



LCA Main Office:
1053 Spruce Road
Wescosville, PA 18106
610-398-2503

Agendas & Minutes Posted:
www.lehighcountyauthority.org

LEHIGH COUNTY AUTHORITY

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BOARD MEETING AGENDA – October 14, 2024 – 12:00 p.m.

In-Person or Virtual Meeting Attendance Options Available: Meetings of the LCA Board of Directors will be held at LCA's Main Office as well as online using the Zoom Meetings application, which includes a telephone option. Public participation is welcomed both in-person or virtually. Instructions for joining the meeting online or by phone are posted on the LCA website in the morning on the day of the meeting, prior to the start of each meeting. You may also issue comment to LCA via email to LCABoard@lehighcountyauthority.org in advance of any meeting or view the meeting at a later time by visiting the LCA website. Please visit <https://www.lehighcountyauthority.org/about/lca-board-meeting-videos/> for specific instructions to join the meeting if you are attending virtually. If attending in-person at LCA's Main Office, please follow all safety and sanitation protocols posted.

1. Call to Order

- **NOTICE OF MEETING RECORDINGS**

Meetings of Lehigh County Authority's Board of Directors that are held at LCA's Main Office at 1053 Spruce Road, Wescosville, PA, may be recorded for viewing online at lehighcountauthority.org. Recordings of LCA meetings are for public convenience and internal use only and are not considered as minutes for the meeting being recorded, nor are they part of public record. Recordings may be retained or destroyed at LCA's discretion.

- *Public Participation Sign-In Request*

2. Review of Agenda / Executive Sessions

- Additions to Agenda (vote required if action will be taken)

3. Approval of Minutes

- *September 23, 2024 Board Meeting minutes*

4. Public Comments

5. Action / Discussion Items:

FINANCE AND ADMINISTRATION

- *Property Acquisition (Approval)*
- *2025 Budget (Discussion) (white) (digital Board packet, pages 9-64)*
- *Western Lehigh Interceptor (WLI) User Charge Report (Approval) (yellow) (digital Board packet, pages 65-98)*
- *LCA Building Optimization Study & Master Plan (Approval) (blue) (digital Board packet, pages 99-109)*

WATER

- *Allentown Division – Large Diameter Valve Rehabilitation & Replacement Program (Approval) (green) (digital Board packet, pages 110-113)*

WASTEWATER

- *Emergency Declaration – Emergency Sewer Repair on South Clinton Street, Allentown (Approval) (purple) (digital Board packet, pages 114-115)*

- *Allentown Division – Sanitary Sewer Collection System: City of Allentown Manhole Inspections (Approval) (salmon) (digital Board packet, pages 116-119)*
- *Allentown Division – Kline’s Island WWTP – Primary Sludge System Upgrades (Approval) (gray) (digital Board packet, pages 120-127)*

6. Monthly Project Updates / Information Items (1st Board meeting per month) (digital Board packet, pages 128-137) – **October report attached**
7. Monthly Financial Review (2nd Board meeting per month)
8. Monthly System Operations Overview (2nd Board meeting per month)
9. Staff Comments
10. Solicitor’s Comments
11. Public Comments / Other Comments
12. Board Member Comments
13. Executive Sessions
14. Adjournment

| UPCOMING BOARD MEETINGS | | |
|-------------------------|-------------------|-------------------|
| October 28, 2024 | November 11, 2024 | November 25, 2024 |

PUBLIC PARTICIPATION POLICY

In accordance with Authority policy, members of the public shall record their name, address, and discussion item on the sign-in sheet at the start of each meeting; this information shall also be stated when addressing the meeting. During the Public Comment portions of the meeting, members of the public will be allowed 5 minutes to make comments/ask questions regarding non-agenda items, but time may be extended at the discretion of the Chair; comments/questions regarding agenda items may be addressed after the presentation of the agenda item. Members of the public may not request that specific items or language be included in the meeting minutes.

REGULAR MEETING MINUTES

September 23, 2024

The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:00 p.m. on Monday, September 23, 2024, Chairman Brian Nagle presiding. The meeting was hybrid via in-person and video and audio advanced communication technology ("ACT"), using the Zoom internet application, including telephone option. Each Board member and other attendees of the meeting were able to hear each other attendee and be heard by each other attendee. The public could also participate in the meeting in-person or via ACT, using the Zoom internet application, including telephone option. A Roll Call of Board members present was taken. Brian Nagle, Amir Famili, Jeff Morgan, and Norma Cusick were present for Roll Call, and remained for the duration of the meeting. Ted Lyons was present for Roll Call and left the meeting at 1:03 p.m., Linda Rosenfeld was present at Roll Call and left the meeting at 1:56 p.m., Sean Ziller was present for Roll Call and left the meeting at 2:15 p.m.

Attorney Kevin Reid, the Authority's Solicitor, was present along with Authority Staff, Liesel Gross, Ed Klein, Chris Moughan, Andrew Moore, AJ Capuzzi, Chuck Volk, Phil DePoe, Susan Sampson, and Lisa Miller.

Chairman Nagle announced that the Board received their electronic and hard copies of the Board packet in advance. A copy of the packet is also available online.

REVIEW OF AGENDA

Liesel Gross announced that there are no changes to the agenda and there is no Executive Session planned.

APPROVAL OF MINUTES

September 9, 2024 Meeting Minutes

On a motion by Jeff Morgan, seconded by Linda Rosenfeld, the Board approved the minutes from the September 9, 2024 meeting as presented (5-0). Sean Ziller and Ted Lyons abstained.

PUBLIC COMMENTS

None.

PENNVEST Financing Resolutions: Lead Service Line Replacement Cycle 1 Project

Liesel Gross introduced Erica Wible of McNees, Wallace & Nurick LLC regarding the PENNVEST loan and grant funding resolutions for the Lead Service Line Replacement Cycle 1 project. Ms. Wible provided highlights for each of the resolutions.

On a motion by Jeff Morgan, seconded by Amir Famili, the Board approved the Borrower Resolution No. 9-2024-1 which authorizes the Board to secure a loan on behalf of PENNVEST in an amount not to exceed \$1,555,508.00 and also accept a grant in an amount not to exceed \$3,383,892.00 and authorize certain actions by Lehigh County Authority officials (7-0).

A roll call vote was taken with the following votes cast:

Brian Nagle – yes
Amir Famili – yes
Ted Lyons – yes
Jeff Morgan – yes

Norma Cusick – yes
Linda Rosenfeld – yes
Sean Ziller – yes

On a motion by Amir Famili, seconded by Linda Rosenfeld, the Board approved the Reimbursement Resolution No. 9-2024-2 regarding the Cycle 1 Lead Service Line Replacement project for the Allentown Water Plant and Distribution System and allows the Authority to reimburse from PENNVEST any money it expends in advance of receiving these proceeds from PENNVEST (7-0).

A roll call vote was taken with the following votes cast:

Brian Nagle – yes
Amir Famili – yes
Ted Lyons – yes
Jeff Morgan – yes
Norma Cusick – yes
Linda Rosenfeld – yes
Sean Ziller – yes

On a motion by Amir Famili, seconded by Jeff Morgan, the Board approved the Rate Resolution No. 9-2024-3 authorizing the adoption of sufficient rates consistent with the Concession Agreement no later than three months prior to the amortization date on the Authority's \$1,555,580.00 loan with PENNVEST (7-0).

A roll call vote was taken with the following votes cast:

Brian Nagle – yes
Amir Famili – yes
Ted Lyons – yes
Jeff Morgan – yes
Norma Cusick – yes
Linda Rosenfeld – yes
Sean Ziller – yes

2025 Preliminary Budget

Liesel Gross noted that today's presentation is focused on the strategic initiatives, staffing changes and other assumptions that are being incorporated into the 2025 Budget. A review of the Budget figures will also be provided, and rate impacts will be discussed in October. Ms. Gross noted that the Authority is required to have the Budget adopted by November 1.

A presentation was shared with the Board to review the 2025 Budget, strategic initiatives, staffing changes, and other support requested.

Ms. Gross reviewed the strategic priorities that staff have developed for 2025. She reviewed suggested personnel additions that are required to support the Authority's goals related to the Regional Sewer Program, the Lead Program, Asset Management, and other priority projects. She also reviewed consultant support required in 2025 for strategies related to the Business Systems (Tyler EERP), Employee Engagement & Safety, and Staffing Plan & Building Optimization projects.

Some of the concepts under development for the Regional Sewer Program include a regional high strength surcharge program, a regional inflow & infiltration (I&I) program, and a robust sewage billing meter program. There are some unknowns related to the municipalities level of support for these

programs. While considering these unknowns and understanding the workload ahead, current and future staffing needs have been identified. The staffing requirements would include two Inspectors / Technicians and an Inflow and Infiltration (I&I) Program Manager. She noted revenue offsets that would be available for these positions as the programs are developed and the expenses charged back to the municipalities and customers of the system. There was Board discussion regarding net bottom line expenses and rate increases. Amir Famili commented on raising rates and sustainability of the organization. Ted Lyons commented that demand is increasing, and the Authority needs to determine if the increased workload and new programs can be completed with the current staff or not. Ms. Gross explained that the drivers for the new positions requested in the budget are outside of the Authority's control as new regulations are requiring significantly increased investment in the system. She stated that if the chooses not to add internal staff resources to meet these new requirements, the projects and programs will need to be addressed through the use of external consultants and contracts. There was further discussion regarding the need for the positions discussed for the Regional Sewer Program and the status of discussions with the municipalities about the high-strength surcharge program and the regional I&I program. Ms. Gross indicated there is significant discussion that is occurring, and no decisions have been made about how these programs will move forward. She noted that the I&I program is a requirement of the state regulators and will need to be staffed appropriately regardless of the intermunicipal arrangements. However, the high-strength surcharge program may or may not occur, and the decision to add staff to manage that program could be made at a later date.

There was significant additional discussion about the drivers for staff additions, the sustainability of the Authority's finances, and management of rate increases for the Authority's customers. Amir Famili commented that with the strategic initiatives related to business process improvement, there should be some staff efficiencies gained to help offset the need to add staff. Brian Nagle asked about the current level of vacancies and whether filling them prior to adding new staff would help. Sean Ziller recommended a review of the staff additions and alternative costs for completing those functions through external resources. Ms. Gross noted additional discussion on these topics can be planned for a future meeting.

Liesel Gross continued through the budget presentation and discussed the Lead Program requirements to identify privately own water service line material. There are approximately 20,000 service lines that need to be identified. Ms. Gross explained the staffing requirements for the program noting that the Authority has been successful in obtaining customer participation in the program through door-to-door canvassing, but cannot complete the volume of work efficiently without additional resources. Chris Moughan said it could take up to three years using internal resources, and Staff has discussed utilizing an external resource. The staffing additions included in the 2025 Budget for two community canvassers could be absorbed into the Authority once the project was completed. There was some discussion regarding the success rate of canvassing and the process the Authority will use to get the information to the customers so they will provide the Authority with information on their service line material.

Liesel Gross briefly reviewed the requested staff addition to support the Asset Management Program, which is focused on building the internal capacity to complete asset management plans for all Authority system and assets. The Authority has hired an Asset Management Engineer and adding an Asset Management Technician is needed to continue with the program workload.

The staffing requirements for Other Ideas & Priorities include a PA One Call Technician due to the new requirements marking underground utilities. Chris Moughan commented the law is changing for PA One Call and the new requirements may require additional staff resources. Ms. Gross noted that if the change in the PA One Call law does not occur, the position included in the 2025 Budget would not be filled.

Liesel Gross informed the Board that the Authority has been asked by two municipalities to consider taking over their sewer pump stations in their townships. Within those townships are a total of eight stations that would require staff. The Authority is discussing a service contract that would pay for the cost of personnel.

Ms. Gross provided a summary of all new positions included in the 2025 Budget request, reviewed revenue offsets to help pay for those staff additions. The 2025 budgeted employee total is 192, but that number will be adjusted after review of comments from the Board. Ms. Gross reviewed the breakdown of the personnel costs which is a 7.3% increase from the 2024 financial forecast.

Ed Klein then reviewed the list of other budget assumptions noting that the inflationary impact on expenses is approximately 2.5 percent. In the Internal Services area, the Budget will increase due to the strategic initiatives. The Suburban Water fund operating expenses will increase approximately 3.5 percent and revenues will need to increase by 7.5 percent after the use of \$400,000 in cash reserves to support capital expenditures. In the Suburban Wastewater fund, operating expenses are increasing by 7.63 percent, and rates are being reviewed now in accordance with sewer signatory agreements. For the City Division, operating expenses are expected to increase by 5.87 percent, and rates will be increased 6.3 percent based on terms of the Allentown Water & Sewer Lease Agreement.

Mr. Klein reviewed the budget figures in summary form, noting that all three funds are positive, including the number of days of cash on hand and debt service coverage ratios for 2025. In the City Division, cash flow in 2025 will be negative, which is driven by the use of previously borrowed funds for capital expenses, in accordance with the capital plan.

The next steps include finalizing signatory revenue numbers, rate calculations for the Suburban Water fund and City Division, and the Suburban Wastewater signatory user charge report. Coming up at the next Board meeting, staff will review the 2025 rates. The Budget is scheduled to be adopted on October 28 with rate adoption on November 11.

Liesel Gross said that a full copy of the proposed 2025 Budget will be provided to the Board prior to the next meeting.

Chairman Nagle acknowledged the Staff on doing a great job on preparing and presenting the Budget for Board review and discussion. Ms. Gross said the feedback from the Board is appreciated.

LCA Pension Plan – Mandatory Municipal Obligation

Ed Klein presented the 2025 Minimum Municipal Obligation (MMO) memorandum and worksheet for the Authority's pension plan, which is required to be provided to the Board annually. No action is required.

Pretreatment Plant – Near Term Facility Upgrades – Final Clarifier Rehabilitation

Chuck Volk described the project that is intended to address a critical asset at the Pretreatment Plant that is at high risk for failure. Rehabilitation of the final clarifiers is necessary to maintain plant performance and avoid negative impacts of a system failure on the Kline's Island Wastewater Treatment Plant in Allentown. The scope of work includes replacement of mechanical equipment including sludge collection mechanisms, drive platform and deck plates, main drive and associated drive hardware, spray system, access bridge and internal piping.

Mr. Volk recommended using Iron Horse Environmental, LLC, which is a preferred CoStars vendor to complete the final clarifier rehabilitation using Evoqua equipment.

The Board asked how the project will be funded, recognizing the limited customer base of the Pretreatment Plant. Ed Klein said the Authority is pursuing loans for up to \$6 million of related critical near-term upgrades for this facility, including this project, and the borrowing will be justified based on current revenues. There was discussion regarding the funding process for this project and other projects in the future. Amir Famili stated he is concerned about the costs being recovered from the appropriate industrial customers and not passed on to other customers.

On a motion by Jeff Morgan, seconded by Norma Cusick, the Board approved the Capital Project Authorization for the Construction Phase in the amount of \$1,859,600.00 which includes the General Construction Contract to Iron Horse Environmental, LLC in the amount of \$1,680,000.00 and the Professional Services Authorization for construction phase engineering services to AECOM in the amount of \$49,600.00 (5-0).

Allentown Division – Cycle 1 Manhole Rehabilitation

Matt Dorner provided an overview of the first cycle pilot project that will evaluate various manhole rehabilitation methods. Through an extensive manhole inspection process conducted throughout the City of Allentown, 256 manholes have been identified for rehabilitation in this cycle. There are nine different rehabilitation methods that will be tested in this project, and the work will be evaluated to determine which methods perform the best in various situations. Through this approach, future projects can be scoped and bid more narrowly to achieve optimum results. Chuck Volk noted that the Authority has not worked with Triangle Contracting, LLC in the past but the firm appears well qualified to perform the work.

There was some Board discussion regarding why there is a need to study different manhole rehabilitation techniques since manhole rehabilitation has been occurring for years. Liesel Gross explained that this project will establish the program and standard protocols that will be used by not only the Authority but other municipalities in the region as well. Past efforts to address manhole deficiencies have not always been successful at eliminating inflow of clear water into the system. These nine rehab techniques will be piloted and tested to ensure more reliable results in the future.

On a motion Amir Famili, seconded by Norma Cusick, the Board approved the Capital Project Authorization for the Construction Phase, Cycle 1 Manhole Rehabilitation Project, in the amount of \$1,561,025.00 which includes the General Construction Contract to Triangle Contracting, LLC in the amount of \$1,230,025.00 and the Professional Services Authorization for the Construction Phase Engineering Services to Arcadis in the amount of \$271,000.00 (5-0).

MONTHLY FINANCIAL REPORT

Ed Klein gave an overview of the August 2024 financial statements, highlighting variances between actual expenses and budgeted or forecasted expenses. Mr. Klein reported that net income and cash flows for all funds were favorable for August as compared to forecast.

MONTHLY SYSTEM OPERATIONS OVERVIEW

Andrew Moore reviewed the August 2024 report and reported that there was one non-recordable incident that involved an employee backing up and bumping into a telephone pole. There was one recordable incident where someone was plunging a sampling sink and the sample splashed in his eye. Water production and wastewater levels are normal for this time of the year. He provided details on the plant bypass at the Kline's Island WWTP and explained the permit exceedances at the Sand Spring WWTP. There was some discussion regarding the power outage at Kline's Island.

STAFF COMMENTS

Liesel Gross noted that Linda Rosenfeld, Sean Ziller, and Ted Lyons left the meeting so there is no quorum.

NOTE: The meeting recording was reviewed, and it was determined that a quorum was in place until Sean Ziller's departure at 2:15 p.m. A quorum was in place for all actions taken by the Authority Board during this meeting.

Ms. Gross acknowledged Chris Moughan and Susan Sampson who provided excellent presentations at the Pennsylvania Municipal Authorities Association on the lead program and digital communications. She also noted that she will be presenting at the Lehigh Valley Chamber of Commerce Board of Governors meeting. Open Houses are scheduled for the month of October regarding the Kline's Island Regional Sewer Plan. She noted that Board representation would be welcome. Information with details will be emailed to the Board.

SOLICITOR'S COMMENTS

None.

PUBLIC COMMENTS / OTHER COMMENTS

None.

BOARD MEMBER COMMENTS

Amir Famili asked if the Authority has received an appraisal for the property that is under consideration for acquisition. Solicitor Kevin Reid said an appraisal has been received.

Chairman Nagle asked if the Governance Committee meeting has been scheduled. Liesel Gross said a meeting is scheduled for October 2.

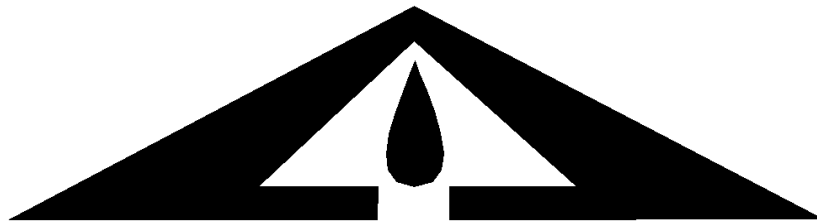
EXECUTIVE SESSION

None.

ADJOURNMENT

There being no further business, the Chairman adjourned the meeting at 2:30 p.m.

Jeffrey J. Morgan
Secretary



LEHIGH COUNTY AUTHORITY

2025 BUDGET

Draft: October 14, 2024

Executive Summary

Operating Activities

Lehigh County Authority

2025 Budget

Operating Budgets Overview

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

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

A. Suburban Water Division:

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

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

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

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

B. Suburban Wastewater Division:

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

Lehigh County Authority 2025 Budget Operating Budgets Overview

Western Lehigh Interceptor system:

This budget addresses transportation and City treatment services provided to various municipalities and assumes an average daily flow of 8 million gallons per day (MGD) not including Emmaus, and 8.5 million gallons per day (MGD) including Emmaus, from the communities served including the Boroughs of Alburtis and Macungie, and the Townships of Lower Macungie, Upper Macungie, Upper Milford, Weisenberg, Lowhill and the LCA Pre-Treatment Plant (the "Municipalities"). The Municipalities are billed based upon wastewater strength, flow, and reserved capacity. The budget (including the LLRI, described below) includes an estimated 6.2 percent rate increase for the typical residential customer. In addition, the Borough of Emmaus discharges a portion of its flow through the WLI and is billed in accordance with a service agreement.

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

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

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

Little Lehigh Relief Interceptor (LLRI) system

Phase 1

This system phase, including the Park Pump Station (PPS) and Force Main, serves the Municipalities and the Townships of Salisbury and South Whitehall. The PPS, which has been in service since 1983, provides 20 MGD of relief pumping capacity to bypass a critical portion of the City of Allentown's interceptor system. The Phase 2 Upgrade Project has been under construction since 2023, following the Phase 1 Upgrade Project that was completed in 2021. The Phase 2 Upgrade consists of replacement of the original emergency generator, which is at the end of its service life and is undersized for station conveyance design capacity. In 2022, the Authority awarded the Electrical Contract for the Phase 2 project, and in late 2023 the Authority will award the General Contract for the Phase 2 Project. Project completion was delayed due to the long lead time for the new generator, and is now expected to be completed in 2025.

Phase 2

This system phase includes the gravity relief line from Keck's Bridge to the PPS and serves the Municipalities and the Borough of Emmaus and Salisbury Township. The 2025 Budget anticipates the continuation of increased maintenance costs for cleaning due to 4 siphon chambers, a meter station, high H₂S (Hydrogen sulfide) and other work on this system.

Common Rate Collector System:

Upper Milford system

As the wastewater service agency for Upper Milford Township (UMiT), Lehigh County Authority (LCA) currently provides all wastewater-related services for the 1,185 residential and 47 commercial customers in the township. Except for significant matters requiring inter-municipal negotiations or consultations, LCA provides general representation for UMiT on wastewater issues.

Lehigh County Authority

2025 Budget

Operating Budgets Overview

Weisenberg system

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

Heidelberg Heights system

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

Wynnewood Terrace system

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

Sand Spring system

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

Lowhill Township system

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

Western Weisenberg system

The Authority owns and operates a 40,000 GPD wastewater treatment plant at the Arcadia West Industrial Park (AWIP). The new plant serves the AWIP and other properties in the New Smithsville area of Weisenberg Township. Currently there are 17 commercial customers and 1 institutional customer in this system.

Lynn Township system

The budget includes the operation and maintenance of the Lynn Township wastewater system in Lynn Township. The system includes an 80,000 GPD cast in place extended air plant and collection system currently serving approximately 365 residential properties, 21 commercial customers and the Northwestern Lehigh School District Complex.

Lehigh County Authority 2025 Budget Operating Budgets Overview

Washington Township system

LCA provides operating and preventive maintenance services for this system that serves approximately 594 residential and commercial customers in the Slatedale and Emerald areas of Washington Township. Approximately 130,000 PD of wastewater is conveyed to and treated at the Borough of Slatington's wastewater treatment plant. Ownership of the system remains with Washington Township.

