



LEHIGH COUNTY AUTHORITY

2024 BUDGET

DRAFT: September 18, 2023

Executive Summary

Operating Activities

Consolidated Statements

LEHIGH COUNTY AUTHORITY
2024 PRELIMINARY BUDGET RESULTS
2024 Budget (as of 09-18-23)

	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
NET INCOME				
Suburban Water	1,478,895	2,590,828	2,169,036	4,140,698
Suburban Wastewater	822,618	(195,603)	2,150,192	(455,127)
City Division	12,121,753	4,190,681	4,780,898	6,545,431
Total LCA	<u>14,423,266</u>	<u>6,585,905</u>	<u>9,100,126</u>	<u>10,231,002</u>
CASH FLOWS				
Suburban Water	905,822	4,069,791	(1,276,347)	2,492,160
Suburban Wastewater	1,357,797	2,447,375	762,612	1,362,181
City Division	273,632	3,201,297	2,671,275	2,809,215
Total LCA	<u>2,537,251</u>	<u>9,718,464</u>	<u>2,157,540</u>	<u>6,663,557</u>
DEBT SERVICE COVERAGE RATIO				
Suburban Water	1.80	2.13	1.82	2.69
Suburban Wastewater	7.05	9.45	11.69	9.69
City Division	2.50	2.18	2.10	2.22
CAPITAL SPENDING				
Suburban Water	7,065,750	6,717,184	8,074,000	6,053,338
Suburban Wastewater	11,691,250	5,518,355	7,033,500	3,673,467
City Division	32,608,500	15,185,750	15,191,000	12,705,520
Total LCA	<u>51,365,500</u>	<u>27,421,289</u>	<u>30,298,500</u>	<u>22,432,324</u>

LEHIGH COUNTY AUTHORITY
STATEMENTS OF NET POSITION
2024 Budget (as of 09-18-23)

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Current Assets:																
Cash and Cash Equivalents	10,503,764	9,597,941	7,395,653	5,528,150	11,568,349	10,210,552	10,919,845	7,763,176	15,469,545	15,231,913	26,682,628	12,030,346	37,541,658	35,040,405	44,998,126	25,321,672
Certificates of Deposit	2,945,069	2,945,069	2,975,123	2,945,069	7,084,624	7,084,624	6,977,548	8,866,269	-	-	-	-	10,029,693	10,029,693	9,952,671	11,811,338
Accounts Receivable:																
Customers (Net of Allowance)	2,803,370	2,803,370	2,183,368	2,803,370	2,867,326	2,867,326	2,977,621	2,867,326	7,935,029	7,935,029	7,094,069	7,935,029	13,605,725	13,605,725	12,255,058	13,605,725
Financing Contracts	-	-	-	-	959,924	959,924	1,202,376	959,924	-	-	-	-	959,924	959,924	1,202,376	959,924
Others	321,073	321,073	1,018,309	321,073	651,186	651,186	601,161	651,186	7,485,033	7,485,033	2,768,144	7,485,033	8,457,292	8,457,292	4,387,613	8,457,292
Due from (to) Other Funds	1,578,252	1,578,252	1,561,764	1,578,252	(1,577,519)	(1,577,519)	(1,561,764)	(1,577,519)	-	-	-	-	733	733	-	733
Inventory	92,542	92,542	23,050	92,542	-	-	-	-	-	-	-	-	92,542	92,542	23,050	92,542
Accrued Interest Receivable	6,766	6,766	923	6,766	8,210	8,210	6,927	8,210	211,856	211,856	410	211,856	226,832	226,832	8,260	226,832
Prepaid Expenses	17,604	17,604	16,926	17,604	61,205	61,205	65,328	61,205	440,290	440,290	302,956	440,290	519,099	519,099	385,210	519,099
Total Current Assets	18,268,441	17,362,617	15,175,116	13,292,826	21,623,305	20,265,508	21,189,041	19,599,778	31,541,753	31,304,121	36,848,208	28,102,554	71,433,499	68,932,246	73,212,365	60,995,158
Noncurrent Assets:																
Restricted:																
Restricted Cash and Cash Equivalents	-	-	-	-	338,677	338,677	338,360	338,677	32,938,649	32,938,649	26,416,191	32,938,649	33,277,326	33,277,326	26,754,551	33,277,326
Restricted for Debt Service	1,656,568	1,656,568	1,648,569	1,656,568	-	-	-	-	28,335,482	28,335,482	28,976,677	28,335,482	29,992,050	29,992,050	30,625,246	29,992,050
Restricted Certificates of Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment U.S. Treasury Obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Escrow Deposit	218,888	218,888	295,372	218,888	-	-	-	-	32,090	32,090	-	32,090	250,978	250,978	295,372	250,978
Total Restricted Assets	1,875,456	1,875,456	1,943,942	1,875,456	338,677	338,677	338,360	338,677	61,306,220	61,306,220	55,392,868	61,306,220	63,520,353	63,520,353	57,675,170	63,520,353
Capital Assets																
Non-depreciable Assets:																
Land	3,334,473	3,334,473	3,295,901	3,334,473	1,896,050	1,896,050	1,896,050	1,896,050	-	-	-	-	5,230,523	5,230,523	5,191,951	5,230,523
Construction in Progress	18,497,239	11,431,489	11,408,565	4,714,305	18,631,193	6,939,943	10,672,562	1,421,588	47,794,250	15,185,750	22,098,215	-	84,922,681	33,557,181	44,179,342	6,133,892
Total Capital Assets Not Being Depreciated	21,831,712	14,765,962	14,704,466	8,048,778	20,527,243	8,835,993	12,568,612	3,317,638	47,794,250	15,185,750	22,098,215	-	90,153,205	38,787,705	49,371,294	11,366,416
Depreciable Assets:																
Wells & Reservoirs	11,702,311	11,702,311	11,069,710	11,702,311	3,494,643	3,494,643	3,494,643	3,494,643	-	-	-	-	15,196,954	15,196,954	14,564,353	15,196,954
Transmission & Distribution Mains	88,676,537	88,676,537	88,175,419	88,676,537	-	-	-	-	-	-	-	-	88,676,537	88,676,537	88,175,419	88,676,537
Services & Hydrants	18,511,665	18,511,665	18,461,760	18,511,665	-	-	-	-	-	-	-	-	18,511,665	18,511,665	18,461,760	18,511,665
Interceptor & Collector Systems	-	-	-	-	39,577,399	39,577,399	39,317,989	39,577,399	-	-	-	-	39,577,399	39,577,399	39,317,989	39,577,399
Building Structure & Appurtenances	30,594,219	30,594,219	30,305,224	30,594,219	71,828,459	71,828,459	70,896,935	71,828,459	13,630	13,630	398,597	13,630	102,436,308	102,436,308	101,600,756	102,436,308
Metering System	14,109,805	14,109,805	13,988,178	14,109,805	429,778	429,778	429,778	429,778	-	-	-	-	14,539,583	14,539,583	14,417,957	14,539,583
Equipment and Furnishings	10,235,448	10,235,448	9,152,520	10,235,448	23,949,087	23,949,087	23,708,233	23,949,087	3,770,712	3,770,712	3,333,172	3,770,712	37,955,248	37,955,248	36,193,924	37,955,248
Right-To-Use Leased Assets	416,229	416,229	106,045	416,229	1,109,723	1,109,723	992,068	1,109,723	994,315	994,315	392,386	994,315	2,520,267	2,520,267	1,490,499	2,520,267
Capacity	1,207,901	1,207,901	1,207,901	1,207,901	248,561	248,561	579,587	248,561	-	-	-	-	1,456,462	1,456,462	1,787,488	1,456,462
Total Capital Assets Being Depreciated	175,454,115	175,454,115	172,466,757	175,454,115	140,637,650	140,637,650	139,419,233	140,637,650	4,778,657	4,778,657	4,124,154	4,778,657	320,870,421	320,870,421	316,010,144	320,870,421
Less accumulated depreciation																
Wells & Reservoirs	(3,949,796)	(3,949,796)	(3,739,968)	(3,949,796)	(793,837)	(793,837)	(730,298)	(793,837)	-	-	-	-	(4,743,633)	(4,743,633)	(4,470,266)	(4,743,633)
Transmission & Distribution Mains	(16,292,404)	(16,292,404)	(15,417,409)	(16,292,404)	-	-	-	-	-	-	-	-	(16,292,404)	(16,292,404)	(15,417,409)	(16,292,404)
Services & Hydrants	(5,463,253)	(5,463,253)	(5,162,213)	(5,463,253)	-	-	-	-	-	-	-	-	(5,463,253)	(5,463,253)	(5,162,213)	(5,463,253)
Interceptor & Collector Systems	-	-	-	-	(12,389,290)	(12,389,290)	(12,025,414)	(12,389,290)	-	-	-	-	(12,389,290)	(12,389,290)	(12,025,414)	(12,389,290)
Building Structure & Appurtenances	(11,462,087)	(11,462,087)	(10,686,179)	(11,462,087)	(26,361,857)	(26,361,857)	(24,095,296)	(26,361,857)	(13,630)	(13,630)	(54,637)	(13,630)	(37,837,574)	(37,837,574)	(34,836,112)	(37,837,574)
Metering System	(6,947,290)	(6,947,290)	(6,339,176)	(6,947,290)	(297,376)	(297,376)	(286,539)	(297,376)	-	-	-	-	(7,244,666)	(7,244,666)	(6,625,715)	(7,244,666)
Equipment and Furnishings	(13,960,286)	(10,443,286)	(12,451,301)	(6,962,752)	(35,080,740)	(28,049,240)	(33,073,905)	(21,093,922)	(3,215,337)	(2,980,124)	(3,181,963)	(2,529,937)	(52,256,363)	(41,472,650)	(48,707,169)	(30,586,611)
Right-To-Use Leased Assets - Amortization	(57,727)	(57,727)	(15,465)	(57,727)	(743,586)	(743,586)	(538,273)	(743,586)	(247,887)	(247,887)	(145,986)	(247,887)	(1,049,199)	(1,049,199)	(699,723)	(1,049,199)
Capacity	(846,545)	(846,545)	(814,711)	(846,545)	-	-	-	-	-	-	-	-	(846,545)	(846,545)	(814,711)	(846,545)
Total Accumulated Depreciation	(58,979,387)	(55,462,387)	(54,626,422)	(51,981,853)	(75,666,686)	(68,635,186)	(70,749,725)	(61,679,869)	(3,476,853)	(3,241,640)	(3,382,586)	(2,791,453)	(138,122,926)	(127,339,214)	(128,758,734)	(116,453,175)
Total Capital Assets	138,306,440	134,757,690	132,544,801	131,521,039	85,498,206	80,838,456	81,238,120	82,275,419	49,096,054	16,722,767	22,839,784	1,987,204	272,900,700	232,318,913	236,622,705	215,783,662
Other Assets:																
Long-Term Portion of Receivables - Financing Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Service Concession Arrangement	-	-	-	-	-	-	-	-	241,364,578	247,299,215	248,315,585	299,649,968	241,364,578	247,299,215	248,315,585	299,649,968
Less Accumulated Amortization	-	-	-	-	-	-	-	-	(5,934,637)	(5,934,637)	(5,934,637)	(52,350,753)	(5,934,637)	(5,934,637)	(5,934,637)	(52,350,753)
Net Pension Asset	885,694	885,694	-	885,694	445,851	445,851	-	445,851	3,288,666	3,288,666	-	3,288,666	4,620,211	4,620,211	-	4,620,211
OPEB Asset	1,164,309	1,164,309	1,389,099	1,164,309	-	-	-	-	-	-	-	-	1,164,309	1,164,309	1,389,099	1,164,309
Other Assets	-	-	-	-	-	-	-	-	5,221,469	5,221,469	4,079,011	5,221,469	5,221,469	5,221,469	4,079,011	5,221,469
Facilities Planning Costs (Net of Accumulated Amortization)	232,891	232,891	362,835	232,891	5,005,479	5,005,479	7,729,615	5,005,479	-	-	-	-	5,238,370	5,238,370	8,092,450	5,238,370
Total Other Assets	2,282,894	2,282,894	1,751,934	2,282,894	5,451,330	5,451,330	7,729,615	5,451,330	243,940,076	249,874,713	246,459,959	255,809,350	251,674,300	257,608,937	255,941,509	263,543,574
Total Noncurrent Assets	142,464,789	138,916,039	136,240,677	135,679,389	91,288,213	86,628,463	89,306,095	88,065,426	354,342,350	327,903,700	324,692,611	319,102,774	588,095,353	553,448,202	550,239,383	542,847,589
Total Assets	160,733,230	156,278,657	151,415,793	148,972,215	112,911,519	106,893,971	110,495,136	107,665,204	385,884,103	359,207,820	361,540,819	347,205,328	659,528,851	622,380,448	623,451,748	603,842,747
Deferred Outflows of Resources																
Pensions	535,658	535,658	555,569	535,658	269,644	269,644	268,506	269,644	1,988,936	1,988,936	2,969,800	1,988,936	2,794,238	2,794,238	3,793,875	2,794,238
OPEB	433,636	433,636	1	433,636	-	-	-	-	601,462	601,462	(1)	601,462	1,035,098	1,035,098	-	1,035,098
Refunding Loss on Bonds	-	-	-	-	-	-	-	-	25,412,905	25,412,905	26,397,970	25,412,905	25,412,905	25,412,905	26,397,970	25,412,905
Total Deferred Outflows	969,294	969,294														

LEHIGH COUNTY AUTHORITY
STATEMENTS OF NET POSITION
2024 Budget (as of 09-18-23)

