmission Supplies	-	-	-	549,000	-	-	-	549,000	479,715	496,356	104,154
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	-	560,300	698,800	1,013,200	213,700	135,000	2,621,000	2,231,008	2,333,053	1,486,676
Depreciation and Amortization	6,000,000	-	30,000	18,000	54,000	58,000	-	6,160,000	6,256,518	6,178,570	417,441
Other Expenses											
Major Maintenance Expenses	-	-	-	-	-	-	-	-	298,171	-	(0)
Other Miscellaneous	4,000,000	-	-	-	-	-	-	4,000,000	3,908,029	4,206,200	3,686,882
Total Other Expenses	4,000,000	-	-	-	-	-	-	4,000,000	4,206,200	4,206,200	3,686,882
Total Operating Expenses	10,000,000	2,097,706	4,541,417	3,908,391	7,840,294	2,483,232	1,071,185	31,942,225	30,043,549	31,451,262	21,034,592
Net Operating Profit (Loss)	(10,000,000)	(2,097,706)	(4,541,417)	26,631,591	(4,933,094)	18,893,903	(1,048,742)	22,904,535	20,635,530	19,492,897	24,866,491
Non-Operating Income (Expense)											
Interest Income	128,661	-	-	-	-	-	-	128,661	62,209	176,419	5,374
Interest (Expense)	(18,252,298)	-	-	-	-	-	-	(18,252,298)	(17,163,269)	(17,474,997)	(16,508,725)
Unrealized Gain on Investment	-	-	-	-	-	-	-	-	-	-	-
Unrealized Loss on Investment	-	-	-	-	-	-	-	-	-	-	-
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	(18,123,637)	-	-	-	-	-	-	(18,123,637)	(17,101,059)	(17,298,578)	(16,503,352)
Net Income (Loss)	(28,123,637)	(2,097,706)	(4,541,417)	26,631,591	(4,933,094)	18,893,903	(1,048,742)	4,780,898	3,534,470	2,194,319	8,363,139

Internal Service

Lehigh County Authority 2023 Budget Internal Service Budgets Overview

Lehigh County Authority's Internal Service budget serves as a pass-through mechanism to move shared expenses appropriately to the enterprise funds they support.

The Internal Services budget captures expenses in two different categories:

1. **Enterprise Fund Specific** – Internal Service expenses that are specific to the Suburban or City Divisions are shared with those specific enterprise funds based on the services provided to each fund.
2. **Global (Organizational)** – Internal Service expenses that are not specific to one of the Authority's enterprise funds, but which support the organization as a whole, are captured separately in the Global Internal Service budget and allocated to the funds based on a pro-rata share of salaries.

These Internal Service budgets capture expenses related to the following functions: Executive, Human Resources, Risk Management, Planning, Finance, Information Technology, Customer Care and Billing, Capital Works, and General and Administration. The Internal Service expenses outlined in this section of the Authority's 2023 Budget are also captured within the enterprise fund budgets detailed in previous sections of this publication, allocated to those funds based on the methodology described above.

LEHIGH COUNTY AUTHORITY
INTERNAL SERVICE BREAKDOWN (WITH ALLOCATIONS)
2023 Budget

	Internal Service (With Historical Time Allocations)							YTD			
	Suburban Internal Service 1	Suburban Water 2	Suburban Wastewater 3	City Internal Service 490	City Division 4	Lab Compliance 495	Global 9	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Operating Expenses:											
Personnel											
Salaries and Wages	469,783	1,540,429	623,905	407,001	5,910,750	436,407	1,780,811	11,169,086	10,233,877	10,537,881	9,014,554
Overtime	45,978	130,608	67,908	186,700	617,405	20,846	476	1,069,921	1,069,924	1,027,706	1,123,223
Taxes	99,288	98,895	42,100	148,883	420,050	29,115	121,485	959,816	849,949	910,723	769,753
Fringe Benefits		1,305,634	568,799		3,074,648	211,657		5,160,738	4,688,272	4,840,209	4,284,051
Allocation to Systems	(615,049)	762,811	436,433	(742,584)	2,097,706		(1,902,772)	36,544	-	-	-
Total Personnel	-	3,838,376	1,739,145	-	12,120,558	698,025	-	18,396,104	16,842,021	17,316,519	15,191,582
Purchase of Services											
General & Administrative:											
Temporary Contract Service	25,000	-	-	10,000	-	-	-	35,000	18,985	29,558	33,522
Compliance		-	-	-	-	-	15,600	15,600	15,000	16,142	15,825
Office Related	96,050	-	-	105,600	-	-	124,940	326,590	312,998	269,015	295,616
Computer Software / Hardware	43,400	-	-	13,700	-	-	357,400	414,500	463,642	467,660	431,626
Advertising	-	-	-	1,200	-	-	3,600	4,800	3,477	1,212	972
Audit	-	-	-	-	-	-	62,400	62,400	59,000	49,980	49,000
Bank and Credit Card Fees	108,300	-	-	196,400	-	-	9,600	314,300	301,862	217,119	255,524
Dues and Subscriptions	2,400	-	-	7,200	-	-	39,600	49,200	45,766	45,412	42,757
Travel and Entertainment	3,600	-	-	1,200	-	-	13,200	18,000	13,937	5,988	11,663
Education & Training	50,275	-	-	87,359	-	-	97,076	234,710	164,363	218,091	65,033
Insurance & Risk Management	340,400	-	-	553,250	-	-	225,800	1,119,450	1,063,379	1,088,955	943,066
Human Resources and Related		-	-	-	-	-	181,600	181,600	135,911	109,850	133,811
Professional Consulting & Legal	35,675	-	-	65,200	-	-	374,000	474,875	190,269	192,859	121,256
Public Relations	-	-	-	-	-	-	128,588	128,588	47,414	119,449	46,758
Contributions & Sponsorships	1,200	-	-	1,200	-	-	1,200	3,600	390	528	390
Employee Engagement		-	-	-	-	-	15,600	15,600	13,861	48,479	44,996
Allocation to Systems	(706,300)	847,837	353,525	(1,042,309)	2,053,791	143,660	(1,650,204)	-	(99,005)	-	(243,483)
Total General & Administrative:	-	847,837	353,525	-	2,053,791	143,660	-	3,398,813	2,751,249	2,880,296	2,248,330
Utilities											
Utilities	14,962	486,872	300,832	3,000	1,899,915	(3,362)	145,129	2,847,348	2,681,363	2,914,594	2,398,704
Allocation to Systems	(14,962)	29,517	11,955	(3,000)	113,257	8,362	(145,129)	-	-	-	-
Total Utilities:	-	516,389	312,787	-	2,013,173	5,000	-	2,847,348	2,681,363	2,914,594	2,398,704
Compliance	-	50,000	16,160	-	40,000	-	-	106,160	72,019	61,094	53,512
Contract Operating Svcs	-	39,420	6,437,200	-	131,000	35,500	-	6,643,120	6,132,274	6,140,453	5,962,282
Engineering	-	40,000	35,946	-	45,000	-	-	120,946	108,843	265,000	124,914
Extraordinary Expenditures	-	-	-	-	125,000	-	-	125,000	119,000	119,000	22,146
Fleet Management Services	-	40,000	20,000	-	165,000	-	-	225,000	281,623	244,900	278,199
General Analyses	-	77,420	75,700	-	5,200	36,000	-	194,320	132,376	161,180	99,668
Industrial Meter Testing	-	-	-	-	5,500	-	-	5,500	130	6,000	300
Maintenance Services	-	628,750	397,000	-	900,400	14,400	-	1,940,550	1,626,746	1,908,731	1,357,111
Miscellaneous Services	-	99,500	106,200	-	218,700	3,600	-	428,000	435,705	311,576	460,659
Leased Equipment	-	-	-	-	-	-	-	-	-	212,750	10
Residuals	-	-	124,000	-	387,000	-	-	511,000	451,669	504,038	350,258
Water Purchases	-	3,635,600	-	-	400	-	-	3,636,000	3,504,272	3,745,986	2,646,201
Treatment and Transportation	-	-	4,293,345	-	14,318	-	-	4,307,663	3,588,304	3,858,205	3,911,983
Total Purchase of Services	-	5,127,079	11,818,338	-	4,050,690	94,500	-	21,090,607	19,134,324	20,453,507	17,665,946
Materials & Supplies											
Purification Chemicals	-	69,750	103,000	-	935,000	-	-	1,107,750	868,234	922,204	715,673
Purification Supplies	-	60,300	-	-	12,000	-	-	72,300	69,858	83,300	63,754
Pump Supplies	-	110,000	7,500	-	47,000	-	-	164,500	153,131	168,150	81,188
Misc. Materials & Supplies	-	57,800	89,000	-	533,000	67,900	-	747,700	676,503	821,259	591,798
Fuel & Mileage	-	81,320	32,400	-	152,100	-	-	265,820	235,427	213,500	183,237
Fleet Management Supplies	-	3,000	12,200	-	36,300	-	-	51,500	50,312	40,900	44,317
Equipment	-	158,100	80,000	-	221,600	67,100	-	526,800	499,492	646,342	253,974
Distribution & Transmission Supplies	-	347,100	-	-	549,000	-	-	896,100	813,671	873,786	261,548
Total Materials & Supplies	-	887,370	324,100	-	2,486,000	135,000	-	3,832,470	3,366,628	3,769,440	2,195,490
Depreciation and Amortization	-	3,023,000	6,221,900	-	6,160,000	-	-	15,404,900	15,454,219	15,153,577	10,462,665
Other Expenses											
Major Maintenance Expenses	-	-	-	-	-	-	-	-	298,171	-	(0)
Other Miscellaneous	-	41,600	25,200	-	4,000,000	-	-	4,066,800	3,972,075	4,206,200	3,822,314
Total Other Expenses	-	41,600	25,200	-	4,000,000	-	-	4,066,800	4,270,246	4,206,200	3,822,314
Total Operating Expenses	-	13,765,262	20,482,207	-	30,871,040	1,071,185	-	66,189,694	61,818,687	63,779,539	51,586,328

Capital Spending

Lehigh County Authority **2023 Budget** **Capital Budgets Overview**

Suburban Water Division:

The Suburban Water Division Capital Budget includes projects that provide or lead to long-term improvements and reliability to the system. The following table provides information regarding significant water projects:

Project	2023 Budget	2023 Project Stage
Fixed Base Advanced Metering Infrastructure	\$100,000	Planning & Procurement
CLD Well Improvements & Capacity Study	100,000	Master Plan Study
Upper System Pump Station & Main Extension	75,000	Design
Upper System New Reservoir Project	100,000	Design & Permitting
Water Meter Replacement Project	350,000	Construction
Water Main Replacement Project	2,900,000	Design & Construction

Annual Projects

These projects are part of recurring annual capital work that includes the following: 1) water main extensions; 2) distribution main development and service connections; 3) distribution mains upsizing; 4) reservoir rehabilitation and maintenance; 5) general water system improvements; 6) water company acquisitions; 7) main office improvements; 8) mobile equipment; 9) water facilities asset management improvements; 10) other equipment; 11) capital management; and 12) capital works miscellaneous expenses. Includes staff and consultant work. (2023 Cap Ex \$2,425,000)

Fixed Base Advanced Metering Infrastructure

Development of a fixed base meter reading system for the Suburban Water Division has been an objective for several years as part of optimizing meter reading and monitoring. The new system will allow for more efficient meter reading, consistent billing, and faster dispute resolution. Communication studies were performed by Sensus in 2019 and 2020 to evaluate the number and location of antenna towers for Suburban area coverage. Five to seven towers are anticipated to provide adequate coverage of the Suburban system. An engineer was retained in 2021 to perform a feasibility study for locating and developing antenna sites. Design and permitting of the tower sites, or procurement of leases to utilize existing towers, will be contingent upon the results of the study. (2023 Capex Ex. \$100,000)

CLD Well Improvements and Capacity Study

There are several inactive wells in the Central Lehigh Division (CLD) that were taken off-line for various reasons over the years and reactivating these wells would require extensive improvements and/or permitting. There is concern that the current production capacity of the active wells in CLD does not provide 100% redundancy with the City of Allentown interconnection. A multi-year Suburban Division CLD Master Plan commenced in 2022 to identify the following: 1) CLD system demand projections; 2) CLD system supply evaluation; 3) CLD distribution system capacity evaluation; 4) alternatives evaluation; and 5) prioritized capital improvement plan. (2023 Cap Ex \$100,000)

Upper System Pump Station and Water Main Extension

The objective of this project is to supplement Central Lehigh Upper System supply and pressure to meet the water needs of a proposed large industrial development in the area west of Fogelsville and provide

Lehigh County Authority

2023 Budget

Capital Budgets Overview

adequate capacity to serve future industrial and residential customers in the area. The new water main extension under I-78 and regional pump station will also enhance system resilience and redundancy, in the event of operational issues with the CLD Auxiliary Pump Station or with the Upper System wells. Based on planning module data, zoning mapping and growth projections provided by Upper Macungie Township, the proposed pump station will have a design capacity of 1,000 gpm (1.44 million gallons per day). The timeline for construction of the pump station will be dependent upon the construction schedule for the proposed large industrial development. The 2023 budget includes final design costs. (2023 Cap Ex \$75,000)