LCA Pre-Treatment Plant (PTP)

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

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

Over the past five years, major capital projects have included replacement of the "Bmac" compressor for the cryogenic plant, anaerobic digesters cleaning and mechanical rehabilitation, construction of a dedicated grease receiving station, re-build of a belt filter press, process modifications for the Waste Receiving Station to enable thickening of the waste prior to conveyance to the digesters, replacement sodium hypochlorite tank for solids building odor removal system, installation of plant-wide SCADA system, annual pavement reconstruction projects, and replacement of mechanical screens (2 each) at the plant headworks. Near term future projects include final clarifiers rehabilitation and replacement of electrical controls in the cryogenic plant. In addition, a full-scale upgrade will begin with preliminary design phase in 2025.

C. City Division

Water System

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

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

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

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

Lehigh County Authority 2025 Budget Operating Budgets Overview

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

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

Wastewater System:

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

The 2025 Budget was developed to provide compliance with applicable regulatory requirements utilizing recognized operational, maintenance and industrial pretreatment procedures to effectively convey and process the wastewater generated in the service area of the treatment facility. Compliance with the Standards of Practice established as part of the concession and lease agreement with the City of Allentown will be an on-going and essential focus for the wastewater staff of the city division.

As noted above, the Authority worked with the City of Allentown and the 14 other municipalities served by the system to develop an Interim Act 537 Plan in 2020 to address the capacity requirements for the period of 2021 to 2025. The 2025 Budget includes implementation of planning activities outlined in this regional Interim Act 537 Plan and completion of a long-term regional Act 537 Plan that will be submitted to DEP in 2025.

Consolidated Statements

LEHIGH COUNTY AUTHORITY
PRELIMINARY BUDGET RESULTS
2025 Budget (as of 10-14-24)

| | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
|------------------------------------|------------------------|--------------------------|------------------------|------------------------|
| NET INCOME | | | | |
| Suburban Water | 3,109,821 | 2,348,377 | 2,019,922 | 8,266,949 |
| Suburban Wastewater | (1,990,849) | (1,461,583) | (1,632,719) | (556,016) |
| City Division | 23,008,783 | 12,050,508 | 14,844,627 | 7,774,363 |
| Total LCA | <u>24,127,755</u> | <u>12,937,303</u> | <u>15,231,830</u> | <u>15,485,296</u> |
| CASH FLOWS | | | | |
| Suburban Water | (400,000) | 3,046,180 | 1,446,849 | 3,349,056 |
| Suburban Wastewater | 4,227,607 | 947,786 | 347,045 | 2,903,816 |
| City Division | (15,865,171) | 51,507,617 | 2,940,507 | 13,782,981 |
| Total LCA | <u>(12,037,564)</u> | <u>55,501,584</u> | <u>4,734,401</u> | <u>20,035,853</u> |
| DEBT SERVICE COVERAGE RATIO | | | | |
| Suburban Water | 2.26 | 2.10 | 1.96 | 2.49 |
| Suburban Wastewater | 2.43 | 4.80 | 4.67 | 7.92 |
| City Division | 2.03 | 2.20 | 2.13 | 2.62 |
| CAPITAL SPENDING | | | | |
| Suburban Water | 4,774,500 | 5,811,575 | 7,065,750 | 6,085,513 |
| Suburban Wastewater | 13,738,000 | 10,587,357 | 11,516,250 | 4,689,641 |
| City Division | 50,580,000 | 27,080,200 | 32,608,500 | 14,440,124 |
| Total LCA | <u>69,092,500</u> | <u>43,479,132</u> | <u>51,190,500</u> | <u>25,215,278</u> |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF NET POSITION
2025 Budget (as of 10-14-24)

| | (400,000) | 3,046,180 | | | 4,227,607 | 947,786 | | | 122,669,054 | 138,534,225 | 81,626,995 | 87,026,608 | | | | |
|---|----------------|---------------|--------------|--------------|---------------------|---------------|--------------|--------------|---------------|---------------|-------------|--------------|---------------|---------------|---------------|---------------|
| | 13,376,241 | 13,776,241 | 15,332,159 | 10,730,061 | 16,171,065 | 11,943,457 | 10,523,107 | 10,995,671 | | | | | | | | |
| | Suburban Water | | | | Suburban Wastewater | | | | City Division | | | | Total LCA | | | |
| | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| Current Assets: | | | | | | | | | | | | | | | | |
| Cash and Cash Equivalents | 11,249,641 | 11,649,641 | 13,456,703 | 8,603,461 | 15,773,002 | 11,545,394 | 9,931,461 | 10,597,608 | 59,362,927 | 75,228,098 | 20,320,775 | 16,368,303 | 86,385,570 | 98,423,133 | 43,708,939 | 35,569,372 |
| Certificates of Deposit | 3,023,130 | 3,023,130 | 2,945,069 | 3,023,130 | 6,965,466 | 6,965,466 | 6,584,624 | 6,965,466 | - | - | - | - | 9,988,596 | 9,988,596 | 9,529,693 | 9,988,596 |
| Accounts Receivable: | | | | | | | | | | | | | - | - | - | - |
| Customers (Net of Allowance) | 3,094,686 | 3,094,686 | 2,803,370 | 3,094,686 | 4,109,832 | 4,109,832 | 2,867,326 | 4,109,832 | 9,027,130 | 9,027,130 | 7,935,029 | 9,014,152 | 16,231,648 | 16,231,648 | 13,605,725 | 16,218,670 |
| Financing Contracts | - | - | - | - | 207,224 | 207,224 | 959,924 | 207,224 | - | - | - | - | 207,224 | 207,224 | 959,924 | 207,224 |
| Others | 331,090 | 331,090 | 321,073 | 331,090 | 614,088 | 614,088 | 651,186 | 614,088 | 4,545,547 | 4,545,547 | 7,485,033 | 4,545,547 | 5,490,725 | 5,490,725 | 8,457,292 | 5,490,725 |
| Due from (to) Other Funds | 1,624,525 | 1,624,525 | 1,578,252 | 1,624,525 | (1,624,525) | (1,624,525) | (1,577,519) | (1,624,525) | - | - | - | - | - | - | 733 | - |
| Inventory | 235,869 | 235,869 | 92,542 | 235,869 | - | - | - | - | - | - | - | - | 235,869 | 235,869 | 92,542 | 235,869 |
| Accrued Interest Receivable | 14,832 | 14,832 | 6,766 | 14,832 | 31,623 | 31,623 | 8,210 | 31,623 | 340,774 | 340,774 | 211,856 | 340,774 | 387,229 | 387,229 | 226,832 | 387,229 |
| Prepaid Expenses | 174,787 | 174,787 | 17,604 | 174,787 | 127,383 | 127,383 | 61,205 | 127,383 | 305,329 | 305,329 | 440,290 | 511,842 | 607,499 | 607,499 | 519,099 | 814,012 |
| Total Current Assets | 19,748,560 | 20,148,560 | 21,221,379 | 17,102,380 | 26,204,093 | 21,976,485 | 19,486,417 | 21,028,699 | 73,581,707 | 89,446,877 | 36,392,983 | 30,780,618 | 119,534,360 | 131,571,923 | 77,100,780 | 68,911,697 |
| Noncurrent Assets: | | | | | | | | | | | | | | | | |
| Restricted: | | | | | | | | | | | | | | | | |
| Restricted Cash and Cash Equivalents | - | - | - | - | 341,385 | 341,385 | 338,677 | 341,385 | 33,269,506 | 33,269,506 | 32,938,649 | 40,621,683 | 33,610,891 | 33,610,891 | 33,277,326 | 40,963,069 |
| Restricted for Debt Service | 1,907,712 | 1,907,712 | 1,656,568 | 1,907,712 | - | - | - | - | 30,004,516 | 30,004,516 | 28,335,482 | 30,004,516 | 31,912,228 | 31,912,228 | 29,992,050 | 31,912,228 |
| Restricted Certificates of Deposit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment U.S. Treasury Obligations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Developer Escrow Deposit | 218,888 | 218,888 | 218,888 | 218,888 | 56,678 | 56,678 | 252,969 | 56,678 | 32,106 | 32,106 | 32,090 | 32,106 | 307,671 | 307,671 | 503,947 | 307,671 |
| Total Restricted Assets | 2,126,600 | 2,126,600 | 1,875,456 | 2,126,600 | 398,063 | 398,063 | 591,646 | 398,063 | 63,306,128 | 63,306,128 | 61,306,220 | 70,658,305 | 65,830,791 | 65,830,791 | 63,773,322 | 73,182,968 |
| Capital Assets | | | | | | | | | | | | | | | | |
| Non-depreciable Assets: | | | | | | | | | | | | | | | | |
| Land | 3,734,165 | 3,734,165 | 3,334,473 | 3,734,165 | 1,896,050 | 1,896,050 | 1,896,050 | 1,896,050 | - | - | - | - | 5,630,215 | 5,630,215 | 5,230,523 | 5,630,215 |
| Construction in Progress | 13,314,694 | 8,540,194 | 16,465,491 | 2,728,619 | 24,641,565 | 10,903,565 | 18,470,152 | 316,208 | 73,560,200 | 27,080,200 | 45,812,070 | - | 111,516,459 | 46,523,959 | 80,747,714 | 3,044,827 |
| Total Capital Assets Not Being Depreciated | 17,048,859 | 12,274,359 | 19,799,964 | 6,462,784 | 26,537,615 | 12,799,615 | 20,366,203 | 2,212,258 | 73,560,200 | 27,080,200 | 45,812,070 | - | 117,146,674 | 52,154,174 | 85,978,237 | 8,675,042 |
| Depreciable Assets: | | | | | | | | | | | | | | | | |
| Wells & Reservoirs | 13,439,605 | 13,439,605 | 11,702,311 | 13,439,605 | 3,494,643 | 3,494,643 | 3,494,643 | 3,494,643 | - | - | - | - | 16,934,248 | 16,934,248 | 15,196,954 | 16,934,248 |
| Transmission & Distribution Mains | 94,381,777 | 94,381,777 | 88,676,537 | 94,381,777 | - | - | - | - | - | - | - | - | 94,381,777 | 94,381,777 | 88,676,537 | 94,381,777 |
| Services & Hydrants | 20,407,091 | 20,407,091 | 18,511,665 | 20,407,091 | - | - | - | - | - | - | - | - | 20,407,091 | 20,407,091 | 18,511,665 | 20,407,091 |
| Interceptor & Collector Systems | - | - | - | - | 41,704,381 | 41,704,381 | 39,577,399 | 41,704,381 | - | - | - | - | 41,704,381 | 41,704,381 | 39,577,399 | 41,704,381 |
| Building Structure & Appurtenances | 30,709,483 | 30,709,483 | 30,594,219 | 30,709,483 | 73,177,085 | 73,177,085 | 71,828,459 | 73,177,085 | 13,630 | 13,630 | 13,630 | 13,630 | 103,900,198 | 103,900,198 | 102,436,308 | 103,900,198 |
| Metering System | 14,644,182 | 14,644,182 | 14,109,805 | 14,644,182 | 429,778 | 429,778 | 429,778 | 429,778 | - | - | - | - | 15,073,960 | 15,073,960 | 14,539,583 | 15,073,960 |
| Equipment and Furnishings | 12,589,429 | 12,589,429 | 10,235,448 | 12,589,429 | 24,659,220 | 24,659,220 | 23,949,087 | 24,659,220 | 3,896,125 | 3,896,125 | 3,770,712 | 3,896,125 | 41,144,774 | 41,144,774 | 37,955,248 | 41,144,774 |
| Right-To-Use Leased Assets | 628,442 | 628,442 | 416,229 | 628,442 | 1,069,151 | 1,069,151 | 1,109,723 | 1,069,151 | 1,451,201 | 1,451,201 | 994,315 | 1,451,201 | 3,148,794 | 3,148,794 | 2,520,267 | 3,148,794 |
| Capacity | 1,207,901 | 1,207,901 | 1,207,901 | 1,207,901 | 248,561 | 248,561 | 248,561 | 248,561 | - | - | - | - | 1,456,462 | 1,456,462 | 1,456,462 | 1,456,462 |
| Total Capital Assets Being Depreciated | 188,007,910 | 188,007,910 | 175,454,115 | 188,007,910 | 144,782,819 | 144,782,819 | 140,637,650 | 144,782,819 | 5,360,956 | 5,360,956 | 4,778,657 | 5,360,956 | 338,151,685 | 338,151,685 | 320,870,421 | 338,151,685 |
| Less accumulated depreciation | | | | | | | | | | | | | | | | |
| Wells & Reservoirs | (4,165,881) | (4,165,881) | (3,949,796) | (4,165,881) | (857,376) | (857,376) | (793,837) | (857,376) | - | - | - | - | (5,023,257) | (5,023,257) | (4,743,633) | (5,023,257) |
| Transmission & Distribution Mains | (17,208,857) | (17,208,857) | (16,292,404) | (17,208,857) | - | - | - | - | - | - | - | - | (17,208,857) | (17,208,857) | (16,292,404) | (17,208,857) |
| Services & Hydrants | (5,780,664) | (5,780,664) | (5,463,253) | (5,780,664) | - | - | - | - | - | - | - | - | (5,780,664) | (5,780,664) | (5,463,253) | (5,780,664) |
| Interceptor & Collector Systems | - | - | - | - | (12,716,539) | (12,716,539) | (12,389,290) | (12,716,539) | - | - | - | - | (12,716,539) | (12,716,539) | (12,389,290) | (12,716,539) |
| Building Structure & Appurtenances | (12,696,420) | (12,696,420) | (11,462,087) | (12,696,420) | (28,811,524) | (28,811,524) | (26,361,857) | (28,811,524) | (13,630) | (13,630) | (13,630) | (13,630) | (41,521,574) | (41,521,574) | (37,837,574) | (41,521,574) |
| Metering System | (7,555,313) | (7,555,313) | (6,947,290) | (7,555,313) | (307,985) | (307,985) | (297,376) | (307,985) | - | - | - | - | (7,863,299) | (7,863,299) | (7,244,666) | (7,863,299) |
| Equipment and Furnishings | (14,848,505) | (11,306,615) | (13,960,280) | (7,655,991) | (35,855,726) | (28,748,439) | (35,080,740) | (21,716,939) | (3,106,376) | (2,524,210) | (3,215,337) | (2,198,549) | (53,810,607) | (42,579,264) | (52,256,363) | (31,571,479) |
| Right-To-Use Leased Assets - Amortization | (153,600) | (153,600) | (57,727) | (153,600) | (854,498) | (854,498) | (743,586) | (854,498) | (414,683) | (414,683) | (247,887) | (414,683) | (1,422,782) | (1,422,782) | (1,049,199) | (1,422,782) |
| Capacity | (878,379) | (878,379) | (846,545) | (878,379) | - | - | - | - | - | - | - | - | (878,379) | (878,379) | (846,545) | (878,379) |
| Total Accumulated Depreciation | (63,287,618) | (59,745,728) | (58,979,387) | (56,095,105) | (79,403,649) | (72,296,362) | (75,666,686) | (65,264,862) | (3,534,689) | (2,952,523) | (3,476,853) | (2,626,862) | (146,225,956) | (134,994,613) | (138,122,927) | (123,986,829) |
| Total Capital Assets | 141,769,150 | 140,536,540 | 136,274,692 | 138,375,589 | 91,916,785 | 85,286,072 | 85,337,166 | 81,730,215 | 75,386,467 | 29,488,633 | 47,113,874 | 2,734,094 | 309,072,402 | 255,311,245 | 268,725,732 | 222,839,898 |
| Other Assets: | | | | | | | | | | | | | | | | |
| Long-Term Portion of Receivables - Financing Contracts | - | - | - | - | 533,320 | 533,320 | - | 533,320 | - | - | - | - | 533,320 | 533,320 | - | 533,320 |
| Intangible Service Concession Arrangement | - | - | - | - | - | - | - | - | 243,165,931 | 249,100,568 | 241,364,578 | 304,576,618 | 243,165,931 | 249,100,568 | 241,364,578 | 304,576,618 |
| Less Accumulated Amortization | - | - | - | - | - | - | - | - | (5,934,637) | (5,934,637) | (5,934,637) | (58,578,552) | - | (5,934,637) | (5,934,637) | (58,578,552) |
| Net Pension Asset | - | - | 885,694 | - | - | - | 445,851 | - | - | - | 3,288,666 | - | - | - | 4,620,211 | - |
| OPEB Asset | 1,780,508 | 1,780,508 | 1,164,309 | 1,780,508 | - | - | - | - | - | - | - | - | 1,780,508 | 1,780,508 | 1,164,309 | 1,780,508 |
| Other Assets | - | - | - | - | - | - | - | - | 5,870,088 | 5,870,088 | 5,221,469 | 5,870,088 | 5,870,088 | 5,870,088 | 5,221,469 | 5,870,088 |
| Facilities Planning Costs (Net of Accumulated Amortization) | 41,558 | 41,558 | 232,891 | 41,558 | 3,487,987 | 3,487,987 | 5,005,479 | 3,487,987 | - | - | - | - | 3,529,545 | 3,529,545 | 5,238,370 | 3,529,545 |
| Total Other Assets | 1,822,066 | 1,822,066 | 2,282,894 | 1,822,066 | 4,021,307 | 4,021,307 | 5,451,330 | 4,021,307 | 243,101,381 | 249,036,018 | 243,940,076 | 251,868,154 | 248,944,754 | 254,879,391 | 251,674,300 | 257,711,527 |
| Total Noncurrent Assets | 145,717,816 | 144,485,206 | 140,433,042 | 142,324,255 | 96,336,155 | 89,705,442 | 91,380,142 | 86,149,585 | 381,793,976 | 341,830,779 | 352,360,170 | 325,260,553 | 623,847,947 | 576,021,427 | 584,173,353 | 553,734,393 |
| Total Assets | 165,466,376 | 164,633,767 | 161,654,421 | 159,426,635 | 122,540,248 | 111,681,927 | 110,866,559 | 107,178,284 | 455,375,682 | 431,277,656 | 388,753,153 | 356,041,171 | 743,382,307 | 707,593,350 | 661,274,133 | 622,646,090 |
| Deferred Outflows of Resources | | | | | | | | | | | | | | | | |
| Pensions | 1,036,484 | 1,036,484 | 535,658 | 1,036,484 | 521,755 | 521,755 | 269,644 | 521,755 | 2,704,422 | 2,704,422 | 1,988,936 | 3,848,551 | 4,262,661 | 4,262,661 | 2,794,238 | 5,406,790 |
| OPEB | 178,846 | 178,846 | 433,636 | 178,846 | - | - | - | - | 1,551,697 | 1,551,697 | 601,462 | 407,567 | 1,730,543 | 1,730,543 | 1,035,098 | 586,413 |
| Refunding Loss on Bonds | - | - | - | - | - | - | - | - | 24,392,989 | 24,392,989 | 25,412,905 | 24,392,989 | 24,392,989 | 24,392,989 | 25,412,905 | 24,392,989 |
| Total Deferred Outflows | 1,215,330 | 1,215,330 | 969,294 | 1,215,330 | 521,755 | 521,755 | 269,644 | 521,755 | 28,649,108 | 28,649,108 | 28,003,303 | 28,649,107 | 30,386,193 | 30,386,193 | 29,242,241 | 30,386,192 |
| Total Assets | | | | | | | | | | | | | | | | |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF NET POSITION
2025 Budget (as of 10-14-24)