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget	Forecast	Budget	Actual	Budget	Forecast	Budget	Actual	Budget	Forecast	Budget	Actual	Budget	Forecast	Budget	Actual
	2024	2023	2023	2022	2024	2023	2023	2022	2024	2023	2023	2022	2024	2023	2023	2022
Current Liabilities:																
Accounts Payable - Trade	3,113,456	3,113,456	874,663	2,874,616	1,499,627	1,499,627	1,498,819	1,499,627	2,901,212	2,901,212	4,274,346	2,701,212	7,514,295	7,514,295	6,647,828	7,075,455
Accounts Payable - Capital	215,964	215,964	277,831	215,964	46,218	46,218	93,955	46,218	247,358	247,358	195,097	247,358	509,539	509,539	566,883	509,539
Accrued Interest Payable	186,518	186,518	200,039	186,518	-	-	3,346	-	974,111	974,111	959,251	974,111	1,160,629	1,160,629	1,162,636	1,160,629
Notes Payable	7,100,541	7,100,541	7,100,541	75,541	473,347	463,248	463,248	453,376	1,320,000	1,200,000	1,200,000	-	8,893,888	8,763,789	8,763,789	528,917
Revenue Bonds Payable	2,005,000	2,005,000	2,005,000	1,935,000	131,560	127,003	127,003	241,714	2,851,749	2,543,183	2,421,819	3,441,583	4,988,309	4,675,186	4,553,822	5,618,297
Developer Deposits and Other	246,282	246,282	-	246,282	2,950	2,950	-	2,950	81,682	81,682	-	81,682	330,914	330,914	-	330,914
Accrued Payroll & Other	-	-	90	-	-	-	-	-	374,264	374,264	268,854	374,264	374,264	374,264	268,944	374,264
Leased Liabilities GASB - 87 - ST	67,711	67,711	20,468	67,711	130,725	130,725	202,687	130,725	166,514	166,514	78,715	166,514	364,950	364,950	301,870	364,950
Total Current Liabilities	12,935,472	12,935,472	10,478,632	5,601,632	2,284,426	2,269,770	2,389,059	2,374,609	8,916,890	8,488,324	9,398,083	7,986,724	24,136,789	23,693,566	22,265,773	15,962,965
Noncurrent Liabilities:																
Developer Deposits and Other	128,019	128,019	519,723	128,019	24,389	24,389	22,014	24,389	-	-	47,852	-	152,408	152,408	589,589	152,408
Service Concession Arrangement Payable	-	-	-	-	-	-	-	-	83,783,947	69,657,984	59,260,404	67,864,020	83,783,947	69,657,984	59,260,404	67,864,020
Leased Liabilities GASB - 87 - LT	234,993	234,993	70,709	234,993	233,387	233,387	263,627	233,387	452,776	452,776	173,760	452,776	921,156	921,156	508,095	921,156
Notes Payable	635,264	635,264	635,264	775,583	3,333,987	3,807,335	3,807,335	4,270,580	-	-	-	-	3,969,251	4,442,599	4,442,599	5,046,163
OPEB Liability	-	-	-	-	-	-	-	-	3,199,323	3,199,323	3,825,143	3,199,323	3,199,323	3,199,323	3,825,143	3,199,323
Net Pension Liability	-	-	187,303	-	-	-	94,286	-	-	-	695,473	-	-	-	977,062	-
Revenue Bonds Payable(Net of Premium/Discount)	31,620,810	28,645,131	28,645,131	31,123,039	6,538,152	884,531	884,531	892,077	349,901,530	349,901,530	358,480,630	344,385,282	388,060,492	379,431,192	388,010,292	376,400,397
Total Noncurrent Liabilities	32,619,086	29,643,407	30,058,130	32,261,633	10,129,915	4,949,642	5,071,793	5,420,433	437,337,576	423,211,613	422,483,262	415,901,401	480,086,577	457,804,662	457,613,185	453,583,467
Total Liabilities	45,554,558	42,578,879	40,536,762	37,863,265	12,414,342	7,219,413	7,460,851	7,795,042	446,254,466	431,699,936	431,881,344	423,888,125	504,223,365	481,498,228	479,878,957	469,546,432
Deferred Inflows of Resources																
Pensions	1,067,188	1,067,188	-	1,067,188	-	-	-	-	3,962,567	3,962,567	-	3,962,567	5,029,755	5,029,755	-	5,029,755
OPEB	34,710	34,710	653,881	34,710	537,212	537,212	274,730	537,212	849,467	849,467	2,026,453	849,467	1,421,389	1,421,389	2,955,064	1,421,389
Total Deferred Inflows	1,101,898	1,101,898	653,881	1,101,898	537,212	537,212	274,730	537,212	4,812,034	4,812,034	2,026,453	4,812,034	6,451,144	6,451,144	2,955,064	6,451,144
Net Position:																
Net Investment in Capital Assets	96,642,121	96,069,049	94,067,688	97,309,173	74,657,048	75,192,227	75,489,689	76,053,561	47,156,764	14,903,477	21,387,309	1,367,914	218,455,933	186,164,753	190,944,686	174,730,647
Restricted for Debt Service	1,579,403	1,579,403	1,579,403	1,579,403	-	-	-	-	-	-	-	-	1,579,403	1,579,403	1,579,403	1,579,403
Restricted for Net Pension Asset	885,694	885,694	-	885,694	445,851	445,851	-	445,851	3,288,666	3,288,666	-	3,288,666	4,620,211	4,620,211	-	4,620,211
Restricted for Net OPEB Asset	1,164,309	1,164,309	1,389,099	1,164,309	-	-	-	-	-	-	-	-	1,164,309	1,164,309	1,389,099	1,164,309
Unrestricted	14,774,542	13,868,718	13,744,530	10,037,767	25,126,710	23,768,913	27,538,372	23,103,182	(87,624,524)	(67,492,990)	(64,386,518)	(58,148,108)	(47,723,273)	(29,855,359)	(23,103,616)	(25,007,158)
Total Net Position	115,046,068	113,567,174	110,780,720	110,976,346	100,229,609	99,406,991	103,028,061	99,602,594	(37,179,094)	(49,300,847)	(42,999,209)	(53,491,528)	178,096,583	163,673,317	170,809,572	157,087,412
Total Liabilities, Deferred Inflows of Resources and Net Position	161,702,524	157,247,951	151,971,363	149,941,509	113,181,163	107,163,615	110,763,642	107,934,848	413,887,406	387,211,123	390,908,588	375,208,631	688,771,092	651,622,689	653,643,594	633,084,988

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT SUMMARY
2024 Budget (as of 09-18-23)

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Cash																
Operating																
Unrestricted	10,184,046	9,278,223	5,353,196	5,208,432	5,612,964	4,255,167	3,247,826	1,807,792	12,446,944	12,209,312	23,660,027	9,007,745	28,243,955	25,742,702	32,261,049	16,023,969
Restricted	-	-	-	-	317	317	428	317	25,438,613	25,438,613	18,916,156	25,438,613	-	-	-	-
Total Operating	10,184,046	9,278,223	5,353,196	5,208,432	5,613,281	4,255,484	3,248,254	1,808,108	37,885,557	37,647,925	42,576,183	34,446,358	28,243,955	25,742,702	32,261,049	16,023,969
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	3,022,601	3,022,601	9,297,704	9,297,704	12,737,077	9,297,704
Restricted	-	-	-	-	338,360	338,360	337,932	338,360	7,500,035	7,500,035	7,500,035	7,500,035	7,838,396	7,838,396	7,837,967	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	10,522,636	10,522,636	17,136,099	17,136,099	20,575,045	17,136,099
Other Restricted																
Debt Reserves	1,656,568	1,656,568	1,648,569	1,656,568	-	-	-	-	28,335,482	28,335,482	28,976,677	28,335,482	29,992,050	29,992,050	30,625,246	29,992,050
Escrow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Restricted	1,656,568	1,656,568	1,648,569	1,656,568	-	-	-	-	28,335,482	28,335,482	28,976,677	28,335,482	29,992,050	29,992,050	30,625,246	29,992,050
Total Cash	12,160,332	11,254,509	9,044,222	7,184,718	11,907,026	10,549,229	11,258,205	8,101,853	76,743,675	76,506,043	82,075,496	73,304,476	75,372,103	72,870,851	83,461,340	63,152,118
Investments																
Operating																
Unrestricted	1,945,069	1,944,885	1,975,123	1,944,885	7,084,624	7,084,624	6,977,548	8,866,269	-	-	-	-	9,029,693	9,029,509	8,952,671	10,811,154
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating	1,945,069	1,944,885	1,975,123	1,944,885	7,084,624	7,084,624	6,977,548	8,866,269	-	-	-	-	9,029,693	9,029,509	8,952,671	10,811,154
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow	218,888	218,888	295,372	218,888	-	-	-	-	32,090	32,090	-	32,090	250,978	250,978	295,372	250,978
Total Other Restricted	218,888	218,888	295,372	218,888	-	-	-	-	32,090	32,090	-	32,090	250,978	250,978	295,372	250,978
Total Investments	3,163,957	3,163,957	3,270,496	3,163,957	7,084,624	7,084,624	6,977,548	8,866,269	32,090	32,090	-	32,090	10,280,671	10,280,671	10,248,043	12,062,316
Total Cash and Investments	15,324,289	14,418,466	12,314,718	10,348,675	18,991,650	17,633,853	18,235,753	16,968,122	76,775,765	76,538,133	82,075,496	73,336,566	85,652,774	83,151,521	93,709,383	75,214,433
Summary																
Cash																
Unrestricted	10,503,764	9,597,941	7,395,653	5,528,150	11,568,349	10,210,552	10,919,845	7,763,176	15,469,545	15,231,913	26,682,628	12,030,346	37,541,658	35,040,405	44,998,126	25,321,672
Restricted	1,656,568	1,656,568	1,648,569	1,656,568	338,677	338,677	338,360	338,677	61,274,130	61,274,130	55,392,868	61,274,130	63,269,375	63,269,375	57,379,797	63,269,375
Total Cash	12,160,332	11,254,509	9,044,222	7,184,718	11,907,026	10,549,229	11,258,205	8,101,853	76,743,675	76,506,043	82,075,496	73,304,476	100,811,033	98,309,781	102,377,924	88,591,048
Investments																
Unrestricted	2,945,069	2,945,069	2,975,123	2,945,069	7,084,624	7,084,624	6,977,548	8,866,269	-	-	-	-	10,029,693	10,029,693	9,952,671	11,811,338
Restricted	218,888	218,888	295,372	218,888	-	-	-	-	32,090	32,090	-	32,090	250,978	250,978	295,372	250,978
Total Investments	3,163,957	3,163,957	3,270,496	3,163,957	7,084,624	7,084,624	6,977,548	8,866,269	32,090	32,090	-	32,090	10,280,671	10,280,671	10,248,043	12,062,316
Total Cash and Investments	15,324,289	14,418,466	12,314,718	10,348,675	18,991,650	17,633,853	18,235,753	16,968,122	76,775,765	76,538,133	82,075,496	73,336,566	111,091,704	108,590,451	112,625,967	100,653,363

LEHIGH COUNTY AUTHORITY
STATEMENTS OF CASH FLOWS - SUMMARY
2024 Budget (as of 09-18-23)