Upper System New Reservoir Project

This project focuses on the addition of a new reservoir to supplement water storage in the Upper System of LCA's Central Lehigh Division. The Upper System, located north of I-78 in the Fogelsville area, has been experiencing rapid development and it is anticipated that additional water demands from a potential large industrial user(s) will require additional water storage and enhance system resiliency and redundancy. Planning and design efforts are budgeted for 2023. (2023 Cap Ex \$100,000)

Water Meter Replacement Project

The North Whitehall System source wells have high levels of manganese which deposits in the displacement type meters, causing inaccurate readings. The wells have been taken offline and replaced with source water from the Northampton Borough Municipal Authority. A 2018 project replaced the oldest of these displacement type meters with Sensus "Iperl" meters. This project will replace the remaining 616 displacement type meters in the North Whitehall system. The new meters have a flow measuring system that is not affected by any residual manganese that may still be in the distribution system. (2023 Cap Ex \$350,000)

Water Main Replacement Projects

This is an on-going project to replace aging water mains that have a history of high pipe break rates (# of breaks per mile) or exhibit a high risk of failure through condition assessment investigations. These projects enhance system resiliency and reduce service interruptions and water loss. (2023 Cap Ex \$2,900,000)

Suburban Wastewater Division:

The major activities included in the Suburban Wastewater Division Capital Budget are a continuation of the on-going work associated with Western Lehigh Interceptor (WLI) Signatory Inflow & Infiltration (I/I) Investigation & Remediation program and the implementation of improvements required to address system bottlenecks and sanitary sewer overflows. Other projects include design of the Upper WLI Pump Station and Force Main, design and investigation work for the Spring Creek Pump Station and Force Main (respectively) and continuing construction on the Phase 2 Park Pump Station Improvements. The following table provides information regarding significant wastewater projects:

Project	2023 Budget	2023 Project Stage
Pretreatment Plant Improvements	\$800,000	Annual Construction
Central Lehigh County Wastewater Capacity Planning & Expansion	\$325,000	Planning
Signatory I/I Investigation & Remediation Program	\$1,700,000	Design & Construction

Lehigh County Authority **2023 Budget** **Capital Budgets Overview**

Project	2023 Budget	2023 Project Stage
Upper WLI Pump Station and Force Main	\$250,000	Design and Bid Phase
Pretreatment Plant Upgrade Study	\$200,000	Design
Heidelberg Heights I/I Remediation & Replacement	\$350,000	Construction
Park Pump Station Improvements	\$1,500,000	Construction
Spring Creek Pump Station General Improvements	\$250,000	Planning & Design

Annual Projects

These projects are part of recurring annual capital work that includes the following: 1) mobile equipment; 2) sewer company acquisitions; 3) other equipment; 4) wastewater facility asset management mechanical upgrade work; 5) capital management; 6) sewer main connections; and 7) general sewer system improvements. (2023 Cap Ex. \$325,000)

Wastewater Pretreatment Plant - General Improvements

This is an on-going multi-year program to upgrade processes and replace equipment in accordance with asset management practices, which include prioritizing and mitigating risk of process failure, enhancing resilience and reliability and maintaining a high level of service for LCA's industrial pretreatment plant. Near-term needs include replacement of headworks influent mechanical screens, HVAC improvements in the solids building, dewatering system improvements, aeration deck mixer replacements, and improvements of the cryogenic facility. (2023 Cap Ex \$800,000)

Central Lehigh County Wastewater Capacity Planning & Expansion

This project is related to DEP mandated Act 537 sewer planning for the entire Kline's Island Sanitary Sewer System. In 2020 and 2021, the alternative to upgrade the Pretreatment Plant and extend a force main to the Lehigh River was closely studied again. In addition, the updated Western Lehigh sewer model was used to update the downstream conveyance needs through the Park Pump Station area. In 2022, further analysis was performed on these topics to maintain the March 2025 Act 537 submission deadline. In addition, a Sewer System Evaluation Survey (SSES) will be performed to further identify what methods will be used in the future to reduce I/I. (2023 Cap Ex. \$325,000)

Signatory I/I Investigation & Remediation Program

This on-going inflow and infiltration (I/I) reduction project has involved flow monitoring in LCA and Signatory sewage collection systems tributary to the Western Lehigh Interceptor (WLI). Level of Service Modeling, Flow Metering, recalibration of the 2014 KISS model, and many other tasks for determining and prioritizing the physical work necessary to facilitate the removal of excess wet weather flow in segments of systems that have been identified with unacceptable levels of I/I. The 2023 budget includes manhole rehabilitation work, manhole inspection work, and miscellaneous planning efforts. (2023 Cap Ex \$1,700,000)

Upper WLI Pump Station and Force Main

A conveyance capacity "bottleneck" has long been identified in the Trexlertown area of the Western Lehigh Interceptor, and this area was assigned a high priority to address due to occurrence of sanitary sewer overflows and basement backups in the vicinity during wet weather events. A parallel interceptor was originally conceived to run approximately from Cetronia Road to Spring Creek Road. The concept was modified to focus on providing an interim solution to address local impacts of the system bottleneck,

Lehigh County Authority 2023 Budget Capital Budgets Overview

and the selected alternative in the Interim Act 537 Plan is the construction of a pump station adjacent to the LCA Pretreatment Plant (PTP) connected to a force main to convey approximately 2.5 million gallons per day of flow to a connection with the Upper Macungie sewer system in the township park area off Grange Road. This will allow a portion of the PTP flow to bypass the Trexlertown area, thereby providing a short-term solution to eliminate dry weather sanitary sewer overflows downstream. Design phase commenced in 2022. (2023 Cap Ex \$250,000)

Heidelberg Heights I/I Investigation and Remediation Program

This multi-year project is part of a DEP Consent Order and Agreement that requires the replacement of all original developer-installed vitrified clay sewer pipe (VCP) and sewer laterals in the sanitary sewer system. The original VCP pipe has degraded and allows for wet weather I/I, which creates hydraulic overload conditions at the system's wastewater treatment plant. Work includes the replacement of all sections of old VCP sewer main pipe and VCP sewer laterals in accordance with the Corrective Action Plan submitted to DEP in 2019. The 2023 work will be the final project to replace the original pipe. Subsequent work will involve private side sewers. (2023 Cap Ex \$350,000)

Park Pump Station Rehabilitation & Improvements (Phase 2)

Phase 1 of this multi-year project included replacement of the existing pumps, pump speed controllers (replaced with variable frequency drives), motor control center (MCC) panel, SCADA system, HVAC system, level control system, discharge surge valve and related mechanical improvements to maintain the level of service, prolong station life and restore station to its design capacity. Construction work for Phase 1 was completed in 2020. Phase 2 consists of the replacement of the backup power system generator and associated equipment. Construction commenced in 2022 and will finish in early 2024. (2023 Cap Ex \$1,500,000)

Spring Creek Pump Station Upgrade

This project involves replacing aging equipment and addressing electrical deficiencies at the Spring Creek Pump Station. The Spring Creek Pump Station was constructed in 1996 as a wet weather bypass station and has since become an integral part of the Western Lehigh collection system. This project includes various upgrades to maintain the integrity and reliability of the station including replacement of the three pump variable frequency drives (VFDs), replacement of two motorized gates for station control, replacement of access hatches due to frequent and sustained flooding of the station, and other miscellaneous station improvements. Design phase will commence in 2023, with construction anticipated for completion by early 2024. (2023 Cap Ex \$250,000)

Lehigh County Authority **2023 Budget** **Capital Budgets Overview**

City Division - Water System:

Water projects in the 2023 budget focus on regulatory compliance, immediate and future needs at the Water Filtration Plant (WFP) and addressing the Lease operating standards. Annual projects remain in the 2023 budget as well. These include but are not limited to equipment purchases, general water system replacements, general WFP improvements, and indenture report upgrades.

The following table provides information regarding significant water projects:

Project	2023 Budget	2023 Project Stage
Annual Water Main Replacement – Cycle 7	\$3,200,000	Construction
Tank and Reservoir Rehabilitation	\$300,000	Construction
WFP Filter Upgrade Project	\$500,000	Design & Construction
Large Diameter Valve Replacement Project	\$250,000	Study & Design
Water Meter Replacement Project	\$525,000	Construction

Annual Projects

The annual projects include general water system replacements, mobile equipment, new and replacement meter installations, other equipment, routine reservoir rehab/maintenance, mobile equipment, WFP general improvements, and general system replacements. Also included is a portion of the Administration Capital Expenses that directly benefit the Allentown Division. (2023 Cap Ex \$1,295,000)

Annual Water Main Replacement – Cycle 7

The replacement of 4 miles of water main by the end of 2024 is a Lease requirement per the amended Lease language, with the objective of replacing aging spun cast and pit cast iron pipe in the system. One mile of water main replacement is planned for 2023. The project scope is prioritized annually based on breakage and leak history. (2023 Cap Ex \$3,200,000)

Tank and Reservoir Rehabilitation

This project involves mechanical upgrades, coatings, and miscellaneous rehabilitation of concrete tanks and reservoirs. The multi-year project includes replacement of process valves, HVAC and building rehabilitation, electrical upgrades and mixing system replacements. (2023 Cap Ex \$300,000)

WFP Filter Upgrade Project

This multi-year project consists of rehabilitation of the existing eight dual-bay gravity filters, including underdrain replacements, media replacements, valve replacements, air scour system installation, and related electrical upgrades. The filtration system operation is critical to maintaining regulatory compliance, and the project is cited as a near term, high priority project in the WFP Master Plan (Arcadis; 2017), as the existing equipment has reached the end of its service life. (2023 Cap Ex \$500,000)

Lehigh County Authority **2023 Budget** **Capital Budgets Overview**

Large Diameter Valve Replacement Project

The objective of this multi-year project is to replace critical aging/inoperable large diameter valves in the distribution system. There are many critical large diameter valves that control supply throughout the system that are inoperable or do not seal properly. It is essential that these large diameter valves operate as designed to facilitate isolating key areas of the system during emergency events and maintenance operation. (2023 Cap Ex \$250,000)

Water Meter Replacement Project

This project consists of replacing large commercial meter chambers (3" and greater) that were installed prior to 2014. The batteries in these meters are at the end of their expected life span and have either failed or are showing signs of failure. There are 152 meters ranging in size from 3 to 8 inch. (2023 Cap Ex \$525,000)

City Division - Wastewater System:

Wastewater projects in 2023 will focus on regulatory compliance, immediate and future needs at the Kline's Island Wastewater Treatment Plant (WWTP) and addressing the Lease operating standards. Projects at the WWTP including Boiler and Solids Process HVAC Upgrade, Main and Auxiliary Pump Station Improvements, Intermediate Pump Station Upgrade, Electrical Substation No. 1 Upgrade and work related to wet weather flow issues.

Project	2023 Budget	2023 Project Stage
WWTP Solids Process Boiler Replacement & HVAC Upgrade Project	\$2,800,000	Construction
WWTP Main & Auxiliary Pump Station Improvements	\$100,000	Design
WWTP Intermediate Pump Station Upgrade	\$100,000	Design
Electrical Substation No. 1 Replacement	\$200,000	Design and Permitting
Regional Flow Management Strategy	\$800,000	Planning
Act 537 Alternatives Analyses	\$700,000	Planning
Interceptor Condition Assessment	\$700,000	Planning

Annual Projects

The annual projects include mobile equipment, other equipment, sanitary sewer main replacements and rehabilitation, and WWTP general improvements. The WWTP Disinfection and Dechlorination System project is included under the Annual Projects. Also included is a portion of the Administration Capital Expenses that directly benefit the Allentown Division. (2023 Cap Ex \$1,729,000)

Boiler Replacement and Solids Process HVAC Upgrade Project

This project consists of replacement of the three boilers used to heat the digesters, the digester building, and sludge dewatering areas. The project scope also includes replacement of related solids process HVAC equipment in the digester building and sludge dewatering areas. Construction will commence in

Lehigh County Authority 2023 Budget Capital Budgets Overview

late 2022 and be completed in early 2024. This project was approved by the City as a Major Capital Improvement. (2023 Cap Ex \$2,800,000)

WWTP Main & Auxiliary Pump Station Improvements Project

This multi-year project is the combination of two near-term projects from the WWTP Master Plan (Kleinfelder, 2019). The project consists of the mechanical upgrade of the Main Pump Station and Auxiliary Pump Station to increase the capacity of the combined station pumping system to 100 million gallons per day, in accordance with the DEP mandate to phase out activation of the high-flow plant bypass at Outfall No. 003. The four existing pumps in the Main Pump Station are to be replaced along with new variable frequency drives (VFDs) and associated valve replacements. Improvements to the Auxiliary Pump Station include replacement of the existing motors with upsized motors, replacement of pump impellers, replacement of VFDs, elimination of a force main bottleneck that creates excessive head loss, and replacement of associated valves. Design phase began in 2022. (2023 Cap Ex \$100,000)