| | | | | | | | | | | | | | | | | |
|---|----------------|-------------|-------------|-------------|---------------------|-------------|-------------|-------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| 2025 Budget (as of 10-14-24) | (400,000) | 3,046,180 | | | 4,227,607 | 947,786 | | | | | | | | | | |
| | 13,376,241 | 13,776,241 | 15,332,159 | 10,730,061 | 16,171,065 | 11,943,457 | 10,523,107 | 10,995,671 | 122,669,054 | 138,534,225 | 81,626,995 | 87,026,608 | | | | |
| | Suburban Water | | | | Suburban Wastewater | | | | City Division | | | | Total LCA | | | |
| | Budget | Forecast | Budget | Actual | Budget | Forecast | Budget | Actual | Budget | Forecast | Budget | Actual | Budget | Forecast | Budget | Actual |
| | 2025 | 2024 | 2024 | 2023 | 2025 | 2024 | 2024 | 2023 | 2025 | 2024 | 2024 | 2023 | 2025 | 2024 | 2024 | 2023 |
| Current Liabilities: | | | | | | | | | | | | | | | | |
| Accounts Payable - Trade | 733,425 | 733,425 | 3,113,456 | 733,425 | 2,676,456 | 2,676,456 | 1,499,627 | 2,676,456 | 7,171,056 | 7,171,056 | 2,901,212 | 1,871,682 | 10,580,937 | 10,580,937 | 7,514,295 | 5,281,563 |
| Accounts Payable - Capital | 157,611 | 157,611 | 215,964 | 157,611 | 69,251 | 69,251 | 46,218 | 69,251 | 272,215 | 272,215 | 247,358 | 272,215 | 499,077 | 499,077 | 509,539 | 499,077 |
| Accrued Interest Payable | 174,202 | 174,202 | 186,518 | 174,202 | - | - | - | - | 986,803 | 986,803 | 974,111 | 986,802 | 1,161,005 | 1,161,005 | 1,160,629 | 1,161,004 |
| Notes Payable | 7,100,541 | 7,100,541 | 7,100,541 | 76,690 | 473,347 | 473,347 | 473,347 | 463,248 | 1,320,000 | 1,320,000 | 1,320,000 | 62,553 | 8,893,888 | 8,893,888 | 8,893,888 | 602,491 |
| Revenue Bonds Payable | 2,005,000 | 2,005,000 | 2,005,000 | 2,005,000 | 131,560 | 131,560 | 131,560 | 225,680 | 2,851,749 | 2,851,749 | 2,851,749 | 4,084,460 | 4,988,309 | 4,988,309 | 4,988,309 | 6,315,140 |
| Developer Deposits and Other | 502,974 | 502,974 | 246,282 | 502,974 | 2,950 | 2,950 | 255,919 | 2,950 | 62,916 | 62,916 | 81,682 | 86,953 | 568,840 | 568,840 | 583,883 | 592,877 |
| Accrued Payroll & Other | 192,775 | 192,775 | - | 192,775 | 82,618 | 82,618 | - | 82,618 | 300,235 | 300,235 | 374,264 | 380,188 | 575,628 | 575,628 | 374,264 | 655,581 |
| Leased Liabilities GASB - 87 - ST | 110,414 | 110,414 | 67,711 | 110,414 | 72,095 | 72,095 | 130,725 | 72,095 | 238,074 | 238,074 | 166,514 | 238,074 | 420,583 | 420,583 | 364,950 | 420,583 |
| Total Current Liabilities | 10,976,942 | 10,976,942 | 12,935,472 | 3,953,091 | 3,508,277 | 3,508,277 | 2,537,395 | 3,592,298 | 13,203,048 | 13,203,048 | 8,916,890 | 7,982,927 | 27,688,267 | 27,688,267 | 24,389,758 | 15,528,316 |
| Noncurrent Liabilities: | | | | | | | | | | | | | | | | |
| Developer Deposits and Other | 151,547 | 151,547 | 128,019 | 151,547 | 27,489 | 27,489 | 24,389 | 27,489 | 44,037 | 44,037 | - | 20,000 | 223,073 | 223,073 | 152,408 | 199,036 |
| Service Concession Arrangement Payable | - | - | - | - | - | - | - | - | 96,353,866 | 78,725,772 | 83,783,947 | 69,626,135 | 96,353,866 | 78,725,772 | 83,783,947 | 69,626,135 |
| Leased Liabilities GASB - 87 - LT | 282,970 | 282,970 | 234,993 | 282,970 | 132,791 | 132,791 | 233,387 | 132,791 | 574,862 | 574,862 | 452,776 | 574,861 | 990,623 | 990,623 | 921,156 | 990,622 |
| Notes Payable | 635,264 | 635,264 | 635,264 | 7,648,893 | 3,333,987 | 3,333,987 | 3,333,987 | 3,807,332 | - | - | - | 1,277,521 | 3,969,251 | 3,969,251 | 3,969,251 | 12,733,746 |
| OPEB Liability | - | - | - | - | - | - | - | - | 2,380,477 | 2,380,477 | 3,199,323 | 2,380,477 | 2,380,477 | 2,380,477 | 3,199,323 | 2,380,477 |
| Net Pension Liability | 743,041 | 743,041 | - | 743,041 | 374,039 | 374,039 | - | 374,039 | 2,818,978 | 2,818,978 | - | 2,758,978 | 3,936,058 | 3,936,058 | - | 3,876,058 |
| Revenue Bonds Payable(Net of Premium/Discount) | 29,343,599 | 31,620,810 | 31,620,810 | 28,772,278 | 20,156,906 | 7,307,737 | 7,307,737 | 785,145 | 377,827,651 | 394,366,502 | 349,901,530 | 344,306,798 | 427,328,156 | 433,295,049 | 388,830,077 | 373,864,221 |
| Total Noncurrent Liabilities | 31,156,421 | 33,433,632 | 32,619,086 | 37,598,729 | 24,025,212 | 11,176,043 | 10,899,500 | 5,126,796 | 479,999,870 | 478,910,627 | 437,337,576 | 420,944,770 | 535,181,503 | 523,520,302 | 480,856,162 | 463,670,295 |
| Total Liabilities | 42,133,363 | 44,410,574 | 45,554,558 | 41,551,820 | 27,533,489 | 14,684,320 | 13,436,896 | 8,719,094 | 493,202,918 | 492,113,675 | 446,254,466 | 428,927,697 | 562,869,770 | 551,208,569 | 505,245,919 | 479,198,611 |
| Deferred Inflows of Resources | | | | | | | | | | | | | | | | |
| Pensions | - | - | 1,067,188 | - | - | - | - | - | - | - | 3,962,567 | - | - | - | 5,029,755 | - |
| OPEB | - | - | 34,710 | - | - | - | 537,212 | - | 1,479,746 | 1,479,746 | 849,467 | 1,479,746 | 1,479,746 | 1,479,746 | 1,421,389 | 1,479,746 |
| Total Deferred Inflows | - | - | 1,101,898 | - | - | - | 537,212 | - | 1,479,746 | 1,479,746 | 4,812,034 | 1,479,746 | 1,479,746 | 1,479,746 | 6,451,144 | 1,479,746 |
| Net Position: | | | | | | | | | | | | | | | | |
| Net Investment in Capital Assets | 102,291,362 | 98,781,541 | 94,610,373 | 99,479,344 | 67,616,099 | 73,834,555 | 73,726,423 | 76,243,924 | 73,253,531 | 27,355,697 | 45,174,584 | 581,085 | 243,160,992 | 199,971,793 | 213,511,380 | 176,304,353 |
| 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 | - | - | - | 445,851 | - | - | - | 3,288,666 | - | - | - | 4,620,211 | - |
| Restricted for Net OPEB Asset | 1,780,508 | 1,780,508 | 1,164,309 | 1,780,508 | - | - | - | - | - | - | - | - | 1,780,508 | 1,780,508 | 1,164,309 | 1,780,508 |
| Unrestricted | 18,897,070 | 19,297,071 | 17,727,480 | 16,250,890 | 27,912,415 | 23,684,807 | 22,989,822 | 22,737,021 | (83,911,405) | (61,022,354) | (82,773,294) | (46,298,250) | (37,101,920) | (18,040,476) | (42,055,992) | (7,310,339) |
| Total Net Position | 124,548,343 | 121,438,523 | 115,967,259 | 119,090,145 | 95,528,514 | 97,519,362 | 97,162,095 | 98,980,945 | (10,657,873) | (33,666,657) | (34,310,044) | (45,717,165) | 209,418,984 | 185,291,228 | 172,819,311 | 172,353,925 |
| Total Liabilities, Deferred Inflows of Resources and Net Position | 166,681,706 | 165,849,097 | 162,623,715 | 160,641,965 | 123,062,003 | 112,203,682 | 111,136,203 | 107,700,039 | 484,024,790 | 459,926,764 | 416,756,456 | 384,690,278 | 773,768,499 | 737,979,543 | 690,516,374 | 653,032,282 |

LEHIGH COUNTY AUTHORITY
CASH & INVESTMENT SUMMARY
2025 Budget (as of 10-14-24)

| | Suburban Water | | | | Suburban Wastewater | | | | City Division | | | | Total LCA | | | |
|----------------------------|----------------|---------------|-------------|-------------|---------------------|---------------|-------------|-------------|---------------|---------------|-------------|-------------|-------------|---------------|-------------|-------------|
| | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| Cash | | | | | | | | | | | | | | | | |
| Operating | | | | | | | | | | | | | | | | |
| Unrestricted | 10,929,923 | 11,329,924 | 11,414,246 | 8,283,743 | 9,817,617 | 5,590,010 | 2,259,441 | 4,642,223 | 56,340,326 | 72,205,497 | 17,298,174 | 13,345,702 | 77,087,866 | 89,125,430 | 30,971,862 | 26,271,668 |
| Restricted | - | - | - | - | 3,025 | 3,025 | 745 | 3,025 | 25,769,470 | 25,769,470 | 25,438,613 | 33,121,648 | - | - | - | - |
| Total Operating | 10,929,923 | 11,329,924 | 11,414,246 | 8,283,743 | 9,820,642 | 5,593,035 | 2,260,186 | 4,645,249 | 82,109,796 | 97,974,967 | 42,736,787 | 46,467,350 | 77,087,866 | 89,125,430 | 30,971,862 | 26,271,668 |
| 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 | 1,907,712 | 1,907,712 | 1,656,568 | 1,907,712 | - | - | - | - | 30,004,516 | 30,004,516 | 28,335,482 | 30,004,516 | 31,912,228 | 31,912,228 | 29,992,050 | 31,912,228 |
| Escrow | 218,888 | 218,888 | 218,888 | 218,888 | 56,678 | 56,678 | 252,969 | 56,678 | 32,106 | 32,106 | 32,090 | 32,106 | 307,671 | 307,671 | 503,947 | 307,671 |
| Total Other Restricted | 2,126,600 | 2,126,600 | 1,875,456 | 2,126,600 | 56,678 | 56,678 | 252,969 | 56,678 | 30,036,622 | 30,036,622 | 28,367,571 | 30,036,622 | 32,219,899 | 32,219,899 | 30,495,996 | 32,219,899 |
| Total Cash | 13,376,241 | 13,776,241 | 15,332,159 | 10,730,061 | 16,171,065 | 11,943,457 | 10,523,107 | 10,995,671 | 122,669,054 | 138,534,225 | 81,626,995 | 87,026,608 | 126,443,865 | 138,481,428 | 82,042,903 | 75,627,667 |
| Investments | | | | | | | | | | | | | | | | |
| Operating | | | | | | | | | | | | | | | | |
| Unrestricted | 2,023,130 | 2,022,946 | 1,945,069 | 2,022,946 | 6,965,466 | 6,965,466 | 6,584,624 | 6,965,466 | - | - | - | - | 8,988,596 | 8,988,412 | 8,529,693 | 8,988,412 |
| Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating | 2,023,130 | 2,022,946 | 1,945,069 | 2,022,946 | 6,965,466 | 6,965,466 | 6,584,624 | 6,965,466 | - | - | - | - | 8,988,596 | 8,988,412 | 8,529,693 | 8,988,412 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Investments | 3,023,130 | 3,023,130 | 2,945,069 | 3,023,130 | 6,965,466 | 6,965,466 | 6,584,624 | 6,965,466 | - | - | - | - | 9,988,596 | 9,988,596 | 9,529,693 | 9,988,596 |
| Total Cash and Investments | 16,399,371 | 16,799,371 | 18,277,228 | 13,753,191 | 23,136,531 | 18,908,923 | 17,107,731 | 17,961,137 | 122,669,054 | 138,534,225 | 81,626,995 | 87,026,608 | 136,432,461 | 148,470,024 | 91,572,596 | 85,616,263 |
| Summary | | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | | |
| Unrestricted | 11,249,641 | 11,649,641 | 13,456,703 | 8,603,461 | 15,773,002 | 11,545,394 | 9,931,461 | 10,597,608 | 59,362,927 | 75,228,098 | 20,320,775 | 16,368,303 | 86,385,570 | 98,423,133 | 43,708,939 | 35,569,372 |
| Restricted | 2,126,600 | 2,126,600 | 1,875,456 | 2,126,600 | 398,063 | 398,063 | 591,646 | 398,063 | 63,306,128 | 63,306,128 | 61,306,220 | 70,658,305 | 65,830,791 | 65,830,791 | 63,773,322 | 73,182,968 |
| Total Cash | 13,376,241 | 13,776,241 | 15,332,159 | 10,730,061 | 16,171,065 | 11,943,457 | 10,523,107 | 10,995,671 | 122,669,054 | 138,534,225 | 81,626,995 | 87,026,608 | 152,216,360 | 164,253,924 | 107,482,261 | 108,752,340 |
| Investments | | | | | | | | | | | | | | | | |
| Unrestricted | 3,023,130 | 3,023,130 | 2,945,069 | 3,023,130 | 6,965,466 | 6,965,466 | 6,584,624 | 6,965,466 | - | - | - | - | 9,988,596 | 9,988,596 | 9,529,693 | 9,988,596 |
| Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Investments | 3,023,130 | 3,023,130 | 2,945,069 | 3,023,130 | 6,965,466 | 6,965,466 | 6,584,624 | 6,965,466 | - | - | - | - | 9,988,596 | 9,988,596 | 9,529,693 | 9,988,596 |
| Total Cash and Investments | 16,399,371 | 16,799,371 | 18,277,228 | 13,753,191 | 23,136,531 | 18,908,923 | 17,107,731 | 17,961,137 | 122,669,054 | 138,534,225 | 81,626,995 | 87,026,608 | 162,204,956 | 174,242,520 | 117,011,954 | 118,740,936 |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF CASH FLOWS - SUMMARY
2025 Budget (as of 10-14-24)

136371

-7955280

-3899999

559861

| | Suburban Water | | | | Suburban Wastewater | | | | City Division | | | | Total LCA | | | |
|---|--------------------|--------------------|--------------------|-------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| Cash Flows From Operating Activities | | | | | | | | | | | | | | | | |
| Cash Received From Customers | 18,431,443 | 17,016,580 | 17,082,936 | 16,105,643 | 19,479,974 | 18,235,485 | 18,651,054 | 16,372,680 | 59,150,385 | 55,631,789 | 58,955,206 | 53,869,750 | 97,061,803 | 90,883,854 | 94,689,196 | 86,348,073 |
| Cash Payments To Suppliers For Goods And Services | (6,748,749) | (6,324,969) | (6,541,959) | (7,517,052) | (13,213,278) | (12,974,822) | (12,993,222) | (11,217,743) | (8,426,953) | (10,093,235) | (11,623,632) | (8,097,089) | (28,388,980) | (29,393,026) | (31,158,813) | (26,831,884) |
| Cash Payments To Employees For Services | (5,439,006) | (5,338,281) | (5,405,183) | (4,570,824) | (2,988,124) | (2,168,940) | (2,223,441) | (2,125,318) | (17,247,456) | (16,394,404) | (16,531,927) | (13,379,913) | (25,674,586) | (23,901,625) | (24,160,551) | (20,076,055) |
| Other Operating Cash Receipts | 392,999 | 383,412 | 402,365 | 75,002 | 280,464 | 273,624 | 277,400 | 306,437 | 382,636 | 373,304 | 344,300 | 415,106 | 1,056,099 | 1,030,340 | 1,024,065 | 796,545 |
| Net Cash Provided By Operating Activities | 6,636,688 | 5,736,743 | 5,538,159 | 4,092,769 | 3,559,035 | 3,365,347 | 3,711,791 | 3,336,056 | 33,858,613 | 29,517,454 | 31,143,947 | 32,807,854 | 44,054,336 | 38,619,543 | 40,393,897 | 40,236,679 |
| Cash Flows From Noncapital Financing Activities | | | | | | | | | | | | | | | | |
| Interest Paid on Revenue Bonds and Notes | - | - | - | - | - | - | - | - | (20,178,848) | (19,703,642) | (19,703,642) | (19,973,362) | (20,178,848) | (19,703,642) | (19,703,642) | (19,973,362) |
| Facility Improvement Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments to the City of Allentown | - | - | - | - | - | - | - | - | (1,323,915) | (1,308,224) | (1,308,224) | (1,361,180) | (1,323,915) | (1,308,224) | (1,308,224) | (1,361,180) |
| Transfers To/From Other Funds | - | - | - | (47,008) | - | - | - | 47,008 | - | - | - | - | - | - | - | - |
| Net Cash Provided By (Used in) Noncapital Financing Activities | - | - | - | (47,008) | - | - | - | 47,008 | (21,502,763) | (21,011,866) | (21,011,866) | (21,334,542) | (21,502,763) | (21,011,866) | (21,011,866) | (21,334,542) |
| Cash Flows From Capital And Related Financing Activities | | | | | | | | | | | | | | | | |
| Receipts/(Release) of Developer Deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments of Developer Deposits | - | - | - | 280,221 | - | - | - | 3,100 | - | (0) | - | 25,271 | - | (0) | - | 308,592 |
| Payments of Facilities Planning Costs | - | - | - | 191,333 | - | - | - | - | - | - | - | - | - | - | - | 191,333 |
| Acquisition and Construction of Property and Equipment | (4,774,500) | (5,811,575) | (7,065,750) | (10,747,808) | (13,738,000) | (10,587,357) | (11,516,250) | (4,689,641) | (46,480,000) | (23,080,200) | (28,608,500) | (8,034,259) | (64,992,500) | (39,479,132) | (47,190,500) | (23,471,708) |
| Cash Received from Tapping and Capital Recovery Fees | 409,515 | 399,526 | 392,300 | 316,943 | 1,688,651 | 1,647,464 | 1,638,200 | 1,326,278 | 2,009,952 | 2,148,991 | 2,036,700 | 3,027,960 | 4,108,118 | 4,195,981 | 4,067,200 | 4,671,181 |
| Cash Received from Meter Sales | 142,308 | 138,837 | 116,700 | 126,852 | - | - | 400 | 359 | 32,322 | 31,534 | 32,300 | 54,211 | 174,630 | 170,370 | 149,400 | 181,422 |
| Cash Received from Inspection, Plan Reviews, & Proj. Reimbu | 501,612 | 495,793 | 441,850 | 286,607 | 5,555 | 5,418 | 57,300 | 44,556 | 1,382,306 | 1,348,591 | 1,540,600 | 2,405,574 | 1,889,473 | 1,849,802 | 2,039,750 | 2,736,737 |
| Other Capital Cash Receipts | 180,683 | 176,276 | 177,724 | 5,096,937 | 2,683 | 2,618 | 2,900 | 1,080,842 | 88,609 | 86,448 | 89,800 | 480,370 | 271,975 | 265,342 | 270,424 | 6,658,149 |
| Other Capital Cash Payments | (221,483) | (93,100) | (93,100) | (177,881) | (22,653) | (22,100) | (22,100) | 23,033 | (4,100,000) | (4,000,000) | (4,000,000) | (6,405,865) | (4,344,136) | (4,115,200) | (4,115,200) | (6,560,713) |
| Revenue Bond and Note Issuance Proceeds | - | 5,230,000 | 5,230,000 | 6,950,000 | 14,850,000 | 7,175,000 | 7,175,000 | - | - | 56,627,652 | 8,555,508 | 1,371,118 | 14,850,000 | 69,032,652 | 20,960,508 | 8,321,118 |
| Principal Paid On Revenue Bonds | (2,277,211) | (2,246,845) | (2,254,324) | (2,354,615) | (2,000,831) | (1,017,656) | (1,010,486) | (555,532) | 2,413,158 | 3,439,908 | 3,443,245 | 6,055,223 | (1,864,884) | 175,407 | 178,435 | 3,145,076 |
| Notes Payable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest Paid on Revenue Bonds and Notes | (1,197,656) | (1,174,641) | (1,167,162) | (954,076) | (176,093) | (178,764) | (185,934) | (168,364) | - | - | - | - | (1,373,749) | (1,353,405) | (1,353,096) | (1,122,440) |
| Net Cash Provided by (Used in) Capital & Related Financing Act | (7,236,732) | (2,885,729) | (4,221,762) | (985,487) | 609,312 | (2,975,377) | (3,860,970) | (2,935,369) | (44,653,653) | 36,602,923 | (16,910,347) | (1,020,397) | (51,281,073) | 30,741,818 | (24,993,079) | (4,941,253) |
| Cash Flows From investing Activities | | | | | | | | | | | | | | | | |
| Maturities of Certificates Of Deposit | - | - | - | (78,061) | - | 500,000 | 500,000 | 2,037,174 | - | - | - | - | - | 500,000 | 500,000 | 1,959,113 |
| Purchase of Certificates Of Deposit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of U.S. Treasury Obligations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Maturities of U.S. Treasury Obligations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest Received On Investments | 200,044 | 195,166 | 130,452 | 366,843 | 59,260 | 57,816 | (3,776) | 418,947 | 16,432,632 | 6,399,106 | 9,718,773 | 3,330,066 | 16,691,936 | 6,652,088 | 9,845,449 | 4,115,856 |
| Net Cash Provided by (Used in) Investing Activities | 200,044 | 195,166 | 130,452 | 288,782 | 59,260 | 557,816 | 496,224 | 2,456,121 | 16,432,632 | 6,399,106 | 9,718,773 | 3,330,066 | 16,691,936 | 7,152,088 | 10,345,449 | 6,074,969 |
| Net Increase (Decrease) in Cash | (400,000) | 3,046,180 | 1,446,849 | 3,349,056 | 4,227,607 | 947,786 | 347,045 | 2,903,816 | (15,865,171) | 51,507,617 | 2,940,507 | 13,782,981 | (12,037,564) | 55,501,584 | 4,734,401 | 20,035,853 |
| Cash: | | | | | | | | | | | | | | | | |
| Beginning | 13,776,241 | 10,730,061 | 13,885,308 | 7,381,005 | 11,943,457 | 10,995,671 | 10,176,062 | 8,091,855 | 138,534,225 | 87,026,608 | 78,686,489 | 73,243,627 | 164,253,924 | 108,752,340 | 102,747,859 | 88,716,487 |
| Ending | 13,376,241 | 13,776,241 | 15,332,157 | 10,730,061 | 16,171,065 | 11,943,457 | 10,523,107 | 10,995,671 | 122,669,054 | 138,534,225 | 81,626,996 | 87,026,608 | 152,216,360 | 164,253,924 | 107,482,260 | 108,752,340 |
| Cash Consisted of the Following: | | | | | | | | | | | | | | | | |
| Cash and Cash Equivalents | 11,249,641 | 11,649,641 | 13,456,703 | 8,603,461 | 15,773,002 | 11,545,394 | 9,931,461 | 10,597,608 | 59,362,927 | 75,228,098 | 20,320,775 | 16,368,303 | 86,385,570 | 98,423,133 | 43,708,939 | 35,569,372 |
| Restricted Cash and Cash Equivalents | 2,126,600 | 2,126,600 | 1,875,456 | 2,126,600 | 398,063 | 398,063 | 591,646 | 398,063 | 63,306,128 | 63,306,128 | 61,306,220 | 70,658,305 | 65,830,791 | 65,830,791 | 63,773,322 | 73,182,968 |
| Total Cash and Cash Equivalents | 13,376,241 | 13,776,241 | 15,332,159 | 10,730,061 | 16,171,065 | 11,943,457 | 10,523,107 | 10,995,671 | 122,669,054 | 138,534,225 | 81,626,995 | 87,026,608 | 152,216,360 | 164,253,924 | 107,482,261 | 108,752,340 |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES AND CHANGES IN NET POSITION
2025 Budget (as of 10-14-24)