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Cash Flows From Operating Activities																
Cash Received From Customers	17,195,485	16,376,651	16,000,000	15,720,766	20,577,150	18,641,188	21,640,013	14,987,786	56,233,340	51,293,995	50,374,860	42,039,999	94,005,975	86,311,835	88,014,873	72,748,551
Cash Payments To Suppliers For Goods And Services	(7,195,536)	(5,993,965)	(6,014,449)	(3,066,412)	(12,463,981)	(11,875,087)	(12,142,438)	(10,116,994)	(7,724,643)	(7,303,271)	(5,423,009)	(5,738,093)	(27,384,159)	(25,172,323)	(23,579,896)	(18,921,499)
Cash Payments To Employees For Services	(5,405,184)	(4,468,738)	(4,686,213)	(4,081,477)	(2,223,441)	(1,856,674)	(2,092,669)	(1,696,088)	(16,531,926)	(14,301,299)	(15,016,035)	(12,725,808)	(24,160,551)	(20,626,711)	(21,794,917)	(18,503,373)
Other Operating Cash Receipts	402,365	314,821	287,500	675,134	277,400	251,596	182,500	336,915	344,300	355,139	306,000	464,040	1,024,065	921,556	776,000	1,476,089
Net Cash Provided By Operating Activities	4,997,130	6,228,770	5,586,838	9,248,011	6,167,128	5,161,023	7,587,406	3,511,619	32,321,072	30,044,564	30,241,816	24,040,138	43,485,330	41,434,357	43,416,060	36,799,768
Cash Flows From Noncapital Financing Activities																
Interest Paid on Revenue Bonds and Notes	-	-	-	-	-	-	-	-	(16,260,397)	(13,291,831)	(12,643,502)	(15,910,897)	(16,260,397)	(13,291,831)	(12,643,502)	(15,910,897)
Facility Improvement Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments to the City of Allentown	-	-	-	-	-	-	-	-	(1,308,224)	(1,361,180)	(1,230,600)	(1,243,524)	(1,308,224)	(1,361,180)	(1,230,600)	(1,243,524)
Transfers To/From Other Funds	-	-	-	(16,487)	-	-	-	15,754	-	-	-	-	-	-	-	(733)
Net Cash Provided By (Used in) Noncapital Financing Activities	-	-	-	(16,487)	-	-	-	15,754	(17,568,621)	(14,653,011)	(13,874,102)	(17,154,421)	(17,568,621)	(14,653,011)	(13,874,102)	(17,155,154)
Cash Flows From Capital And Related Financing Activities																
Receipts/(Release) of Developer Deposits	-	-	-	(218,888)	-	-	-	-	-	-	-	-	-	-	-	(218,888)
Payments of Developer Deposits	-	-	-	(145,421)	-	-	-	5,325	-	-	-	33,830	-	-	-	(106,266)
Payments of Facilities Planning Costs	-	-	-	129,944	-	-	-	2,724,136	-	-	-	-	-	-	-	2,854,080
Acquisition and Construction of Property and Equipment	(7,065,750)	(6,717,184)	(6,751,000)	(6,262,415)	(11,691,250)	(5,518,355)	(7,033,500)	(5,435,648)	(32,608,500)	(15,185,750)	(15,191,000)	(6,564,795)	(51,365,500)	(27,421,289)	(28,975,500)	(18,262,858)
Cash Received from Tapping and Capital Recovery Fees	392,300	330,866	356,400	279,250	1,638,200	1,489,031	843,700	3,236,640	2,036,700	1,999,293	1,979,700	2,491,962	4,067,200	3,819,190	3,179,800	6,007,852
Cash Received from Meter Sales	116,700	91,598	71,300	140,444	400	359	-	-	32,300	30,407	24,600	36,231	149,400	122,364	95,900	176,675
Cash Received from Inspection, Plan Reviews, & Proj. Reimbursemen	441,850	373,955	253,000	233,338	57,300	51,703	31,900	82,529	10,274,492	2,391,999	2,092,300	5,806,628	10,773,642	2,817,657	2,377,200	6,122,495
Other Capital Cash Receipts	177,724	64,026	31,800	426,920	2,900	2,450	2,300	1,585	89,800	121,197	69,300	214,812	270,424	187,673	103,400	643,317
Other Capital Cash Payments	(93,100)	(41,600)	(41,600)	(218,567)	(22,100)	(21,003)	(25,200)	(134,263)	(4,000,000)	(4,000,000)	(4,000,000)	(6,798,405)	(4,115,200)	(4,062,603)	(4,066,800)	(7,151,235)
Revenue Bond and Note Issuance Proceeds	5,230,000	6,950,000	3,950,000	-	6,350,000	-	-	-	8,555,508	1,400,000	1,200,000	-	20,135,508	8,350,000	5,150,000	-
Principal Paid On Revenue Bonds	(2,254,323)	(2,234,386)	(2,267,694)	(2,196,528)	(491,822)	(122,785)	(122,605)	(118,707)	-	-	-	-	(2,746,145)	(2,357,171)	(2,390,299)	(2,315,235)
Notes Payable	-	-	(76,689)	(10,781)	(463,249)	(453,373)	(453,375)	(443,725)	120,000	-	-	-	(343,249)	(453,373)	(530,064)	(454,506)
Interest Paid on Revenue Bonds and Notes	(1,167,163)	(1,161,335)	(1,130,484)	(860,654)	(185,934)	(155,495)	(153,143)	(189,281)	-	-	-	-	(1,353,097)	(1,316,830)	(1,283,627)	(1,049,935)
Net Cash Provided by (Used in) Capital & Related Financing Activities	(4,221,761)	(2,344,060)	(5,604,967)	(8,703,358)	(4,805,555)	(4,727,467)	(6,909,923)	(271,409)	(15,499,700)	(13,242,855)	(13,825,100)	(4,779,737)	(24,527,017)	(20,314,382)	(26,339,990)	(13,754,504)
Cash Flows From investing Activities																
Maturities of Certificates Of Deposit	-	-	-	30,055	-	1,782,174	-	(1,888,722)	-	-	-	-	-	1,782,174	-	(1,858,667)
Purchase of Certificates Of Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of U.S. Treasury Obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maturities of U.S. Treasury Obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Received On Investments	130,453	185,081	64,782	(14,481)	(3,776)	231,646	85,128	(5,060)	984,881	1,052,599	128,661	703,235	1,111,558	1,469,325	278,572	683,694
Net Cash Provided by (Used in) Investing Activities	130,453	185,081	64,782	15,573	(3,776)	2,013,820	85,128	(1,893,782)	984,881	1,052,599	128,661	703,235	1,111,558	3,251,499	278,572	(1,174,974)
Net Increase (Decrease) in Cash	905,822	4,069,791	46,653	543,740	1,357,797	2,447,375	762,612	1,362,181	237,632	3,201,297	2,671,275	2,809,215	2,501,250	9,718,463	3,480,540	4,715,136
Cash:																
Beginning	11,254,509	7,184,718	8,997,569	6,640,978	10,549,229	8,101,853	10,495,593	6,739,672	76,506,043	73,304,746	79,404,222	70,495,531	98,309,780	88,591,317	98,897,384	83,876,181
Ending	12,160,331	11,254,509	9,044,222	7,184,718	11,907,026	10,549,229	11,258,205	8,101,853	76,743,674	76,506,043	82,075,496	73,304,746	100,811,031	98,309,780	102,377,924	88,591,317
Cash Consisted of the Following:																
Cash and Cash Equivalents	10,503,764	9,597,941	7,395,653	5,528,150	11,568,349	10,210,552	10,919,845	7,763,176	15,437,455	15,199,823	26,682,628	11,998,526	37,509,568	35,008,315	44,998,126	25,289,852
Restricted Cash and Cash Equivalents	1,656,568	1,656,568	1,648,569	1,656,568	338,677	338,677	338,360	338,677	61,306,220	61,306,220	55,392,868	61,306,220	63,301,465	63,301,465	57,379,797	63,301,465
Total Cash and Cash Equivalents	12,160,332	11,254,509	9,044,222	7,184,718	11,907,026	10,549,229	11,258,205	8,101,853	76,743,675	76,506,043	82,075,496	73,304,746	100,811,033	98,309,780	102,377,924	88,591,317

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES AND CHANGES IN NET POSITION
2024 Budget (as of 09-18-23)

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Operating Revenues:																
User Charges																
Charges for Services	17,195,485	16,376,651	16,000,000	15,642,798	20,777,150	18,641,188	21,640,013	14,684,737	52,489,340	50,133,085	50,374,860	46,293,205	90,461,975	85,150,925	88,014,873	76,620,740
Other Income	402,365	314,821	287,500	675,134	277,400	251,596	182,500	336,915	344,300	355,139	306,000	464,040	1,024,065	921,556	776,000	1,476,089
Total Charges for Services	17,597,850	16,691,473	16,287,500	16,317,932	21,054,550	18,892,784	21,822,513	15,021,652	52,833,640	50,488,224	50,680,860	46,757,245	91,486,040	86,072,481	88,790,873	78,096,829
Connection & System Charges																
Tapping and Capital Recovery Fees	321,900	267,566	244,000	256,134	1,638,200	1,489,031	843,700	3,236,640	419,900	419,065	535,400	845,135	2,380,000	2,175,662	1,623,100	4,337,909
Capital Cost Recovery	-	-	-	-	-	-	-	-	1,614,700	1,578,324	1,441,800	1,643,409	1,614,700	1,578,324	1,441,800	1,643,409
Distribution Tapping Fees	70,400	63,300	112,400	23,116	-	-	-	-	2,100	1,904	2,500	3,418	72,500	65,204	114,900	26,534
Meter Sales	116,700	91,598	71,300	140,444	400	359	-	-	32,300	30,407	24,600	36,231	149,400	122,364	95,900	176,675
Inspection and Plan Reviews	135,350	114,825	86,800	138,990	56,800	51,258	31,900	45,724	15,100	16,710	21,000	3,330	207,250	182,793	139,700	188,045
Project Reimbursements	306,500	259,130	166,200	94,348	500	445	-	36,805	10,259,392	2,375,289	2,071,300	5,803,298	10,566,392	2,634,864	2,237,500	5,934,450
Total Connection & System Charges	950,850	796,419	680,700	653,032	1,695,900	1,541,094	875,600	3,319,169	12,343,492	4,421,699	4,096,600	8,334,821	14,990,242	6,759,211	5,652,900	12,307,022
Other Miscellaneous Income	177,724	64,026	31,800	173,318	2,900	2,450	2,300	1,585	89,800	121,197	69,300	214,812	270,424	187,673	103,400	389,715
Total Operating Revenues	18,726,424	17,551,918	17,000,000	17,144,282	22,753,350	20,436,328	22,700,413	18,342,406	65,266,932	55,031,120	54,846,760	55,306,878	106,746,707	93,019,365	94,547,173	90,793,566
Operating Expenses:																
Personnel	4,269,082	3,763,942	3,838,376	3,020,805	1,766,601	1,565,021	1,739,145	1,245,134	13,986,736	11,992,187	12,818,583	10,317,613	20,022,419	17,321,150	18,396,104	14,583,552
General & Administrative	1,136,102	704,796	847,837	551,451	456,840	291,654	353,525	225,034	2,545,190	2,309,112	2,197,452	1,605,142	4,138,132	3,305,561	3,398,813	2,381,627
Utilities	537,998	447,491	516,389	481,997	313,870	287,233	312,787	271,866	2,063,923	2,135,769	2,018,173	1,802,290	2,915,791	2,870,493	2,847,348	2,556,153
Materials and Supplies	1,197,810	961,564	887,370	860,080	518,722	435,313	324,100	339,120	3,251,300	3,159,541	2,621,000	2,227,856	4,967,832	4,556,417	3,832,470	3,427,056
Miscellaneous Services	5,459,727	4,584,910	4,610,690	3,664,554	7,631,089	7,287,795	7,212,206	6,503,137	2,398,020	2,193,632	2,112,700	1,807,716	15,488,836	14,066,337	13,935,596	11,975,407
Treatment and Transportation	-	-	-	-	4,000,300	3,864,746	4,293,345	2,846,176	11,400	14,330	14,318	11,594	4,011,700	3,879,076	4,307,663	2,857,770
Depreciation and Amortization	3,517,000	3,480,534	3,023,000	3,665,828	7,031,500	6,955,318	6,221,900	7,090,828	6,169,850	6,384,824	6,160,000	6,492,067	16,718,350	16,820,676	15,404,900	17,248,723
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	93,100	41,600	41,600	156,699	22,100	21,003	25,200	86,525	4,000,000	4,000,000	4,000,000	5,708,208	4,115,200	4,062,603	4,066,800	5,951,432
Total Operating Expenses	16,210,820	13,984,836	13,765,262	12,401,414	21,741,022	20,708,082	20,482,207	18,607,820	34,426,418	32,189,395	31,942,225	29,972,486	72,378,260	66,882,313	66,189,694	60,981,720
Net Operating Profit (Loss)	2,515,605	3,567,082	3,234,738	4,742,867	1,012,328	(271,754)	2,218,206	(265,414)	30,840,514	22,841,725	22,904,535	25,334,392	34,368,447	26,137,053	28,357,479	29,811,845
Non-Operating Income (Expense)																
Interest Income	120,034	173,004	64,782	103,451	130,271	195,541	85,128	130,269	984,881	1,052,599	128,661	914,681	1,235,186	1,421,144	278,572	1,148,400
Interest (Expense)	(1,167,163)	(1,161,335)	(1,130,484)	(847,133)	(185,934)	(155,495)	(153,143)	(185,935)	(19,703,642)	(19,703,643)	(18,252,298)	(19,703,642)	(21,056,739)	(21,020,473)	(19,535,925)	(20,736,710)
Unrealized Gain on Investment	-	-	-	-	-	31	-	-	-	-	-	-	-	31	-	-
Unrealized (Loss) on Investment	10,418	12,076	-	(39,064)	(134,047)	36,074	-	(134,047)	-	-	-	-	(123,629)	48,150	-	(173,110)
Capital Contributed	-	-	-	253,602	-	-	-	-	-	-	-	-	-	-	-	253,602
Other Miscellaneous	-	-	-	(73,026)	-	-	-	-	-	-	-	-	-	-	-	(73,026)
Net Non-Operating Income (Expense)	(1,036,710)	(976,255)	(1,065,702)	(602,170)	(189,710)	76,151	(68,015)	(189,713)	(18,718,761)	(18,651,044)	(18,123,637)	(18,788,961)	(19,945,181)	(19,551,147)	(19,257,353)	(19,580,844)
Net Income (Loss)	1,478,895	2,590,828	2,169,036	4,140,698	822,618	(195,603)	2,150,192	(455,127)	12,121,753	4,190,681	4,780,898	6,545,431	14,423,266	6,585,905	9,100,126	10,231,002
Net Position at Beginning of Year (As Restated)	113,567,174	110,976,346	108,611,684	106,835,648	99,406,991	99,602,594	100,877,869	100,057,721	(49,300,847)	(53,491,528)	(47,780,107)	(60,036,959)	163,673,317	157,087,412	161,709,446	146,856,410
Cumulative Effect of Change in Accounting principle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Position at Beginning of Year	113,567,174	110,976,346	108,611,684	106,835,648	99,406,991	99,602,594	100,877,869	100,057,721	(49,300,847)	(53,491,528)	(47,780,107)	(60,036,959)	163,673,317	157,087,412	161,709,446	146,856,410
Net Position at End of Year	115,046,068	113,567,174	110,780,720	110,976,346	100,229,609	99,406,991	103,028,061	99,602,594	(37,179,094)	(49,300,847)	(42,999,209)	(53,491,528)	178,096,583	163,673,317	170,809,572	157,087,412
CAPITAL EXPENSES																
Capital Water	6,617,000	6,717,184	8,074,000	6,053,338	-	-	-	-	16,945,000	8,371,904	6,912,000	6,923,778	23,562,000	15,089,088	14,986,000	12,977,116
Capital WasteWater	-	-	-	-	11,242,500	5,518,355	7,033,500	3,673,467	14,766,000	6,813,846	8,279,000	5,781,742	26,008,500	12,332,201	15,312,500	9,455,208
Administration (Allocated)	448,750	-	-	-	448,750	-	-	-	897,500	-	-	-	1,795,000	-	-	-
	7,065,750	6,717,184	8,074,000	6,053,338	11,691,250	5,518,355	7,033,500	3,673,467	32,608,500	15,185,750	15,191,000	12,705,520	51,365,500	27,421,289	30,298,500	22,432,324

LEHIGH COUNTY AUTHORITY
 STATEMENTS OF ACTIVITIES AND CHANGES IN NET POSITION - AUDIT FORMAT
 2024 Budget (as of 09-18-23)