WWTP Intermediate Pump Station Upgrade Project

This multi-year project consists of the mechanical and electrical upgrade of the Intermediate Pump Station primary effluent pump system. The primary effluent pumps have been identified in the WWTP report entitled, "Evaluation of Increase in Peak Flow Capacity" (Kleinfelder, 2020) as a capacity bottleneck for the conveyance and treatment of 100 million gallons per day peak flow, and the WWTP Master Plan recommends replacement of the primary effluent pumps. The project consists of the replacement of five primary effluent pumps, replacement and upsizing of existing motors, replacement of the VFDs, and electrical upgrades. Design phase began in 2022. (2023 Cap Ex \$100,000)

Electrical Substation No. 1 Replacement Project

This is Phase 2 of a multi-year project to replace the aging electrical substations at KIWWTP. Substation No. 2 was replaced in 2019. This phase consists of the replacement of Substation No. 1 along with the primary switchgear. Design of the replacement for Substation No. 1 will enable powering future projects to increase plant capacity. Design work commenced in 2022 and construction is anticipated to be completed in 2024. (2023 Cap Ex \$200,000)

Regional Flow Management Strategy

This multi-year project involves a five-year "Inflow and Infiltration Source Reduction" effort to comply with a regional flow management strategy submitted to EPA in August of 2018. "Year 4" construction is included in the 2023 budget. This work is completed by LCA but funded by the City of Allentown directly as part of its ongoing obligations to address sewer system issues under the terms of the Lease. (2023 Cap Ex \$800,000)

Act 537 Alternatives Analyses

This project consists of on-going regional Act 537 sewer plan development efforts, per the DEP mandated Act 537 sewer planning for the Kline's Island Sanitary Sewer System. Extensive flow monitoring was completed in 2021 and used to build a hydraulic model for the entire regional system. The model was calibrated in 2022 and preliminary and final screening of alternatives will follow in 2023. (2023 Cap Ex \$700,000)

Lehigh County Authority
2023 Budget
Capital Budgets Overview

Interceptor Condition Assessment

As part of the on-going regional Act 537 Plan development, an assessment of the condition of the existing interceptors is needed and the investigation work will commence in 2023. (2023 Cap Ex \$700,000)

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WATER FUND
2023 Budget

Project	Primary Project Category	Plan Total Cost	2022 Budget	Cap Plan Costs 2023 - 2027	Cap Plan 2023	2023 Budget
Annual Projects						
Annual Projects	AM - Varies	\$ 5,292,000	\$ 665,000	\$ 4,627,000	\$ 1,402,000	\$ 2,425,000
Multi-Year Projects						
Water Main Replacement Projects	AM - Varies	\$ 15,100,000	\$ 2,400,000	\$ 12,700,000	\$ 2,500,000	\$ 2,900,000
Fixed Base Meter Reading System	Sys Imp	\$ 1,010,000	\$ 100,000	\$ 910,000	\$ 100,000	\$ 100,000
Water Systems Master Planning	Sys Imp	\$ 275,000	\$ 100,000	\$ 175,000	\$ 100,000	\$ -
Upper System Pump Station & Water Main Extension	Sys Imp	\$ 250,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 75,000
Water Meter Replacement Program	AM-Med	\$ 2,660,000	\$ 450,000	\$ 2,210,000	\$ 50,000	\$ 350,000
Upper System Tank Installation Project	Sys Imp	\$ 5,600,000	\$ -	\$ 5,600,000	\$ 200,000	\$ -
CLD Well Improvements & Capacity Study	Sys Imp	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Residential Svc Conn & Water Svc Inquiry	Sys Imp	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Upper System New Reservoir	Sys Imp	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Suburban Division Water Capital Expenditures		\$ 30,187,000	\$ 3,915,000	\$ 26,272,000	\$ 4,402,000	\$ 6,060,000

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WASTEWATER FUND
2023 Budget

Project	Primary Project Category	Plan Total Cost	2022 Budget	Cap Plan Costs 2023 - 2027	Cap Plan 2023	2023 Budget
Annual Projects						
Annual Projects	AM - Varies	\$ 2,165,000	\$ 230,000	\$ 1,935,000	\$ 277,000	\$ 325,000
LCA Wastewater Treatment Plant						
Pretreatment Plant Improvements	AM - Varies	\$ 4,400,000	\$ 700,000	\$ 3,700,000	\$ 700,000	\$ 800,000
Western Lehigh Interceptor System:						
Central Lehigh County WW Capacity Planning & Expansion	New Cust	\$ 1,700,000	\$ 400,000	\$ 1,300,000	\$ 500,000	\$ 325,000
WLI Major Rehabilitation and Repairs	Regulatory	\$ 450,000	\$ -	\$ 450,000	\$ 100,000	\$ -
Spring Creek Pump Station General Improvements	Sys Imp	\$ 490,000	\$ 40,000	\$ 450,000	\$ 50,000	\$ 250,000
Signatory I & I Investigation & Remediation Program	Regulatory	\$ 1,800,000	\$ 300,000	\$ 1,500,000	\$ 300,000	\$ 1,700,000
Upper Western Lehigh Interceptor Pump Station & Force Main	Regulatory	\$ 5,050,000	\$ 100,000	\$ 4,950,000	\$ 700,000	\$ 250,000
PTP Study	Sys Imp	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Subtotal		\$ 9,490,000	\$ 840,000	\$ 8,650,000	\$ 1,650,000	\$ 2,725,000
Satellite Systems						
Wynnewood I & I Investigation & Remediation Program	AM - Varies	\$ 150,000	\$ 25,000	\$ 125,000	\$ 35,000	\$ 25,000
Arcadia West WWTP Mechanical Screen	Efficiency	\$ 415,000	\$ 50,000	\$ 365,000	\$ 100,000	\$ 100,000
Weisenberg Township, Lowhill Township, UMiT SSES	Regulatory	\$ 150,000	\$ -	\$ 150,000	\$ 75,000	\$ -
SSES (Weisenberg, UMiT, Lowhill)	Regulatory	\$ 100,000	\$ 25,000	\$ 75,000	\$ 25,000	\$ 200,000
Heidelberg Heights I & I Investigation & Remediation Program	AM - Varies	\$ 900,000	\$ 300,000	\$ 600,000	\$ 300,000	\$ 350,000
Heidelberg Heights WWTP Rehabilitation	AM - High	\$ 550,000	\$ 200,000	\$ 350,000	\$ 250,000	\$ 250,000
Lynn Township WWTP Upgrades & Expansion Design	AM - High	\$ 225,000	\$ 25,000	\$ 200,000	\$ 100,000	\$ 50,000
Lynn Township I & I Investigation & Remediation Program	AM - High	\$ 225,000	\$ 25,000	\$ 200,000	\$ 75,000	\$ 10,000
Plan Review & Inspections	AM - Varies	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Subtotal		\$ 2,715,000	\$ 650,000	\$ 2,065,000	\$ 960,000	\$ 992,500
Little Lehigh Relief Interceptor System:						
Park Pump Station Rehabilitation/Improvements	AM - High	\$ 2,400,000	\$ 400,000	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000
Total Suburban Wastewater Division Capital Expenditures:		\$ 21,170,000	\$ 2,820,000	\$ 18,350,000	\$ 5,087,000	\$ 6,342,500

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - WATER DIVISION FUND
2023 Budget

Project	Primary Project Category	Plan Total Cost	2022 Budget	Cap Plan Costs 2023 - 2027	Cap Plan 2023	2023 Budget
Annual Projects						
Annual Projects	AM - Varies	\$ 7,639,000	\$ 1,135,000	\$ 6,504,000	\$ 1,149,000	\$ 1,295,000
Non-CCRC Projects						
Indenture Improvements	AM - High	\$ 1,000,000	\$ 300,000	\$ 700,000	\$ 200,000	\$ 200,000
Tank and Reservoir Rehabilitation	AM - High	\$ 1,050,000	\$ 300,000	\$ 750,000	\$ 250,000	\$ 300,000
Large Diameter Valve Replacement Project	AM - High	\$ 2,550,000	\$ 100,000	\$ 2,450,000	\$ 750,000	\$ 250,000
Various Water System Related Studies	CA/OS	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 10,000
Subtotal		\$ 4,750,000	\$ 700,000	\$ 4,050,000	\$ 1,200,000	\$ 760,000
Large Projects & CCRC Projects						
Annual Water Main Replacements	CA/OS	\$ 21,600,000	\$ 2,400,000	\$ 19,200,000	\$ 2,400,000	\$ 3,200,000
Water Meter Replacement Program	AM - High	\$ 2,300,000	\$ -	\$ 2,300,000	\$ -	\$ 525,000
Fixed Base Meter Reading System	Efficiency	\$ 1,700,000	\$ -	\$ 1,700,000	\$ -	\$ -
Filter Upgrades	Master Plan	\$ 5,700,000	\$ 200,000	\$ 5,500,000	\$ 2,350,000	\$ 500,000
Intake Upgrades	Master Plan	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ -
Subtotal		\$ 32,700,000	\$ 2,600,000	\$ 30,100,000	\$ 4,750,000	\$ 4,225,000
Total Allentown Division Water Capital Expenditures:		\$ 45,089,000	\$ 4,435,000	\$ 40,654,000	\$ 7,099,000	\$ 6,280,000

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - WASTEWATER DIVISION FUND
2023 Budget

Project	Primary Project Category	Estimated Project Cost	2022 Budget	Cap Plan Costs 2023 - 2027	Cap Plan 2023	2023 Budget
Annual Projects						
Annual Projects	AM - High	\$ 9,963,000	\$ 1,460,000	\$ 8,503,000	\$ 1,998,000	\$ 1,729,000
Non-CCRC Projects						
Indenture Report Improvements	AM - Varies	\$ 1,400,000	\$ 300,000	\$ 1,100,000	\$ 400,000	\$ 300,000
Various Wastewater System Related Studies (Master Plan)	CA/OS	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -
Flow Characterization Study I&I Projects	Regulatory	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -
Subtotal		\$ 4,550,000	\$ 300,000	\$ 4,250,000	\$ 550,000	\$ 300,000
Large Projects & CCRC Projects						
WWTP Electrical Substation Replacement Phase 2	AM - High	\$ 3,750,000	\$ -	\$ 3,750,000	\$ 400,000	\$ 200,000
WWTP Main & Auxiliary Pump Station Improvements	AM - Varies	\$ 6,650,000	\$ 150,000	\$ 6,500,000	\$ 100,000	\$ 100,000
Boiler Replacement & Solids Process HVAC Upgrade Project	AM - Varies	\$ 4,100,000	\$ 800,000	\$ 2,000,000	\$ 1,200,000	\$ 2,800,000
WWTP IPS Pump Station Upgrade & 480v MCC Replacement	AM - Varies	\$ 6,000,000	\$ 100,000	\$ 5,900,000	\$ 100,000	\$ 100,000
WWTP Final Clarifier 1-4 Rehabilitation	AM - Varies	\$ 950,000	\$ -	\$ 950,000	\$ -	\$ -
Subtotal		\$ 21,450,000	\$ 1,050,000	\$ 19,100,000	\$ 1,800,000	\$ 3,200,000
Regional Act 537 Projects						
Regional Flow Management Strategy	Regulatory	\$ 2,250,000	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ 800,000
Act 537 Alternatives Analyses	Regulatory	\$ 1,720,000	\$ 920,000	\$ 800,000	\$ 350,000	\$ 700,000
Miscellaneous Act 537 Planning	Regulatory	\$ 850,000	\$ 250,000	\$ 600,000	\$ 250,000	\$ 1,550,000
Subtotal		\$ 4,820,000	\$ 2,670,000	\$ 2,150,000	\$ 1,350,000	\$ 3,050,000
Total Allentown Division Wastewater Capital Expenditures		\$ 40,783,000	\$ 5,480,000	\$ 34,003,000	\$ 5,698,000	\$ 8,279,000

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - ADMINISTRATION
2023 Budget

Project	Primary Project Category	Plan Total Cost	2022 Budget	Cap Plan Costs 2023 - 2027	Cap Plan 2023	2023 Budget
<u>LCA Funded Projects</u>						
MUNIS Reimplementation	Efficiency	\$ -	\$ -	\$ 246,000	\$ -	\$ 984,000
SCADA Programming, Hardware Upgrades, Software & Training	AM - Varies	\$ 4,200,000	\$ 750,000	\$ 3,450,000	\$ 1,000,000	\$ 750,000
Computer System Hardware & Software Upgrades	AM - High	\$ 275,000	\$ 50,000	\$ 225,000	\$ 50,000	\$ 50,000
GIS Upgrades & Application Development	Efficiency	\$ 350,000	\$ 75,000	\$ 275,000	\$ 50,000	\$ 75,000
Information Technology Master Plan Update	Planning	\$ 200,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000
Document Management	Efficiency	\$ 85,000	\$ 75,000	\$ 10,000	\$ 10,000	\$ 5,000
Disaster Recovery/Security Upgrades	Efficiency	\$ 150,000	\$ 25,000	\$ 125,000	\$ 25,000	\$ 25,000
CMMS Upgrades	Efficiency	\$ 200,000	\$ 25,000	\$ 175,000	\$ 75,000	\$ 75,000
Total Administration Capital Funded by LCA		\$ 5,460,000	\$ 1,100,000	\$ 4,606,000	\$ 1,260,000	\$ 2,014,000