| | Suburban Water | | | | Suburban Wastewater | | | | City Division | | | | Total LCA | | | |
|--|-------------------|-------------------|--------------------|-------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| Operating Revenues: | | | | | | | | | | | | | | | | |
| User Charges | | | | | | | | | | | | | | | | |
| Charges for Services | 18,431,443 | 17,140,982 | 17,082,935 | 16,418,379 | 19,479,974 | 18,927,603 | 18,851,054 | 17,465,394 | 59,150,386 | 55,644,766 | 55,211,206 | 51,449,526 | 97,061,803 | 91,713,352 | 91,145,195 | 85,333,299 |
| Other Income | 392,999 | 383,412 | 402,365 | 75,002 | 280,464 | 273,624 | 277,400 | 306,437 | 382,636 | 373,304 | 344,300 | 415,106 | 1,056,099 | 1,030,340 | 1,024,065 | 796,545 |
| Total Charges for Services | 18,824,442 | 17,524,394 | 17,485,300 | 16,493,381 | 19,760,438 | 19,201,227 | 19,128,454 | 17,771,831 | 59,533,022 | 56,018,070 | 55,555,506 | 51,864,632 | 98,117,902 | 92,743,692 | 92,169,260 | 86,129,844 |
| Connection & System Charges | | | | | | | | | | | | | | | | |
| Tapping and Capital Recovery Fees | 336,945 | 328,726 | 321,900 | 288,675 | 1,688,651 | 1,647,464 | 1,638,200 | 1,326,278 | 447,232 | 436,323 | 419,900 | 1,258,947 | 2,472,828 | 2,412,514 | 2,380,000 | 2,873,900 |
| Capital Cost Recovery | - | - | - | - | - | - | - | - | 1,560,547 | 1,710,547 | 1,614,700 | 1,764,372 | 1,560,547 | 1,710,547 | 1,614,700 | 1,764,372 |
| Distribution Tapping Fees | 72,570 | 70,800 | 70,400 | 28,268 | - | - | - | - | 2,173 | 2,120 | 2,100 | 4,642 | 74,743 | 72,920 | 72,500 | 32,910 |
| Meter Sales | 142,308 | 138,837 | 116,700 | 126,852 | - | - | 400 | 359 | 32,322 | 31,534 | 32,300 | 54,211 | 174,630 | 170,370 | 149,400 | 181,422 |
| Inspection and Plan Reviews | 122,409 | 125,833 | 135,350 | 117,533 | 4,295 | 4,189 | 56,800 | 11,500 | 14,187 | 13,842 | 15,100 | 6,000 | 140,891 | 143,864 | 207,250 | 135,033 |
| Project Reimbursements | 379,203 | 369,960 | 306,500 | 169,074 | 1,260 | 1,229 | 500 | 33,056 | 1,368,119 | 1,334,750 | 1,525,500 | 2,399,574 | 1,748,582 | 1,705,938 | 1,832,500 | 2,601,704 |
| Total Connection & System Charges | 1,053,435 | 1,034,156 | 950,850 | 730,402 | 1,694,206 | 1,652,882 | 1,695,900 | 1,371,193 | 3,424,580 | 3,529,115 | 3,609,600 | 5,487,745 | 6,172,221 | 6,216,153 | 6,256,350 | 7,589,340 |
| Other Miscellaneous Income | 180,683 | 176,276 | 177,724 | 207,290 | 2,683 | 2,618 | 2,900 | 495,094 | 88,609 | 86,448 | 89,800 | 480,370 | 271,975 | 265,342 | 270,424 | 1,182,754 |
| Total Operating Revenues | 20,058,560 | 18,734,826 | 18,613,874 | 17,431,073 | 21,457,327 | 20,856,727 | 20,827,254 | 19,638,118 | 63,046,211 | 59,633,634 | 59,254,906 | 57,832,747 | 104,562,098 | 99,225,187 | 98,696,034 | 94,901,938 |
| Operating Expenses: | | | | | | | | | | | | | | | | |
| Personnel | 4,316,490 | 4,271,437 | 4,269,081 | 3,475,594 | 2,206,442 | 1,740,118 | 1,766,601 | 1,811,889 | 13,975,346 | 13,927,623 | 13,986,737 | 11,576,404 | 20,498,278 | 19,939,178 | 20,022,419 | 16,863,887 |
| General & Administrative | 1,122,516 | 1,066,844 | 1,136,102 | 744,581 | 781,682 | 428,822 | 456,840 | 337,460 | 3,272,110 | 2,446,827 | 2,545,190 | 2,040,223 | 5,176,308 | 3,942,493 | 4,138,132 | 3,122,264 |
| Utilities | 550,628 | 531,376 | 537,998 | 489,998 | 307,879 | 320,045 | 313,870 | 238,267 | 2,083,602 | 2,018,931 | 2,063,922 | 1,898,485 | 2,942,109 | 2,870,352 | 2,915,790 | 2,626,750 |
| Materials and Supplies | 1,373,473 | 1,086,624 | 1,197,810 | 669,500 | 689,690 | 472,867 | 518,722 | 390,732 | 3,677,870 | 3,280,826 | 3,251,300 | 3,218,802 | 5,741,033 | 4,840,316 | 4,967,832 | 4,279,034 |
| Miscellaneous Services | 4,824,648 | 4,706,969 | 4,806,151 | 4,077,318 | 7,969,739 | 7,492,424 | 7,631,090 | 7,666,841 | 2,653,796 | 2,332,686 | 2,397,011 | 2,261,058 | 15,448,183 | 14,532,079 | 14,834,252 | 14,005,217 |
| Treatment and Transportation | - | - | - | - | 4,245,970 | 4,689,486 | 4,529,540 | 3,903,664 | 11,685 | 11,400 | 11,400 | 11,307 | 4,257,655 | 4,700,886 | 4,540,940 | 3,914,971 |
| Depreciation and Amortization | 3,541,890 | 3,650,624 | 3,517,000 | 3,898,085 | 7,107,287 | 7,031,500 | 7,031,500 | 6,705,024 | 6,516,803 | 6,260,297 | 6,169,850 | 6,755,624 | 17,165,980 | 16,942,421 | 16,718,350 | 17,358,733 |
| Major Maintenance Expenses | - | - | - | - | - | - | - | - | 4,100,000 | 4,000,000 | 4,000,000 | 5,782,103 | 4,100,000 | 4,000,000 | 4,000,000 | 5,782,103 |
| Other Miscellaneous | 221,483 | 93,100 | 93,100 | 119,528 | 22,653 | 22,100 | 22,100 | - | - | - | - | - | 244,136 | 115,200 | 115,200 | 119,528 |
| Total Operating Expenses | 15,951,128 | 15,406,973 | 15,557,242 | 13,474,604 | 23,331,343 | 22,197,362 | 22,270,263 | 21,053,877 | 36,291,211 | 34,278,590 | 34,425,410 | 33,544,006 | 75,573,682 | 71,882,925 | 72,252,915 | 68,072,487 |
| Net Operating Profit (Loss) | 4,107,433 | 3,327,853 | 3,056,632 | 3,956,469 | (1,874,016) | (1,340,635) | (1,443,009) | (1,415,759) | 26,754,999 | 25,355,045 | 24,829,496 | 24,288,741 | 28,988,416 | 27,342,262 | 26,443,119 | 26,829,451 |
| Non-Operating Income (Expense) | | | | | | | | | | | | | | | | |
| Interest Income | 203,191 | 198,236 | 130,452 | 374,909 | 207,242 | 202,188 | 130,271 | 576,327 | 1,432,632 | 1,397,689 | 984,881 | 3,458,984 | 1,843,065 | 1,798,113 | 1,245,604 | 4,410,220 |
| Interest (Expense) | (1,197,656) | (1,174,641) | (1,167,162) | (954,076) | (176,093) | (178,764) | (185,934) | (168,364) | (20,178,848) | (19,703,642) | (19,703,642) | (19,973,362) | (21,552,597) | (21,057,047) | (21,056,738) | (21,095,802) |
| Unrealized Gain on Investment | - | - | - | - | (2,886) | (2,816) | - | - | - | - | - | - | (2,886) | (2,816) | - | - |
| Unrealized (Loss) on Investment | (3,147) | (3,070) | - | - | (145,096) | (141,556) | (134,047) | (133,968) | - | - | - | - | (148,243) | (144,626) | (134,047) | (133,968) |
| Capital Contributed | - | - | - | 4,889,647 | - | - | - | 585,748 | - | - | - | - | - | - | - | 5,475,395 |
| Other Miscellaneous | - | - | - | - | - | - | - | - | 15,000,000 | 5,001,417 | 8,733,892 | - | 15,000,000 | 5,001,417 | 8,733,892 | - |
| Net Non-Operating Income (Expense) | (997,612) | (979,475) | (1,036,710) | 4,310,480 | (116,833) | (120,948) | (189,710) | 859,743 | (3,746,216) | (13,304,536) | (9,984,869) | (16,514,378) | (4,860,661) | (14,404,959) | (11,211,289) | (11,344,155) |
| Net Income (Loss) | 3,109,821 | 2,348,377 | 2,019,922 | 8,266,949 | (1,990,849) | (1,461,583) | (1,632,719) | (556,016) | 23,008,783 | 12,050,508 | 14,844,627 | 7,774,363 | 24,127,755 | 12,937,303 | 15,231,830 | 15,485,296 |
| Net Position at Beginning of Year (As Restated) | 121,438,523 | 119,090,145 | 113,947,337 | 110,823,196 | 97,519,362 | 98,980,945 | 98,794,814 | 99,536,961 | (33,666,657) | (45,717,165) | (49,154,671) | (53,491,528) | 185,291,228 | 172,353,925 | 163,587,481 | 156,868,629 |
| Cumulative Effect of Change in Accounting principle | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Position at Beginning of Year | 121,438,523 | 119,090,145 | 113,947,337 | 110,823,196 | 97,519,362 | 98,980,945 | 98,794,814 | 99,536,961 | (33,666,657) | (45,717,165) | (49,154,671) | (53,491,528) | 185,291,228 | 172,353,925 | 163,587,481 | 156,868,629 |
| Net Position at End of Year | 124,548,343 | 121,438,523 | 115,967,259 | 119,090,145 | 95,528,514 | 97,519,362 | 97,162,095 | 98,980,945 | (10,657,873) | (33,666,657) | (34,310,044) | (45,717,165) | 209,418,984 | 185,291,228 | 178,819,311 | 172,353,925 |
| CAPITAL EXPENSES | | | | | | | | | | | | | | | | |
| Capital Water | 4,362,000 | 5,377,430 | 6,617,000 | 4,983,728 | - | - | - | - | 30,690,000 | 14,063,273 | 16,945,000 | 6,377,993 | 35,052,000 | 19,440,703 | 23,562,000 | 11,361,722 |
| Capital WasteWater | - | - | - | - | 18,325,500 | 10,153,212 | 11,378,750 | 4,689,641 | 19,415,000 | 12,148,637 | 14,766,000 | 8,062,131 | 37,740,500 | 22,301,849 | 26,144,750 | 12,751,772 |
| Administration (Allocated) | 412,500 | 434,145 | 448,750 | 1,101,785 | 412,500 | 434,145 | 137,500 | - | 825,000 | 868,290 | 897,500 | - | 1,650,000 | 1,736,580 | 1,483,750 | 1,101,785 |
| Total Capital Expenses | 4,774,500 | 5,811,575 | 7,065,750 | 6,085,513 | 18,738,000 | 10,587,357 | 11,516,250 | 4,689,641 | 50,930,000 | 27,080,200 | 32,608,500 | 14,440,124 | 74,442,500 | 43,479,132 | 51,190,500 | 25,215,278 |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES AND CHANGES IN NET POSITION - AUDIT FORMAT
2025 Budget (as of 10-14-24)

| | Suburban Water | | | | Suburban Wastewater | | | | City Division | | | | Total LCA | | | |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| Operating Revenues: | | | | | | | | | | | | | | | | |
| User Charges | | | | | | | | | | | | | | | | |
| Charges for Services | 18,431,443 | 17,140,982 | 17,082,935 | 16,418,379 | 19,479,974 | 18,927,603 | 18,851,054 | 17,465,394 | 59,150,386 | 55,644,766 | 55,211,206 | 51,449,526 | 97,061,803 | 91,713,352 | 91,145,195 | 85,333,299 |
| Other Income | 392,999 | 383,412 | 402,365 | 75,002 | 280,464 | 273,624 | 277,400 | 306,437 | 382,636 | 373,304 | 344,300 | 415,106 | 1,056,099 | 1,030,340 | 1,024,065 | 796,545 |
| Total Charges for Services | 18,824,442 | 17,524,394 | 17,485,300 | 16,493,381 | 19,760,438 | 19,201,227 | 19,128,454 | 17,771,831 | 59,533,022 | 56,018,070 | 55,555,506 | 51,864,632 | 98,117,902 | 92,743,692 | 92,169,260 | 86,129,844 |
| Operating Expenses: | | | | | | | | | | | | | | | | |
| Personnel | 4,316,490 | 4,271,437 | 4,269,081 | 3,475,594 | 2,206,442 | 1,740,118 | 1,766,601 | 1,811,889 | 13,975,346 | 13,927,623 | 13,986,737 | 11,576,404 | 20,498,278 | 19,939,178 | 20,022,419 | 16,863,887 |
| General & Administrative | 1,122,516 | 1,066,844 | 1,136,102 | 744,581 | 781,682 | 428,822 | 456,840 | 337,460 | 3,272,110 | 2,446,827 | 2,545,190 | 2,040,223 | 5,176,308 | 3,942,493 | 4,138,132 | 3,122,264 |
| Utilities | 550,628 | 531,376 | 537,998 | 489,998 | 307,879 | 320,045 | 313,870 | 238,267 | 2,083,602 | 2,018,931 | 2,063,922 | 1,898,485 | 2,942,109 | 2,870,352 | 2,915,790 | 2,626,750 |
| Materials and Supplies | 1,373,473 | 1,086,624 | 1,197,810 | 669,500 | 689,690 | 472,867 | 518,722 | 390,732 | 3,677,870 | 3,280,826 | 3,251,300 | 3,218,802 | 5,741,033 | 4,840,316 | 4,967,832 | 4,279,034 |
| Miscellaneous Services | 4,824,648 | 4,706,969 | 4,806,151 | 4,077,318 | 7,969,739 | 7,492,424 | 7,631,090 | 7,666,841 | 2,653,796 | 2,332,686 | 2,397,011 | 2,261,058 | 15,448,183 | 14,532,079 | 14,834,252 | 14,005,217 |
| Treatment and Transportation | - | - | - | - | 4,245,970 | 4,689,486 | 4,529,540 | 3,903,664 | 11,685 | 11,400 | 11,400 | 11,307 | 4,257,655 | 4,700,886 | 4,540,940 | 3,914,971 |
| Depreciation and Amortization | 3,541,890 | 3,650,624 | 3,517,000 | 3,898,085 | 7,107,287 | 7,031,500 | 7,031,500 | 6,705,024 | 6,516,803 | 6,260,297 | 6,169,850 | 6,755,624 | 17,165,980 | 16,942,421 | 16,718,350 | 17,358,733 |
| Total Operating Expenses | 15,729,645 | 15,313,873 | 15,464,142 | 13,355,076 | 23,308,690 | 22,175,262 | 22,248,163 | 21,053,877 | 32,191,211 | 30,278,590 | 30,425,410 | 27,761,903 | 71,229,546 | 67,767,725 | 68,137,715 | 62,170,856 |
| Total Operating Income (Loss) | 3,094,798 | 2,210,521 | 2,021,158 | 3,138,305 | (3,548,252) | (2,974,035) | (3,119,709) | (3,282,046) | 27,341,810 | 25,739,481 | 25,130,096 | 24,102,729 | 26,888,356 | 24,975,967 | 24,031,545 | 23,958,988 |
| NonOperating Revenues (Expenses): | | | | | | | | | | | | | | | | |
| Tapping and Capital Recovery Fees | 409,515 | 399,526 | 392,300 | 316,943 | 1,688,651 | 1,647,464 | 1,638,200 | 1,326,278 | 2,009,952 | 2,148,991 | 2,036,700 | 3,027,960 | 4,108,118 | 4,195,981 | 4,067,200 | 4,671,181 |
| Meter Sales | 142,308 | 138,837 | 116,700 | 126,852 | - | - | 400 | 359 | 32,322 | 31,534 | 32,300 | 54,211 | 174,630 | 170,370 | 149,400 | 181,422 |
| Inspection, Plan Reviews, and Project Reimbursements | 501,612 | 495,793 | 441,850 | 286,607 | 5,555 | 5,418 | 57,300 | 44,556 | 1,382,306 | 1,348,591 | 1,540,600 | 2,405,574 | 1,889,473 | 1,849,802 | 2,039,750 | 2,736,737 |
| Investment Earnings | 200,044 | 195,166 | 130,452 | 374,909 | 59,260 | 57,816 | (3,776) | 442,359 | 1,432,632 | 1,397,689 | 984,881 | 3,458,984 | 1,691,936 | 1,650,671 | 1,111,557 | 4,276,252 |
| Interest Expense | (1,197,656) | (1,174,641) | (1,167,162) | (954,076) | (176,093) | (178,764) | (185,934) | (168,364) | (20,178,848) | (19,703,642) | (19,703,642) | (19,973,362) | (21,552,597) | (21,057,047) | (21,056,738) | (21,095,802) |
| Other Expense | (221,483) | (93,100) | (93,100) | (119,528) | (22,653) | (22,100) | (22,100) | - | 10,900,000 | 1,001,417 | 4,733,892 | (5,782,103) | 10,655,864 | 886,217 | 4,618,692 | (5,901,631) |
| Other Miscellaneous Income | 180,683 | 176,276 | 177,724 | 207,290 | 2,683 | 2,618 | 2,900 | 495,094 | 88,609 | 86,448 | 89,800 | 480,370 | 271,975 | 265,342 | 270,424 | 1,182,754 |
| Total Nonoperating Revenues/(Expenses) | 15,023 | 137,856 | (1,236) | 238,997 | 1,557,403 | 1,512,453 | 1,486,990 | 2,140,282 | (4,333,027) | (13,688,972) | (10,285,469) | (16,328,366) | (2,760,601) | (12,038,663) | (8,799,715) | (13,949,087) |
| Increase (Decrease) in net position before capital contributions | 3,109,821 | 2,348,377 | 2,019,922 | 3,377,302 | (1,990,849) | (1,461,583) | (1,632,719) | (1,141,764) | 23,008,783 | 12,050,508 | 14,844,627 | 7,774,363 | 24,127,755 | 12,937,303 | 15,231,830 | 10,009,901 |
| Capital Contributions: | | | | | | | | | | | | | | | | |
| Capital Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Assets Provided by Developers and Others | - | - | - | 4,889,647 | - | - | - | 585,748 | - | - | - | - | - | - | - | 5,475,395 |
| Total Capital Contributions | - | - | - | 4,889,647 | - | - | - | 585,748 | - | - | - | - | - | - | - | 5,475,395 |
| Increase (Decrease) in net position | 3,109,821 | 2,348,377 | 2,019,922 | 8,266,949 | (1,990,849) | (1,461,583) | (1,632,719) | (556,016) | 23,008,783 | 12,050,508 | 14,844,627 | 7,774,363 | 24,127,755 | 12,937,303 | 15,231,830 | 15,485,296 |
| Net Position at Beginning of Year | 121,438,523 | 119,090,145 | 113,947,337 | 110,823,196 | 97,519,362 | 98,980,945 | 98,794,814 | 99,536,961 | (33,666,657) | (45,717,165) | (49,154,671) | (53,491,528) | 185,291,228 | 172,353,925 | 163,587,481 | 156,868,629 |
| Net Position at End of Year | 124,548,343 | 121,438,523 | 115,967,259 | 119,090,145 | 95,528,514 | 97,519,362 | 97,162,095 | 98,980,945 | (10,657,873) | (33,666,657) | (34,310,044) | (45,717,165) | 209,418,984 | 185,291,228 | 178,819,311 | 172,353,925 |

System Statements

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND
2025 Budget (as of 10-14-24)