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Operating Revenues:																
User Charges																
Charges for Services	17,195,485	16,376,651	16,000,000	15,642,798	20,777,150	18,641,188	21,640,013	14,684,737	52,489,340	50,133,085	50,374,860	46,293,205	90,461,975	85,150,925	88,014,873	76,620,740
Other Income	402,365	314,821	287,500	675,134	277,400	251,596	182,500	336,915	344,300	355,139	306,000	464,040	1,024,065	921,556	776,000	1,476,089
Total Charges for Services	17,597,850	16,691,473	16,287,500	16,317,932	21,054,550	18,892,784	21,822,513	15,021,652	52,833,640	50,488,224	50,680,860	46,757,245	91,486,040	86,072,481	88,790,873	78,096,829
Operating Expenses:																
Personnel	4,269,082	3,763,942	3,838,376	3,020,805	1,766,601	1,565,021	1,739,145	1,245,134	13,986,736	11,992,187	12,818,583	10,317,613	20,022,419	17,321,150	18,396,104	14,583,552
General & Administrative	1,136,102	704,796	847,837	551,451	456,840	291,654	353,525	225,034	2,545,190	2,309,112	2,197,452	1,605,142	4,138,132	3,305,561	3,398,813	2,381,627
Utilities	537,998	447,491	516,389	481,997	313,870	287,233	312,787	271,866	2,063,923	2,135,769	2,018,173	1,802,290	2,915,791	2,870,493	2,847,348	2,556,153
Materials and Supplies	1,197,810	961,564	887,370	860,080	518,722	435,313	324,100	339,120	3,251,300	3,159,541	2,621,000	2,227,856	4,967,832	4,556,417	3,832,470	3,427,056
Miscellaneous Services	5,459,727	4,584,910	4,610,690	3,664,554	7,631,089	7,287,795	7,212,206	6,503,137	2,398,020	2,193,632	2,112,700	1,807,716	15,488,836	14,066,337	13,935,596	11,975,407
Treatment and Transportation	-	-	-	-	4,000,300	3,864,746	4,293,345	2,846,176	11,400	14,330	14,318	11,594	4,011,700	3,879,076	4,307,663	2,857,770
Depreciation and Amortization	3,517,000	3,480,534	3,023,000	3,665,828	7,031,500	6,955,318	6,221,900	7,090,828	6,169,850	6,384,824	6,160,000	6,492,067	16,718,350	16,820,676	15,404,900	17,248,723
Total Operating Expenses	16,117,720	13,943,236	13,723,662	12,244,715	21,718,922	20,687,079	20,457,007	18,521,295	30,426,418	28,189,395	27,942,225	24,264,278	68,263,060	62,819,710	62,122,894	55,030,288
Total Operating Income (Loss)	1,480,130	2,748,237	2,563,838	4,073,217	(664,372)	(1,794,295)	1,365,506	(3,499,643)	22,407,222	22,298,830	22,738,635	22,492,967	23,222,981	23,252,771	26,667,979	23,066,541
NonOperating Revenues (Expenses):																
Tapping and Capital Recovery Fees	392,300	330,866	356,400	279,250	1,638,200	1,489,031	843,700	3,236,640	2,036,700	1,999,293	1,979,700	2,491,962	4,067,200	3,819,190	3,179,800	6,007,852
Meter Sales	116,700	91,598	71,300	140,444	400	359	-	-	32,300	30,407	24,600	36,231	149,400	122,364	95,900	176,675
Inspection, Plan Reviews, and Project Reimbursements	441,850	373,955	253,000	233,338	57,300	51,703	31,900	82,529	1,540,600	2,391,999	2,092,300	5,806,628	2,039,750	2,817,657	2,377,200	6,122,495
Investment Earnings	130,453	185,081	64,782	64,387	(3,776)	231,646	85,128	(3,778)	984,881	1,052,599	128,661	914,681	1,111,558	1,469,325	278,572	975,290
Interest Expense	(1,167,163)	(1,161,335)	(1,130,484)	(847,133)	(185,934)	(155,495)	(153,143)	(185,935)	(19,703,642)	(19,703,643)	(18,252,298)	(19,703,642)	(21,056,739)	(21,020,473)	(19,535,925)	(20,736,710)
Other Expense	(93,100)	(41,600)	(41,600)	(229,725)	(22,100)	(21,003)	(25,200)	(86,525)	4,733,892	(4,000,000)	(4,000,000)	(5,708,208)	4,618,692	(4,062,603)	(4,066,800)	(6,024,458)
Other Miscellaneous Income	177,724	64,026	31,800	173,318	2,900	2,450	2,300	1,585	89,800	121,197	69,300	214,812	270,424	187,673	103,400	389,715
Total Nonoperating Revenues/(Expenses)	(1,236)	(157,409)	(394,802)	(186,121)	1,486,990	1,598,692	784,685	3,044,516	(10,285,469)	(18,108,149)	(17,957,737)	(15,947,536)	(8,799,715)	(16,666,866)	(17,567,853)	(13,089,141)
Increase (Decrease) in net position before capital contributions	1,478,895	2,590,828	2,169,036	3,887,096	822,618	(195,603)	2,150,192	(455,127)	12,121,753	4,190,681	4,780,898	6,545,431	14,423,266	6,585,905	9,100,126	9,977,400
Capital Contributions:																
Capital Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets Provided by Developers and Others	-	-	-	253,602	-	-	-	-	-	-	-	-	-	-	-	253,602
Total Capital Contributions	-	-	-	253,602	-	-	-	-	-	-	-	-	-	-	-	253,602
Increase (Decrease) in net position	1,478,895	2,590,828	2,169,036	4,140,698	822,618	(195,603)	2,150,192	(455,127)	12,121,753	4,190,681	4,780,898	6,545,431	14,423,266	6,585,905	9,100,126	10,231,002
Net Position at Beginning of Year	113,567,174	110,976,346	108,611,684	106,835,648	99,406,991	99,602,594	100,877,869	100,057,721	(49,300,847)	(53,491,528)	(47,780,107)	(60,036,959)	163,673,317	157,087,412	161,709,446	146,856,410
Net Position at End of Year	115,046,068	113,567,174	110,780,720	110,976,346	100,229,609	99,406,991	103,028,061	99,602,594	(37,179,094)	(49,300,847)	(42,999,209)	(53,491,528)	178,096,583	163,673,317	170,809,572	157,087,412

System Statements

LEHIGH COUNTY AUTHORITY
 STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND
 2024 Budget (as of 09-18-23)

	Suburban - Water Systems													Total			
	Int Serv 100	Undesignated 200	Western Lehigh Service Area			S. Lehigh Beverly Hills 207	Northern Lehigh Service Area					Northampton CFE 208	Buss Acres 210	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
			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					
Operating Revenues:																	
User Charges																	
Large Industrial	-	-	2,000,635	-	-	-	-	-	-	-	-	-	-	2,000,635	1,923,688	1,977,800	1,759,028
Other Industrial/Commercial	-	-	6,161,969	39,497	3,121	-	91,246	6,735	-	-	-	-	243	6,302,811	6,060,395	5,982,100	5,832,406
Residential	-	-	6,256,826	-	103,729	10,188	390,906	121,617	13,459	44,744	12,776	27,961	14,898	7,024,103	6,596,476	6,202,700	6,438,205
Penalties	-	-	149,104	36	1,041	157	3,030	2,444	185	591	177	577	236	157,760	151,693	138,000	152,027
Private Fire Service	-	-	823,954	211,470	-	-	6,932	2,099	-	-	-	-	-	1,044,455	1,004,284	1,051,800	902,957
Public Fire Service	-	-	531,407	-	-	-	25,030	11,289	-	-	-	-	-	567,726	545,890	554,400	458,593
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	-	-	97,995	-	-	-	-	-	-	-	-	-	-	97,995	94,226	93,200	63,650
Provision for Doubtful Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,932
Total Charges for Services	-	-	16,021,890	251,003	107,891	10,345	517,144	144,184	13,644	45,335	12,953	28,538	15,134	17,195,485	16,376,651	16,000,000	15,642,798
Miscellaneous	-	-	385,030	-	625	313	6,456	6,143	-	-	313	625	2,860	402,365	314,821	287,500	675,134
Total User Charges	-	-	16,406,920	251,003	108,516	10,658	523,600	150,327	13,644	45,335	13,266	29,163	17,994	17,597,850	16,691,473	16,287,500	16,317,932
Connection & System Charges																	
Supply/Tapping Fees	-	-	253,420	67,078	-	-	-	1,402	-	-	-	-	-	321,900	267,566	244,000	256,134
Capital Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Tapping Fees	-	-	70,400	-	-	-	-	-	-	-	-	-	-	70,400	63,300	112,400	23,116
Meter Sales	-	-	112,996	3,050	-	-	-	654	-	-	-	-	-	116,700	91,598	71,300	140,444
Inspection & Review Fees	-	-	113,203	22,147	-	-	-	-	-	-	-	-	-	135,350	114,825	86,800	138,990
Developer Reimbursement	-	-	293,445	-	-	-	2,940	3,940	-	6,175	-	-	-	306,500	259,130	166,200	94,348
Total Connection & System Charges	-	-	843,464	92,275	-	-	2,940	5,996	-	6,175	-	-	-	950,850	796,419	680,700	653,032
Other Miscellaneous Revenues																	
Other Income	-	-	175,722	519	151	50	654	276	-	126	-	201	-	177,724	64,026	31,800	173,318
Total Other Miscellaneous Revenues	-	-	175,722	519	151	50	654	276	-	126	-	201	-	177,724	64,026	31,800	173,318
Total Operating Revenues	-	-	17,426,106	343,797	108,667	10,708	527,194	156,599	13,644	51,636	13,266	29,364	17,994	18,726,424	17,551,918	17,000,000	17,144,282
Operating Expenses:																	
Personnel																	
Salaries and Wages	511,152	-	1,728,825	45,476	12,650	5,844	84,101	22,558	6,457	24,165	29,810	21,936	82,674	2,605,695	2,250,538	2,178,481	2,096,181
Overtime	7,774	-	144,227	5,247	1,502	1,060	14,178	2,903	991	4,613	5,834	2,928	2,651	199,617	181,023	161,493	177,277
Taxes	41,399	-	142,774	3,910	1,088	533	7,619	1,951	571	2,231	2,757	1,918	6,328	215,841	184,186	192,768	168,016
Fringe Benefits	-	-	1,021,393	27,762	7,742	3,797	54,105	13,963	4,092	15,864	19,652	13,624	46,238	1,247,928	1,148,195	1,305,634	579,331
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	560,326	-	3,037,219	82,395	22,982	11,234	160,003	41,375	12,111	46,873	58,053	40,406	137,891	4,269,082	3,763,942	3,838,376	3,020,805
Purchase of Services																	
Shared Services - General & Administrative	-	-	937,733	24,667	6,861	3,170	45,617	12,236	3,502	13,107	16,169	11,898	44,843	1,136,102	704,796	847,837	551,451
Utilities	33,498	-	436,500	10,900	700	3,600	11,100	1,700	4,000	13,400	3,100	5,100	5,500	537,998	447,491	516,389	481,997
Compliance	-	-	29,500	3,800	3,600	600	4,300	2,400	400	2,000	600	600	600	49,000	45,154	50,000	42,058
Contract Operating Svcs	-	-	12,000	2,100	-	1,500	3,700	-	2,100	6,800	2,700	2,100	2,300	39,400	37,730	39,420	32,425
Engineering	-	-	55,500	-	-	-	-	-	-	-	-	-	-	55,500	50,923	40,000	53,024
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Management Services	-	-	47,100	-	-	-	-	-	-	-	-	-	-	47,100	44,856	40,000	98,637
General Analyses	-	-	44,737	2,360	2,075	3,392	5,868	2,679	1,582	4,897	3,199	3,199	3,199	80,505	84,899	77,420	35,100
Planning Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Meter Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Services	-	-	621,400	22,600	3,700	12,000	8,600	6,800	36,400	22,000	29,200	31,300	5,100	808,100	765,269	628,750	454,757
Miscellaneous Services	-	-	100,700	-	100	-	100	400	-	-	400	400	2,500	104,600	98,954	99,500	157,204
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Purchases	-	-	3,904,023	-	16,100	-	259,700	95,700	-	-	-	-	-	4,275,523	3,457,125	3,635,600	2,791,349
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchase of Services	33,498	-	6,189,193	66,427	33,137	24,262	338,985	121,915	47,984	62,205	55,368	54,597	61,542	7,133,828	5,737,197	5,974,916	4,698,002

LEHIGH COUNTY AUTHORITY
 STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND
 2024 Budget (as of 09-18-23)

	Suburban - Water Systems													Total			
	Int Serv 100	Undesignated 200	Western Lehigh Service Area			S. Lehigh Beverly Hills 207	Northern Lehigh Service Area					Northampton CFE 208	Buss Acres 210	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
			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					
Materials & Supplies																	
Purification Chemicals	-	-	229,500	5,200	-	500	100	-	500	800	500	500	3,700	241,800	232,804	69,750	57,126
Purification Supplies	-	-	37,300	2,900	-	1,100	400	2,300	4,200	3,500	2,400	2,500	12,400	70,200	66,272	60,300	30,670
Pump Supplies	-	-	56,100	14,800	-	7,100	23,000	-	3,000	3,700	8,300	8,400	3,700	128,900	116,444	110,000	109,758
Misc. Materials & Supplies	-	-	91,180	1,800	-	3,700	1,000	1,800	3,000	2,200	800	700	1,400	109,280	89,131	57,800	63,360
Fuel & Mileage	-	-	69,200	1,200	1,800	1,300	2,100	1,700	1,200	1,500	1,300	1,300	1,400	85,400	81,471	81,320	72,528
Fleet Management Supplies	-	-	9,850	-	-	-	-	-	-	-	-	-	-	9,850	5,294	3,000	10,931
Equipment	-	-	151,480	7,500	3,200	3,300	2,500	6,400	3,200	6,400	3,300	4,400	3,300	200,180	160,259	158,100	150,771
Distribution & Transmission Supplies	-	-	286,800	5,400	2,100	2,600	16,400	4,600	2,000	8,300	1,000	10,500	5,000	352,200	209,889	347,100	364,937
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	-	931,410	38,800	7,100	19,600	45,500	16,800	17,100	26,400	17,600	28,300	30,800	1,197,810	961,564	887,370	860,080
Depreciation and Amortization	-	-	3,517,000	-	-	-	-	-	-	-	-	-	-	3,517,000	3,480,534	3,023,000	3,665,828
Other Expenses																	
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	93,100	-	-	-	-	-	-	-	-	-	-	93,100	41,600	41,600	156,699
Total Other Expenses	-	-	93,100	-	-	-	-	-	-	-	-	-	-	93,100	41,600	41,600	156,699
Total Operating Expenses	593,824	-	13,767,922	187,622	63,219	55,096	544,488	180,090	77,195	135,478	131,021	123,303	217,833	16,210,820	13,984,836	13,765,262	12,401,414
Net Operating Profit (Loss)	(593,824)	-	3,658,185	156,175	45,448	(44,388)	(17,294)	(23,491)	(63,551)	(83,842)	(117,755)	(93,939)	(199,839)	2,515,605	3,567,082	3,234,738	4,742,867
Non-Operating Income (Expense)																	
Interest Income	-	102,829	17,205	-	-	-	-	-	-	-	-	-	-	120,034	173,004	64,782	103,451
Interest (Expense)	-	(5,827)	(1,161,335)	-	-	-	-	-	-	-	-	-	-	(1,167,163)	(1,161,335)	(1,130,484)	(847,133)
Unrealized Gain on Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized (Loss) on Investment	-	10,418	-	-	-	-	-	-	-	-	-	-	-	10,418	12,076	-	(39,064)
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	253,602
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(73,026)
Net Non-Operating Income (Expense)	-	107,420	(1,144,130)	-	-	-	-	-	-	-	-	-	-	(1,036,710)	(976,255)	(1,065,702)	(602,170)
Net Income (Loss)	(593,824)	107,420	2,514,054	156,175	45,448	(44,388)	(17,294)	(23,491)	(63,551)	(83,842)	(117,755)	(93,939)	(199,839)	1,478,895	2,590,828	2,169,036	4,140,698