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WATER FUND
2023 Budget

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CAPITAL WATER RESERVE FUNDS	Suburban - Water Systems													YTD			
	Western Lehigh Service Area			S. Lehigh	Northern Lehigh Service Area						Northampton	Buss Acres	210	Budget	Forecast	Budget	Actual
	Undesignated 200	Central Lehigh 201	Arcadia West 211	Emmaus 209	Beverly Hills 207	North Whitehall 202	Washington 203	Mill Creek 204	Heidelberg 205	PL of Lynn 206	Madison North 221	CFE 208		2023	2022	2022	2021
Annual Projects																	
Applewood Pump Station Modifications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,426
Capital Management	25,000	-	-	-	-	-	-	-	-	-	-	-	-	25,000	38,456	7,500	39,236
Capital Works Miscellaneous Expense	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	2,925	5,000	1,716
Commercial Meter Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,455	-	8,902
Distribution Mains & Service Connections	-	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	403,659	200,000	315,791
Distribution Mains Upsizings	-	120,000	-	-	-	60,000	-	-	-	-	-	-	-	180,000	306,558	150,000	292,208
Distribution System Improvements (3rd Party)	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-
Far View Pump Station Demo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,695	-	22,797
General System Improvements	-	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	9,326	100,000	248,737
Main Office Improvements	200,000	-	-	-	-	-	-	-	-	-	-	-	-	200,000	96,299	-	94,137
New Customer Meter/BF/MXU Install	-	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	574	75,000	29,341
Non-Residential Wtr Meter Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146	-	1,361
Other Equipment	775,000	-	-	-	-	-	-	-	-	-	-	-	-	775,000	35,618	50,000	143,417
Reading Farms Offsite	-	-	-	-	-	-	-	-	-	-	-	-	-	-	424	-	11,312
Reservoir Rehabilitation Contract	400,000	-	-	-	-	-	-	-	-	-	-	-	-	400,000	547,775	75,000	355,138
Water Company Acquisitions	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-
Water Condition Facility Assessments/Upgrades	25,000	-	-	-	-	-	-	-	-	-	-	-	-	25,000	184,200	-	91,004
Water System Master Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,637	-	6,404
Well WL-12 Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,399
Yourway Facility Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	-	3,188
	1,445,000	920,000	-	-	-	60,000	-	-	-	-	-	-	-	2,425,000	1,774,827	662,500	1,667,514
Multi-Year Projects																	
Additional Water Supply Small Satellite Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194	50,000	139,044
Arcadia Water Tank Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	341,265	400,000	932,765
AWIA ACT - 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,074
Backflow & Meter Review	-	-	-	-	-	-	-	-	-	-	-	-	-	-	291	-	14,909
Central Lehigh to Upper Milford Division Interconnection - Kohler T	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,156	-	158,690
CLD Auxiliary Pump Station & Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,445
CLD Distribution System Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,019	-	6,291
CLD Well Improvements & Capacity Study	-	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	1,895
Fixed Base Meter Reading System	100,000	-	-	-	-	-	-	-	-	-	-	-	-	100,000	31,019	100,000	28,735
LCA/SWT Interconnection (Near Well 17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	397,477	-	-
Lynn Water Co Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Extensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,373	-	16,249
North Whitehall Division System Improvements - Study Phase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,365	25,000	34,710
Residential Svc Conn & Water Svc Inquiry	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	9,282	-	8,747
Small Water System Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184,698	-	930,977
Upper System New Reservoir	-	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	3,368	-	-
Upper System Pump Station and Water Main Extension (new)	-	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000	35,490	200,000	67,119
Water Main Replacements	-	2,900,000	-	-	-	-	-	-	-	-	-	-	-	2,900,000	85,397	2,400,000	6,677
Water Meter Replacement Projects	-	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	-	450,000	-
Water Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,510
Water Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,826	-	37,546
Watershed Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,275	-	2,951
	100,000	3,535,000	-	-	-	-	-	-	-	-	-	-	-	3,635,000	1,124,496	3,725,000	2,402,333
Administrative Projects																	
Accounting Area Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,064
CMMS Upgrades	75,000	-	-	-	-	-	-	-	-	-	-	-	-	75,000	52,469	25,000	62,672
Computer System Hardware & Software Upgrades	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000	11,006	50,000	37,020
Covid-19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disaster Recovery/Security Upgrades	25,000	-	-	-	-	-	-	-	-	-	-	-	-	25,000	41,744	25,000	6,381
Document Management	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	75,000	-
GIS Upgrades & Application Development	75,000	-	-	-	-	-	-	-	-	-	-	-	-	75,000	50,192	75,000	22,530
Information Technology Master Plan Update	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000	101,733	100,000	217,554
MUNIS Reimplementation	984,000	-	-	-	-	-	-	-	-	-	-	-	-	984,000	-	-	-
SCADA Programming, Hardware Upgrades, Software & Training	750,000	-	-	-	-	-	-	-	-	-	-	-	-	750,000	67,027	750,000	277,650
	2,014,000	-	-	-	-	-	-	-	-	-	-	-	-	2,014,000	324,170	1,100,000	624,871
Total Capital Water Reserve Fund	3,559,000	4,455,000	-	-	-	60,000	-	-	-	-	-	-	-	8,074,000	3,223,493	5,487,500	4,694,717

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WASTEWATER FUND
2023 Budget

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	Suburban - Wastewater Systems														YTD			
	Interceptor Group			CRCS										W.Weisenberg				
	WLI 312	LLRI 1 313	LLRI 2 314	Heidelberg 305	Upper Milford 315	Wynnewood 316	Weisenberg 317	Sand Spring 319	Lowhill Twp. 323	NLSA 318	Washington 303	Lynn Twp. 322	WWTP 320	Arcadia West 311	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
CAPITAL WASTEWATER RESERVE FUNDS																		
Annual Projects																		
Mobile Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Equipment	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	131,217	50,000	118,830
LLRI Coll Sys Development & Svc Connections	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
System Planning & Capital Mgmt	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	11,330	5,000	9,378
WLI High Flow Emergency Response	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	60,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	65,000	142,548	60,000	128,207
LCA Wastewater Treatment Plant																		
Pretreatment Plant Improvements	-	-	-	-	-	-	-	-	-	-	-	-	750,000	-	750,000	754,482	700,000	785,000
	-	-	-	-	-	-	-	-	-	-	-	-	750,000	-	750,000	754,482	700,000	785,000
Western Lehigh Interceptor System:																		
Central Lehigh County WW Capacity Planning & Expansion	325,000	-	-	-	-	-	-	-	-	-	-	-	-	-	325,000	329,219	400,000	923,738
Plan Review & Inspection, Development & Svc Connections	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	-	-	161
PTP Upgrade Study	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	90,950	-	1,284
Signatory I/I Investig & Remediation - Test & Seal	1,500,000	-	-	-	200,000	-	-	-	-	-	-	-	-	-	1,700,000	103,688	300,000	253,369
Spring Creek FM Inspection	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-
Spring Creek Force Main A/V Valve Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,348	40,000	-
Spring Creek Force Main Relocation - PA Turnpike Commission	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	21,378	-	933
Spring Creek PS Upgrade	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-
Upper WLI Pump Station & Force Main	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-
WLI - Trexlertown Interceptor Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,108	100,000	102,221
WLI Coll Sys Development & Svc Connections	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
WLSP Night Weiring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	272,585	-	-
	2,537,500	-	-	-	200,000	-	-	-	-	-	-	-	-	-	2,737,500	1,007,277	845,000	1,281,707
Satellite Systems																		
Arcadia West WWTP Mechanical Screen	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000	-	50,000	-
Chestnut St Bridge Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,004
Common Rate Coll Sys Upgrade & Imp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,119	-	17,777
General Sewer System Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	150,000	-
Heidelberg Heights I/I Investigation and Remediation Program	-	-	-	350,000	-	-	-	-	-	200,000	-	-	-	-	350,000	339,083	300,000	418,477
Heidelberg Heights WWTP Rehabilitation	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-	250,000	-	200,000	-
Lynn Township I/I Investigation and Remediation Program	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	-	25,000	-
Lynn Township WWTP Improvements & Expansion	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000	-	25,000	411
Manhole Lining - Upper Milford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184,506
Plan Review & Inspection, Development & Svc Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,903	-	11,803
Sand Spring WWTP Remediation & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,023	-	592,526
Sand Spring WWTP Tre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,695	-	9,238
Sewer System Acquisitions	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000	1,746	10,000	1,131
Small System I/I Removal - Test & Seal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,891	-	134,902
System Planning & Capital Mgmt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	437	-	719
SSES (Weisenberg, UMI, Lowhill)	-	-	-	-	66,667	-	66,667	-	66,667	-	-	-	-	-	200,000	-	25,000	-
Strawberry Acres Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Milford Coll Sys Development & Svc Connections	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
Wastewater TP Improvements (OMI Capital)	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	50,000	42,605	-	133,252
WTP Upgrade Study	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WW Facility Condition Assessments/Upgrades	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000	17,100	-	-
WWTP Propane Tank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,587
WWTP Mesh Screen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,288	-	-
Wynnewood I/I Investigation and Remediation Program	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	-	25,000	-
	-	-	-	600,000	71,667	75,000	66,667	-	66,667	250,000	-	60,000	-	100,000	1,290,000	606,891	815,000	1,523,332
Little Lehigh Relief Interceptor System:																		
Park PS Scada Gen Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,751	-	9,445
Park Pump Station Cond. Assesm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,208
Park Pump Station Force Main Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	441	50,000	196,843
Park Pump Station Rehabilitation/Improvements	-	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	295,314	400,000	75,794
Regional Park Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	298,507	450,000	283,290
Total Wastewater Capital Expenses	2,597,500	1,505,000	-	600,000	271,667	75,000	66,667	-	66,667	250,000	-	60,000	750,000	100,000	6,342,500	2,809,704	2,870,000	4,001,536

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - DIVISION FUND
2023 Budget

CAPITAL WATER EXPENSES:

Annual Projects

Backflow Program Development
Distribution Mains - Dev & Svc Conn
East Side 36 Trans Main
Lehigh & MLK 36 Repair
General Water Sys Replacement
Lehigh-Union St Roadwork
Misc Concrete Repair
Mobile Equipment
New & Replacement Meter Installations (non AMR project)
Other Equipment
Penn Dot MPMS
Reservoir Rehabilitation Contract
SR 145 Bridge Project
Water Capital Mgmt/WFP Master Plan
WFP Chem Feed Tanks
WFP General Improvements *2 Asset

Non-CCRC Projects

Cedar Creek Bridge Replacement
Devonshire Main Break
Distribution System Improvements
EPA AWIA Act 2020
Gordon St Bridge Replace
Huck Ridge Main Break
Large Diameter Valve Replacement Project
Low Lift Painting
Misc Facility Permit
N 17th Main Replacement
Tank and Reservoir Rehabilitation
Various Water System Related Studies
Water Meter Replacement Project
WFP Indenture Upgrades

CCRC Projects

Annual Water Main Replacements
High Service Pump VFD Replacement Project
WFP Filter Evaluations

City Funded Projects

Itron/AMR Meter Project (1)

Administrative Projects

CMMS Upgrades
Computer System Hardware & Software Upgrades
Disaster Recovery/Security Upgrades
Document Management
GIS Upgrades & Application Development
Information Technology Master Plan Update
SCADA Programming, Hardware Upgrades, Software & Training

Total Capital Water Reserve Fund

City Division - Systems							Total			
Undesignated 400	Int Serv 490	WFP 491	DIST 492	WWTP 493	WWCOLL 494	LAB 495	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
-	-	-	-	-	-	-	-	219	-	-
-	-	-	5,000	-	-	-	5,000	388,216	-	40,997
-	-	-	-	-	-	-	-	10,907	-	-
-	-	-	-	-	-	-	-	-	225,000	-
-	-	-	370,000	-	-	-	370,000	34,217	-	682
-	-	-	-	-	-	-	-	91,161	-	-
-	-	-	10,000	-	-	-	10,000	-	-	3,155
-	-	-	75,000	-	-	-	75,000	-	10,000	-
-	-	-	75,000	-	-	-	75,000	159,638	50,000	50,564
-	-	-	200,000	-	-	-	200,000	130,799	75,000	161,677
-	-	-	-	-	-	-	-	78,901	200,000	96
-	-	-	300,000	-	-	-	300,000	181,595	315,000	307,088
-	-	-	-	-	-	-	-	823	-	-
-	-	-	10,000	-	-	-	10,000	101,618	10,000	8,777
-	-	-	-	-	-	-	-	-	-	270
-	-	-	250,000	-	-	-	250,000	127,667	250,000	54,571
-	-	-	1,295,000	-	-	-	1,295,000	1,305,760	1,135,000	627,876
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	69,660	-	269,414
-	-	-	-	-	-	-	-	119,467	-	729,752
-	-	-	-	-	-	-	-	1,448	-	-
-	-	-	-	-	-	-	-	-	-	1,902
-	-	-	-	-	-	-	-	365	-	102,245
-	-	250,000	-	-	-	-	250,000	-	100,000	-
-	-	-	-	-	-	-	-	-	-	504
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	300,000	-	-	-	-	300,000	-	-	-
-	-	10,000	-	-	-	-	10,000	6,688	300,000	-
-	-	525,000	-	-	-	-	525,000	-	250,000	-
-	-	200,000	-	-	-	-	200,000	47,323	300,000	195,522
-	-	1,285,000	-	-	-	-	1,285,000	244,950	950,000	1,299,340
-	-	-	3,200,000	-	-	-	3,200,000	98,740	1,100,000	2,013,280
-	-	-	-	-	-	-	-	845,439	2,400,000	26,951
-	-	500,000	-	-	-	-	500,000	70,083	200,000	22,362
-	-	500,000	3,200,000	-	-	-	3,700,000	1,014,263	3,700,000	2,062,593
-	-	-	-	-	-	-	-	-	-	229
-	-	-	-	-	-	-	-	-	-	229
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	16,449
-	-	-	-	-	-	-	-	-	-	16,449
-	-	1,785,000	4,495,000	-	-	-	6,280,000	2,564,973	5,785,000	4,006,488