| Operating Revenues: | Suburban - Water Systems | | | | | | | | | | | | | Total | | | | |
|--|-----------------------------|-----------------------|---------------------|---------------|----------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|------------|------------|------------|------------|------------|------------|--------|
| | Western Lehigh Service Area | | | | S. Lehigh | Northern Lehigh Service Area | | | | | Northampton | | Buss Acres | | Budget | Forecast | Budget | Actual |
| | Undesignated 200 | Central Lehigh 201 | Arcadia West 211 | Emmaus 209 | Beverly Hills 207 | North Whitehall 202 | Washington 203 | Mill Creek 204 | Heidelberg 205 | PL of Lynn 206 | Madison North 221 | CFE 208 | | 2025 | 2024 | 2024 | 2023 | |
| User Charges | | | | | | | | | | | | | | | | | | |
| Large Industrial | - | 2,117,415 | - | - | - | - | - | - | - | - | - | - | - | 2,117,415 | 1,969,139 | 1,938,158 | 1,802,102 | |
| Other Industrial/Commercial | - | 6,779,852 | 39,767 | 3,417 | - | 83,647 | 5,277 | - | - | - | - | - | 251 | 6,912,211 | 6,404,605 | 6,371,860 | 6,300,646 | |
| Residential | - | 6,796,508 | - | 138,834 | 13,691 | 351,782 | 115,978 | 11,488 | 59,424 | 18,093 | 37,425 | 20,845 | 35,655 | 7,599,722 | 7,077,693 | 7,075,846 | 6,680,445 | |
| Penalties | - | 193,130 | 194 | 1,631 | 204 | 14,297 | 3,512 | 282 | 1,169 | 249 | 687 | 370 | 269 | 215,995 | 201,022 | 198,262 | 153,101 | |
| Private Fire Service | - | 802,350 | 207,062 | - | - | 7,223 | 1,641 | - | - | - | - | - | - | 1,018,276 | 953,505 | 952,842 | 918,201 | |
| Public Fire Service | - | 476,656 | - | - | - | 22,374 | 10,038 | - | - | - | - | - | - | 509,067 | 473,419 | 485,701 | 481,884 | |
| 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 | - | 99,327 | - | - | - | - | - | - | - | - | - | - | - | 99,327 | 99,327 | 97,995 | 72,923 | |
| Provision for Doubtful Debts | - | (25,398) | (34) | (2) | (2) | (1,504) | (13,566) | - | - | (0) | (64) | - | - | (40,570) | (37,729) | (37,729) | 9,079 | |
| Total Charges for Services | - | 17,239,839 | 246,990 | 143,880 | 13,893 | 477,819 | 122,880 | 11,770 | 60,593 | 18,342 | 38,048 | 21,215 | 36,175 | 18,431,443 | 17,140,982 | 17,082,935 | 16,418,379 | |
| Miscellaneous | 23,088 | 345,591 | 172 | 686 | - | 4,340 | 5,026 | 343 | - | 172 | 1,374 | 12,207 | - | 392,999 | 383,412 | 402,365 | 75,002 | |
| Total User Charges | 23,088 | 17,585,430 | 247,162 | 144,566 | 13,893 | 482,159 | 127,906 | 12,113 | 60,593 | 18,514 | 39,422 | 33,422 | 36,175 | 18,824,442 | 17,524,394 | 17,485,300 | 16,493,381 | |
| Connection & System Charges | | | | | | | | | | | | | | | | | | |
| Supply/Tapping Fees | - | 296,697 | 36,861 | - | - | 2,617 | 770 | - | - | - | - | - | - | 336,945 | 328,726 | 321,900 | 288,675 | |
| Capital Cost Recovery | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Distribution Tapping Fees | - | 54,598 | - | 8,172 | - | 5,521 | 4,279 | - | - | - | - | - | - | 72,570 | 70,800 | 70,400 | 28,268 | |
| Meter Sales | - | 137,742 | 2,455 | - | - | 1,585 | 526 | - | - | - | - | - | - | 142,308 | 138,837 | 116,700 | 126,852 | |
| Inspection & Review Fees | - | 113,652 | 8,757 | - | - | - | - | - | - | - | - | - | - | 122,409 | 125,833 | 135,350 | 117,533 | |
| Developer Reimbursement | - | 360,576 | 7,683 | - | - | 1,487 | 2,152 | - | 2,355 | - | 4,950 | - | - | 379,203 | 369,960 | 306,500 | 169,074 | |
| Total Connection & System Charges | - | 963,265 | 55,756 | 8,172 | - | 11,210 | 7,727 | - | 2,355 | - | 4,950 | - | - | 1,053,435 | 1,034,156 | 950,850 | 730,402 | |
| Other Miscellaneous Revenues | | | | | | | | | | | | | | | | | | |
| Other Income | 141,823 | 37,310 | 283 | 131 | 26 | 483 | 222 | - | 144 | 13 | 209 | 13 | 26 | 180,683 | 176,276 | 177,724 | 207,290 | |
| Total Other Miscellaneous Revenues | 141,823 | 37,310 | 283 | 131 | 26 | 483 | 222 | - | 144 | 13 | 209 | 13 | 26 | 180,683 | 176,276 | 177,724 | 207,290 | |
| Total Operating Revenues | 164,911 | 18,586,005 | 303,201 | 152,869 | 13,919 | 493,852 | 135,855 | 12,113 | 63,092 | 18,527 | 44,581 | 33,435 | 36,201 | 20,058,560 | 18,734,826 | 18,613,874 | 17,431,073 | |
| Operating Expenses: | | | | | | | | | | | | | | | | | | |
| Personnel | | | | | | | | | | | | | | | | | | |
| Salaries and Wages | - | 2,101,773 | 39,137 | 7,898 | 31,564 | 68,366 | 22,003 | 19,395 | 54,314 | 11,463 | 23,993 | 66,636 | 28,344 | 2,474,886 | 2,613,562 | 2,605,695 | 2,202,770 | |
| Overtime | - | 160,607 | 2,253 | 1,371 | 4,501 | 13,207 | 5,090 | 3,457 | 7,472 | 2,069 | 3,885 | 5,557 | 10,995 | 220,465 | 204,935 | 199,617 | 218,307 | |
| Taxes | - | 187,657 | 3,303 | 773 | 3,010 | 6,932 | 2,331 | 1,928 | 5,138 | 1,123 | 2,319 | 5,749 | 3,554 | 223,817 | 213,281 | 215,841 | 183,499 | |
| Fringe Benefits | - | 1,171,016 | 20,646 | 4,863 | 18,733 | 43,205 | 14,511 | 12,027 | 31,998 | 7,123 | 14,606 | 36,476 | 22,118 | 1,397,322 | 1,239,658 | 1,247,928 | 871,018 | |
| Other Personnel Related | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Personnel | - | 3,621,053 | 65,339 | 14,905 | 57,808 | 131,710 | 43,935 | 36,808 | 98,922 | 21,778 | 44,803 | 114,418 | 65,011 | 4,316,490 | 4,271,437 | 4,269,081 | 3,475,594 | |
| Purchase of Services | | | | | | | | | | | | | | | | | | |
| Shared Services - General & Administrative | - | 953,286 | 17,751 | 3,582 | 14,316 | 31,008 | 9,980 | 8,797 | 24,635 | 5,199 | 10,882 | 30,224 | 12,856 | 1,122,516 | 1,066,844 | 1,136,102 | 744,581 | |
| Utilities | - | 478,992 | 10,781 | 662 | 5,025 | 13,402 | 1,564 | 4,668 | 13,644 | 2,426 | 4,350 | 5,227 | 9,888 | 550,628 | 531,376 | 537,998 | 489,998 | |
| Compliance | - | 30,500 | 2,341 | 2,248 | 615 | 4,573 | 1,543 | 381 | 1,198 | 615 | 615 | 615 | 653 | 45,897 | 44,778 | 49,000 | 42,154 | |
| Contract Operating Svcs | - | - | 2,470 | - | 2,210 | 12,350 | - | 2,470 | 7,410 | 2,470 | 2,470 | 2,470 | 4,940 | 39,260 | 38,303 | 39,400 | 32,425 | |
| Engineering | - | 53,035 | - | - | - | - | - | - | - | - | - | 3,406 | - | 56,441 | 55,064 | 55,500 | 57,792 | |
| Exceptional Strength Analysis | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Extraordinary Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fleet Management Services | - | 60,787 | - | - | - | - | - | - | - | - | - | - | - | 60,787 | 59,304 | 47,100 | 58,095 | |
| General Analyses | - | 72,359 | 2,657 | 1,477 | 1,032 | 2,408 | 2,302 | 894 | 5,561 | 828 | 837 | 828 | 728 | 91,911 | 89,668 | 80,504 | 109,739 | |
| Planning Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Industrial Meter Testing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Maintenance Services | - | 429,970 | 10,766 | 3,687 | 19,090 | 29,960 | 2,269 | 35,923 | 43,343 | 24,016 | 22,106 | 4,988 | 7,776 | 633,894 | 616,438 | 808,100 | 505,239 | |
| Miscellaneous Services | - | 112,398 | - | - | - | 38 | 38 | - | - | - | - | - | - | 112,474 | 111,722 | 104,600 | 225,752 | |
| Leased Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Residuals | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Water Purchases | - | 3,152,232 | - | 21,571 | - | 436,883 | 173,298 | - | - | - | - | - | - | 3,783,984 | 3,691,692 | 3,621,947 | 3,046,123 | |
| System Planning / Capital Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| LCA WWTP Treatment/Removals | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Treatment and Transportation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Purchase of Services | - | 5,343,559 | 46,766 | 33,227 | 42,289 | 530,622 | 190,994 | 53,133 | 95,790 | 35,554 | 41,260 | 47,757 | 36,841 | 6,497,792 | 6,305,189 | 6,480,251 | 5,311,897 | |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND
2025 Budget (as of 10-14-24)

| | Suburban - Water Systems | | | | | | | | | | | | | Total | | | | |
|--------------------------------------|-----------------------------|-----------------------|---------------------|---------------|----------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------|-------------------|----------------|------------------|----------------|----------------|--|
| | Western Lehigh Service Area | | | | S. Lehigh | Northern Lehigh Service Area | | | | | | Northampton | Buss Acres 210 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | |
| | Undesignated 200 | Central Lehigh 201 | Arcadia West 211 | Emmaus 209 | Beverly Hills 207 | North Whitehall 202 | Washington 203 | Mill Creek 204 | Heidelberg 205 | PL of Lynn 206 | Madison North 221 | CFE 208 | | | | | | |
| Materials & Supplies | | | | | | | | | | | | | | | | | | |
| Purification Chemicals | - | 189,527 | 15,313 | - | 1,472 | 294 | - | 1,472 | 2,356 | 1,472 | 1,472 | 1,472 | 10,896 | 225,746 | 220,242 | 241,800 | 98,030 | |
| Purification Supplies | - | 27,768 | 2,815 | - | 568 | 66 | - | 3,955 | 4,129 | 1,298 | - | 66 | 15,162 | 55,827 | 54,466 | 70,200 | 40,627 | |
| Pump Supplies | - | 59,344 | 8,214 | - | 7,747 | 13,680 | - | 4,216 | 8,547 | 152 | 6,154 | 4,164 | 172 | 112,390 | 109,649 | 128,900 | 88,278 | |
| Misc. Materials & Supplies | - | 88,196 | 980 | - | 3,370 | 626 | 3,621 | 5,934 | 6,025 | 132 | 1,255 | 560 | 472 | 111,171 | 108,460 | 109,280 | 88,565 | |
| Fuel & Mileage | - | 62,151 | 808 | 1,151 | 1,030 | 5,568 | 1,594 | 775 | 1,428 | 830 | 830 | 1,173 | 1,129 | 78,467 | 76,555 | 85,400 | 63,117 | |
| Fleet Management Supplies | - | 9,824 | - | - | - | - | - | - | - | - | - | - | - | 9,824 | 9,585 | 9,850 | 6,409 | |
| Equipment | - | 149,442 | 580 | (110) | 2,209 | 10,379 | - | 7,307 | 4,230 | 9,605 | 1,931 | 9,410 | 580 | 195,563 | 190,794 | 200,180 | 131,761 | |
| Distribution & Transmission Supplies | - | 567,170 | 660 | 323 | 48 | 15,148 | - | - | 685 | - | - | 209 | 242 | 584,485 | 316,873 | 352,200 | 152,714 | |
| Collection System Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Materials & Supplies | - | 1,153,422 | 29,370 | 1,364 | 16,444 | 45,761 | 5,215 | 23,659 | 27,400 | 13,489 | 11,642 | 17,054 | 28,653 | 1,373,473 | 1,086,624 | 1,197,810 | 669,500 | |
| Depreciation and Amortization | - | 3,541,890 | - | - | - | - | - | - | - | - | - | - | - | 3,541,890 | 3,650,624 | 3,517,000 | 3,898,085 | |
| Other Expenses | | | | | | | | | | | | | | | | | | |
| Major Maintenance Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Miscellaneous | 221,483 | - | - | - | - | - | - | - | - | - | - | - | - | 221,483 | 93,100 | 93,100 | 119,528 | |
| Total Other Expenses | 221,483 | - | - | - | - | - | - | - | - | - | - | - | - | 221,483 | 93,100 | 93,100 | 119,528 | |
| Total Operating Expenses | 221,483 | 13,659,924 | 141,475 | 49,496 | 116,541 | 708,093 | 240,144 | 113,599 | 222,113 | 70,821 | 97,705 | 179,229 | 130,505 | 15,951,128 | 15,406,973 | 15,557,242 | 13,474,604 | |
| Net Operating Profit (Loss) | (56,572) | 4,926,080 | 161,726 | 103,372 | (102,621) | (214,242) | (104,288) | (101,486) | (159,021) | (52,294) | (53,123) | (145,795) | (94,304) | 4,107,433 | 3,327,853 | 3,056,632 | 3,956,469 | |
| Non-Operating Income (Expense) | | | | | | | | | | | | | | | | | | |
| Interest Income | 169,090 | 34,101 | - | - | - | - | - | - | - | - | - | - | - | 203,191 | 198,236 | 130,452 | 374,909 | |
| Interest (Expense) | (5,342) | (1,192,314) | - | - | - | - | - | - | - | - | - | - | - | (1,197,656) | (1,174,641) | (1,167,162) | (954,076) | |
| Unrealized Gain on Investment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Unrealized (Loss) on Investment | (3,147) | - | - | - | - | - | - | - | - | - | - | - | - | (3,147) | (3,070) | - | - | |
| Capital Contributed | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,889,647 | |
| Other Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Net Non-Operating Income (Expense) | 160,601 | (1,158,213) | - | - | - | - | - | - | - | - | - | - | - | (997,612) | (979,475) | (1,036,710) | 4,310,480 | |
| Net Income (Loss) | 104,029 | 3,767,867 | 161,726 | 103,372 | (102,621) | (214,242) | (104,288) | (101,486) | (159,021) | (52,294) | (53,123) | (145,795) | (94,304) | 3,109,821 | 2,348,377 | 2,019,922 | 8,266,949 | |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND
2025 Budget (as of 10-14-24)

| | Suburban - Wastewater Systems | | | | | | | | | | | | | | Total | | | |
|--|-------------------------------|---------------|---------------|-------------------|----------------------|------------------|-------------------|--------------------|---------------------|-------------|-------------------|------------------|-------------|---------------------|----------------|------------------|----------------|----------------|
| | Interceptor Group | | | CRCS | | | | | | | | | | W.Weisenberg | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| | 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 | | | | |
| Operating Revenues: | | | | | | | | | | | | | | | | | | |
| User Charges | | | | | | | | | | | | | | | | | | |
| Large Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Industrial/Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | 47,427 | 47,427 | 44,190 | 45,223 | 43,575 |
| Residential | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | 546 | 4,861 | 418 | 159 | 634 | 24 | - | - | 2,362 | 19,226 | 1,168 | 29,398 | 27,953 | 26,458 | 39,012 |
| Private Fire Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Fire Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| User Charges - Municipal | 9,509,106 | 1,011,778 | 30,566 | - | - | - | - | - | - | - | - | - | - | - | 10,551,451 | 10,153,132 | 10,228,612 | 9,487,571 |
| User Charges - Residential & Commercial | - | - | - | 72,516 | 421,168 | 131,232 | 58,805 | 151,347 | 13,447 | - | - | 371,200 | 3,431,175 | 463,465 | 5,114,354 | 5,220,092 | 5,135,553 | 4,842,942 |
| User Charges - Hauler | - | - | - | - | - | - | - | - | - | - | - | - | 3,543,802 | - | 3,543,802 | 3,301,904 | 3,265,423 | 2,799,915 |
| Hauler Fees | - | - | - | - | - | - | - | - | - | - | - | - | 10,132 | - | 10,132 | 9,440 | 8,474 | 45,250 |
| Industrial Charges | - | - | - | - | - | - | - | - | - | - | - | - | 275,357 | - | 275,357 | 256,561 | 226,980 | 206,093 |
| Industrial Pretreatment Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Leachate Program Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Water Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provision for Doubtful Debts | - | - | - | - | (77,113) | - | (57,912) | - | - | - | (3,687) | (24,168) | 70,990 | (55) | (91,945) | (85,669) | (85,669) | 1,036 |
| Total Charges for Services | 9,509,106 | 1,011,778 | 30,566 | 73,061 | 348,915 | 131,650 | 1,052 | 151,981 | 13,470 | - | (3,687) | 349,395 | 7,350,681 | 512,005 | 19,479,974 | 18,927,603 | 18,851,054 | 17,465,394 |
| Miscellaneous | 188,367 | 199 | - | - | 3,062 | 191 | 1,010 | - | - | 44,978 | 15,548 | 1,254 | 25,855 | - | 280,464 | 273,624 | 277,400 | 306,437 |
| Total User Charges | 9,697,473 | 1,011,977 | 30,566 | 73,061 | 351,977 | 131,841 | 2,062 | 151,981 | 13,470 | 44,978 | 11,861 | 350,649 | 7,376,536 | 512,005 | 19,760,438 | 19,201,227 | 19,128,454 | 17,771,831 |
| Connection & System Charges | | | | | | | | | | | | | | | | | | |
| Supply/Tapping Fees | 1,390,441 | - | 242,272 | - | 25,095 | 30,843 | - | - | - | - | - | - | - | - | 1,688,651 | 1,647,464 | 1,638,200 | 1,326,278 |
| Capital Cost Recovery | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Distribution Tapping Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Meter Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 400 | 359 |
| Inspection & Review Fees | - | - | - | - | 1,668 | 106 | - | - | - | - | 212 | - | - | 2,309 | 4,295 | 4,189 | 56,800 | 11,500 |
| Developer Reimbursement | - | - | - | - | 2 | 1,105 | - | - | - | - | 43 | 21 | - | 89 | 1,260 | 1,229 | 500 | 33,056 |
| Total Connection & System Charges | 1,390,441 | - | 242,272 | - | 26,765 | 32,054 | - | - | - | - | 255 | 21 | - | 2,398 | 1,694,206 | 1,652,882 | 1,695,900 | 1,371,193 |
| Other Miscellaneous Revenues | | | | | | | | | | | | | | | | | | |
| Other Income | - | - | - | - | 1,032 | 206 | - | - | - | - | 206 | 1,239 | - | - | 2,683 | 2,618 | 2,900 | 495,094 |
| Total Other Miscellaneous Revenues | - | - | - | - | 1,032 | 206 | - | - | - | - | 206 | 1,239 | - | - | 2,683 | 2,618 | 2,900 | 495,094 |
| Total Operating Revenues | 11,087,914 | 1,011,977 | 272,838 | 73,061 | 379,774 | 164,101 | 2,062 | 151,981 | 13,470 | 44,978 | 12,322 | 351,909 | 7,376,536 | 514,403 | 21,457,327 | 20,856,727 | 20,827,254 | 19,638,118 |
| Operating Expenses: | | | | | | | | | | | | | | | | | | |
| Personnel | | | | | | | | | | | | | | | | | | |
| Salaries and Wages | 393,022 | 89,103 | 19,703 | 112,546 | 22,579 | 117,695 | 762 | 145,680 | 1,383 | 286 | 44,871 | 161,562 | 91,260 | 118,913 | 1,319,366 | 1,035,648 | 1,047,780 | 1,011,282 |
| Overtime | 27,917 | 5,138 | 563 | 15,310 | 8,809 | 14,805 | - | 12,300 | - | - | 2,143 | 15,724 | - | 13,164 | 115,874 | 95,548 | 94,687 | 108,722 |
| Taxes | 38,232 | 5,934 | 1,247 | 8,503 | 2,382 | 8,810 | 45 | 10,104 | 83 | 17 | 2,945 | 11,539 | 5,339 | 8,685 | 103,865 | 86,550 | 88,833 | 85,155 |
| Fringe Benefits | 245,705 | 37,985 | 7,882 | 54,353 | 15,366 | 55,787 | 439 | 65,529 | 515 | 106 | 19,970 | 73,485 | 34,627 | 55,588 | 667,337 | 522,372 | 535,301 | 606,730 |
| Other Personnel Related | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Personnel | 704,876 | 138,160 | 29,396 | 190,712 | 49,137 | 197,097 | 1,246 | 233,613 | 1,981 | 409 | 69,929 | 262,310 | 131,226 | 196,351 | 2,206,442 | 1,740,118 | 1,766,601 | 1,811,889 |
| Purchase of Services | | | | | | | | | | | | | | | | | | |
| Shared Services - General & Administrative | 232,853 | 52,790 | 11,674 | 66,680 | 13,378 | 69,730 | 451 | 86,310 | 820 | 170 | 26,584 | 95,720 | 54,069 | 70,452 | 781,682 | 428,822 | 456,840 | 337,460 |
| Utilities | 88,984 | 114,990 | 378 | 16,621 | 1,142 | 21,723 | 212 | 13,041 | 11 | 2 | 958 | 28,952 | 757 | 20,105 | 307,879 | 320,045 | 313,870 | 238,267 |
| Compliance | 86 | 165 | - | 11,567 | - | 3,117 | - | 2,623 | - | - | - | 3,249 | - | 744 | 21,551 | 21,024 | 22,000 | 16,358 |
| Contract Operating Svcs | - | - | - | 11,923 | - | 15,974 | - | 11,923 | - | - | - | - | 6,715,500 | - | 6,755,320 | 6,590,557 | 6,652,400 | 6,131,751 |
| Engineering | 284,387 | - | - | - | 116 | 100 | - | - | - | 17,081 | - | - | - | - | 301,684 | 21,155 | 39,300 | 29,780 |
| Exceptional Strength Analysis | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Extraordinary Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fleet Management Services | 21,428 | - | - | - | - | - | - | - | - | - | - | - | - | - | 21,428 | 20,905 | 21,500 | 19,750 |
| General Analyses | 88,438 | - | - | 11,324 | - | 8,611 | - | 14,658 | - | - | - | 8,110 | - | 10,781 | 141,922 | 128,704 | 131,890 | 123,088 |
| Planning Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Industrial Meter Testing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Maintenance Services | 159,118 | 33,975 | 10,213 | 1,966 | 1,211 | 19,243 | - | 23,023 | - | - | 38,684 | 64,850 | - | 94,951 | 447,234 | 434,307 | 494,550 | 415,610 |
| Miscellaneous Services | 6,731 | - | - | 224 | 162 | 50 | 45,595 | 50 | 11,399 | 6,828 | 213 | 741 | 63,793 | 50 | 135,836 | 134,539 | 122,550 | 810,293 |
| Leased Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Residuals | - | - | - | 13,777 | - | 13,948 | - | 52,084 | - | - | - | 37,859 | - | 27,096 | 144,764 | 141,233 | 146,900 | 120,210 |
| Water Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| System Planning / Capital Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LCA WWTP Treatment/Removals | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Treatment and Transportation | 4,217,010 | - | - | - | 20,740 | - | 6,680 | - | 1,540 | - | - | - | - | - | 4,245,970 | 4,689,486 | 4,529,540 | 3,903,664 |
| Total Purchase of Services | 5,099,035 | 201,921 | 22,265 | 134,082 | 36,749 | 152,496 | 52,939 | 203,712 | 13,770 | 24,081 | 66,440 | 239,482 | 6,834,119 | 224,180 | 13,305,271 | 12,930,777 | 12,931,340 | 12,146,232 |