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND
2024 Budget (as of 09-18-23)

	Suburban - Wastewater Systems															Total			
	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	W.Weisenberg Arcadia West 311	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Operating Revenues:																			
User Charges																			
Large Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Industrial/Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,262	59,262	50,651	34,900	31,395
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	1,747	13,717	1,567	523	1,533	95	-	-	9,497	12,881	316	41,876	35,792	784,700	62,612
Private Fire Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Fire Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User Charges - Municipal	-	9,482,920	1,757,895	33,180	-	-	-	-	-	-	-	-	-	-	-	11,273,995	9,635,893	11,891,626	7,052,133
User Charges - Residential & Commercial	-	-	-	-	100,153	583,060	181,681	81,093	181,158	18,785	-	-	496,358	3,888,553	429,997	5,960,838	5,977,674	5,965,687	4,762,129
User Charges - Hauler	-	-	-	-	-	-	-	-	-	-	-	-	-	3,191,361	-	3,191,361	2,727,659	2,788,900	2,666,946
Hauler Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	16,322	-	16,322	13,950	6,900	49,400
Industrial Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	233,496	-	233,496	199,570	167,300	136,956
Industrial Pretreatment Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leachate Program Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for Doubtful Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(76,835)
Total Charges for Services	-	9,482,920	1,757,895	33,180	101,900	596,777	183,248	81,616	182,691	18,880	-	-	505,855	7,342,613	489,575	20,777,150	18,641,188	21,640,013	14,684,737
Miscellaneous	-	78,437	290	-	-	8,691	-	342	-	-	45,321	101,940	4	42,375	-	277,400	251,596	182,500	336,915
Total User Charges	-	9,561,357	1,758,185	33,180	101,900	605,468	183,248	81,958	182,691	18,880	45,321	101,940	505,859	7,384,988	489,575	21,054,550	18,892,784	21,822,513	15,021,652
Connection & System Charges																			
Supply/Tapping Fees	-	1,411,800	-	176,500	-	18,000	26,500	-	5,400	-	-	-	-	-	-	1,638,200	1,489,031	843,700	3,236,640
Capital Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Tapping Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Sales	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	400	359	-	-
Inspection & Review Fees	-	35,200	-	-	-	8,800	600	-	-	-	-	-	-	-	12,200	56,800	51,258	31,900	45,724
Developer Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	445	-	36,805
Total Connection & System Charges	-	1,447,000	-	176,500	-	26,800	27,500	-	5,400	-	-	500	-	-	12,200	1,695,900	1,541,094	875,600	3,319,169
Other Miscellaneous Revenues																			
Other Income	-	2,100	-	-	-	100	100	-	-	-	-	500	100	-	-	2,900	2,450	2,300	1,585
Total Other Miscellaneous Revenues	-	2,100	-	-	-	100	100	-	-	-	-	500	100	-	-	2,900	2,450	2,300	1,585
Total Operating Revenues	-	11,010,457	1,758,185	209,680	101,900	632,368	210,848	81,958	188,091	18,880	45,321	102,940	505,959	7,384,988	501,775	22,753,350	20,436,328	22,700,413	18,342,406
Operating Expenses:																			
Personnel																			
Salaries and Wages	205,540	338,127	40,266	5,391	51,740	23,349	43,650	6,253	90,941	21	3,730	68,083	76,080	25,343	69,266	1,047,780	907,147	1,001,941	846,074
Overtime	3,126	21,811	6,243	323	14,113	497	8,712	275	14,763	-	14	687	13,858	93	10,172	94,687	85,902	83,143	84,199
Taxes	16,647	27,646	3,613	442	5,196	1,793	4,103	503	8,192	1	277	5,268	7,045	1,893	6,214	88,833	75,971	85,261	69,399
Fringe Benefits	-	205,234	27,174	3,370	39,221	13,502	30,824	3,669	60,099	14	2,022	37,351	52,426	14,614	45,781	535,301	496,001	568,799	245,462
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	225,313	592,818	77,296	9,526	110,270	39,141	87,289	10,700	173,995	36	6,043	111,389	149,409	41,943	131,433	1,766,601	1,565,021	1,739,145	1,245,134
Purchase of Services																			
Shared Services - General & Administrative	-	183,404	21,841	2,924	28,064	12,665	23,676	3,392	49,327	11	2,023	36,929	41,267	13,746	37,571	456,840	291,654	353,525	225,034
Utilities	13,470	83,700	118,000	400	11,700	1,400	21,200	300	13,400	100	500	800	26,800	800	21,300	313,870	287,233	312,787	271,866
Compliance	-	-	400	-	8,700	-	3,600	-	4,000	-	-	100	3,900	200	1,100	22,000	20,238	16,160	14,994
Contract Operating Svcs	-	-	-	-	9,800	-	14,100	-	11,100	-	-	-	6,617,400	-	-	6,652,400	6,427,350	6,437,200	5,570,768
Engineering	-	9,600	3,100	-	-	200	200	-	-	-	20,900	-	4,000	1,300	-	39,300	37,502	35,946	11,278
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Management Services	-	21,500	-	-	-	-	-	-	-	-	-	-	-	-	-	21,500	22,236	20,000	40,894
General Analyses	-	72,204	-	-	15,618	-	8,024	-	19,354	-	-	-	7,285	-	9,405	131,889	76,440	75,700	83,507
Planning Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Meter Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Services	-	189,850	67,500	20,500	22,400	7,600	28,500	-	12,700	3,800	-	26,100	54,700	-	60,900	494,550	456,393	397,000	527,000
Miscellaneous Services	-	16,850	600	-	2,100	900	700	-	800	-	5,200	1,300	6,900	86,500	700	122,550	116,016	106,200	120,741
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	-	-	10,600	-	13,100	-	80,400	-	-	-	21,400	-	21,400	146,900	131,620	124,000	133,956
Water Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	3,791,400	-	-	-	183,800	-	19,500	-	5,600	-	-	-	-	-	4,000,300	3,864,746	4,293,345	2,846,176
Total Purchase of Services	13,470	4,368,507	211,441	23,824	108,982	206,565	113,100	23,192	191,081	9,511	28,623	65,229	162,251	6,722,646	153,676	12,402,098	11,731,428	12,171,862	9,846,213

LEHIGH COUNTY AUTHORITY
 STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND
 2024 Budget (as of 09-18-23)

	Suburban - Wastewater Systems														Total				
	Int Serv 100	Interceptor Group			CRCS						W.Weisenberg				Budget 2024	Forecast 2023	Budget 2023	Actual 2022	
		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				
Materials & Supplies																			
Purification Chemicals	-	-	-	-	10,900	-	9,200	-	25,500	-	-	-	136,800	-	14,700	197,100	189,514	103,000	75,395
Purification Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Supplies	-	1,200	300	-	2,100	-	1,100	-	500	-	-	-	1,300	-	4,300	10,800	8,772	7,500	21,718
Misc. Materials & Supplies	-	55,022	6,900	6,500	18,800	2,600	12,100	2,300	18,600	500	-	6,200	10,500	-	9,300	149,322	112,543	89,000	106,630
Fuel & Mileage	-	18,800	2,800	700	1,900	1,100	2,700	600	2,000	-	-	900	2,700	100	1,500	35,800	33,380	32,400	32,176
Fleet Management Supplies	-	9,600	-	-	-	-	-	-	-	-	-	-	-	-	-	9,600	10,965	12,200	9,901
Equipment	-	33,400	19,600	8,200	2,700	4,500	6,500	200	6,500	900	-	900	16,900	-	15,800	116,100	80,137	80,000	93,300
Distribution & Transmission Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	118,022	29,600	15,400	36,400	8,200	31,600	3,100	53,100	1,400	-	8,000	168,200	100	45,600	518,722	435,313	324,100	339,120
Depreciation and Amortization	-	3,580,000	211,800	44,600	407,000	94,500	176,600	10,300	152,000	-	-	-	117,900	2,099,200	137,600	7,031,500	6,955,318	6,221,900	7,090,828
Other Expenses																			
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	17,300	1,300	300	-	500	-	-	-	-	-	200	2,100	400	-	22,100	21,003	25,200	86,525
Total Other Expenses	-	17,300	1,300	300	-	500	-	-	-	-	-	200	2,100	400	-	22,100	21,003	25,200	86,525
Total Operating Expenses	238,783	8,676,647	531,437	93,650	662,652	348,906	408,589	47,292	570,176	10,947	34,666	184,818	599,860	8,864,289	468,309	21,741,022	20,708,082	20,482,207	18,607,820
Net Operating Profit 9 Loss)	(238,783)	2,333,810	1,226,748	116,030	(560,752)	283,462	(197,741)	34,666	(382,085)	7,933	10,655	(81,878)	(93,901)	(1,479,301)	33,466	1,012,328	(271,754)	2,218,206	(265,414)
Non-Operating Income (Expense)																			
Interest Income	-	71,766	2,353	55,835	-	-	-	-	-	-	-	-	-	-	317	130,271	195,541	85,128	130,269
Interest (Expense)	-	(74,424)	-	-	(6,213)	(38,318)	(20,567)	-	(3,780)	-	-	(15,136)	-	-	(27,496)	(185,934)	(155,495)	(153,143)	(185,935)
Unrealized Gain on Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-
Unrealized Loss on Investment	-	(76,175)	-	(57,872)	-	-	-	-	-	-	-	-	-	-	-	(134,047)	36,074	-	(134,047)
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	-	(78,832)	2,353	(2,037)	(6,213)	(38,318)	(20,567)	-	(3,780)	-	-	(15,136)	-	-	(27,179)	(189,710)	76,151	(68,015)	(189,713)
Net Income (Loss)	(238,783)	2,254,978	1,229,101	113,993	(566,966)	245,144	(218,308)	34,666	(385,865)	7,933	10,655	(97,014)	(93,901)	(1,479,301)	6,287	822,618	(195,603)	2,150,192	(455,127)

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND
2024 Budget (as of 09-18-23)