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - DIVISION FUND
2023 Budget

CAPITAL WASTEWATER EXPENSES:

Annual Projects

537 Capacity Problem
Capital Management
Collection System - Development & Service Connection
Mobile Equipment
Night Weiring - 2022
Other Equipment
Penn Dot MPMS
Sewer Main Replacements & Rehab
SR 145 Bridge Project
Various WW System Related Studies
WWTP Capacity Upgrades
WWTP Dechlorination System
WWTP Digester Cleaning
WWTP General Improvements
WWTP Sodium Hypo
WWTP Thickener Tank 3

Non-CCRC Projects

KIWWTP Digester Study
KIWWTP Indenture Upgrade
KIWWTP Master Plan

CCRC Projects

Boiler Replacement and Solids Process HVAC Upgrade Project
WWTP Elec Substation Replacement - Phase 2
WWTP Intermediate Pumping Station & 480V Motor Control Center
WWTP Main & Aux Pump Station Improvements

Regional Act 537 Projects

2020 Flow Characterization Study Preselection
2020 SBM Data Capture
Act 537 Alternatives Analyses (2)
2021 Flow Characterization Study Pre Model
2022 Flow Characterization Study Metering QAQC
City RDII Analysis
KISS Model Expansion
Manhole Inspection & Sealing Program (3)
Miscellaneous Act 537 Planning (3)
KIWWTP Max Month Study
KIWWTP Peak Flow Study
Regional Flow Management Strategy (2)
Signatory Rain Delivered Inflow & Infiltration

Wet Weather Bioactiflow
Wet Weather Blend Hybrid

Total Capital WasteWater Expenses

TOTAL CAPITAL EXPENSES:

City Division - Systems							Total			
Undesignated 400	Int Serv 490	WFP 491	DIST 492	WWTP 493	WWCOLL 494	LAB 495	Budget 2023	Forecast 2022	Budget 2022	Actual 2021
-	-	-	-	-	-	-	-	85,139	-	-
-	-	-	-	-	10,000	-	10,000	10,111	10,000	8,104
-	-	-	-	-	-	-	-	36,354	-	21,707
-	-	-	-	-	319,000	-	319,000	954,791	200,000	-
-	-	-	-	-	-	-	-	291,940	-	-
-	-	-	-	-	350,000	-	350,000	352,357	350,000	337,135
-	-	-	-	-	-	-	-	-	-	96
-	-	-	-	-	150,000	-	150,000	47,579	100,000	16,292
-	-	-	-	-	-	-	-	8,558	-	810
-	-	-	-	-	-	-	-	182	-	307
-	-	-	-	-	-	-	-	678	-	-
-	-	-	-	-	-	-	-	170,896	-	12,088
-	-	-	-	-	-	-	-	46,359	-	-
-	-	-	-	900,000	-	-	900,000	124,568	800,000	307,507
-	-	-	-	-	-	-	-	170,167	-	544,921
-	-	-	-	-	-	-	-	72,038	-	54,742
-	-	-	-	900,000	829,000	-	1,729,000	2,371,718	1,460,000	1,303,709
-	-	-	-	-	-	-	-	877	-	9,962
-	-	-	-	300,000	-	-	300,000	323,237	300,000	315,527
-	-	-	-	-	-	-	-	332	-	89
-	-	-	-	300,000	-	-	300,000	324,447	300,000	325,578
-	-	-	-	2,800,000	-	-	2,800,000	208,007	800,000	55,940
-	-	-	-	200,000	-	-	200,000	19,033	-	-
-	-	-	-	100,000	-	-	100,000	60,959	100,000	578
-	-	-	-	100,000	-	-	100,000	82,755	150,000	1,615
-	-	-	-	3,200,000	-	-	3,200,000	370,754	1,050,000	58,133
-	-	-	-	-	-	-	-	-	-	7,758
-	-	-	-	-	-	-	-	2,195	-	5,873
-	-	-	-	700,000	-	-	700,000	2,967	920,000	7,005
-	-	-	-	-	-	-	-	2,995	-	226,272
-	-	-	-	300,000	-	-	300,000	-	-	-
-	-	-	-	-	-	-	-	-	-	478,202
-	-	-	-	-	-	-	-	74,187	-	911
-	-	-	-	-	700,000	-	700,000	-	-	-
-	-	-	-	-	-	-	-	770,013	-	208,291
-	-	-	-	-	-	-	-	171	-	18,453
-	-	-	-	-	-	-	-	171	-	1,559
-	-	-	-	-	300,000	-	300,000	-	-	-
-	-	-	-	250,000	-	-	250,000	7,964	250,000	14,772
-	-	-	-	-	800,000	-	800,000	278,033	1,500,000	774,982
-	-	-	-	-	-	-	-	105,554	-	803
-	-	-	-	-	-	-	-	4,233	-	22,875
-	-	-	-	-	-	-	-	26,837	-	43,243
-	-	-	-	1,250,000	1,800,000	-	3,050,000	1,275,323	2,670,000	1,811,000
-	-	-	-	5,650,000	2,629,000	-	8,279,000	4,342,242	5,480,000	3,498,419
-	-	1,785,000	4,495,000	5,650,000	2,629,000	-	14,559,000	6,907,215	11,265,000	7,504,907

Supplemental Information

LEHIGH COUNTY AUTHORITY
KEY METRICS
2023 Budget

Condensed Cash Flows

Suburban Water			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
Operating Revenues	17,000,000	16,160,223	16,287,758
Operating Expenses (ex. D&A)	(10,700,662)	(9,874,868)	(10,064,907)
Non-Operating Revenues (Expenses)	64,782	14,078	50,125
Net Available for Debt Service	6,364,120	6,299,433	6,272,976
Debt Service	(3,474,867)	(3,395,721)	(3,125,490)
Non-Cash Working Capital Changes	(41,923)	1	(332,694)
Net Available for Capex	2,847,330	2,903,714	2,814,792
Investing	-	-	-
Other Payments	-	-	-
Borrowing	3,950,323	3,000,590	3,075,000
Capex	(6,751,000)	(3,223,493)	(5,487,500)
Net Cash Flows	46,653	2,680,810	402,292

Debt Service Ratio (Indenture Based)

Total Operating Revenues	16,287,500	15,449,114	15,321,204
Total Operating Expenses (Cash Based)	(10,700,662)	(9,874,868)	(10,064,907)
Interest Income	64,782	14,078	50,125
Annual Lease Payment (City)	-	-	-
Total Non-Operating Revenues (Expenses)	712,500	711,109	966,554
Cash Available For Debt Service	6,364,120	6,299,433	6,272,976
Interest and Fees Paid	1,130,484	1,169,877	1,200,301
Principal Paid	2,344,383	2,225,844	1,925,189
Total Debt Service	3,474,867	3,395,721	3,125,490
Debt Service Ratio	1.83	1.86	2.01

Capital Coverage Ratio

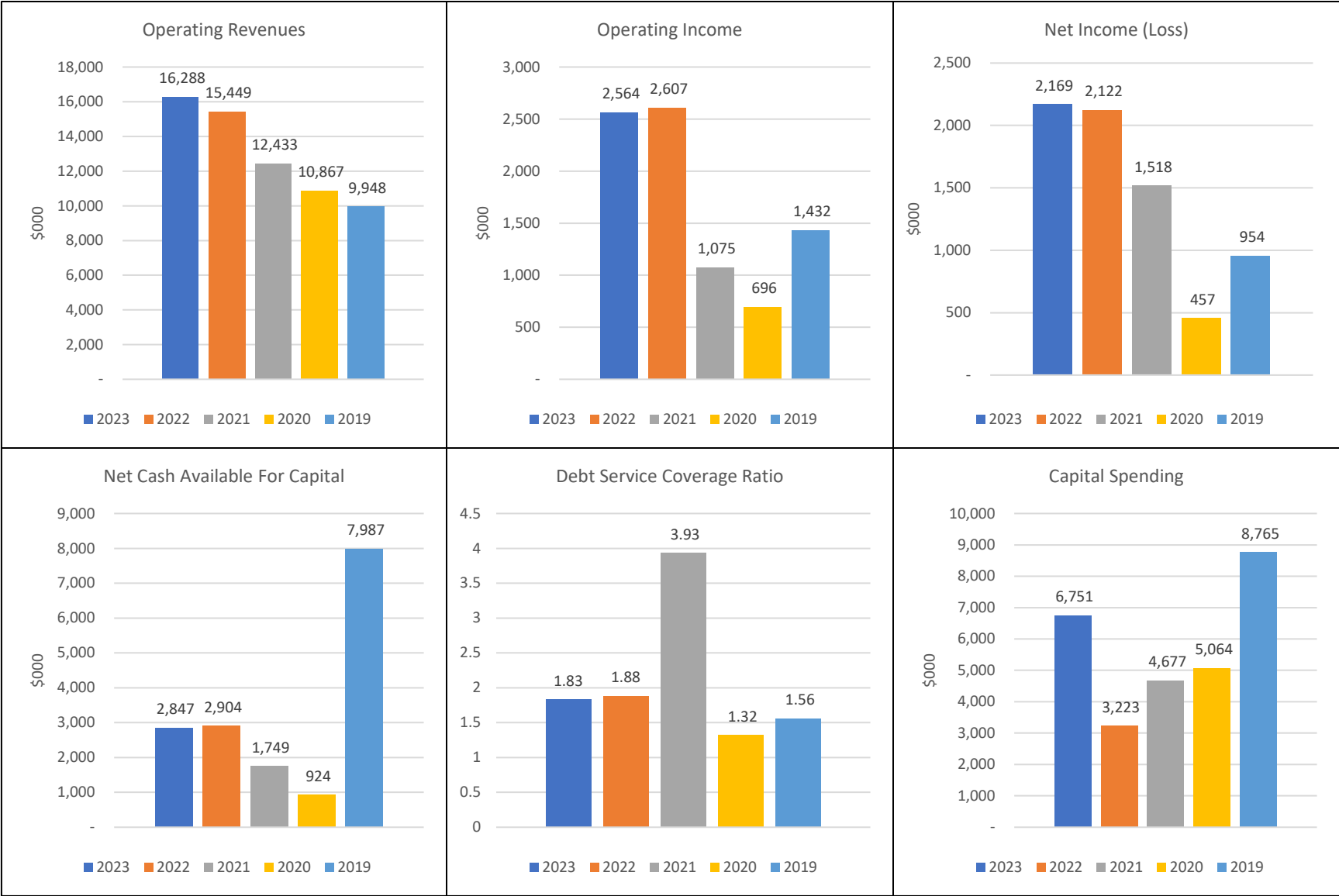
Net Cash Available After Debt Service	2,134,830	2,192,605	1,848,238
Total Non-Operating Revenues	712,500	711,109	966,554
Net Cash Available For Capital	2,847,330	2,903,714	2,814,792
Net Capital Spending	6,751,000	3,223,493	5,487,500
Expensed Capex	-	-	-
Total Capital Spending	6,751,000	3,223,493	5,487,500
Capital Coverage Ratio	0.42	0.90	0.51

Suburban Wastewater			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
22,700,413	20,074,329	21,159,552	16,625,786
(14,260,307)	(12,702,569)	(13,288,362)	(12,418,831)
85,128	(48,410)	87,965	25,021
8,525,235	7,323,349	7,959,155	4,231,976
(729,123)	(731,653)	(735,802)	(709,407)
-	(358,127)	-	457,669
7,796,112	6,233,569	7,223,353	3,980,238
-	335,000	-	-
-	-	-	(863,000)
-	-	-	-
(7,033,500)	(2,809,704)	(2,870,000)	(4,250,286)
762,612	3,758,865	4,353,353	(1,133,048)
21,822,513	18,636,993	20,282,051	15,823,055
(14,260,306)	(12,702,569)	(13,288,362)	(12,418,831)
85,128	(48,410)	87,965	25,021
-	-	-	-
877,900	1,437,336	877,501	802,731
8,525,235	7,323,349	7,959,155	4,231,976
153,143	192,700	173,721	213,026
575,980	538,953	562,081	496,381
729,123	731,653	735,802	709,407
11.69	10.01	10.82	5.97
6,918,212	4,796,234	6,345,852	3,177,507
877,900	1,437,336	877,501	802,731
7,796,112	6,233,569	7,223,353	3,980,238
7,033,500	2,809,704	2,870,000	4,250,286
-	-	-	0
7,033,500	2,809,704	2,870,000	4,250,286
1.11	2.22	2.52	0.94