LEHIGH COUNTY AUTHORITY
 STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND
 2025 Budget (as of 10-14-24)

| | | Suburban - Wastewater Systems | | | | | | | | | | | | | Total | | | |
|---|-----------|-------------------------------|------------|---------------|-----------|------------|-------------|--------------|---------|------------|-----------|-----------|--------------|-----------|-------------|-------------|-------------|-----------|
| Interceptor Group | | | CRCS | | | | | | | | | | W.Weisenberg | | | | | |
| WLI | LLRI 1 | LLRI 2 | Heidelberg | Upper Milford | Wynnewood | Weisenberg | Sand Spring | Lowhill Twp. | NLSA | Washington | Lynn Twp. | WWTP | Arcadia West | | Budget | Forecast | Budget | Actual |
| 312 | 313 | 314 | 305 | 315 | 316 | 317 | 319 | 323 | 318 | 303 | 322 | 320 | 311 | | 2025 | 2024 | 2024 | 2023 |
| Materials & Supplies | | | | | | | | | | | | | | | | | | |
| Purification Chemicals | - | - | - | 33,744 | - | 21,199 | - | 38,897 | - | - | - | 68,301 | - | 18,869 | 181,010 | 176,596 | 197,100 | 134,412 |
| Purification Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pump Supplies | 269 | - | - | 341 | - | 1,883 | - | 341 | - | - | - | 344 | - | 5,512 | 8,690 | 8,478 | 10,800 | 6,789 |
| Misc. Materials & Supplies | 30,653 | 2,838 | 872 | 10,364 | 17,402 | 10,205 | 13,802 | 10,286 | 1,853 | 2,996 | 25,832 | - | - | 14,484 | 141,587 | 138,132 | 149,322 | 116,722 |
| Fuel & Mileage | 17,154 | 2,938 | 442 | 1,938 | 1,043 | 2,622 | 453 | 1,622 | - | 864 | 2,706 | 42 | - | 1,336 | 33,160 | 32,351 | 35,800 | 28,039 |
| Fleet Management Supplies | 9,819 | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,819 | 9,580 | 9,600 | 1,291 |
| Equipment | 223,673 | - | - | 2,742 | - | 17,784 | - | 2,427 | - | 146 | 34,609 | - | - | 34,043 | 315,424 | 107,730 | 116,100 | 103,479 |
| Distribution & Transmission Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Collection System Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Materials & Supplies | 281,568 | 5,776 | 1,314 | 49,129 | 18,445 | 53,693 | 14,255 | 53,573 | 1,853 | - | 4,006 | 131,792 | 42 | 74,244 | 689,690 | 472,867 | 518,722 | 390,732 |
| Depreciation and Amortization | 3,917,267 | 202,161 | 47,159 | 88,101 | 101,313 | 150,898 | 10,843 | 207,919 | - | 644 | - | 179,716 | 2,054,676 | 146,590 | 7,107,287 | 7,031,500 | 7,031,500 | 6,705,024 |
| Other Expenses | | | | | | | | | | | | | | | | | | |
| Major Maintenance Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Miscellaneous | 19,409 | 733 | 165 | - | 155 | - | - | - | - | 371 | 1,303 | 517 | - | - | 22,653 | 22,100 | 22,100 | - |
| Total Other Expenses | 19,409 | 733 | 165 | - | 155 | - | - | - | - | 371 | 1,303 | 517 | - | - | 22,653 | 22,100 | 22,100 | - |
| Total Operating Expenses | 346,590 | | | | | | | | | | | | | | | | | |
| | 1,887,878 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| Net Operating Profit (Loss) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| Non-Operating Income (Expense) | | | | | | | | | | | | | | | | | | |
| Interest Income | 143,612 | - | 61,730 | - | - | - | - | - | - | - | - | - | - | 1,900 | 207,242 | 202,188 | 130,271 | 576,327 |
| Interest (Expense) | (66,704) | - | - | - | (68,550) | (11,117) | - | - | - | - | - | - | - | (29,722) | (176,093) | (178,764) | (185,934) | (168,364) |
| Unrealized Gain on Investment | - | (2,886) | - | - | - | - | - | - | - | - | - | - | - | - | (2,886) | (2,816) | - | - |
| Unrealized Loss on Investment | (88,483) | 114 | (56,727) | - | - | - | - | - | - | - | - | - | - | - | (145,096) | (141,556) | (134,047) | (133,968) |
| Capital Contributed | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 585,748 |
| Other Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Non-Operating Income (Expense) | (11,575) | (2,772) | 5,003 | - | (68,550) | (11,117) | - | - | - | - | - | - | - | (27,822) | (116,833) | (120,948) | (189,710) | 859,743 |
| Net Income (Loss) | 1,054,184 | 460,455 | 177,543 | (388,963) | 105,426 | (401,200) | (77,221) | (546,836) | (4,134) | 19,844 | (128,424) | (462,694) | (1,644,044) | (154,783) | (1,990,849) | (1,461,583) | (1,632,719) | (556,016) |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND
2025 Budget (as of 10-14-24)

| | City Division - Systems | | | | | | | Total | | | |
|--|-------------------------|----------|---------------|-------------------|----------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| | Undesignated | Int Serv | WFP | DIST | WWTP | WWCOLL | LAB | Budget | Forecast | Budget | Actual |
| | 400 | 490 | 491 | 492 | 493 | 494 | 495 | 2025 | 2024 | 2024 | 2023 |
| Operating Revenues: | | | | | | | | | | | |
| User Charges | | | | | | | | | | | |
| Large Industrial | - | - | - | - | - | - | - | - | - | - | - |
| Other Industrial/Commercial | - | - | - | 5,777,943 | - | - | - | 5,777,943 | 5,446,447 | 5,385,592 | 5,079,068 |
| Residential | - | - | - | 21,046,832 | - | - | - | 21,046,832 | 19,799,466 | 19,643,731 | 18,215,517 |
| Penalties | - | - | - | 482,702 | - | 253,854 | - | 736,556 | 703,492 | 703,031 | 655,456 |
| Private Fire Service | - | - | - | 73,666 | - | - | - | 73,666 | 70,359 | 70,895 | 67,267 |
| Public Fire Service | - | - | - | 2,598 | - | - | - | 2,598 | 2,482 | 2,722 | 1,600 |
| User Charges - Municipal | - | - | - | - | - | 9,667,301 | - | 9,667,301 | 8,820,413 | 8,736,471 | 8,335,288 |
| User Charges - Residential & Commercial | - | - | - | - | - | 15,167,889 | - | 15,167,889 | 14,314,534 | 14,150,156 | 13,001,137 |
| User Charges - Hauler | - | - | - | - | 143,933 | - | - | 143,933 | 137,472 | 137,267 | 131,895 |
| Hauler Fees | - | - | - | - | - | - | - | - | - | - | - |
| Industrial Charges | - | - | - | - | - | - | - | - | - | - | - |
| Industrial Pretreatment Revenues | - | - | - | - | 110,102 | - | - | 110,102 | 105,159 | 107,828 | 116,371 |
| Municipal | - | - | - | - | - | - | - | - | - | - | - |
| Leachate Program Revenues | - | - | - | - | 333,788 | - | - | 333,788 | 318,804 | 445,867 | 447,720 |
| Other Income | - | - | - | - | - | - | - | - | - | - | - |
| Other Water Sales | - | - | - | 6,089,777 | - | - | - | 6,089,777 | 5,926,139 | 5,827,646 | 5,576,116 |
| Provision for Doubtful Debts | - | - | - | - | - | - | - | - | - | - | (177,907) |
| Total Charges for Services | - | - | - | 33,473,519 | 587,822 | 25,089,045 | - | 59,150,386 | 55,644,766 | 55,211,206 | 51,449,526 |
| Miscellaneous | - | - | 234 | 237,118 | 10,544 | 24,200 | 110,540 | 382,636 | 373,304 | 344,300 | 415,106 |
| Total User Charges | - | - | 234 | 33,710,637 | 598,366 | 25,113,245 | 110,540 | 59,533,022 | 56,018,070 | 55,555,506 | 51,864,632 |
| Connection & System Charges | | | | | | | | | | | |
| Supply/Tapping Fees | - | - | - | 249,997 | - | 197,235 | - | 447,232 | 436,323 | 419,900 | 1,258,947 |
| Capital Cost Recovery | - | - | - | 988,047 | - | 572,500 | - | 1,560,547 | 1,710,547 | 1,614,700 | 1,764,372 |
| Distribution Tapping Fees | - | - | - | 1,435 | - | 738 | - | 2,173 | 2,120 | 2,100 | 4,642 |
| Meter Sales | - | - | - | 32,322 | - | - | - | 32,322 | 31,534 | 32,300 | 54,211 |
| Inspection & Review Fees | - | - | - | 10,641 | - | 3,546 | - | 14,187 | 13,842 | 15,100 | 6,000 |
| Developer Reimbursement | - | - | - | 542,054 | 322,039 | 504,026 | - | 1,368,119 | 1,334,750 | 1,525,500 | 2,399,574 |
| Total Connection & System Charges | - | - | - | 1,824,496 | 322,039 | 1,278,045 | - | 3,424,580 | 3,529,115 | 3,609,600 | 5,487,745 |
| Other Miscellaneous Revenues | | | | | | | | | | | |
| Other Income | 35,704 | - | 12,641 | 25,125 | - | - | 15,139 | 88,609 | 86,448 | 89,800 | 480,370 |
| Total Other Miscellaneous Revenues | 35,704 | - | 12,641 | 25,125 | - | - | 15,139 | 88,609 | 86,448 | 89,800 | 480,370 |
| Total Operating Revenues | 35,704 | - | 12,875 | 35,560,258 | 920,405 | 26,391,290 | 125,679 | 63,046,211 | 59,633,634 | 59,254,906 | 57,832,747 |
| Operating Expenses: | | | | | | | | | | | |
| Personnel | | | | | | | | | | | |
| Salaries and Wages | - | - | 2,199,759 | 2,398,439 | 2,393,733 | 1,215,006 | 544,624 | 8,751,560 | 8,656,950 | 8,298,993 | 6,673,583 |
| Overtime | - | - | 320,549 | 300,391 | 459,257 | 90,945 | 27,702 | 1,198,845 | 1,112,711 | 1,110,199 | 1,168,447 |
| Taxes | - | - | 156,247 | 170,495 | 257,739 | 96,310 | 42,174 | 722,965 | 705,773 | 726,157 | 592,732 |
| Fringe Benefits | - | - | 715,137 | 780,305 | 1,173,825 | 441,438 | 191,271 | 3,301,976 | 3,452,189 | 3,851,388 | 3,141,643 |
| Other Personnel Related | - | - | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | 3,391,692 | 3,649,630 | 4,284,554 | 1,843,699 | 805,771 | 13,975,346 | 13,927,623 | 13,986,737 | 11,576,404 |
| Purchase of Services | | | | | | | | | | | |
| Shared Services - General & Administrative | - | - | 822,465 | 896,749 | 894,990 | 454,277 | 203,629 | 3,272,110 | 2,446,827 | 2,545,190 | 2,040,223 |
| Utilities | - | - | 896,837 | 54,855 | 1,073,874 | 45,413 | 12,621 | 2,083,602 | 2,018,931 | 2,063,922 | 1,898,485 |
| Compliance | - | - | 40,000 | - | 3,000 | - | - | 43,000 | 41,869 | 51,700 | 41,500 |
| Contract Operating Svcs | - | - | - | 2,297 | - | 142,187 | 80,000 | 224,484 | 190,302 | 201,800 | 115,187 |
| Engineering | - | - | 45,000 | 39,737 | 41,000 | 4,642 | - | 130,379 | 88,295 | 93,200 | 90,606 |
| Exceptional Strength Analysis | - | - | - | - | - | - | - | - | - | - | - |
| Extraordinary Expenditures | - | - | - | 118,715 | - | 15,970 | - | 134,685 | 131,400 | 131,400 | 315,584 |
| Fleet Management Services | - | - | 42,100 | 51,046 | 64,500 | 98,882 | - | 256,528 | 243,082 | 217,000 | 235,884 |
| General Analyses | - | - | - | - | 35,000 | - | 46,070 | 81,070 | 45,379 | 43,170 | 47,712 |
| Planning Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Industrial Meter Testing | - | - | 3,000 | - | 400 | - | - | 3,400 | 7,800 | 7,800 | - |
| Maintenance Services | - | - | 326,200 | 303,798 | 322,400 | 95,823 | 23,300 | 1,071,521 | 918,934 | 943,400 | 735,092 |
| Miscellaneous Services | - | - | 66,800 | 23,114 | 93,400 | 89,115 | 3,600 | 276,029 | 281,025 | 295,350 | 312,432 |
| Leased Equipment | - | - | - | - | - | - | - | - | - | - | - |
| Rental | - | - | - | - | - | - | - | - | - | - | - |
| Residuals | - | - | 14,500 | - | 417,000 | - | - | 431,500 | 384,411 | 412,000 | 366,855 |
| Water Purchases | - | - | 1,200 | - | - | - | - | 1,200 | 191 | 191 | 207 |
| System Planning / Capital Management | - | - | - | - | - | - | - | - | - | - | - |
| LCA WWTP Treatment/Removals | - | - | - | - | - | - | - | - | - | - | - |
| Treatment and Transportation | - | - | - | - | - | 11,685 | - | 11,685 | 11,400 | 11,400 | 11,307 |
| Total Purchase of Services | - | - | 2,258,103 | 1,490,312 | 2,945,564 | 957,994 | 369,220 | 8,021,192 | 6,809,844 | 7,017,523 | 6,211,073 |

LEHIGH COUNTY AUTHORITY
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND
2025 Budget (as of 10-14-24)

| | City Division - Systems | | | | | | | Total | | | |
|---|-------------------------|-----------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
| | Undesignated 400 | Int Serv 490 | WFP 491 | DIST 492 | WWTP 493 | WWCOLL 494 | LAB 495 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| Materials & Supplies | | | | | | | | | | | |
| Purification Chemicals | - | - | 623,000 | - | 1,170,380 | - | - | 1,793,380 | 1,586,040 | 1,483,400 | 1,455,039 |
| Purification Supplies | - | - | 20,000 | - | - | - | - | 20,000 | 16,806 | 14,000 | 13,985 |
| Pump Supplies | - | - | 19,000 | - | 37,300 | - | - | 56,300 | 50,514 | 44,400 | 40,734 |
| Misc. Materials & Supplies | - | - | 94,900 | 47,116 | 236,400 | 112,516 | 83,300 | 574,232 | 608,929 | 591,700 | 537,434 |
| Fuel & Mileage | - | - | 9,300 | 45,059 | 57,500 | 45,044 | - | 156,903 | 156,776 | 159,400 | 152,887 |
| Fleet Management Supplies | - | - | 3,000 | 11,978 | 28,500 | 6,133 | - | 49,611 | 33,207 | 42,500 | 22,315 |
| Equipment | - | - | 80,500 | 155,400 | 141,900 | 24,370 | 29,500 | 431,670 | 247,312 | 303,200 | 220,623 |
| Distribution & Transmission Supplies | - | - | - | 595,774 | - | - | - | 595,774 | 581,243 | 612,700 | 775,786 |
| Collection System Supplies | - | - | - | - | - | - | - | - | - | - | - |
| Total Materials & Supplies | - | - | 849,700 | 855,327 | 1,671,980 | 188,063 | 112,800 | 3,677,870 | 3,280,826 | 3,251,300 | 3,218,802 |
| Depreciation and Amortization | 6,306,875 | - | 43,549 | 19,190 | 95,719 | 51,470 | - | 6,516,803 | 6,260,297 | 6,169,850 | 6,755,624 |
| Other Expenses | | | | | | | | | | | |
| Major Maintenance Expenses | 4,100,000 | - | - | - | - | - | - | 4,100,000 | 4,000,000 | 4,000,000 | 5,782,103 |
| Other Miscellaneous | - | - | - | - | - | - | - | - | - | - | - |
| Total Other Expenses | 4,100,000 | - | - | - | - | - | - | 4,100,000 | 4,000,000 | 4,000,000 | 5,782,103 |
| Total Operating Expenses | 10,406,875 | - | 6,543,044 | 6,014,458 | 8,997,817 | 3,041,226 | 1,287,791 | 36,291,211 | 34,278,590 | 34,425,410 | 33,544,006 |
| Net Operating Profit (Loss) | (10,371,171) | - | (6,530,169) | 29,545,799 | (8,077,412) | 23,350,064 | (1,162,112) | 26,754,999 | 25,355,045 | 24,829,496 | 24,288,741 |
| Non-Operating Income (Expense) | | | | | | | | | | | |
| Interest Income | 1,432,632 | - | - | - | - | - | - | 1,432,632 | 1,397,689 | 984,881 | 3,458,984 |
| Interest (Expense) | (20,178,848) | - | - | - | - | - | - | (20,178,848) | (19,703,642) | (19,703,642) | (19,973,362) |
| Unrealized Gain on Investment | - | - | - | - | - | - | - | - | - | - | - |
| Unrealized Loss on Investment | - | - | - | - | - | - | - | - | - | - | - |
| Capital Contributed | - | - | - | - | - | - | - | - | - | - | - |
| Other Miscellaneous | 15,000,000 | - | - | - | - | - | - | 15,000,000 | 5,001,417 | 8,733,892 | - |
| Net Non-Operating Income (Expense) | (3,746,216) | - | - | - | - | - | - | (3,746,216) | (13,304,536) | (9,984,869) | (16,514,378) |
| Net Income (Loss) | (14,117,387) | - | (6,530,169) | 29,545,799 | (8,077,412) | 23,350,064 | (1,162,112) | 23,008,783 | 12,050,508 | 14,844,627 | 7,774,363 |

Internal Service

Lehigh County Authority
2025 Budget
Internal Service Budgets Overview

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

The Internal Services budget captures expenses in two different categories:

1. **Enterprise Fund Specific** – Internal Service expenses that are specific to the Suburban or City Divisions are shared with those specific enterprise funds based on the services provided to each fund.
2. **Global (Organizational)** – Internal Service expenses that are not specific to one of the Authority's enterprise funds, but which support the organization, 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 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)
2025 Budget (as of 10-14-24)

| | Internal Service (Pro-rata share of salary) | | | | | | | Full Year | | | |
|--------------------------------------|---|------------|-----------------|-------------------------|---------------|-------------------|-------------|----------------|------------------|----------------|----------------|
| | Internal Service 1 | Water 2 | Wastewater 3 | Internal Service 490 | Division 4 | Compliance 495 | Global 9 | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| Operating Expenses: | | | | | | | | | | | |
| Personnel | | | | | | | | | | | |
| Salaries and Wages | 671,015 | 1,835,261 | 679,741 | 381,619 | 6,524,497 | 426,230 | 2,027,449 | 12,545,812 | 12,306,161 | 11,952,468 | 9,887,635 |
| Overtime | 21,376 | 209,478 | 104,887 | 20,256 | 1,149,992 | 27,202 | 1,993 | 1,535,184 | 1,413,194 | 1,404,503 | 1,495,475 |
| Taxes | - | 223,817 | 103,865 | - | 680,791 | 42,174 | - | 1,050,647 | 1,005,603 | 1,030,831 | 861,386 |
| Fringe Benefits | - | 1,397,322 | 667,337 | - | 3,110,705 | 191,271 | - | 5,366,635 | 5,214,219 | 5,634,617 | 4,619,391 |
| Allocation to Systems | (692,391) | 650,612 | 650,612 | (401,875) | 1,710,727 | 111,758 | (2,029,442) | - | - | - | - |
| Total Personnel | - | 4,316,490 | 2,206,442 | - | 13,176,712 | 798,635 | - | 20,498,278 | 19,939,178 | 20,022,419 | 16,863,887 |
| Purchase of Services | | | | | | | | | | | |
| General & Administrative: | | | | | | | | | | | |
| Temporary Contract Service | 13,405 | - | - | - | - | - | 8,307 | 21,712 | 21,183 | 36,262 | 45,859 |
| Compliance | 2,226 | - | - | - | - | - | - | 2,226 | 2,171 | 16,092 | 2,552 |
| Office Related | 166,259 | - | - | 113,993 | - | - | 147,476 | 427,728 | 414,526 | 359,598 | 303,739 |
| Computer Software / Hardware | 18,697 | - | - | - | - | - | 861,994 | 880,691 | 898,365 | 557,229 | 633,814 |
| Audit | - | - | - | - | - | - | 60,643 | 60,643 | 53,543 | 60,643 | 51,985 |
| Bank and Credit Card Fees | 169,533 | - | - | 261,893 | - | - | 9,262 | 440,688 | 429,940 | 340,553 | 396,050 |
| Dues and Subscriptions | 1,898 | - | - | 9,288 | - | - | 36,999 | 48,185 | 47,010 | 51,131 | 48,738 |
| Travel and Entertainmet | 1,097 | - | - | 2,554 | - | - | 7,770 | 11,421 | 11,143 | 18,676 | 16,540 |
| Education & Training | 56,067 | - | - | 79,643 | - | - | 62,001 | 197,711 | 192,888 | 446,475 | 170,994 |
| Insurance & Risk Management | 421,335 | - | - | 683,635 | - | - | 158,486 | 1,263,456 | 1,232,643 | 1,262,303 | 1,033,469 |
| Human Resources and Related | - | - | - | 170 | - | - | 142,814 | 142,984 | 139,497 | 349,646 | 167,704 |
| Professional Consulting & Legal | 486,305 | - | - | 796,791 | - | - | 295,963 | 1,579,059 | 432,983 | 482,724 | 425,768 |
| Public Relations | - | - | - | - | - | - | 58,452 | 58,452 | 57,026 | 113,523 | 50,754 |
| Contributions & Sponsorships | - | - | - | 264 | - | - | 88 | 352 | 343 | 3,277 | 300 |
| Employee Engagement | - | - | - | - | - | - | 41,000 | 41,000 | 9,231 | 40,000 | 29,050 |
| Allocation to Systems | (1,336,822) | 1,122,516 | 781,682 | (1,948,231) | 3,071,458 | 200,651 | (1,891,255) | - | - | - | - |
| Total General & Administrative: | - | 1,122,516 | 781,682 | - | 3,071,458 | 200,651 | - | 5,176,308 | 3,942,493 | 4,138,132 | 3,377,317 |
| Utilities | | | | | | | | | | | |
| Utilities | 10,881 | 520,684 | 296,789 | 1,768 | 1,964,526 | 5,667 | 141,794 | 2,942,109 | 2,870,352 | 2,915,790 | 2,626,750 |
| Allocation to Systems | (10,881) | 29,944 | 11,091 | (1,768) | 106,454 | 6,954 | (141,794) | - | - | - | - |
| Total Utilities: | - | 550,628 | 307,879 | - | 2,070,980 | 12,621 | - | 2,942,109 | 2,870,352 | 2,915,790 | 2,626,750 |
| Compliance | - | 45,897 | 21,551 | - | 43,000 | - | - | 110,448 | 107,671 | 122,700 | 100,012 |
| Contract Operating Svcs | - | 39,260 | 6,755,320 | - | 144,484 | 80,000 | - | 7,019,064 | 6,819,161 | 6,893,600 | 6,279,362 |
| Engineering | - | 56,441 | 301,684 | - | 130,379 | - | - | 488,504 | 164,514 | 188,000 | 178,177 |
| Exceptional Strength Analysis | - | - | - | - | - | - | - | - | - | - | - |
| Extraordinary Expenditures | - | - | - | - | 134,685 | - | - | 134,685 | 131,400 | 131,400 | 315,584 |
| Fleet Management Services | - | 60,787 | 21,428 | - | 256,528 | - | - | 338,743 | 323,292 | 285,600 | 313,729 |
| General Analyses | - | 91,911 | 141,922 | - | 35,000 | 46,070 | - | 314,903 | 263,751 | 255,564 | 280,539 |
| Planning Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Industrial Meter Testing | - | - | - | - | 3,400 | - | - | 3,400 | 7,800 | 7,800 | - |
| Maintenance Services | - | 633,894 | 447,234 | - | 1,048,221 | 23,300 | - | 2,152,649 | 1,969,679 | 2,246,050 | 1,655,941 |
| Miscellaneous Services | - | 112,474 | 135,836 | - | 272,429 | 3,600 | - | 524,339 | 527,285 | 522,500 | 1,348,477 |
| Leased Equipment | - | - | - | - | - | - | - | - | - | - | - |
| Rental | - | - | - | - | - | - | - | - | - | - | - |
| Residuals | - | - | 144,764 | - | 431,500 | - | - | 576,264 | 525,644 | 558,900 | 487,065 |
| Water Purchases | - | 3,783,984 | - | - | 1,200 | - | - | 3,785,184 | 3,691,883 | 3,622,138 | 3,046,330 |
| System Planning / Capital Management | - | - | - | - | - | - | - | - | - | - | - |
| LCA WWTP Treatment/Removals | - | - | - | - | - | - | - | - | - | - | - |
| Treatment and Transportation | - | - | 4,245,970 | - | 11,685 | - | - | 4,257,655 | 4,700,886 | 4,540,940 | 3,914,971 |
| Total Purchase of Services | - | 5,375,276 | 12,523,588 | - | 4,583,491 | 165,591 | - | 22,647,947 | 22,103,317 | 22,290,982 | 20,546,938 |
| Materials & Supplies | | | | | | | | | | | |
| Purification Chemicals | - | 225,746 | 181,010 | - | 1,793,380 | - | - | 2,200,136 | 1,982,878 | 1,922,300 | 1,687,480 |
| Purification Supplies | - | 55,827 | - | - | 20,000 | - | - | 75,827 | 71,272 | 84,200 | 54,611 |
| Pump Supplies | - | 112,390 | 8,690 | - | 56,300 | - | - | 177,380 | 168,641 | 184,100 | 135,801 |
| Misc. Materials & Supplies | - | 111,171 | 141,587 | - | 490,932 | 83,300 | - | 826,990 | 855,521 | 850,302 | 742,721 |
| Fuel & Mileage | - | 78,467 | 33,160 | - | 156,903 | - | - | 268,530 | 265,681 | 280,600 | 244,043 |
| Fleet Management Supplies | - | 9,824 | 9,819 | - | 49,611 | - | - | 69,254 | 52,371 | 61,950 | 30,015 |
| Equipment | - | 195,563 | 315,424 | - | 402,170 | 29,500 | - | 942,657 | 545,836 | 619,480 | 455,863 |
| Distribution & Transmission Supplies | - | 584,485 | - | - | 595,774 | - | - | 1,180,259 | 898,116 | 964,900 | 928,500 |
| Collection System Supplies | - | - | - | - | - | - | - | - | - | - | - |
| Total Materials & Supplies | - | 1,373,473 | 689,690 | - | 3,565,070 | 112,800 | - | 5,741,033 | 4,840,316 | 4,967,832 | 4,279,034 |
| Depreciation and Amortization | - | 3,541,890 | 7,107,287 | - | 6,516,803 | - | - | 17,165,980 | 16,942,421 | 16,718,350 | 17,358,733 |
| Other Expenses | | | | | | | | | | | |
| Major Maintenance Expenses | - | - | - | - | 4,100,000 | - | - | 4,100,000 | 4,000,000 | 4,000,000 | 5,782,103 |
| Other Miscellaneous | - | 221,483 | 22,653 | - | - | - | - | 244,136 | 115,200 | 115,200 | 119,528 |
| Total Other Expenses | - | 221,483 | 22,653 | - | 4,100,000 | - | - | 4,344,136 | 4,115,200 | 4,115,200 | 5,901,631 |
| Total Operating Expenses | - | 15,951,128 | 23,331,343 | - | 35,013,534 | 1,277,677 | - | 75,573,682 | 71,882,925 | 72,252,915 | 68,327,540 |