	City Division - Systems							Total			
	Undesignated 400	Int Serv 490	WFP 491	DIST 492	WWTP 493	WWCOLL 494	LAB 495	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Operating Revenues:											
User Charges											
Large Industrial	-	-	-	-	-	-	-	-	-	-	-
Other Industrial/Commercial	-	-	-	5,042,300	-	-	-	5,042,300	4,709,656	4,853,400	4,576,562
Residential	-	-	-	18,683,121	-	-	-	18,683,121	17,443,355	17,636,400	16,600,947
Penalties	-	-	-	447,100	-	295,400	-	742,500	662,353	756,900	587,844
Private Fire Service	-	-	-	69,700	-	-	-	69,700	67,369	66,700	61,637
Public Fire Service	-	-	-	900	-	-	-	900	900	725	1,700
User Charges - Municipal	-	-	-	-	57,800	9,903,209	-	9,961,009	8,265,427	8,038,935	7,012,486
User Charges - Residential & Commercial	-	-	-	-	-	11,536,791	-	11,536,791	12,551,230	12,314,200	11,821,720
User Charges - Hauler	-	-	-	-	76,900	-	-	76,900	120,960	132,300	121,580
Hauler Fees	-	-	-	-	-	-	-	-	-	-	-
Industrial Charges	-	-	-	-	-	-	-	-	-	-	-
Industrial Pretreatment Revenues	-	-	-	-	121,300	-	-	121,300	119,183	161,700	128,466
Municipal	-	-	-	-	-	-	-	-	-	-	-
Leachate Program Revenues	-	-	-	-	545,500	-	-	545,500	671,901	600,900	534,270
Other Income	-	-	-	-	-	-	-	-	-	-	-
Other Water Sales	-	-	-	5,844,000	-	-	-	5,844,000	5,655,431	5,812,700	4,980,672
Provision for Doubtful Debts	-	-	-	(99,581)	-	(35,099)	-	(134,681)	(134,680)	-	(134,680)
Total Charges for Services	-	-	-	29,987,540	801,500	21,700,301	-	52,489,340	50,133,085	50,374,860	46,293,205
Miscellaneous	-	-	1,000	296,700	4,600	42,000	-	344,300	355,139	306,000	464,040
Total User Charges	-	-	1,000	30,284,240	806,100	21,742,301	-	52,833,640	50,488,224	50,680,860	46,757,245
Connection & System Charges											
Supply/Tapping Fees	-	-	-	238,000	-	181,900	-	419,900	419,065	535,400	845,135
Capital Cost Recovery	-	-	-	1,127,200	-	487,500	-	1,614,700	1,578,324	1,441,800	1,643,409
Distribution Tapping Fees	-	-	-	1,400	-	700	-	2,100	1,904	2,500	3,418
Meter Sales	-	-	-	32,300	-	-	-	32,300	30,407	24,600	36,231
Inspection & Review Fees	-	-	-	9,900	-	5,200	-	15,100	16,710	21,000	3,330
Developer Reimbursement	-	-	-	405,000	1,111,000	9,500	-	1,525,500	2,375,289	2,071,300	5,803,298
Total Connection & System Charges	-	-	-	1,813,800	1,111,000	684,800	-	3,609,600	4,421,699	4,096,600	8,334,821
Other Miscellaneous Revenues											
Other Income	-	-	39,900	49,900	-	-	-	89,800	121,197	69,300	214,812
Total Other Miscellaneous Revenues	-	-	39,900	49,900	-	-	-	89,800	121,197	69,300	214,812
Total Operating Revenues	-	-	40,900	32,147,940	1,917,100	22,427,101	-	56,533,040	55,031,120	54,846,760	55,306,878
Operating Expenses:											
Personnel											
Salaries and Wages	-	1,038,177	1,443,948	1,656,036	2,646,728	1,051,041	463,063	8,298,993	7,108,120	8,021,419	6,741,094
Overtime	-	6,161	298,149	287,979	415,626	74,559	27,725	1,110,199	1,017,873	825,284	997,517
Taxes	-	83,209	134,643	148,513	236,929	85,229	37,634	726,157	620,163	685,575	580,604
Fringe Benefits	-	-	806,512	897,025	1,410,756	513,501	223,594	3,851,388	3,246,031	3,286,305	1,998,398
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	1,127,546	2,683,252	2,989,553	4,710,039	1,724,330	752,016	13,986,736	11,992,187	12,818,583	10,317,613
Purchase of Services											
Shared Services - General & Administrative	-	-	506,158	580,503	927,778	368,430	162,321	2,545,190	2,309,112	2,197,452	1,605,142
Utilities	-	116,123	844,600	57,800	990,600	49,600	5,200	2,063,923	2,135,769	2,018,173	1,802,290
Compliance	-	-	40,000	-	11,700	-	-	51,700	80,000	40,000	11,245
Contract Operating Svcs	-	-	-	2,500	-	134,500	64,800	201,800	130,105	166,500	126,863
Engineering	-	-	45,000	30,400	15,700	2,100	-	93,200	70,326	45,000	31,802
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Expenditures	-	-	-	84,000	-	47,400	-	131,400	125,010	125,000	43,228
Fleet Management Services	-	-	42,100	50,000	61,000	63,900	-	217,000	185,621	165,000	237,188
General Analyses	-	-	-	-	6,100	-	37,070	43,170	39,955	41,200	20,763
Planning Expenses	-	-	-	-	-	-	-	-	-	-	-
Industrial Meter Testing	-	-	2,500	5,300	-	-	-	7,800	5,500	5,500	300
Maintenance Services	-	-	252,500	294,700	306,400	74,600	15,200	943,400	927,070	914,800	750,977
Miscellaneous Services	-	-	67,000	51,600	97,600	75,700	3,450	295,350	229,740	222,300	263,966
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	12,000	-	400,000	-	-	412,000	400,000	387,000	321,206
Water Purchases	-	-	1,200	-	-	-	-	1,200	305	400	178
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	-	-	-	-	11,400	-	11,400	14,330	14,318	11,594
Total Purchase of Services	-	116,123	1,813,058	1,156,803	2,816,878	827,630	288,041	7,018,533	6,652,843	6,342,642	5,226,742

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND
2024 Budget (as of 09-18-23)

	City Division - Systems							Total			
	Undesignated	Int Serv	WFP	DIST	WWTP	WWCOLL	LAB	Budget	Forecast	Budget	Actual
	400	490	491	492	493	494	495	2024	2023	2023	2022
Materials & Supplies											
Purification Chemicals	-	-	561,400	-	922,000	-	-	1,483,400	1,350,430	935,000	807,446
Purification Supplies	-	-	14,000	-	-	-	-	14,000	13,492	12,000	11,808
Pump Supplies	-	-	10,000	-	34,400	-	-	44,400	25,201	47,000	42,542
Misc. Materials & Supplies	-	-	82,000	38,800	239,700	148,700	82,500	591,700	589,107	600,900	489,164
Fuel & Mileage	-	-	9,300	46,300	57,500	46,300	-	159,400	156,316	152,100	167,509
Fleet Management Supplies	-	-	1,500	7,000	28,500	5,500	-	42,500	37,185	36,300	30,468
Equipment	-	-	60,500	77,700	91,500	44,000	29,500	303,200	322,728	288,700	251,234
Distribution & Transmission Supplies	-	-	-	612,700	-	-	-	612,700	665,082	549,000	427,684
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	-	738,700	782,500	1,373,600	244,500	112,000	3,251,300	3,159,541	2,621,000	2,227,856
Depreciation and Amortization	5,944,350	-	43,500	18,100	107,600	56,300	-	6,169,850	6,384,824	6,160,000	6,492,067
Other Expenses											
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	4,000,000	-	-	-	-	-	-	4,000,000	4,000,000	4,000,000	5,708,208
Total Other Expenses	4,000,000	-	-	-	-	-	-	4,000,000	4,000,000	4,000,000	5,708,208
Total Operating Expenses	9,944,350	1,243,669	5,278,510	4,946,956	9,008,117	2,852,760	1,152,057	34,426,418	32,189,395	31,942,225	29,972,486
Net Operating Profit (Loss)	(9,944,350)	(1,243,669)	(5,237,610)	27,200,983	(7,091,017)	19,574,341	(1,152,057)	22,106,622	22,841,725	22,904,535	25,334,392
Non-Operating Income (Expense)											
Interest Income	984,881	-	-	-	-	-	-	984,881	1,052,599	128,661	914,681
Interest (Expense)	(19,703,642)	-	-	-	-	-	-	(19,703,642)	(19,703,643)	(18,252,298)	(19,703,642)
Unrealized Gain on Investment	-	-	-	-	-	-	-	-	-	-	-
Unrealized Loss on Investment	-	-	-	-	-	-	-	-	-	-	-
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	8,733,892	-	-	-	-	-	-	8,733,892	-	-	-
Net Non-Operating Income (Expense)	(9,984,869)	-	-	-	-	-	-	(9,984,869)	(18,651,044)	(18,123,637)	(18,788,961)
Net Income (Loss)	(19,929,219)	(1,243,669)	(5,237,610)	27,200,983	(7,091,017)	19,574,341	(1,152,057)	12,121,753	4,190,681	4,780,898	6,545,431

Internal Service

Lehigh County Authority

2024 Budget – Draft 09-18-2023

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)
2024 Budget (as of 09-18-23)

	Internal Service (Pro-rata share of salary)							Full Year			
	Internal Service 1	Water 2	Wastewater 3	Internal Service 490	Division 4	Compliance 495	9	Budget 2024	Forecast 2023	Budget 2023	Actual 2022
Operating Expenses:											
Personnel											
Salaries and Wages	468,303	2,094,543	842,240	458,602	6,797,753	463,063	827,964	11,952,468	10,265,805	11,201,841	9,683,349
Overtime	10,092	191,843	91,561	4,274	1,076,313	27,725	2,695	1,404,503	1,284,798	1,069,921	1,258,993
Taxes	42,303	174,442	72,186	46,474	605,314	37,634	52,478	1,030,831	880,320	963,605	818,018
Fringe Benefits	-	1,247,928	535,301	-	3,627,794	223,594	-	5,634,617	4,890,227	5,160,738	2,823,192
Allocation to Systems	(520,698)	560,326	223,313	(509,350)	1,055,636	71,910	(883,137)	-	-	-	-
Total Personnel	-	4,269,082	1,766,601	-	13,162,810	823,926	-	20,022,419	17,321,150	18,396,104	14,583,552
Purchase of Services											
General & Administrative:											
Temporary Contract Service	25,893	-	-	10,369	-	-	-	36,262	34,535	35,000	21,901
Compliance	2,447	-	-	-	-	-	13,645	16,092	15,325	15,600	2,330
Office Related	96,439	-	-	110,933	-	-	152,226	359,598	352,447	326,590	325,447
Computer Software / Hardware	50,094	-	-	13,004	-	-	494,131	557,229	553,859	414,500	445,583
Audit	-	-	-	-	-	-	60,643	60,643	57,994	62,400	50,470
Bank and Credit Card Fees	116,824	-	-	214,255	-	-	9,474	340,553	324,336	314,300	325,805
Dues and Subscriptions	2,490	-	-	7,560	-	-	41,081	51,131	48,696	49,200	44,641
Travel and Entertainmnet	3,734	-	-	1,361	-	-	13,581	18,676	17,787	18,000	11,850
Education & Training	239,675	-	-	89,550	-	-	117,250	446,475	243,855	234,709	135,750
Insurance & Risk Management	403,650	-	-	628,780	-	-	229,873	1,262,303	1,126,645	1,119,450	869,922
Human Resources and Related	-	-	-	1,245	-	-	348,401	349,646	175,853	186,400	146,589
Professional Consulting & Legal	28,308	-	-	15,677	-	-	438,739	482,724	268,109	474,875	141,804
Public Relations	-	-	-	-	-	-	113,523	113,523	47,999	128,589	46,115
Contributions & Sponsorships	1,245	-	-	788	-	-	1,244	3,277	3,122	3,600	271
Employee Engagement	-	-	-	-	-	-	40,000	40,000	35,000	15,600	14,282
Allocation to Systems	(970,799)	1,136,102	456,840	(1,093,522)	2,382,869	162,321	(2,073,811)	-	-	-	(201,132)
Total General & Administrative:	-	1,136,102	456,840	-	2,382,869	162,321	-	4,138,132	3,305,561	3,398,813	2,381,627
Utilities											
Utilities	14,962	504,500	300,400	3,000	1,942,600	5,200	145,129	2,915,791	2,870,493	2,847,348	2,556,153
Allocation to Systems	(14,962)	33,498	13,470	(3,000)	108,717	7,406	(145,129)	-	-	-	-
Total Utilities:	-	537,998	313,870	-	2,051,317	12,606	-	2,915,791	2,870,493	2,847,348	2,556,153
Compliance	-	49,000	22,000	-	51,700	-	-	122,700	145,392	106,160	68,297
Contract Operating Svcs	-	39,400	6,652,400	-	137,000	64,800	-	6,893,600	6,595,185	6,643,120	5,730,056
Engineering	-	55,500	39,300	-	93,200	-	-	188,000	158,751	120,946	96,105
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Expenditures	-	-	-	-	131,400	-	-	131,400	125,010	125,000	43,228
Fleet Management Services	-	47,100	21,500	-	217,000	-	-	285,600	252,713	225,000	376,719
General Analyses	-	80,505	131,889	-	6,100	37,070	-	255,563	201,294	194,320	139,370
Planning Expenses	-	-	-	-	-	-	-	-	-	-	-
Industrial Meter Testing	-	-	-	-	7,800	-	-	7,800	5,500	5,500	300
Maintenance Services	-	808,100	494,550	-	928,200	15,200	-	2,246,050	2,148,732	1,940,550	1,732,734
Miscellaneous Services	-	104,600	122,550	-	291,900	3,450	-	522,500	444,710	428,000	541,911
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	146,900	-	412,000	-	-	558,900	531,620	511,000	455,161
Water Purchases	-	4,275,523	-	-	1,200	-	-	4,276,723	3,457,431	3,636,000	2,791,527
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	-	4,000,300	-	11,400	-	-	4,011,700	3,879,076	4,307,663	2,857,770
Total Purchase of Services	-	5,997,726	11,945,259	-	4,340,217	133,126	-	22,416,327	20,815,906	21,090,607	17,389,330
Materials & Supplies											
Purification Chemicals	-	241,800	197,100	-	1,483,400	-	-	1,922,300	1,772,748	1,107,750	939,966
Purification Supplies	-	70,200	-	-	14,000	-	-	84,200	79,764	72,300	42,478
Pump Supplies	-	128,900	10,800	-	44,400	-	-	184,100	150,417	164,500	174,019
Misc. Materials & Supplies	-	109,280	149,322	-	509,200	82,500	-	850,302	790,782	747,700	659,154
Fuel & Mileage	-	85,400	35,800	-	159,400	-	-	280,600	271,168	265,820	272,213
Fleet Management Supplies	-	9,850	9,600	-	42,500	-	-	61,950	53,445	51,500	51,299
Equipment	-	200,180	116,100	-	273,700	29,500	-	619,480	563,123	526,800	495,306
Distribution & Transmission Supplies	-	352,200	-	-	612,700	-	-	964,900	874,970	896,100	792,621
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	1,197,810	518,722	-	3,139,300	112,000	-	4,967,832	4,556,417	3,832,470	3,427,056
Depreciation and Amortization	-	3,517,000	7,031,500	-	6,169,850	-	-	16,718,350	16,820,676	15,404,900	17,248,723
Other Expenses											
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	93,100	22,100	-	4,000,000	-	-	4,115,200	4,062,603	4,066,800	5,951,432
Total Other Expenses	-	93,100	22,100	-	4,000,000	-	-	4,115,200	4,062,603	4,066,800	5,951,432
Total Operating Expenses	-	16,210,820	21,741,022	-	33,195,046	1,231,373	-	72,378,260	66,882,313	66,189,694	60,981,720

Capital Spending

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WATER FUND
2024 Budget (as of 09-18-23)