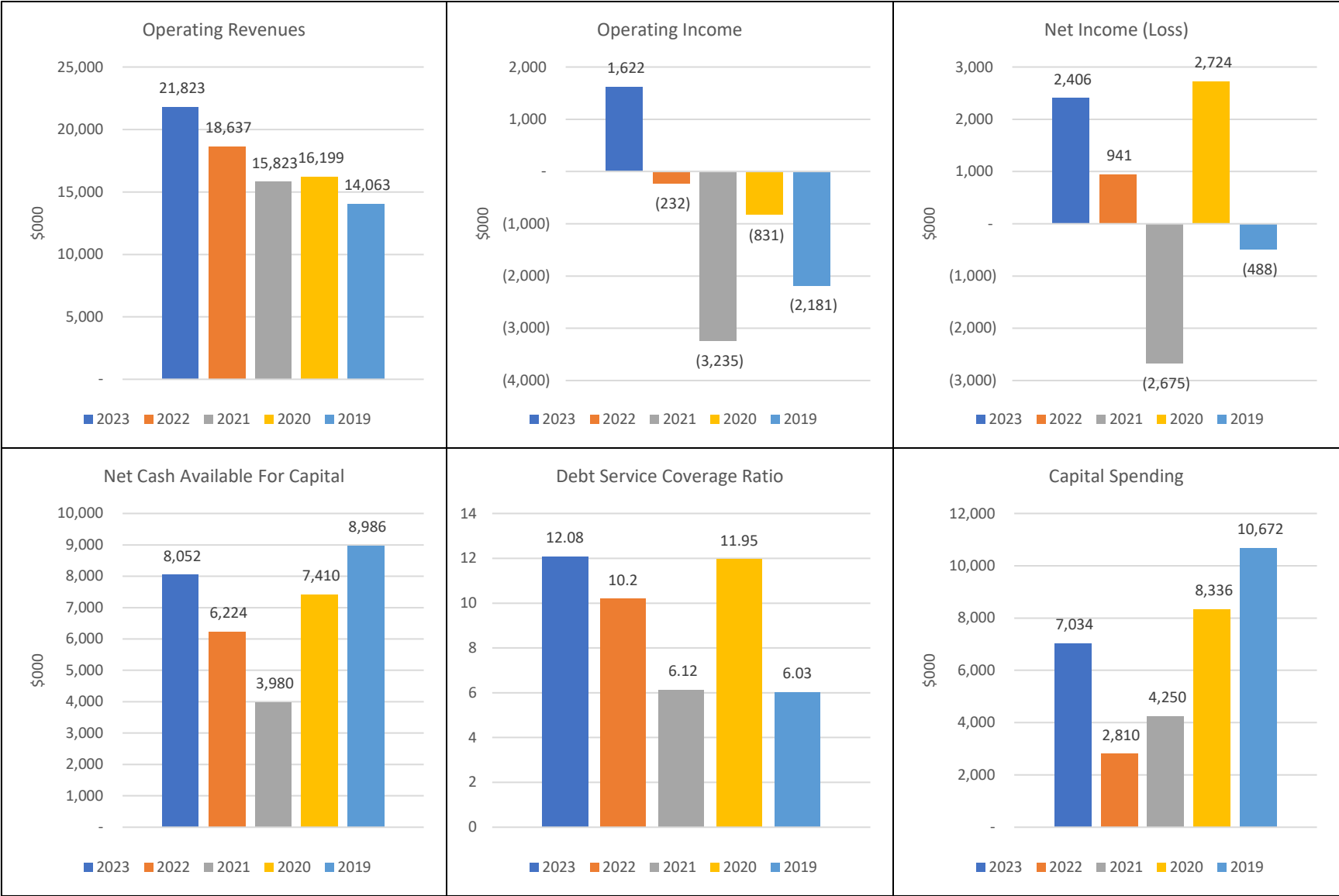
City Division			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
54,846,760	50,679,078	50,944,159	45,901,083
(21,782,225)	(19,580,831)	(21,066,492)	(16,930,270)
128,661	62,209	176,419	5,374
33,193,196	31,160,456	30,054,086	28,976,187
(15,130,921)	(14,208,884)	(15,460,362)	(14,115,086)
-	-	2,197,479	2,982,256
18,062,275	16,951,572	16,791,203	17,843,357
-	-	-	-
(1,400,000)	(1,286,655)	(1,286,650)	(1,243,524)
1,200,000	56,055	1,200,000	-
(15,191,000)	(6,907,215)	(11,265,000)	(7,504,907)
2,671,275	8,813,757	5,439,553	9,094,926
50,680,860	46,269,365	46,388,629	42,276,435
(21,782,225)	(19,636,886)	(21,122,542)	(16,936,270)
128,661	62,209	176,419	5,374
(1,400,000)	(1,230,600)	(1,230,600)	(1,243,524)
4,165,900	4,409,713	4,555,530	3,624,648
31,793,196	29,873,801	28,767,436	27,726,663
15,130,921	14,208,884	12,799,531	12,075,086
-	-	2,660,831	2,040,000
15,130,921	14,208,884	15,460,362	14,115,086
2.10	2.10	1.86	1.96
12,496,375	11,311,259	11,005,073	12,975,184
4,165,900	4,409,713	4,555,530	3,624,648
16,662,275	15,720,972	15,560,603	16,599,833
15,191,000	6,907,215	11,265,000	7,504,907
-	-	-	-
15,191,000	6,907,215	11,265,000	7,504,907
1.10	2.28	1.38	2.21

Total LCA			
Budget 2023	Forecast 2022	Budget 2022	Actual 2021
94,547,173	86,913,630	88,391,469	76,651,189
(46,743,194)	(42,158,268)	(44,419,761)	(37,436,781)
278,572	27,877	314,509	(110,642)
48,082,551	44,783,239	44,286,216	39,103,766
(19,334,911)	(18,336,258)	(19,321,654)	(16,391,812)
(41,923)	(358,126)	1,864,785	860,861
28,705,717	26,088,856	26,829,347	23,572,815
-	335,000	-	-
(1,400,000)	(1,286,655)	(1,286,650)	(2,106,524)
5,150,323	3,056,645	4,275,000	-
(28,975,500)	(12,940,413)	(19,622,500)	(16,431,827)
3,480,540	15,253,433	10,195,197	5,034,464
88,790,873	80,355,472	81,991,884	70,532,955
(46,743,193)	(42,214,323)	(44,475,811)	(37,442,781)
278,572	27,877	314,509	(110,642)
(1,400,000)	(1,230,600)	(1,230,600)	(1,243,524)
5,756,300	6,558,158	6,399,585	6,118,233
46,682,552	43,496,584	42,999,566	37,854,242
16,414,548	15,571,461	14,173,553	13,314,335
2,920,363	2,764,797	5,148,101	3,077,477
19,334,911	18,336,258	19,321,654	16,391,812
2.41	2.37	2.23	2.31
21,549,417	18,300,097	19,199,163	16,211,058
5,756,300	6,558,158	6,399,585	6,118,233
27,305,717	24,858,256	25,598,747	22,329,291
28,975,500	12,940,413	19,622,500	16,449,827
-	-	-	0
28,975,500	12,940,413	19,622,500	16,449,827
0.94	1.92	1.30	1.36