Capital Spending

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Suburban Water Division:

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

| Project | 2025 Budget | 2025 Project Stage |
|---|--------------------|---------------------------|
| Buss Acres Water Quality Upgrade | \$270,000 | Design |
| Applewood Pump Station Upgrade | \$100,000 | Design |
| Central Lehigh System Supply Improvements | \$180,000 | Design |
| Upper System Pump Station & Main Extension | \$50,000 | Final Design & Permitting |
| Water Systems Master Planning & Water Quality Studies | \$150,000 | Planning |
| North Whitehall Division Water System Supply Study & Improvements | \$120,000 | Design |
| Water Meter Replacement Program | \$1,000,000 | Construction |
| Water Main Replacement Project | \$0 | Deferred until 2026 |

Annual Projects

These projects are part of recurring annual capital work that includes the following: 1) water main extensions; 2) distribution main development and service connections; 3) distribution mains upsizing; 4) reservoir rehabilitation and maintenance; 5) general water system improvements; 6) water company acquisitions; 7) SCADA upgrades; 8) mobile equipment; 9) water facilities asset management improvements; 10) other equipment; 11) capital management; and 12) capital works miscellaneous expenses. Includes staff and consultant work. (2025 Cap Ex \$2,492,000)

Buss Acres Water Quality Upgrade

In January 2023, Pennsylvania's PFAS maximum contaminant levels (MCLs) were established by DEP. Water quality analysis of the two wells serving the Buss Acres Water System show some levels in exceedance of these MCLs. A study to identify PFAS treatment options for the two wells as well as an option to connect Buss Acres to the CLD system will be completed in the fourth quarter of 2024. This project will implement the option selected from that study. Treatment system pilot studies (if option selected) and engineering design will begin in 2025, with final design and construction occurring in subsequent years. (2025 Capex Ex. \$270,000)

Applewood Pump Station Upgrade

This project involves a mechanical upgrade to the Applewood Pump Station, including replacing pumps and control valves which have reached the end of their service life. The project will also include hypochlorite system improvements at several well station sites within the Central Lehigh Division. (2025 Capex. Ex. \$100,000)

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Central Lehigh System Supply Improvements

There are several inactive wells in the Central Lehigh Division (CLD) that were taken off-line for various reasons over the years and reactivating these wells would require extensive improvements and/or permitting. There is concern that the current production capacity of the active wells in CLD does not provide 100% redundancy with the City of Allentown interconnection. Also, the Upper System, located north of I-78 in the Fogelsville area, has been experiencing rapid development and it is anticipated that additional water demands from a potential large industrial user(s) will require additional water storage to enhance system resiliency and redundancy. A multi-year Suburban Division CLD Master Plan commenced in 2022 to identify the following: 1) CLD system demand projections; 2) CLD system supply evaluation; 3) CLD distribution system capacity evaluation; 4) alternatives evaluation; and 5) prioritized capital improvement plan. (2025 Cap Ex \$180,000)

Upper System Pump Station and Water Main Extension

The objective of this project is to supplement Central Lehigh Upper System supply and pressure to meet the water needs of a proposed large industrial development in the area west of the village of Fogelsville and provide adequate capacity to serve future industrial and residential customers in the area. The recently installed water main extension under I-78 and proposed regional pump station will also enhance system resilience and redundancy, in the event of operational issues with the CLD Auxiliary Pump Station or with the Upper System wells. Based on the most recent planning module data, zoning mapping and growth projections provided by Upper Macungie Township, the proposed pump station will have a design capacity of 1,000 gpm (1.44 million gallons per day). The timeline for construction of the pump station will be dependent upon the construction schedule for a proposed large industrial development. The 2025 budget includes final design and permitting costs. (2025 Cap Ex \$50,000)

Water Systems Master Planning and Water Quality Studies

This project involves the preparation of water supply studies for two major Suburban water systems – Central Lehigh Division (CLD) and North Whitehall Division (NWD). The study will review supply requirements to meet current and future demands, and evaluate water sources, storage, and interconnections to ensure long-term supply needs can be met. Continued planning/study efforts are budgeted for 2025. This project also consists of water quality studies and rehabilitation work to comply with evolving state and federal water quality regulations. The primary project locations are LCA's satellite systems, which are small developer-built systems acquired by LCA and upgraded over the years. This initiative includes investigation for the presence of PFAS chemicals, which have been proposed by EPA and DEP for drinking water limits. Continued planning/study efforts are budgeted for 2025. (2025 Cap Ex \$150,000)

North Whitehall Division Water System Supply Study and Improvements

This project focuses on developing and implementing improvements to provide an additional supply interconnection for the North Whitehall Division, which is presently served by a single connection with the Northampton Borough Municipal Authority (NBMA). This will enhance NWD system

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resiliency and provide redundancy with the existing single connection and potential source of failure. The project will also ensure meeting long-term supply needs by including the looping of dead-end mains in the NWD system. Preliminary design is budgeted for 2025. (2025 Cap Ex \$120,000)

Water Meter Replacement Program

The program consists of annual projects to replace aging and inoperable water meters. The meter replacement program will prioritize the replacements according to operable status and age, and all new meters will have radio read capability, which will be compliant with a future fixed base meter reading system. (2025 Cap Ex \$800,000)

Water Main Replacement Projects

This is an on-going project to replace aging water mains in LCA's Suburban Division that have a history of high pipe break rates (# of breaks per mile) &/or exhibit a high risk of failure through condition assessment investigations. These projects enhance system resiliency and reduce service interruptions and water loss. The budget assumes that the program will pause for 2025 and resume in 2026 for one mile of main replacement. (2025 Cap Ex \$0)

Suburban Wastewater Division:

The major activities included in the Suburban Wastewater Division Capital Budget are a continuation of the on-going work associated with LCA Pretreatment Plant (PTP), PTP Critical Upgrades (short term), PTP Upgrade and Replacement (long term), Western Lehigh Interceptor (WLI) Signatory Inflow & Infiltration (I/I) Investigation & Remediation program and the implementation of improvements required to address system bottlenecks and sanitary sewer overflows. Other projects include the Upper WLI Pump Station and Force Main, Spring Creek Pump Station Upgrade, WLI Major Rehabilitation and Repairs, Spring Creek Pump Station Force Main Relocation, Wynnewood WWTP Expansion, Lynn Township WWTP Improvements, and completion of construction on the Phase 2 Park Pump Station Improvements. The following table provides information regarding significant wastewater projects:

| Project | 2025 Budget | 2025 Project Stage |
|--|--------------------|---------------------------|
| Pretreatment Plant Improvements | \$600,000 | Annual Construction |
| Pretreatment Plant Critical Upgrades | \$4,000,000 | Design |
| Pretreatment Plant Upgrades and Replacement | \$1,000,000 | Planning |
| Central Lehigh County Wastewater Capacity Planning & Expansion | \$400,000 | Planning |
| Signatory I/I Investigation & Remediation Program | \$500,000 | Design & Construction |
| Upper WLI Pump Station and Force Main | \$1,300,000 | Construction |
| Park Pump Station Improvements | \$300,000 | Construction |
| Spring Creek Pump Station Upgrade | \$1,000,000 | Construction |

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| Project | 2025 Budget | 2025 Project Stage |
|---|--------------------|---------------------------|
| Spring Creek Pump Station Force Main Relocation | \$900,000 | Planning & Design |
| Wynnewood WWTP Expansion | \$50,000 | Design |
| Lynn Township WWTP Improvements | \$900,000 | Construction |

Annual Projects

These projects are part of recurring annual capital work that includes the following: 1) mobile equipment; 2) sewer company acquisitions; 3) other equipment; 4) wastewater facility asset management upgrades; 5) capital management; 6) sewer main connections; 7) general sewer system improvements; and SCADA upgrades. (2025 Cap Ex. \$835,500)

Wastewater Pretreatment Plant - General Improvements

This is an on-going multi-year program to upgrade processes and replace equipment in accordance with asset management planning and risk prioritization, in order to ensure reliability and maintaining a high level of service for LCA's industrial pretreatment plant. Near-term improvements include instrumentation and chemical feed upgrades, dewatering system improvements, hauler station improvements, access road pavement reconstruction, odor control systems upgrades, and grease station screening system installation. (2025 Cap Ex \$600,000)

Wastewater Pretreatment Plant – Critical Upgrades

A critical upgrade project commenced design in 2024 and will be constructed in 2025 and 2026 to address four primary process areas that have major equipment at the end of its service life. The process areas are - aeration (air deck mixers and aeration instrumentation), final settling (final clarifier mechanical equipment), cryogenic plant (mechanical), and solids processing (solids buildings HVAC systems). The objective of the critical plant upgrade project is to address high risk areas and maintain treatment performance in the short term. (2025 Cap Ex \$4,000,000)

Wastewater Pretreatment Plant – Upgrade and Replacement

Major long-term modifications to the pretreatment are planned under this project. This project assumes only three major industries are participating in the pretreatment plant replacement: Keurig Dr Pepper, SunOpta and Coca-Cola. Ocean Spray and Boston Beer will treat their wastewater on-site to be conveyed to Kline's Island Wastewater Treatment Plant. The new plant will also treat hauled-in waste. To convey the wastewater to the plant, a new dedicated pump station and force main for each major industry is considered. Domestic and commercial waste will bypass the new facility and receive treatment at the Kline's Island Wastewater Treatment Plant in Allentown. The project includes design, equipment procurement, construction and construction management. Work will start in 2025 and is anticipated to be completed by the end of 2027. (2025 Cap Ex \$1,000,000)

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Central Lehigh County Wastewater Capacity Planning & Expansion

This project is related to DEP mandated Act 537 sewer planning for the entire Kline's Island Sewer System and is intended to provide a long-term solution in the form of a regional DEP Act 537 Sewage Facilities Plan. In 2020 and 2021, the alternative to upgrade the Pretreatment Plant and extend a force main to the Lehigh River was closely studied again. In addition, the updated Western Lehigh sewer model was used to update the downstream conveyance needs through the Park Pump Station area. In 2022-2024, further analysis was performed on these topics to maintain the 2025 Act 537 submission deadline. In addition, a Sewer System Evaluation Survey (SSES) was performed to further identify what methods will be used in the future to reduce I/I. (2025 Cap Ex. \$400,000)

Signatory I/I Investigation & Remediation Program

LCA provides the leadership, technical expertise and administration for coordinating the projects located within the Signatory sewer systems. The project –includes support for the design, permitting and the construction for rehabilitation of infrastructure that will be necessary to comply with recent PA DEP Act 537 directives. Annual engineering assistance for the Western Lehigh Sewer group is also included within this project. (2025 Cap Ex \$500,000)

Upper WLI Pump Station and Force Main

A conveyance capacity “bottleneck” has long been identified in the Trexlertown area of the Western Lehigh Interceptor, and this area was assigned a high priority to address due to occurrence of sanitary sewer overflows and basement backups in the vicinity during wet weather events. A parallel interceptor was originally conceived to run approximately from Cetronia Road to Spring Creek Road. The concept was modified to focus on providing an interim solution to address local impacts of the system bottleneck, and the selected alternative in the Interim Act 537 Plan is the construction of a pump station adjacent to the LCA Pretreatment Plant (PTP) connected to a force main to convey approximately 2.5 million gallons per day of flow to a connection with the Upper Macungie sewer system in the township park area off Grange Road. This will allow a portion of the PTP flow to bypass the Trexlertown area, thereby providing a short-term solution to eliminate dry weather sanitary sewer overflows downstream. Construction of the force main was substantially completed in 2024, and the pump station will be constructed in 2025 to complete the project. (2025 Cap Ex \$1,300,000)

Park Pump Station Rehabilitation & Improvements (Phase 2)

Phase 1 of this multi-year project included replacement of the existing pumps, pump speed controllers (replaced with variable frequency drives), motor control center (MCC) panel, SCADA system, HVAC system, level control system, discharge surge valve and related mechanical improvements to maintain the level of service, prolong station life and restore station to its design capacity. Construction work for Phase 1 was completed in 2020. Phase 2 consists of the replacement of the backup power system generator and associated equipment. Construction phase commenced in 2023 and will finish in 2025. (2025 Cap Ex \$300,000)

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Spring Creek Pump Station Upgrade

This project involves replacing aging equipment and addressing electrical deficiencies at the Spring Creek Pump Station. The Spring Creek Pump Station was constructed in 1996 as a wet weather bypass station and has since become an integral part of the Western Lehigh collection system. This project includes various upgrades to maintain the integrity and reliability of the station including replacement of the three pump variable frequency drives (VFDs), replacement of two motorized gates for station control, replacement of access hatches due to frequent and sustained flooding of the station, and other miscellaneous station improvements. Construction phase commenced in 2024 and is anticipated for completion in 2025. (2025 Cap Ex \$1,000,000)

Spring Creek Pump Station Force Main Relocation

A section of the Spring Creek Pump Station Force Main along Lower Macungie Road is to be relocated as part of the PA Turnpike widening project. Approximately 2,200 feet of 24-inch force main will be relocated as part of this project, which will also include a new boring under the Turnpike. LCA will bear a 50% share of the project costs, which is anticipated for completion in 2025. (2025 Cap Ex \$900,000)

Wynnewood WWTP Expansion

The Wynnewood Wastewater Treatment Plant (WWTP), located in North Whitehall Township, was acquired by LCA in 2003 and was completely replaced in 2020 with a new 60,000 gallon per day SBR plant. In 2023, representatives of a proposed development in the vicinity of the WWTP (Rising Sun Rd) requested connecting to the plant. LCA then commissioned a feasibility study be performed by an engineering firm to determine the reserve capacity at the WWTP, quantify the WWTP capacity expansion that would be needed, and evaluate facility upgrade alternatives to accommodate the development. The study determined that the existing facility has limited reserve capacity and must be expanded to accommodate the build-out of the proposed development. This project includes design, permitting, and construction of the capacity expansion of the existing WWTP, along with dedicated conveyance facilities to include a proposed pump station and force main. All costs (including design and construction) associated with this project are to be reimbursed by the developer. Construction is anticipated for completion in 2027 (2025 Cap Ex \$50,000)

Lynn Township WWTP Improvements

This project consists of the addition of another final clarifier to supplement the existing final clarifier, which is undersized based on current plant loadings. The existing 20-foot diameter final clarifier has been in 24/7 service since the plant was put online in the late 1970s and needs rehabilitation. The addition of another final clarifier will enhance plant resiliency and regulatory compliance and provide redundancy for maintenance of the existing unit. Construction commenced in 2024 and is anticipated for completion in 2025. (2025 Cap Ex \$900,000)

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City Division - Water System:

Water projects in the 2025 budget focus on regulatory compliance, immediate and future needs at the Water Filtration Plant (WFP) and addressing the Lease operating standards. Annual projects remain in the 2025 budget as well, and include but are not limited to equipment purchases, general water system replacements, general WFP improvements, PennDOT relocations, reservoir rehabilitation and maintenance, SCADA upgrades, and mobile equipment. The following table provides information regarding significant water projects:

| Project | 2025 Budget | 2025 Project Stage |
|--|--------------------|---------------------------|
| Annual Water Main Replacement – Cycle 9 | \$5,000,000 | Construction |
| Tank and Reservoir Rehabilitation | \$200,000 | Construction |
| WFP Redundant Power Supply | \$835,000 | Construction |
| Large Diameter Valve Replacement Project | \$300,000 | Construction |
| WFP HVAC Upgrade Project | \$500,000 | Construction |
| PFAS Compliance Planning & Upgrades | \$300,000 | Design & permitting |
| WFP Raw Water Line & Influent Channel Upgrades | \$100,000 | Design |
| Water Meter Replacement Program | \$2,000,000 | Construction |
| WFP Filter Upgrade Project | \$3,600,000 | Construction |
| Big Lehigh Intake & Transmission Upgrades | \$100,000 | Design |
| Lead Service Line Replacement Program | \$15,000,000 | Construction |

Annual Projects

The annual projects include general water system replacements, mobile equipment, new and replacement meter installations, other equipment, routine reservoir rehab/maintenance, mobile equipment, WFP general improvements, general system replacements, SCADA upgrades, East Side transmission main repairs, and Bethlehem interconnection. Also included is a portion of the Administration Capital Expenses that directly benefit the Allentown Division. (2025 Cap Ex \$2,555,000)

Annual Water Main Replacement – Cycle 9

The replacement of 2 miles of water main annually is an original Lease requirement and the program is to be evaluated in 2024 to determine if one or two miles per year is adequate, per the amended Lease language. The program objective is the replacing aging spun-cast and pit cast iron pipe in the system and addressing high priority line segments. The project areas are prioritized based on breakage and leak history. The Cycle 9 water main replacement will be a two-mile project in 2025. (2025 Cap Ex \$5,000,000)

Tank and Reservoir Rehabilitation

This project involves mechanical upgrades, coatings, and miscellaneous rehabilitation of concrete tanks and reservoirs. The multi-year project includes replacement of process valves, HVAC and

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building rehabilitation, electrical upgrades, and mixing system replacements. (2025 Cap Ex \$200,000)

WFP Redundant Power Project

The 2022 Master Plan identified an auxiliary electrical feed as near-term project at the WFP. The recommended alternative to comply with DEP Chapter 109 (“System Service and Auxiliary Power Requirements”) is a new electrical feed from a separate electrical substation. Design and permitting are budgeted for 2024. (2025 Cap Ex \$835,000)

Large Diameter Valve Replacement Project

The objective of this multi-year project is to replace critical aging/inoperable large diameter valves in the distribution system. There are many critical large diameter valves that control supply throughout the system that are inoperable or do not seal properly. It is essential that these large diameter valves operate as designed to facilitate isolating key areas of the system during emergency events and maintenance operation. (2025 Cap Ex \$300,000)

HVAC Upgrade Project

The WFP currently has an aging HVAC system that requires extensive maintenance and is past its useful life and in need of replacement. Upgrades to the existing HVAC system will be completed in phases with Phase 1 being the 1st floor offices/customer service area. Phase 2 will include the 1st floor lab/operator's area as well as the 2nd floor. (2025 Cap Ex \$500,000)

PFAS Compliance Planning and Upgrades

This project consists of water quality studies and facilities upgrades to comply with evolving state and federal water quality standards regarding PFAS chemicals removal from drinking water. Project costs reflect design and construction of plant modifications to treat the Crystal Spring source. Design and permitting are budgeted for 2025. (2025 Cap Ex \$300,000)

Raw Water Line & Influent Channel Upgrades

The raw water line that connects to the influent channel is a single point of failure that requires periodic maintenance and cleaning. A redundant raw water line is proposed to improve plant resiliency and enable maintenance activities. The existing influent channel to the primary clarifiers (which is connected to the raw water line) experiences sub-optimal flow velocities which cause solids to deposit and accumulate prior to the clarifiers. Near term influent channel modifications are recommended in the 2022 Master Plan to maintain adequate velocity and reduce solids deposition. (2025 Cap Ex \$100,000)

Water Meter Replacement Program

This annual project consists of replacement of residential and commercial meters that are at the end of their expected life span and have either failed or are showing signs of failure. The 2025 project is

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for the replacement of over 4,000 Badger water meters ranging in size from 5/8” to 2” that have outdated receiver transmitter units. (2025 Cap Ex \$2,000,000)

WFP Filter Upgrade Project

This multi-year project consists of rehabilitation of the existing eight dual-bay gravity filters, including underdrain replacements, media replacements, valve replacements, air scour system installation, and related electrical upgrades. The filtration system operation is critical to maintaining regulatory compliance, and the project is cited as a near term, high priority project in the WFP Master Plan (Arcadis; 2017), as the existing equipment has reached the end of its service life. Construction commenced in 2024 and will finish in 2026. (2025 Cap Ex \$3,600,000)

Big Lehigh Intake and Transmission Upgrades

This project consists of improvements to the pumping, intake and addition of a chemical feed system for taste & odor control. This project was identified in the Master Plan and improvements are necessary for the Big Lehigh to be a more reliable source and allow for more frequent operation and use when the Little Lehigh must be taken out of service to repair. (2025 Cap Ex \$100,000)

Lead Service Line Replacement Program

This is a multi-year project to replace public and private lead water services in the City. The program commenced in 2023 the inventory phase, to be followed by annual lead service line replacements prioritized according to number/concentration of services per neighborhood and other ranking factors. The Cycle 2 lead service line replacement will commence in 2025. (2025 Cap Ex \$15,000,000)

City Division - Wastewater System:

Wastewater projects in 2025 will focus on regulatory compliance, immediate and future needs at the Kline’s Island Wastewater Treatment Plant (WWTP) and addressing the Lease operating standards. Projects at the WWTP including Boiler and Solids Process HVAC Upgrade, Wet Weather Improvements (Phase 1), Electrical Substation No. 1 Replacement, Final Clarifier Rehabilitation, and Primary Sludge Line Replacement, and other work related to wet weather flow issues. The following table provides information regarding significant wastewater projects:

| Project | 2025 Budget | 2025 Project Stage |
|---|--------------------|---------------------------|
| Manhole Inspection & Sealing Program | \$1,000,000 | Planning & Construction |
| WWTP Electrical Substation No. 1 Replacement | \$5,250,000 | Construction |
| WWTP Final Clarifier 1 – 4 Rehabilitation | \$2,500,000 | Construction |
| WWTP Primary Digester Feed Line Replacement | \$2,700,000 | Construction |
| WWTP Wet Weather Improvements – Phase 1 | \$750,000 | Design & permitting |
| Source Reduction Plan – I/I Reduction Program | \$3,000,000 | Planning & Construction |
| WWTP Solids Process Improvements | \$500,000 | Planning & Design |