SUBURBAN WATER CAPEX	Suburban - Water Systems													YTD			
	Undesignated	Western Lehigh Service Area			S. Lehigh	Northern Lehigh Service Area					Northampton	Buss Acres	Budget	Forecast	Budget	Actual	
	200	Central Lehigh	Arcadia West	Emmaus	Beverly Hills	North Whitehall	Washington	Mill Creek	Heidelberg	PL of Lynn	Madison North		CFE	2024	2023	2023	2022
Annual Projects																	
10003 UNC-W-DIST SYS IMPROVE 3RD PTY	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	-	
10004 UNC-W-EQUIPMENT-MOBILE	-	-	-	-	-	-	-	-	-	-	-	-	-	88,350	-	-	
10005 UNC-W-EQUIPMENT-OTHER	619,000	-	-	-	-	-	-	-	-	-	-	-	619,000	90,945	775,000	85,365	
10010 UNC-W-RESERVOIR REHAB CONTR	400,000	-	-	-	-	-	-	-	-	-	-	-	400,000	548,729	400,000	585,863	
10011 UNC-W-WTR CAPITAL MANGEMENT	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000	33,530	25,000	44,859	
10023 UNC-W-MXU-NON-RES-MTR REPL UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97	
11016 UNC-W-OPERATIONS CNTR IMPR	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	41,650	200,000	105,839	
11020 UNC-W-W & WW BLD COND ASSMT	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	122,800	
11023 UNC-W-CW MISCELLANEOUS EXPENSES	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	2,250	5,000	2,245	
20003 CLC-W-EX CUST MTR/BF/MXU INST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188	
20004 CLC-W-NEW CUST MTR/BF/MXU INST	-	-	-	-	-	-	-	-	-	-	-	-	-	198,175	300,000	-	
20074 UCC-W-EX CUST MTR/BF/MXU INST	-	458,000	-	-	-	-	-	-	-	-	-	-	458,000	-	-	871	
30019 UNC-W-WTR SYS ACQ GENERAL	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-	
30452 CLC-W-GEN SYSTEM IMPROVEMENTS	-	300,000	-	-	-	-	-	-	-	-	-	-	300,000	124,876	300,000	14,092	
30536 CLC-W-WATER SYSTEM MASTER PLA	-	100,000	-	-	-	-	-	-	-	-	-	-	100,000	51,437	-	78,038	
30789 CLC-W-YOURWAY FACILITY EXPAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55	
30790 CLC-W-READINGTON FARMS OFFSITE - Developer backed out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	282	
30795 CLC-W-FAR VIEW PUMP STN DEMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134,275	
30836 CLC-W-RESERVOIR 1 REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	43,069	-	665,906	
Distribution Mains & Service Connections	-	200,000	-	-	-	-	-	-	-	-	-	-	200,000	389,483	-	230,867	
Distribution Mains Upsizings	-	120,000	-	-	-	-	-	-	-	-	-	-	120,000	204,894	180,000	391,157	
	1,289,000	1,178,000	-	-	-	-	-	-	-	-	-	-	2,467,000	1,817,390	2,225,000	2,462,799	
Multi-Year Projects																	
10025 UNC-W-ADTL WTR SUP-SM SAT DIV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129	
10026 UNC-W-BACKFLOW & METER REVIEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290	
10027 UNC-W-2022 COMM MTR REPL	-	-	-	-	-	-	-	-	-	-	-	-	-	333,199	350,000	159,196	
11026 UNC-W-2019 WTR MTR READING EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	9,124	-	1,343	
11029 UNC-W-WTR EPA AWIA ACT - 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11030 UNC-W-FIXED BASE MTR RDG SYST	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000	21,694	100,000	36,258	
20000 CLC-W-RES SVC CONN	-	-	-	-	-	-	-	-	-	-	-	-	-	67,055	210,000	9,587	
20015 WTC-W-RES SVC CONN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97	
30255 UCC-W-WATER SYS IMPROVE	-	-	-	-	-	-	-	-	-	-	-	-	-	757	-	3,191	
30363 AWC-W-ARCADIA WEST W SYS IMPROVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,343	
30654 CLC-W-CLD TO UMD-PUMP STATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,750	
30676 UCC-W-BUSS ACRES PS REPLACEMT	-	-	-	-	-	-	-	-	-	-	-	-	-	1,124	-	141,629	
30701 CLC-W-WATERSHED MONITORING	-	-	-	-	-	-	-	-	-	-	-	-	-	113	-	847	
30711 CLC-W-CLD UPPER SYS EVALUATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	677	
30717 CLC-W-CLD LOWER SYS MODEL EVAL	-	-	-	-	-	-	-	-	-	-	-	-	-	108	-	-	
30721 CLC-W-CLD WELL IMPROVEMENTS	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000	56,955	100,000	54,625	
30723 CLC-W-MAIN REPLACEMENT CYCLE 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,090	
30748 AWC-W-WATER TANK REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	223	-	232,628	
30749 NWC-W-NWD SYSTEM IMPROVEMENTS	-	-	-	-	100,000	-	-	-	-	-	-	-	100,000	352	-	10,702	
30783 CLC-W-SAUERKRAUT LN WAT EXTEN	-	-	-	-	-	-	-	-	-	-	-	-	-	14,105	-	1,680	
30786 CLC-W-UPPER SYSTEM PUMPING STATION	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000	68,349	75,000	32,495	
30804 CLC-W-CYCLE 6-WTR MAIN REPLACEMENT	-	2,900,000	-	-	-	-	-	-	-	-	-	-	2,900,000	2,426,299	2,900,000	1,484,189	
30825 CLC-W-2022 SWT INTERCONNECT	-	-	-	-	-	-	-	-	-	-	-	-	-	444	-	257,390	
30833 CLC-W-UPPER SYS NEW RESERVOIR	-	-	-	-	-	-	-	-	-	-	-	-	-	7,808	100,000	7,227	
30858 CLC-W-MAIN REPLACEMENT CYC-7	-	-	-	-	-	-	-	-	-	-	-	-	-	15,427	-	-	
30859 CLC-W-MAIN REPLACEMENT CYC-8	-	-	-	-	-	-	-	-	-	-	-	-	-	1,237	-	-	
Water Meter Replacement Projects	-	800,000	-	-	-	-	-	-	-	-	-	-	800,000	3,632	-	-	
Water Quality Studies & Upgrades	-	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	
	-	4,050,000	-	-	-	100,000	-	-	-	-	-	-	4,150,000	3,028,004	3,835,000	2,449,364	
Administrative Projects																	
11001 UNC-W-COMPUTER SYS IMPROV	12,500	-	-	-	-	-	-	-	-	-	-	-	12,500	32,370	50,000	29,192	
11003 UNC-W-GIS CONV/UPDATES	8,750	-	-	-	-	-	-	-	-	-	-	-	8,750	90,991	75,000	74,584	
11008 UNC-W-DOCUMENT MANAGEMENT SYS	12,500	-	-	-	-	-	-	-	-	-	-	-	12,500	44,049	5,000	-	
11009 UNC-W-INFO TECH M-PLAN UPDATE	12,500	-	-	-	-	-	-	-	-	-	-	-	12,500	56,537	50,000	115,712	
11017 UNC-W-GIS WEB MAP UPDATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,494	
11018 UNC-W-CMMS UPGRADE & EXPAN	46,250	-	-	-	-	-	-	-	-	-	-	-	46,250	4,953	75,000	35,767	
11027 UNC-W-DISASTER RECOVERY/SECURITY	18,750	-	-	-	-	-	-	-	-	-	-	-	18,750	28,840	25,000	51,083	
11033 UNC-W-MUNIS ERP RE-IMPLEMENT	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	306,631	984,000	96,743	
11034 UNC-W-TWO STORY BUILDING EXPANSION	137,500	-	-	-	-	-	-	-	-	-	-	-	137,500	2,760	-	-	
30030 CLC-W-SCADA ON-GOING UPGRADE	-	-	-	-	-	-	-	-	-	-	-	-	-	1,304,660	750,000	735,599	
	448,750	-	-	-	-	-	-	-	-	-	-	-	448,750	1,871,791	2,014,000	1,141,174	
Total Suburban Water Capex	1,737,750	5,228,000	-	-	-	100,000	-	-	-	-	-	-	7,065,750	6,717,184	8,074,000	6,053,338	

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WASTEWATER FUND
2024 Budget (as of 09-18-23)

SUBURBAN WASTEWATER CAPEX	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 2024	Forecast 2023	Budget 2023	Actual 2022
Annual Projects																		
12001 - WLC-S-EQUIPMENT-MOBILE	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000	-	-	-
12002 - WLC-S-EQUIPMENT- OTHER	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	178,903	50,000	174,812
12003 - UNC-S-SEWER CO ACQ - GENERAL	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000	32,316	25,000	7,221
12006 - LTC-S-EQUIPMENT & CAPITAL IMPROVE	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	-	-	-
12007 - HHC-S-EQUIPMENT & CAPITAL IMPROVE	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-
12008 - WWC-S-EQUIPMENT & CAPITAL IMPROVE	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	-	-	-
12009 - AWC-S-EQUIPMENT & CAPITAL IMPROVE	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000	-	-	-
12010 - LIC-S-EQUIPMENT & CAPITAL IMPROVE	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-
12011 - SSC-S-EQUIPMENT & CAPITAL IMPROVE	-	-	-	-	-	-	-	50,000	-	-	-	-	-	25,000	-	-	-	-
20079 - WLC-S-SYSTEM PLANING	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	2,917	5,000	-
20081 - LIC-S-SYSTEM PLANNING	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	2,917	5,000	-
20086 - UMC-S-RES SVC CONN	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
20094 - WEC-S-RES SVC CONN	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	4,375	7,500	-
30305 - WLC-S-CAPITAL MANAGEMT	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	10,064	10,000	12,057
30666 - UNC-S-ASSET MGMT WW UPGRADE	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	100,000	14,583	25,000	45,600
30777 - NLC-S-GENERAL SEWER SYSTEM IMPROVE	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	116,667	200,000	-
Distribution Mains & Service Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,049	-	-
SCADA UPGRADES	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-
	577,500	5,000	-	50,000	5,000	25,000	-	50,000	-	125,000	-	50,000	-	25,000	912,500	363,791	332,500	239,689
LCA Wastewater Treatment Plant																		
30367 - TPC-S-WTP IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	751,060	750,000	798,254
	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	751,060	750,000	798,254
Western Lehigh Interceptor System:																		
30301 - WLC-S-SPRING CREEK FM	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	59,214	100,000	-
30438 - WLC-S-WLI-WW CAPACITY PRG DEV	350,000	-	-	-	-	-	-	-	-	-	-	-	-	-	350,000	392,863	325,000	444,747
30443 - WLC-S-SIGNATORY I&I PROGRAM	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,177,139	1,700,000	85,036
30531 - WLC-S-SPRING CREEK PS IMPROVE	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	79,986	100,000	7,751
30662 - WLC-S-WLI TREXLRTN INTERCEPTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,392	-	127,123
30742 - WLC-S-WLI REHAB CYCLE 1	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-
30806 - WLC-S-PTP MASTER PLAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167,893	200,000	438,511
30815 - WLC-S-SPRING CRK FM RELOC-PTC	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	31,136	50,000	37,486
30816 - WLC-S-UPPER WL PS & FM	3,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500,000	249,262	250,000	452,974
30821 - WLC-S-2022 WLSP NIGHT WEIRING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	272,569
30840 - WLC-S-2023 WLSP LTC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,030	-	45,353
30850 - WLC-S-SPRING CK FM COND ASSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,112	-	586
	6,350,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6,350,000	2,174,027	2,725,000	1,912,137
Satellite Systems																		
30347 - HHC-S-I&I REMOVAL PROJECT	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	100,000	210,927	350,000	249,630
30364 - WWC-S-WYNNWOOD I AND I PROJECT	-	-	-	-	-	125,000	-	-	-	-	-	-	-	-	125,000	14,583	25,000	-
30607 - WWC-S-WWTP IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,393	50,000	28,579
30608 - SSC-S-WWTP IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,141	-	59,882
30629 - LTC-S-LYNN TWP WTP CAPACITY EX	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	500,000	7,189	10,000	(3,115)
30656 - HHC-S-HH-WWTP-UPGRADES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,630	-	38,704
30661 - LTC-S-LT I/I STUDY & REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,224	-	31,910
30700 - UMC-S-CHESTNUT ST BRIDGE REPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,480
30782 - SSC-S-SAND SPRING WWTP TRE	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	100,000	20,334	-	5,348
30805 - AWC-S-WWTP MECH SCREEN	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	75,000	58,333	100,000	-
30805 - AWC-S-WWTP MECH SCREEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,509
Heidelberg Heights WWTP Rehabilitation	-	-	-	160,000	-	-	-	-	-	-	-	-	-	-	160,000	145,833	-	-
Lynn Township I & I Investigation & Remediation Program	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	29,167	50,000	-
North Whitehall Township Act 537 Sewage Facilities Planning	-	-	-	-	70,000	-	-	-	-	-	-	-	-	-	70,000	-	-	-
Plan Review & Inspection, Development & Svc Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,615	-	42,932
SSES (Weisenberg, UMIT, Lowhill)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,667	200,000	-
	-	-	-	260,000	70,000	125,000	-	100,000	-	-	-	550,000	-	75,000	1,180,000	700,037	785,000	510,860
Little Lehigh Relief Interceptor System:																		
30314 - Park Pump Station Rehabilitation/Improvements	-	1,800,000	-	-	-	-	-	-	-	-	-	-	-	-	1,800,000	1,529,440	1,500,000	210,698
30494 - LIC-S-PARK PS SCADA - GEN FUEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,828
	-	1,800,000	-	-	-	-	-	-	-	-	-	-	-	-	1,800,000	1,529,440	1,500,000	212,526
Administrative Projects																		
11001 UNC-W-COMPUTER SYS IMPROV	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-	12,500	-	-	-
11003 UNC-W-GIS CONV/UPDATES	8,750	-	-	-	-	-	-	-	-	-	-	-	-	-	8,750	-	-	-
11008 UNC-W-DOCUMENT MANAGEMENT SYS	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-	12,500	-	-	-
11009 UNC-W-INFO TECH M-PLAN UPDATE	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-	12,500	-	-	-
11018 UNC-W-CMMS UPGRADE & EXPAN	46,250	-	-	-	-	-	-	-	-	-	-	-	-	-	46,250	-	-	-
11027 UNC-W-DISASTER RECOVERY/SECURITY	18,750	-	-	-	-	-	-	-	-	-	-	-	-	-	18,750	-	-	-
11033 UNC-W-MUNIS ERP RE-IMPLEMENT	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-
11034 UNC-W-TWO STORY BUILDING EXPANSION	137,500	-	-	-	-	-	-	-	-	-	-	-	-	-	137,500	-	-	-
	448,750	-	-	-	-	-	-	-	-	-	-	-	-	-	448,750	-	-	-
Total Suburban WasteWater Capex	7,376,250	1,805,000	-	310,000	75,000	150,000	-	150,000	-	125,000	-	600,000	1,000,000	100,000	11,691,250	5,518,355	6,092,500	3,673,467