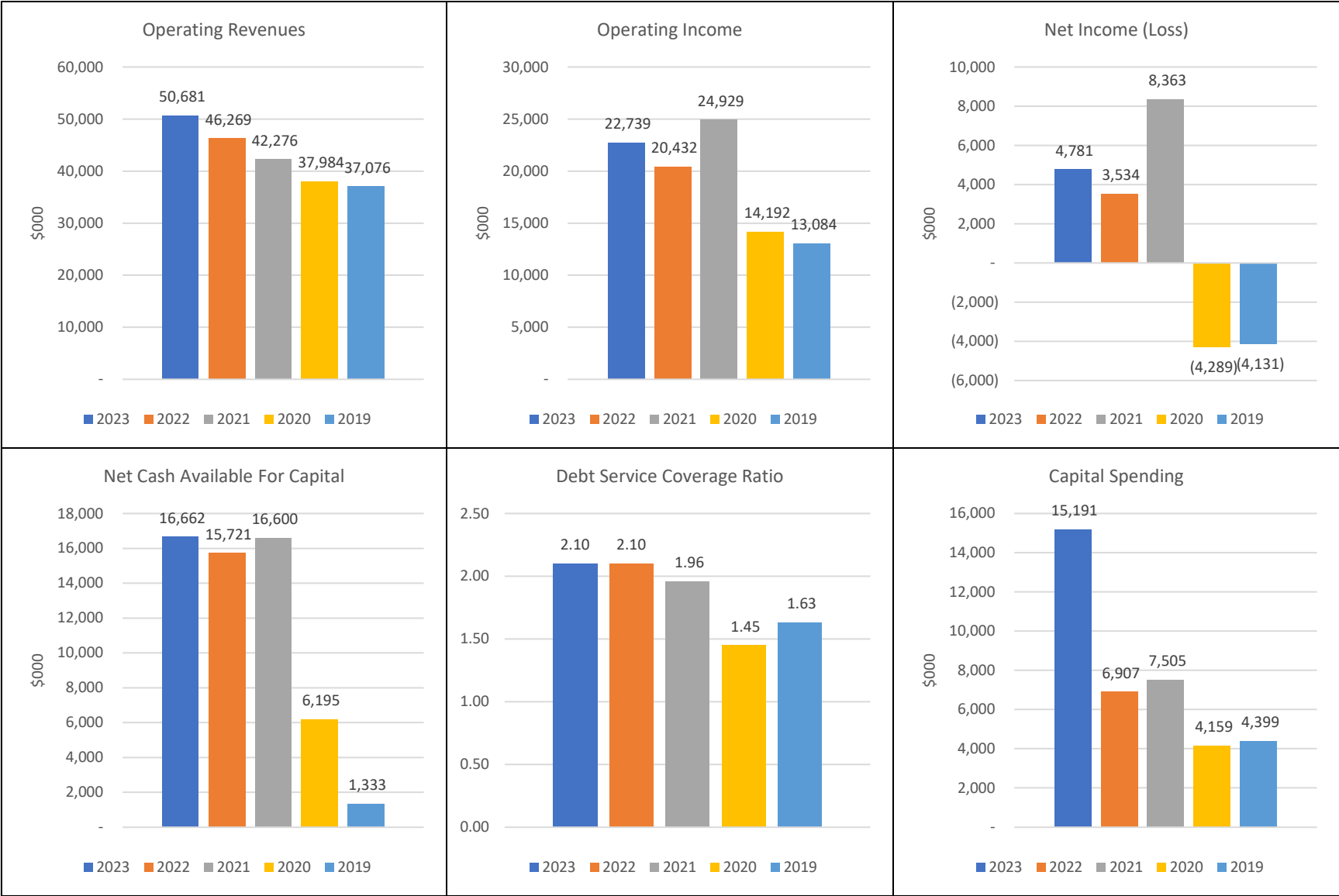
Dashboard – Suburban Water



Dashboard – Suburban Wastewater



Dashboard – City Division



LEHIGH COUNTY AUTHORITY
SUMMARY OF LONG TERM DEBT
2023 Budget

	Long Term Debt for 2022									Long Term Debt for 2023								
	December 31, 2021			December 31, 2022			December 31, 2022			December 31, 2022			December 31, 2023			December 31, 2023		
	Short Term Portion	Long Term Portion	Total Debt	Additions Accretions	Retirements	Short Term Portion	Long Term Portion	Total Debt		Short Term Portion	Long Term Portion	Total Debt	Additions Accretions	Retirements	Short Term Portion	Long Term Portion	Total Debt	
Suburban Water Fund																		
Bonds																		
Water Revenue Bonds Series of 2011	65,779	-	65,779	-	(65,779)	-	-	-		-	-	-	-	-	-	-	-	
Water Revenue Bonds Series of 2017	340,000	13,910,000	14,250,000	-	(340,000)	350,000	13,560,000	13,910,000		350,000	13,560,000	13,910,000	-	(350,000)	360,000	13,200,000	13,560,000	
Water Revenue Bonds Series of 2021	1,445,000	16,000,000	17,445,000	-	(1,445,000)	1,585,000	14,415,000	16,000,000		1,585,000	14,415,000	16,000,000	-	(1,585,000)	1,645,000	12,770,000	14,415,000	
Subtotal	1,850,779	29,910,000	31,760,779	-	(1,850,779)	1,935,000	27,975,000	29,910,000		1,935,000	27,975,000	29,910,000	-	(1,935,000)	2,005,000	25,970,000	27,975,000	
Bond Premium / Discount	-	3,340,520	3,340,520	-	(332,694)	-	3,007,826	3,007,826		-	3,007,826	3,007,826	-	(332,694)	-	2,675,131	2,675,131	
Total Suburban Water Fund Bonds	1,850,779	33,250,520	35,101,299	-	(2,183,473)	1,935,000	30,982,826	32,917,826		1,935,000	30,982,826	32,917,826	-	(2,267,694)	2,005,000	28,645,131	30,650,131	
Notes From Direct Borrowings																		
2011 Pennsylvania Infrastructure Investment Authority Note	74,410	787,494	861,904	-	(74,410)	75,541	711,953	787,494		75,541	711,953	787,494	-	(75,541)	76,689	635,264	711,953	
Total Suburban Water Fund Direct Borrowings	74,410	787,494	861,904	-	(74,410)	75,541	711,953	787,494		75,541	711,953	787,494	-	(75,541)	76,689	635,264	711,953	
Net Suburban Water Fund Long-Term Debt	1,925,189	34,038,014	35,963,203	-	(2,257,883)	2,010,541	31,694,779	33,705,320		2,010,541	31,694,779	33,705,320	-	(2,343,235)	2,081,689	29,280,395	31,362,084	
Suburban Wastewater Fund																		
Bonds																		
2011 Sewer Revenue Bonds Series A	118,358	1,134,139	1,252,497	-	(118,358)	122,605	1,011,534	1,134,139		122,605	1,011,534	1,134,139	-	(122,605)	127,003	884,531	1,011,534	
Subtotal	118,358	1,134,139	1,252,497	-	(118,358)	122,605	1,011,534	1,134,139		122,605	1,011,534	1,134,139	-	(122,605)	127,003	884,531	1,011,534	
Bond Premium / Discount	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	
Total Suburban WasteWater Fund Bonds	118,358	1,134,139	1,252,497	-	(118,358)	122,605	1,011,534	1,134,139		122,605	1,011,534	1,134,139	-	(122,605)	127,003	884,531	1,011,534	
Notes From Direct Borrowings																		
2009 Pennsylvania Infrastructure Investment Authority Note	266,694	2,424,027	2,690,721	-	(266,694)	273,567	2,150,460	2,424,027		273,567	2,150,460	2,424,027	-	(273,567)	280,617	1,869,843	2,150,460	
2013 Pennsylvania Infrastructure Investment Authority Note	140,107	1,744,846	1,884,953	-	(140,107)	142,237	1,602,609	1,744,846		142,237	1,602,609	1,744,846	-	(142,237)	144,400	1,458,209	1,602,609	
2015 Pennsylvania Infrastructure Investment Authority Note	36,922	555,085	592,007	-	(36,922)	37,571	517,514	555,085		37,571	517,514	555,085	-	(37,571)	38,231	479,283	517,514	
Total Suburban WasteWater Fund Direct Borrowings	443,723	4,723,958	5,167,681	-	(443,723)	453,375	4,270,583	4,723,958		453,375	4,270,583	4,723,958	-	(453,375)	463,248	3,807,335	4,270,583	
Net Suburban Wastewater Fund Long-Term Debt	562,081	5,858,097	6,420,178	-	(562,081)	575,980	5,282,117	5,858,097		575,980	5,282,117	5,858,097	-	(575,980)	590,251	4,691,866	5,282,117	
City Division Fund																		
Bonds																		
2013 Water and Sewer Revenue Bonds, Series A	-	107,615,000	107,615,000	-	-	-	107,615,000	107,615,000		-	107,615,000	107,615,000	-	-	-	107,615,000	107,615,000	
2013 Water and Sewer Capital Appreciation Revenue Bonds, Series 2013	1,735,649	64,921,278	66,656,928	3,909,635	(1,895,000)	2,097,077	66,574,486	68,671,563		2,097,077	66,574,486	68,671,563	4,053,453	(2,410,000)	2,421,819	67,893,197	70,315,016	
2020 Water and Sewer Revenue Bonds, Series 2020	-	161,035,000	161,035,000	-	-	-	161,035,000	161,035,000		-	161,035,000	161,035,000	-	-	-	161,035,000	161,035,000	
Subtotal	1,735,649	333,571,278	335,306,928	3,909,635	(1,895,000)	2,097,077	335,224,486	337,321,563		2,097,077	335,224,486	337,321,563	4,053,453	(2,410,000)	2,421,819	336,543,197	338,965,016	
Bond Premium / Discount	-	(4,466,580)	(4,466,580)	-	-	-	(4,466,580)	(4,466,580)		-	(4,466,580)	(4,466,580)	-	-	-	(4,466,580)	(4,466,580)	
Total City Division Fund Bonds	1,735,649	329,104,698	330,840,348	3,909,635	(1,895,000)	2,097,077	330,757,906	332,854,983		2,097,077	330,757,906	332,854,983	4,053,453	(2,410,000)	2,421,819	332,076,617	334,498,436	
Notes From Direct Borrowings																		
2020 Water and Sewer Revenue Bonds (Federally Taxable) Series 2020	-	15,850,000	15,850,000	-	(1,210,000)	-	14,640,000	14,640,000		-	14,640,000	14,640,000	-	(1,245,000)	-	13,395,000	13,395,000	
Total Suburban City Division Fund Direct Borrowings	-	15,850,000	15,850,000	-	(1,210,000)	-	14,640,000	14,640,000		-	14,640,000	14,640,000	-	(1,245,000)	-	13,395,000	13,395,000	
Net City Division Fund Long-Term Debt	1,735,649	344,954,698	346,690,348	3,909,635	(3,105,000)	2,097,077	345,397,906	347,494,983		2,097,077	345,397,906	347,494,983	4,053,453	(3,655,000)	2,421,819	345,471,617	347,893,436	
Total Net Long-Term Debt	4,222,919	384,850,809	389,073,728	3,909,635	(5,924,964)	4,683,598	382,374,802	387,058,399		4,683,598	382,374,802	387,058,399	4,053,453	(6,574,215)	5,093,759	379,443,878	384,537,637	

LEHIGH COUNTY AUTHORITY
SCHEDULE OF PRINCIPAL MATURITY AND DEBT SERVICE
2023 Budget

	Suburban Water					Suburban Wastewater					City Division					Total LCA				
	Bonds		Direct Borrowings		Total Debt Service	Bonds		Direct Borrowings		Total Debt Service	Bonds		Direct Borrowings		Total Debt Service	Bonds		Direct Borrowings		Total Debt Service
	Principle Amount	Total Interest	Principle Amount	Total Interest		Principle Amount	Total Interest	Principle Amount	Total Interest		Principle Amount	Total Interest	Principle Amount	Total Interest		Principle Amount	Total Interest	Principle Amount	Total Interest	
2021 - Audit	21,146,453	1,193,591	1,376,204	28,321	23,744,569	114,595	72,843	434,775	111,229	733,442	1,339,642	11,106,719	1,175,000	493,725	14,115,086	22,600,690	12,373,153	2,985,979	633,275	38,593,097
2022 - Forecast	1,850,779	1,187,800	74,410	12,501	3,125,490	118,358	66,456	443,723	102,955	731,492	1,735,649	11,210,712	1,210,000	459,650	14,616,011	3,704,786	12,464,968	1,728,133	575,106	18,472,993
SubTotal Prior Obligations	22,997,232	2,381,391	1,450,614	40,822	26,870,059	232,953	139,299	878,498	214,184	1,464,934	3,075,292	22,317,431	2,385,000	953,375	28,731,097	26,305,477	24,838,121	4,714,112	1,208,381	57,066,090
2023 - Budget	1,935,000	1,119,114	75,541	11,370	3,141,025	122,605	59,840	453,375	93,303	729,123	2,097,077	11,364,284	1,245,000	424,560	15,130,921	4,154,682	12,543,238	1,773,916	529,233	19,001,069
SubTotal Current Obligations	1,935,000	1,119,114	75,541	11,370	3,141,025	122,605	59,840	453,375	93,303	729,123	2,097,077	11,364,284	1,245,000	424,560	15,130,921	4,154,682	12,543,238	1,773,916	529,233	19,001,069
2024	2,005,000	1,045,214	76,689	10,221	3,137,124	127,003	52,987	463,248	83,431	726,669	2,421,819	11,574,542	1,280,000	388,455	15,664,816	4,553,822	12,672,743	1,819,937	482,107	19,528,609
2025	2,090,000	961,414	77,856	9,055	3,138,325	131,560	45,888	473,347	73,332	724,127	2,710,368	11,835,993	1,320,000	351,335	16,217,696	4,931,928	12,843,295	1,871,203	433,722	20,080,148
2026	1,890,000	874,014	79,039	7,871	2,850,924	136,280	38,534	483,677	63,002	721,493	2,963,026	12,153,335	1,130,000	539,750	16,786,111	4,989,306	13,065,883	1,692,716	610,623	20,358,528
2027	2,200,000	794,414	80,241	6,670	3,081,325	141,169	30,916	494,243	52,434	718,762	3,186,176	12,530,185	1,185,000	483,250	17,374,611	5,527,345	13,345,515	1,759,484	542,354	21,174,698
2028	2,275,000	702,214	81,461	5,449	3,064,124	146,234	23,025	505,053	41,624	715,936	3,376,670	12,939,691	1,245,000	424,000	17,985,361	5,797,904	13,664,930	1,831,514	471,073	21,765,421
2029	2,365,000	615,614	82,700	4,211	3,067,525	151,480	14,850	516,112	30,566	713,008	3,542,176	13,409,185	1,310,000	361,750	18,623,111	6,058,656	14,039,649	1,908,812	396,527	22,403,644
2030	2,450,000	525,564	83,957	2,953	3,062,474	156,915	6,383	527,425	19,253	709,976	3,686,902	13,914,459	1,375,000	296,250	19,272,611	6,293,817	14,446,406	1,986,382	318,456	23,045,061
2031	2,540,000	432,214	85,234	1,677	3,059,125	20,893	237	231,269	10,932	263,331	3,813,734	14,467,627	1,440,000	227,500	19,948,861	6,374,627	14,900,078	1,756,503	240,109	23,271,317
2032	495,000	335,414	64,776	408	895,598	-	-	206,875	7,674	214,549	3,914,681	15,066,680	1,515,000	155,500	20,651,861	4,409,681	15,402,094	1,786,651	163,582	21,762,008
2033	510,000	320,564	-	-	830,564	-	-	210,125	4,425	214,550	3,995,718	15,705,643	1,595,000	79,750	21,376,111	4,505,718	16,026,207	1,805,125	84,175	22,421,225
2034	525,000	304,626	-	-	829,626	-	-	101,197	1,616	102,813	4,342,883	16,753,478	-	-	21,096,361	4,867,883	17,058,104	101,197	1,616	22,028,800
2035	535,000	288,220	-	-	823,220	-	-	46,304	642	46,946	4,927,020	18,294,341	-	-	23,221,361	5,462,020	18,582,561	46,304	642	24,091,527
2036	560,000	271,501	-	-	831,501	-	-	11,708	34	11,742	5,169,220	19,507,141	-	-	24,676,361	5,729,220	19,778,642	11,708	34	25,519,604
2037	580,000	253,581	-	-	833,581	-	-	-	-	-	5,392,132	20,834,229	-	-	26,226,361	5,972,132	21,087,810	-	-	27,059,942
2038	595,000	234,731	-	-	829,731	-	-	-	-	-	5,381,383	21,543,136	-	-	26,924,519	5,976,383	21,777,867	-	-	27,754,250
2039	615,000	214,650	-	-	829,650	-	-	-	-	-	10,090,000	11,051,361	-	-	21,141,361	10,705,000	11,266,011	-	-	21,971,011
2040	635,000	193,894	-	-	828,894	-	-	-	-	-	11,130,000	10,546,861	-	-	21,676,861	11,765,000	10,740,755	-	-	22,505,755
2041	660,000	172,462	-	-	832,462	-	-	-	-	-	12,235,000	9,990,361	-	-	22,225,361	12,895,000	10,162,823	-	-	23,057,823
2042	680,000	150,187	-	-	830,187	-	-	-	-	-	13,425,000	9,378,611	-	-	22,803,611	14,105,000	9,528,798	-	-	23,633,798
2043	705,000	127,237	-	-	832,237	-	-	-	-	-	14,685,000	8,707,361	-	-	23,392,361	15,390,000	8,834,598	-	-	24,224,598
2044	730,000	103,444	-	-	833,444	-	-	-	-	-	10,665,000	7,973,111	-	-	18,638,111	11,395,000	8,076,555	-	-	19,471,555
2045	750,000	78,806	-	-	828,806	-	-	-	-	-	11,210,000	7,426,530	-	-	18,636,530	11,960,000	7,505,336	-	-	19,465,336
2046	780,000	53,494	-	-	833,494	-	-	-	-	-	11,785,000	6,852,017	-	-	18,637,017	12,565,000	6,905,511	-	-	19,470,511
2047	805,000	27,168	-	-	832,168	-	-	-	-	-	12,390,000	6,248,036	-	-	18,638,036	13,195,000	6,275,204	-	-	19,470,204
2048	-	-	-	-	-	-	-	-	-	-	11,100,000	5,613,049	-	-	16,713,049	11,100,000	5,613,049	-	-	16,713,049
2049	-	-	-	-	-	-	-	-	-	-	11,460,000	5,254,297	-	-	16,714,297	11,460,000	5,254,297	-	-	16,714,297
2050	-	-	-	-	-	-	-	-	-	-	11,830,000	4,883,910	-	-	16,713,910	11,830,000	4,883,910	-	-	16,713,910
2051	-	-	-	-	-	-	-	-	-	-	12,210,000	4,501,564	-	-	16,711,564	12,210,000	4,501,564	-	-	16,711,564
2052	-	-	-	-	-	-	-	-	-	-	12,635,000	4,076,412	-	-	16,711,412	12,635,000	4,076,412	-	-	16,711,412
2053	-	-	-	-	-	-	-	-	-	-	13,075,000	3,636,461	-	-	16,711,461	13,075,000	3,636,461	-	-	16,711,461
2054	-	-	-	-	-	-	-	-	-	-	13,530,000	3,181,190	-	-	16,711,190	13,530,000	3,181,190	-	-	16,711,190
2055	-	-	-	-	-	-	-	-	-	-	14,005,000	2,710,075	-	-	16,715,075	14,005,000	2,710,075	-	-	16,715,075
2056	-	-	-	-	-	-	-	-	-	-	14,490,000	2,222,421	-	-	16,712,421	14,490,000	2,222,421	-	-	16,712,421
2057	-	-	-	-	-	-	-	-	-	-	15,015,000	1,696,144	-	-	16,711,144	15,015,000	1,696,144	-	-	16,711,144
2058	-	-	-	-	-	-	-	-	-	-	15,560,000	1,150,799	-	-	16,710,799	15,560,000	1,150,799	-	-	16,710,799
2059	-	-	-	-	-	-	-	-	-	-	16,125,000	585,660	-	-	16,710,660	16,125,000	585,660	-	-	16,710,660
SubTotal Future Obligations	27,975,000	11,318,869	863,035	71,255	44,098,159	1,256,744	332,500	5,177,333	575,571	7,342,148	331,668,063	370,934,466	15,885,000	4,156,660	722,644,189	364,769,807	382,585,835	21,925,368	4,803,486	774,084,496
TOTAL PRINCIPAL MATURITY AND DEBT SERVICE	52,907,232	14,819,374	2,389,190	123,447	74,109,243	1,612,302	531,639	6,509,206	883,058	9,536,205	336,840,431	404,616,181	19,515,000	5,534,595	766,506,207	395,229,965	419,967,194	28,413,396	6,541,100	850,151,655