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - DIVISION FUND
2024 Budget (as of 09-18-23)

CITY WATER CAPEX:

Annual Projects

	Undesignated 400	Int Serv 490	WFP 491	DIST 492	WWTP 493	WWCOLL 494	LAB 495		Budget 2024	Forecast 2023	Budget 2023	Actual 2022
50001 - CAC-W-COA WATER CAPITAL MGMT	-	-	-	10,000	-	-	-		10,000	14,093	10,000	140,576
50006 - CAC-W-COA RES SVC CONN	-	-	-	-	-	-	-		-	36,649	5,000	288,667
50010 - CAC-W-NEW CUST MTR/ERT INSTALL	-	-	-	100,000	-	-	-		100,000	137,251	75,000	166,711
50011 - CAC-W-COA EQUIPMENT-OTHER	-	-	-	470,000	-	-	-		470,000	315,451	200,000	163,911
50013 - CAC-W-WFP-GENERAL IMPROVEMENTS	-	-	-	1,075,000	-	-	-		1,075,000	249,108	250,000	196,282
50014 - CAC-W-STEEL RESERVOIR REHAB CO	-	-	-	250,000	-	-	-		250,000	306,206	300,000	425,178
50115- CAC-W-WFP-MASTER PLAN	-	-	-	-	-	-	-		-	-	-	-
50102 - CAC-W-GEN WATER SYSTEM IMPROVE	-	-	-	630,000	-	-	-		630,000	246,667	370,000	-
50109 - CAC-W-EQUIPMENT-MOBILE	-	-	-	180,000	-	-	-		180,000	10,342	-	113,624
50153- CAC-W-BACKFLOW & METER REVIEW	-	-	-	-	-	-	-		-	-	-	144
50238 - CAC-W-SR145 BRIDGE PROJECT-WAT	-	-	-	-	-	-	-		-	271	-	8,684
50521 - CAC-W-EAST SIDE 36 TRANS MAIN	-	-	-	-	-	-	-		-	-	-	22,666
50522 - CAC-W-LEHIGH & MLK 36 REPAIR	-	-	-	-	-	-	-		-	-	-	60,589
50524 - CAC-W-LEAK SURVEY EAST SIDE TRANS	-	-	-	-	-	-	-		-	-	-	111,807
50532 - CAC-W-EMMAUS INTERCONNECTION	-	-	-	-	-	-	-		-	540	-	12,064
50550 - CAC-W-MOSSER & LEH LEAK REPAIR	-	-	-	-	-	-	-		-	111,231	75,000	144,555
50558 - CAC-W-WFP EMER POWER STUDY	-	-	-	-	-	-	-		-	4,096	-	-
50559 - CAC-W-LRG METER CH REPL	-	-	-	-	-	-	-		-	111,813	-	-
Misc Concrete Repair	-	-	-	-	-	-	-		-	6,667	10,000	-

Non-CCRC Projects

50128 - CAC-W-D&C-CAP-REPLACEMENTS	-	-	-	2,715,000	-	-	-		2,715,000	1,550,384	1,295,000	1,855,459
50332 - CAC-W-HUCK RIDGE MAIN BREAK	-	-	-	-	-	-	-		-	149,070	-	135,703
50359 - CAC-W-WFP INDENTURE UPGRADES	-	-	200,000	-	-	-	-		-	-	-	965
50395 - CAC-W-DEVONSHIRE MAIN BREAK	-	-	-	-	-	-	-		200,000	117,545	200,000	35,179
50464 - CAC-W-AD LARGE DIA VALVE REPLC	-	-	350,000	-	-	-	-		350,000	252,662	250,000	46,440
50465 - CAC-W-AD TANK RESERVOIR REHAB	-	-	200,000	-	-	-	-		200,000	321,508	300,000	8,150
Various Water System Related Studies	-	-	-	-	-	-	-		-	6,667	10,000	304,520
WFP Redundant Power Supply	-	-	80,000	-	-	-	-		80,000	-	-	-

Large Projects & CCRC Projects

50023 - CAC-W-AMR METER REPLACE PROJ	-	-	800,000	-	-	-	-		800,000	350,000	525,000	530,957
50235 - CAC-W-WFP HS PUMPS AND VFDS	-	-	-	-	-	-	-		-	90,979	-	-
50365 - CAC-W-WFP FILTER EVALUATIONS	-	-	2,350,000	-	-	-	-		2,350,000	394,483	500,000	1,116,189
50455 - CAC-W-CYCLE 6 -WTR MAIN REPLACEMENT	-	-	-	4,800,000	-	-	-		4,800,000	3,136,427	3,200,000	97,673
Big Lehigh Intake & Transmission Upgrades	-	-	200,000	-	-	-	-		200,000	-	-	3,323,499
Lead Service Line Replacement Program	-	-	5,000,000	-	-	-	-		5,000,000	-	-	-
PFAS Compliance Planning and Upgrades	-	-	250,000	-	-	-	-		250,000	-	-	-

City Funded Projects

Itron/AMR Meter Project (1)	-	-	-	-	-	-	-		-	-	-	-
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Administrative Projects

11001 UNC-W-COMPUTER SYS IMPROV	25,000	-	-	-	-	-	-		25,000	-	-	-
11003 UNC-W-GIS CONV/UPDATES	17,500	-	-	-	-	-	-		17,500	-	-	-
11008 UNC-W-DOCUMENT MANAGEMENT SYS	25,000	-	-	-	-	-	-		25,000	-	-	-
11009 UNC-W-INFO TECH M-PLAN UPDATE	25,000	-	-	-	-	-	-		25,000	-	-	-
11018 UNC-W-CMMS UPGRADE & EXPAN	92,500	-	-	-	-	-	-		92,500	-	-	-
11027 UNC-W-DISASTER RECOVERY/SECURITY	37,500	-	-	-	-	-	-		37,500	-	-	-
11033 UNC-W-MUNIS ERP RE-IMPLEMENT	400,000	-	-	-	-	-	-		400,000	-	-	-
11034 UNC-W-TWO STORY BUILDING EXPANSION	275,000	-	-	-	-	-	-		275,000	-	-	-
	897,500	-	-	-	-	-	-		897,500	-	-	-

Total City Water Capex

897,500	-	9,430,000	7,515,000	-	-	-	-		17,842,500	6,369,724	6,280,000	6,923,778
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LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - DIVISION FUND
2024 Budget (as of 09-18-23)

	City Division - Systems							Total			
	Undesignated	Int Serv	WFP	DIST	WWTP	WWCOLL	LAB	Budget	Forecast	Budget	Actual
	400	490	491	492	493	494	495	2024	2023	2023	2022
CITY WASTEWATER CAPEX:											
Annual Projects											
50024 - CAC-S-SWR CAPITAL MANAGEMENT	-	-	-	-	18,000	2,000	-	20,000	8,348	10,000	8,322
50032 - CAC-S-EQUIPMENT - OTHER	-	-	-	-	350,000	-	-	350,000	345,525	350,000	426,790
50033 - CAC-S-WWTP-GENERAL IMPROVEMENT	-	-	-	-	900,000	-	-	900,000	936,987	900,000	525,939
50034 - CAC-S-SEWER MAIN REPLACEMENTS	-	-	-	-	-	170,000	-	170,000	82,516	150,000	31,700
50043 - CAC-S-WWTP-SECURITY SYS UPGRAD	-	-	-	-	-	-	-	-	669	-	-
50059 - CAC-S-EQUIPMENT-MOBILE	-	-	-	-	821,000	-	-	821,000	102,040	319,000	725,617
50100 - CAC-W-WFP SCADA UPGRADES	-	-	-	-	225,000	-	-	225,000	-	-	-
50142 - CAC-S-VARIOUS WW SYST STUDIES	-	-	-	-	150,000	-	-	150,000	-	-	206
50236 - CAC-S-SR145 BRIDGE PROJECT-SEW	-	-	-	-	-	-	-	-	108	-	13,361
50268 - CAC-S-WWTP SODIUM HYPO	-	-	-	-	-	-	-	-	-	-	113,456
50302 - CAC-S-WWTP THICKENER TANK 3	-	-	-	-	-	-	-	-	36,128	-	501,532
50474 - CAC-S-WWTP DECHLOR SYSTEM	-	-	-	-	-	-	-	-	221,863	-	465,296
50510 - CAC-S-WWTP DIGESTER CLEANING	-	-	-	-	-	-	-	-	44,144	-	43,855
50511 - CAC-S-2022 COA NIGHT WEIRING	-	-	-	-	-	-	-	-	-	-	194,952
50523 - CAC-S-WWTP CAPACITY UPGRADES	-	-	-	-	-	-	-	-	332	-	1,373
50525 - CAC-S-537 CAPACITY PROBLEM	-	-	-	-	-	-	-	-	-	-	180,642
50542 - CAC-S-537 CITY SRP PROJECTS	-	-	-	-	-	-	-	-	7,370	-	599
50543 - CAC-S-537 CITY INTERCEPTORS	-	-	-	-	-	-	-	-	35,109	-	599
Collection System - Development & Service Connection	-	-	-	-	-	-	-	-	22,671	-	69,168
PennDOT relocations	-	-	-	-	-	70,000	-	70,000	-	-	-
	-	-	-	-	2,464,000	242,000	-	2,706,000	1,843,810	1,729,000	3,303,408
Non-CCRC Projects											
50176 - CAC-S-KIWWTP MASTER PLAN	-	-	-	-	160,000	-	-	160,000	-	-	218
50347 - CAC-S-KIWWTP DIGESTER STUDY	-	-	-	-	-	-	-	-	676	-	1,416
50383 - CAC-S-KIWWTP INDENTURE UPGRADE	-	-	-	-	300,000	-	-	300,000	278,627	300,000	397,819
50541 - CAC-S-537 CITY MH INSPECTIONS	-	-	-	-	-	2,000,000	-	2,000,000	218,685	300,000	3,886
	-	-	-	-	460,000	2,000,000	-	2,460,000	497,988	600,000	403,339
Major Capital Improvements											
50154 - CAC-S-WWTP-ELEC SUBSTATIONS	-	-	-	-	2,200,000	-	-	2,200,000	216,599	200,000	39,337
50169 - CAC-S-WWTP CLARIFIER MECH IMP	-	-	-	-	900,000	-	-	900,000	-	-	-
50286 - CAC-S-18I SOURCE REDUCTION	-	-	-	-	-	3,000,000	-	3,000,000	845,614	800,000	851,815
50303 - CAC-S-WWTP BOILER REPLACE	-	-	-	-	1,400,000	-	-	1,400,000	2,078,974	2,800,000	187,323
50462 - CAC-S-WWTP MAIN & AUX PS IMP	-	-	-	-	400,000	-	-	400,000	74,811	100,000	97,103
50463 - CAC-S-WWTP ISP PS & 480V MCC	-	-	-	-	200,000	-	-	200,000	59,232	100,000	41,590
50581 - CAC-S-WWTP PRIMARY SLUDGE LINES	-	-	-	-	600,000	-	-	600,000	-	-	-
WWTP Wet Weather Capacity Enhancement Project - Tertiary By	-	-	-	-	100,000	-	-	100,000	-	-	-
	-	-	-	-	5,800,000	3,000,000	-	8,800,000	3,275,229	4,000,000	1,217,168
Regional Act 537 Projects											
50295 - CAC-S-KIWWTP MAX MONTH STUDY	-	-	-	-	-	-	-	-	-	-	113
50329 - CAC-S-KIWWTP PEAK FLOW STUDY	-	-	-	-	-	-	-	-	-	-	113
50331 - CAC-S-2020 SBM DATA CAPTURE	-	-	-	-	-	-	-	-	-	-	1,462
50366 - CAC-S-2021 FCS METERING	-	-	-	-	600,000	-	-	600,000	143,920	700,000	1,950
50374 - CAC-S-2021 FCS METERING QA/QC	-	-	-	-	-	-	-	-	-	-	1,990
50405 - CAC-S-2021 KISS MODEL EXPAN	-	-	-	-	-	-	-	-	-	-	560,686
50406 - CAC-S-2022 CITY RDII ANALYSIS	-	-	-	-	-	-	-	-	-	-	49,422
50425 - CAC-S-WET WEATHER BIOACTIFLO	-	-	-	-	-	-	-	-	21,619	-	5,299
50426 - CAC-S-WET WEATHER BLEND HYBRID	-	-	-	-	-	-	-	-	2,178	-	19,873
50466 - CAC-S-2022 SIG RDII ANALYSIS	-	-	-	-	-	-	-	-	-	-	71,030
50516 - CAC-S-KIWWTP FINAL ACT 537	-	-	-	-	-	-	-	-	5,800	-	12,140
50539- CAC-S-KISS ACT 537 PSOA	-	-	-	-	-	-	-	-	152,433	-	130,428
50543 - CAC-S-537 CITY INTERCEPTORS	-	-	-	-	-	-	-	-	466,667	700,000	-
50551 - CAC-S-KISS ACT 537 SECTION 7	-	-	-	-	-	-	-	-	37,537	-	3,322
537 Financial & Legal Review (3)	-	-	-	-	-	-	-	-	200,000	300,000	-
Miscellaneous Act 537 Planning (3)	-	-	-	-	200,000	-	-	200,000	166,667	250,000	-
	-	-	-	-	800,000	-	-	800,000	1,196,820	1,950,000	857,827
Total City WasteWater Capex	-	-	-	-	9,524,000	5,242,000	-	14,766,000	6,813,846	8,279,000	5,781,742
TOTAL CITY CAPEX	897,500	-	9,430,000	7,515,000	9,524,000	5,242,000	-	32,608,500	13,183,570	14,559,000	12,705,520

Supplemental Information

Lehigh County Authority
2024 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

2024 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.

Lehigh County Authority

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Definitions and Explanations of Accounts

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

Lehigh County Authority

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Definitions and Explanations of Accounts

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, Enterprise 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.

Lehigh County Authority
2024 Budget
Definitions and Explanations of Accounts

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, Perma loggers, magnetic locators, curb/valve keys chemical pumps, valve replacement, sump pumps, prominent CI2 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.