Lehigh County Authority
2023 Budget
Definitions and Explanations of Accounts

OPERATING REVENUES:

Large Industrial – This classification includes water revenue from utility billing customers classified as Large Industrial.

Other Industrial/Commercial – This classification includes water revenue from utility billing customers classified as Other Industrial and Commercial.

Residential – This classification includes water revenue from utility billing customers classified as Residential. The category includes apartments, mobile homes, single family attached and single family detached dwellings.

Penalties – Late fees assessed to past due accounts.

Private Fire Service – This classification includes charges for private fire protection for those industrial/commercial customers who have either a sprinkler system or private fire hydrants

Public Fire Service – This classification includes charges for public fire hydrants billed to municipalities in our service area.

User Charges – Municipal - The City is party to Municipal Sewer Service Agreements under which the Sewer Utility System provides sewer services to seven municipalities or municipal authorities: the Borough of Emmaus, Hanover Township, Salisbury Township, South Whitehall Township, Coplay-Whitehall Authority, Existing LCA System, and Lower Macungie Township. Pursuant to these agreements, LCA will act as the agent of the City and will perform all of the contractual obligations of the City under each Municipal Agreement, including the billing and collection of the revenues.

The Suburban division provides sewer service to Lower Macungie Township, Upper Macungie Township, Borough of Emmaus, Borough of Alburtis, and Borough of Macungie through the Western Lehigh Interceptor. Through the Little Lehigh Relief Interceptor, sewer service is provided to Lower Macungie, Upper Macungie, Salisbury and South Whitehall Townships and the Boroughs of Alburtis and Macungie.

User Charges - Residential & Commercial – This classification includes revenue from sewer service to residential and commercial customers in the Suburban and City Division.

User Charges – Hauler – This classification includes revenues from haulers based on strength and volume of waste brought to the wastewater treatment plants.

Hauler Fees – This classification includes revenue from annual permit fees.

Industrial Charges – This classification includes revenue from industrial strength surcharges to the Suburban Division Pretreatment Plant.

Industrial Pretreatment Revenues - This classification includes charges for the operation of the EPA approved Pretreatment Program, as described in 40 CFR 403.

Wastewater Analysis Reimbursement – This classification includes reimbursements for lab testing costs.

Leachate Program Revenues - This classification includes charges for the processing and treatment of hauled leachate to the Allentown WWTP.

Lehigh County Authority

2023 Budget

Definitions and Explanations of Accounts

Other Income – This classification includes reimbursement of Lehigh County Authority expenses by other entities.

Other Water Sales – This classification includes revenues from water sold to Municipal Signatories and for bulk water drawn from hydrants.

Provision for Doubtful Debts - The provision for doubtful debts is the estimated amount of bad debt that will arise from accounts receivable that have been issued but not yet collected.

Rental Income – This classification includes the annual reimbursement from the various funds for a portion of the Authority Operations Center costs and expansion.

Miscellaneous – This classification includes revenue from other miscellaneous categories not part of other revenue classifications.

CONNECTION & SYSTEM CHARGES:

Supply/Tapping Fees – This classification includes charges to new customers which are based on connection size. These revenues offset costs related to construction of storage and supply facilities.

Capital Cost Recovery – This classification includes the portion of major capital project costs being reimbursed by customers.

Distribution Tapping Fees – This classification includes charges to new customers which are based on connection size. These revenues offset costs related to construction of transmission and distribution facilities. These charges are generally not applicable to customers connecting within a developer-installed distribution system.

Meter Sales – This classification includes charges to new customers for initial meter and backflow prevention device costs and installation.

Inspection & Review Fees – This classification includes the deposits made by developers for LCA construction inspection and plan review costs.

Developer Reimbursement - This classification includes the reimbursement from developers for LCA inspection and plan review costs.

NON-OPERATING REVENUES:

Other Non-Operating Income - This classification includes revenue from other non-operating miscellaneous categories not part of other revenue classifications.

OPERATING EXPENSES:

Personnel:

Salaries and Wages - Salary is a consistent payment to an employee based on working a full-time position. Wages are hourly or daily payments for work done during the working day.

Overtime - Overtime refers to any hours worked by an employee that exceed their normally scheduled working hours.

Taxes – Comprised of Employer portion of FICA, Social Security and Medicare contributions.

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Fringe Benefits - Comprised of medical coverage, defined benefit pension, long-term and short-term disability, flexible spending and unemployment insurance.

Purchase of Services:

Shared Services - General & Administrative - Overhead costs, which are not easily assignable to specific funds, are allocated based on a pro rate share of Salary and Wages and include the following types of expenses:

Postage - Represents cost to mail correspondence and customer billings.

Computer Services - Nominal services for computer services.

Advertising - Includes costs for advertising bid and meeting notices.

Building & Equipment Maintenance - Represents Operations Center costs, such as site and building maintenance and equipment maintenance.

Dues & Subscriptions - Organization membership fees and contributions and periodical subscriptions.

Travel and Mileage - Includes reimbursement to employees at prevailing IRS rate for personal vehicle use for business purposes.

Education and Training - Budget includes specifically identified training for employees, whether through participation in seminars or classes.

Workers Compensation - Workplace injury coverage.

Property & Liability Insurance – Insurance premiums for all properties, with the exception of the Wastewater Treatment Plant in Upper Macungie which is charged directly to that fund.

Legal/Litigation - Represents costs associated with labor relations, part-time Solicitor and other global legal issues.

Miscellaneous - Comprised of banking costs, printing services, contributions, employee activities and other miscellaneous expenses.

Risk Management - Includes safety equipment, training and miscellaneous expenses.

Public Relations - Represents costs associated with reaching out to stakeholders with educational programs and a host of interactive agendas.

Human Resources - Comprised of human resource projects.

Special Studies - Includes costs for conducting a customer survey, compensation study, strategic planning, and process improvement.

Utilities - This account includes electric costs, natural gas service, telephone and garbage hauling.

Compliance - This budget includes permit fees and renewals for the water and wastewater treatment plants

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Contract Operating Svcs - Budget includes such services as root control program, Farland Development Dump Site, system check support services and Trenchless spot repairs.

Engineering - This budget line item is for miscellaneous consultant assistance with reporting to the Pa DEP on RDII removal efforts and unanticipated situations at facilities requiring engineering services.

Exceptional Strength Analysis - This account provides for external laboratory analysis of samples containing higher strength concentrations.

Extraordinary Expenditures - This budget line maintains the same level of insurance against an extraordinary leak repair and restoration in all systems. It includes items such as well and booster pump replacements, piping re-configurations and other services utilized in various systems.

Fleet Management Services - This budget includes maintenance services for vehicles and mobile equipment

General Analyses - This account provides for external laboratory analysis of samples to support the biosolids disposal and the residuals disposal programs.

Industrial Meter Testing – This budget includes cost to test large commercial meters for accuracy.

Maintenance Services - This budget includes expenses required for site and building maintenance, transmission and distribution maintenance services, equipment maintenance and rental, janitorial services, and other miscellaneous maintenance services.

Miscellaneous Services - This budget includes property self-insured, Enterprize fleet program lease, traffic control, after hours dispatching service, communication center, PA One Call system, easement brush & tree cleaning, radio repairs, Trimble software maintenance, TV truck Win Can, railroad easement fees, miscellaneous services and miscellaneous shipping.

Rental - Allocation of expenses related to the Authority Operations Center renovations and expansion are being allocated over 30 years.

Residuals - This budget includes residuals disposal costs.

Water Purchases - This budget includes the purchase of water from the Northampton Borough Municipal Authority for customers in the North Whitehall Division, the purchase of water from the Borough of Slatington for customers in the Washington Township Division, the purchase of water from the Borough of Emmaus for the LCA Out-of-Borough customers in Lower Macungie, Salisbury and Upper Milford Townships and the purchase of water from the City Division for customers in the Central Lehigh Division.

System Planning / Capital Management – This budget includes allocation of certain capital management costs to the operating budgets.

Treatment and Transportation - Represents charges to the Upper Milford, Weisenberg Township, and Lowhill Collector Systems for flow and strength based on sample strength or normal strength levels for non-sampled customers. This category also includes costs associated with the Western Lehigh Interceptor, the Little Lehigh Interceptors and Emmaus transportation charges.

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Materials & Supplies:

Purification Chemicals - The treatment plant chemical budget includes: LOX, sodium hypochlorite, chlorine, polymer, larvicide, potassium permanganate and other chemicals.

Purification Supplies - This budget includes reagent sets, injectors and repair parts, analyzer supplies, and miscellaneous parts and supplies.

Pump Supplies - This budget includes pump supplies, well supplies and reservoir supplies.

Misc. Materials & Supplies - This budget includes SCADA / TELOG supplies, uniform costs, lab supplies, and miscellaneous supplies.

Fuel & Mileage – This budget includes the cost of unleaded and diesel fuels.

Fleet Management Supplies - This budget provides for mobile equipment supplies and lubricating oils.

Equipment - Funding to replace / update equipment used to maintain the distribution and collection systems. This budget includes line locators/metal and leak detector equipment, permaloggers, magnetic locators, curb/valve keys chemical pumps, valve replacement, sump pumps, prominent Cl2 analyzers, well depth probes, VFD purchase, dehumidifiers, booster pumps, TELOG equipment, pipe saws, trash pumps, hypo tanks, reservoir #5 mixer, submersible level transmitters, miscellaneous lab equipment, and miscellaneous tools & other minor equipment.

Leased Equipment – This budget includes costs to lease mobile and other equipment.

Distribution & Transmission Supplies - This item includes repair clamps, fittings, and pipes, “No-Lead” brass and copper, crushed stone and blacktop, valve and curb boxes, miscellaneous supplies, and hydrant supplies.

Collection System Supplies - This budget includes degreaser, inspection dye & deodorizer, concrete, manhole frames and covers, risers rings, ferncos & couplings / wrapid seal, SDR Pipe, hose lines paving material, salt, and topsoil, crushed clean stone, lubricating oils & grease, misc. supplies/gaskets/seals, and maintenance & construction materials.

Depreciation and Amortization - This expense is calculated by the straight-line method using standard depreciation periods. Annual amortization over the life of the financing is included.

Other Expenses:

Major Maintenance Expenses – Includes the City Capex charged to expense.

Other Miscellaneous – This expense includes financing costs related to new debt and annual fees from the Trustees overseeing the various bond series, cost of goods sold, and allocation of GIS capital costs to wastewater operating funds.

NON-OPERATING INCOME (EXPENSE):

Investment Earnings – Interest earned on Authority investments and deposit accounts.

Interest Expense – Interest paid on Authority bonds and Pennvest loans.

Capital Contributed – This includes infrastructure contributed by developers .