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| Project | 2025 Budget | 2025 Project Stage |
|-------------------------------|-------------|--------------------|
| Act 537 Alternatives Analysis | \$250,000 | Planning |

Annual Projects

The annual projects include mobile equipment, other equipment, sanitary sewer main replacements and rehabilitation, WWTP general improvements, SCADA upgrades, and asset management studies. The Lease-required cyclical cleaning and rehabilitation of the anaerobic digesters is included within the annual projects. Also included is a portion of the Administration Capital Expenses that directly benefit the Allentown Division. (2025 Cap Ex \$2,715,000)

Manhole Inspection and Sealing Program

This project is driven by the Act 537 Plan and is a program to eliminate inflow and infiltration into City manholes. This annual program will inspect and seal approximately 700 sanitary sewer manhole every year for 10 years. The project is part of the City's Source Reduction Plan for the upcoming Act 537 Plan. Construction will commence in 2024. (2025 Cap Ex \$1,000,000)

Electrical Substation No. 1 Replacement Project

This is Phase 2 of a multi-year project to replace the aging electrical substations at KIWWTP. Substation No. 2 was replaced in 2019. This phase consists of the replacement of Substation No. 1 along with the primary switchgear. Design of the replacement for Substation No. 1 will enable powering future projects to increase plant capacity. Design work commenced in 2022 and construction is anticipated to be completed in 2026. (2025 Cap Ex \$5,250,000)

Final Clarifier 1-4 Rehabilitation

This multi-year project consists of the mechanical and structural rehabilitation of final clarifier nos. 1 – 4 and includes replacement of scraper mechanisms and drives on all four units, as well as miscellaneous steel repairs, new coatings on all exposed steel, and concrete repairs. Two tanks are scheduled for rehabilitation in 2025, with the other two tanks being completed in 2026. (2025 Cap Ex \$2,500,000)

Primary Sludge Digester Feed Line Replacement

This project involves the replacement of two parallel 6-inch diameter cast iron primary sludge lines, each 1,500 feet in length, with new 8-inch diameter glass lined ductile iron pipes. The existing lines are in poor condition and at the end of their service life. The larger glass lined pipes will facilitate conveying a thicker sludge to optimize digester performance and eliminate problematic line clogging. Construction will commence in 2024. (2025 Cap Ex \$2,700,000)

Wet Weather Improvements Project – Phase 1

The purpose of this project is to increase the wet weather capacity of the KIWWTP from approximately 87 MGD to 100 MGD and reduce the frequency of bypass operations. The project consists of three components as follows: improvements to the Main Pump Station (MPS) &

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Auxiliary Pump Station (APS) pumps/VFDs/piping/wet wells, improvements to the Intermediate Pump Station (IPS) Primary Effluent pumps/VFDs, and installation of a tertiary bypass to divert a portion of the biologically treated flow from the plastic media trickling filters, that would normally go through the Intermediate Settling Tanks (ISTs) and Rock Media Trickling Filters (RMTFs), directly to the Final Settling Tanks (FSTs) during peak wet weather flow events. (2025 Cap Ex \$750,000)

Source Reduction Plan – I/I Reduction Program

As part of the DEP mandated Act 537 planning effort, the City prepared a 10-year Source Reduction Plan (SRP) that commits the City to reducing I/I into the sewage collection system. This annual program consists of internal pipeline sealing, grouting, and lining, along with isolated dig-up repairs. This program is anticipated to continue for 10 years. Annual project costs more than \$650,000 will be recaptured via the CCRC mechanism in the Lease. Design phase for Cycle 2 SRP commenced in 2024 with construction in 2025. (2025 Cap Ex \$3,000,000)

WWTP Solids Process Improvements

Various KIWWTP projects are proposed to bring the Plant's solids handling capabilities back up to its 70,000 lbs/day BOD capacity. Currently there are a few internal bottlenecks that limit the Plant's ability to handle up to 70,000 lbs/day of BOD. With the proposed changes upcoming at LCA's Pretreatment Plant, along with planned growth in the service area, KIWWTP must be ready to handle this additional BOD and TSS load. The proposed solids handling projects include installation of CEPT (chemically enhanced primary treatment), construction of a sludge holding tank and associated pumps/piping, digester mixing improvements, and dewatering capacity improvements. CEPT, Primary Digester Mixing Improvements, and additional dewatering capacity improvements will be completed in 2028. (2025 Cap Ex \$500,000)

Act 537 Alternatives Analyses

This project consists of on-going regional Act 537 sewer plan development efforts, per the DEP mandated Act 537 sewer planning for the Kline's Island Sanitary Sewer System. Extensive flow monitoring was completed in 2021 and used to build a hydraulic model for the entire regional system. The model was calibrated in 2022 and preliminary and final screening of alternatives followed in 2023. Final selection of alternatives was performed in 2024, and final plan elements must be completed to meet the 2025 submission deadline to DEP. (2025 Cap Ex \$250,000)

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WATER FUND
2025 Budget

| Project | Primary Project Category | 2024 Budget | Cap Plan Costs 2025-2029 | Cap Plan 2025 | 2025 Budget |
|---|--------------------------------|------------------|--------------------------------|------------------|------------------|
| <u>Annual Projects</u> | | | | | |
| Annual Projects | AM - Varies | 2,367,000 | 11,802,000 | 2,492,000 | 2,492,000 |
| <u>Multi-Year Projects</u> | | | | | |
| Water Main Replacement Projects | AM - Varies | 2,900,000 | 12,300,000 | - | - |
| Water Quality Studies and Upgrades | Sys Imp | 100,000 | - | - | - |
| Cloud Based Meter Reading System | Sys Imp | 50,000 | 750,000 | - | - |
| North Whitehall Division Water System Supply Study & Improvements | Sys Imp | 100,000 | 3,150,000 | 120,000 | 120,000 |
| Water Systems Master Planning | Sys Imp | 100,000 | 350,000 | 150,000 | 150,000 |
| Upper System Pump Station & Water Main Extension | Sys Imp | 50,000 | 2,050,000 | 50,000 | 50,000 |
| Water Meter Replacement Program | AM-Rev Opprt | 800,000 | 4,400,000 | 1,000,000 | 1,000,000 |
| Central Lehigh System Supply Improvements | Sys Imp | 150,000 | 530,000 | 180,000 | 180,000 |
| Buss Acres Water Quality Upgrade | Sys Imp | - | 1,660,000 | 270,000 | 270,000 |
| Applewood Pump Station Upgrade | Sys Imp | - | 700,000 | 100,000 | 100,000 |
| Total Suburban Division Water Capital Expenditures | | 6,617,000 | 37,692,000 | 4,362,000 | 4,362,000 |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WASTEWATER FUND
2025 Budget

| Project | Primary Project Category | 2024 Budget | Cap Plan Costs 2025-2029 | Cap Plan 2025 | 2025 Budget |
|---|--------------------------------|-------------------|--------------------------------|-------------------|-------------------|
| Annual Projects | | | | | |
| Annual Projects | AM - Varies | 912,500 | 3,182,500 | 835,500 | 835,500 |
| LCA Wastewater Treatment Plant | | | | | |
| Pretreatment Plant Improvements | AM - Varies | 1,000,000 | 2,300,000 | 600,000 | 600,000 |
| Pretreatment Plant Critical Upgrades | AM - Varies | - | 7,500,000 | 4,000,000 | 4,000,000 |
| Pretreatment Plant Upgrades and Replacement | AM - Varies | - | 37,600,000 | 6,000,000 | 1,000,000 |
| Subtotal | | 1,000,000 | 47,400,000 | 10,600,000 | 5,600,000 |
| Western Lehigh Interceptor System: | | | | | |
| Central Lehigh County WW Capacity Planning & Expansion | New Cust | 500,000 | 1,000,000 | 400,000 | 400,000 |
| WLI Major Rehabilitation and Repairs | Regulatory | 100,000 | 50,000 | 50,000 | 50,000 |
| Spring Creek Pump Station Force Main Condition Assessment | AM-High | 150,000 | 100,000 | 100,000 | 100,000 |
| Spring Creek Pump Station Upgrades | AM-High | 700,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Spring Creek Pump Station Force Main Relocation | Regulatory | 100,000 | 900,000 | 900,000 | 900,000 |
| Signatory I & I Investigation & Remediation Program | Regulatory | 1,125,000 | 1,000,000 | 500,000 | 500,000 |
| Upper Western Lehigh Interceptor Pump Station & Force Main | Regulatory | 3,500,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| WLI Parallel Alignment Study | Regulatory | - | 1,650,000 | - | - |
| Subtotal | | 6,175,000 | 7,000,000 | 4,250,000 | 4,250,000 |
| Satellite Systems | | | | | |
| Wynnewood I & I Investigation & Remediation Program | AM - Varies | 125,000 | 375,000 | 150,000 | 150,000 |
| Wynnewood Wastewater Treatment Plant Expansion | New Cust | - | 2,300,000 | 50,000 | 50,000 |
| Arcadia West WWTP Mechanical Screen | Efficiency | 75,000 | 620,000 | 220,000 | 220,000 |
| North Whitehall Township Act 537 Sewage Facilities Planning | Regulatory | 70,000 | 90,000 | 70,000 | 70,000 |
| Heidelberg Heights I & I Investigation & Remediation Program | Regulatory | 100,000 | 525,000 | 300,000 | 300,000 |
| Heidelberg Heights WWTP Rehabilitation | AM - High | 160,000 | 125,000 | 25,000 | 25,000 |
| Sand Spring WWTP Improvements | Regulatory | 100,000 | 200,000 | 100,000 | 100,000 |
| Lynn Township WWTP Improvements | AM - High | 500,000 | 1,100,000 | 900,000 | 900,000 |
| Lynn Township I & I Investigation & Remediation Program | AM - High | 50,000 | 200,000 | 25,000 | 25,000 |
| Subtotal | | 1,180,000 | 5,535,000 | 1,840,000 | 1,840,000 |
| Little Lehigh Relief Interceptor System: | | | | | |
| Park Pump Station Upgrade - Phase 2 | AM - High | 1,800,000 | 300,000 | 300,000 | 800,000 |
| Total Suburban Wastewater Division Capital Expenditures: | | 11,067,500 | 63,417,500 | 17,825,500 | 13,325,500 |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - WATER DIVISION FUND
2025 Budget

| Project | Primary Project Category | 2024 Budget | Cap Plan Costs 2025-2029 | Cap Plan 2025 | 2025 Budget |
|---|--------------------------------|-------------------|--------------------------------|-------------------|-------------------|
| Annual Projects | | | | | |
| Annual Projects | AM - Varies | 2,715,000 | 11,375,000 | 2,555,000 | 2,555,000 |
| Non-CCRC Projects | | | | | |
| Indenture Improvements | AM - High | 200,000 | 600,000 | 200,000 | 200,000 |
| Master Plan Studies | CA/OS | - | 200,000 | - | - |
| Cloud Based Meter Reading System | Efficiency | - | 750,000 | - | - |
| WFP Redundant Power Supply | Regulatory | 80,000 | 835,000 | 835,000 | 835,000 |
| Tank and Reservoir Rehabilitation | AM - High | 200,000 | 1,000,000 | 200,000 | 200,000 |
| Large Diameter Valve Replacement Project | AM - High | 350,000 | 1,700,000 | 300,000 | 300,000 |
| WFP HVAC Upgrade Project | Efficiency | - | 1,750,000 | 500,000 | 500,000 |
| WFP Roof Replacement Project | AM - High | - | 650,000 | - | - |
| Subtotal | | 830,000 | 7,485,000 | 2,035,000 | 2,035,000 |
| Large Projects & CCRC Projects (3) | | | | | |
| Annual Water Main Replacements | CA/OS | 4,800,000 | 25,600,000 | 5,000,000 | 5,000,000 |
| PFAS Compliance Planning and Upgrades | Regulatory | 250,000 | 20,000,000 | 300,000 | 300,000 |
| WFP Influent Channel Modifications | Master Plan | - | 1,600,000 | 100,000 | 100,000 |
| Water Meter Replacement Program | AM - High | 800,000 | 2,100,000 | 2,000,000 | 2,000,000 |
| Filter Upgrades | Master Plan | 2,350,000 | 5,350,000 | 3,600,000 | 3,600,000 |
| Big Lehigh Intake and Transmission Upgrades | Master Plan | 200,000 | 850,000 | 100,000 | 100,000 |
| Lead Service Line Replacement Program | Regulatory | 5,000,000 | 75,000,000 | 15,000,000 | 15,000,000 |
| Subtotal | | 13,400,000 | 130,500,000 | 26,100,000 | 26,100,000 |
| Total Allentown Division Water Capital Expenditures: | | 16,945,000 | 149,360,000 | 30,690,000 | 30,690,000 |

- (1) Reference Glossary of Acronyms and Terms found after Table of Contents
(2) Project to be reviewed by the City for Major Capital Improvement/CCRC approval
(3) Includes projects that have not been reviewed by the City for MCI/CCRC approval

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - WASTEWATER DIVISION FUND
2025 Budget

| Project | Primary Project Category | 2024 Budget | Cap Plan Costs 2025-2029 | Cap Plan 2025 | 2025 Budget |
|---|--------------------------------|-------------------|--------------------------------|-------------------|-------------------|
| <u>Annual Projects</u> | | | | | |
| Annual Projects | AM - High | 2,706,000 | 10,955,000 | 2,715,000 | 2,715,000 |
| <u>Non-CCRC Projects</u> | | | | | |
| Indenture Report Improvements | AM - Varies | 300,000 | 900,000 | 250,000 | 250,000 |
| KIWWTP Master Plan | CA/OS | 160,000 | 250,000 | - | - |
| Manhole Inspection and Sealing Program | Regulatory | 2,000,000 | 5,000,000 | 1,000,000 | 1,000,000 |
| KIWWTP Redudant Power Supply | Efficiency | - | 1,000,000 | - | - |
| WWTP Facilities Improvements | Efficiency | - | 800,000 | 100,000 | 100,000 |
| Subtotal | | 2,460,000 | 7,950,000 | 1,350,000 | 1,350,000 |
| <u>Large Projects & CCRC Projects</u> | | | | | |
| WWTP Electrical Substation Replacement Phase 2 | AM - High | 2,200,000 | 6,000,000 | 5,250,000 | 5,250,000 |
| WWTP Wet Weather Capacity - Main & Auxiliary Pump Station Improvements | AM - Varies | 400,000 | - | - | - |
| Boiler Replacement & Solids Process HVAC Upgrade Project | AM - Varies | 1,400,000 | - | - | - |
| WWTP Wet Weather Capacity - IPS Pump Station Upgrade & 480v MCC Replacement | AM - Varies | 200,000 | - | - | - |
| WWTP Final Clarifier 1-4 Rehabilitation | AM - Varies | 900,000 | 5,500,000 | 2,500,000 | 2,500,000 |
| WWTP Primary Sludge Digester Feed Line Replacement | AM-Varies | 600,000 | 2,700,000 | 2,700,000 | 2,700,000 |
| WWTP Wet Weather Improvements | AM - Varies | 100,000 | 27,400,000 | 750,000 | 750,000 |
| WWTP Plastic Media Trickling Filter Rehab | AM - High | - | 5,400,000 | 200,000 | 200,000 |
| Source Reduction Plan - I/I Reduction Program | Regulatory | 3,000,000 | 28,500,000 | 3,000,000 | 3,000,000 |
| WWTP Solids Process Improvements | Regulatory | - | 12,000,000 | 500,000 | 500,000 |
| Subtotal | | 8,800,000 | 87,500,000 | 14,900,000 | 14,900,000 |
| <u>Regional Act 537 Projects</u> | | | | | |
| Act 537 Alternatives Analyses | Regulatory | 600,000 | 350,000 | 250,000 | 250,000 |
| Miscellaneous Act 537 Planning, Financial and Legal Reviews | Regulatory | 200,000 | 300,000 | 200,000 | 200,000 |
| Subtotal | | 800,000 | 650,000 | 450,000 | 450,000 |
| Total Allentown Division Wastewater Capital Expenditures | | 14,766,000 | 107,055,000 | 19,415,000 | 19,415,000 |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - ADMINISTRATION
2025 Budget

| Project | Primary Project Category | 2024 Budget | Cap Plan Costs 2025-2029 | Cap Plan 2025 | 2025 Budget |
|---|--------------------------------|---------------------|--------------------------------|---------------------|---------------------|
| <u>LCA Funded Projects</u> | | | | | |
| Computer System Hardware & Software Upgrades | AM - High | \$ 50,000 | \$ 140,000 | \$ 50,000 | \$ 50,000 |
| GIS Upgrades & Application Development | Efficiency | \$ 35,000 | \$ 100,000 | \$ 50,000 | \$ 50,000 |
| Information Technology Master Plan Update | Planning | \$ 50,000 | \$ 70,000 | \$ 50,000 | \$ 50,000 |
| Document Management | Efficiency | \$ 50,000 | \$ 85,000 | \$ 25,000 | \$ 25,000 |
| Disaster Recovery/Security Upgrades | Efficiency | \$ 75,000 | \$ 350,000 | \$ 100,000 | \$ 100,000 |
| CMMS Upgrades | Efficiency | \$ 185,000 | \$ 120,000 | \$ 40,000 | \$ 40,000 |
| New Munis Implementation | Efficiency | \$ 800,000 | \$ 385,000 | \$ 385,000 | \$ 385,000 |
| Main Office Improvements | Efficiency | \$ 550,000 | \$ 1,950,000 | \$ 950,000 | \$ 950,000 |
| Total Administration Capital Funded by LCA | | \$ - | \$ - | \$ - | \$ 237,500 |
| Total Administration Capital Funded by LCA | | \$ 1,795,000 | \$ 3,200,000 | \$ 1,650,000 | \$ 1,650,000 |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WATER FUND
2025 Budget

CAPITAL EXPENSE WATER FUNDS

Annual Projects

10003 - UNC-W-DIST SYS IMPROVE 3RD PTY
10004 - UNC-W-EQUIPMENT-MOBILE
10005 - UNC-W-EQUIPMENT-OTHER
10010 - UNC-W-RESERVOIR REHAB CONTR
10011 - UNC-W-WTR CAPITAL MANGEMENT
11020 - UNC-W-W & WW BLD COND ASSMT
11023 - UNC-W-CW MISCELLANEOUS EXPENSES
20000 - CLC-W-RES SVC CONN
20004 - CLC-W-NEW CUST MTR/BF/MXU INST
20074 - UCC-W-EX CUST MTR/BF/MXU INST
30019 - UNC-W-WTR SYS ACQ GENERAL
30030 CLC-W-SCADA ON-GOING UPGRADE
30449 - CLC-W-PARKLAND CROSSING-UPSIZING
30452 - CLC-W-GEN SYSTEM IMPROVEMENTS
30809 - CLC-W-FALLBROOKE-UPSIZING
30811 - CLC-W-LEHIGH HILLS-LOTS5-PH2-UP
30814 - CLC-W-I-78 WATERLINE CROSSING
30836 - CLC-W-RESERVOIR 1 REPAIR
30868 - UNC-W-SUBURBAN LEAD INVENTORY

Multi-Year Projects

10027 UNC-W-2022 COMM MTR REPL
11026 UNC-W-2019 WTR MTR READING EQUIP
11030 UNC-W-FIXED BASE MTR RDG SYST
11035 - UNC-W-N WHITEHALL MTR REPL
30252 CFC-W-WTR SYS IMPROVE
30255 UCC-W-WATER SYS IMPROVE
30536 - CLC-W-WATER SYSTEM MASTER PLA
30676 UCC-W-BUSS ACRES PS REPLACENT
30701 CLC-W-WATERSHED MONITORING
30717 CLC-W-CLD LOWER SYS MODEL EVAL
30721 CLC-W-CLD WELL IMPROVEMENTS
30748 AWC-W-WATER TANK REPLACEMENT
30749 NWC-W-NWD SYSTEM IMPROVEMENTS
30783 CLC-W-SAUERKRAUT LN WAT EXTEN
30786 CLC-W-UPPER SYSTEM PUMPING STATION
30804 CLC-W-CYCLE 6-WTR MAIN REPLACEMENT
30825 CLC-W-2022 SWT INTERCONNECT
30833 CLC-W-UPPER SYS NEW RESERVOIR
30858 CLC-W-MAIN REPLACEMENT CYC-7
30859 CLC-W-MAIN REPLACEMENT CYC-8
30866 - UCC-W-BUSS ACRES PFAS STUDY
30869 - UCC-W-PFAS STUDY & UPGRADES
30870 - CLC-W-PFAS STUDY & UPGRADES
30877 CLC-W-MEMORIAL RD WATER EXTENSION
30878 CLC-W-WATER MODEL REVIEW
30898 - CLC-W-APPLEWOOD PS/WELLS 5,6&9

Administrative Projects

11001 UNC-W-COMPUTER SYS IMPROV
11003 UNC-W-GIS CONV/UPDATES
11008 UNC-W-DOCUMENT MANAGEMENT SYS
11009 UNC-W-INFO TECH M-PLAN UPDATE
11018 UNC-W-CMMS UPGRADE & EXPAN
11027 UNC-W-DISASTER RECOVERY/SECURITY
11033 UNC-W-MUNIS ERP RE-IMPLEMENT
11034 UNC-W-TWO STORY BUILDING EXPANSION
11039 UNC-W-LCA BASEMENT OFFICE RENO

Total Suburban Water Capex

| Suburban - Water Systems | | | | | | | | | | | | | | | | |
|--------------------------|-----------------------------|---------------------|---------------|-----------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|---------------------------|-------------------|----------------|------------------|----------------|----------------|
| Undesignated 200 | Western Lehigh Service Area | | | S. Lehigh Beverly Hills 207 | Northern Lehigh Service Area | | | | | | Northampton CFE 208 | Buss Acres 210 | Total | | | |
| | Central Lehigh 201 | Arcadia West 211 | Emmaus 209 | | North Whitehall 202 | Washington 203 | Mill Creek 204 | Heidelberg 205 | Pl of Lynn 206 | Madison North 221 | | | Budget 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | 100,000 | - | 100,000 | - |
| 187,000 | - | - | - | - | - | - | - | - | - | - | - | - | 187,000 | 600,160 | 187,000 | - |
| 300,000 | - | - | - | - | - | - | - | - | - | - | - | - | 300,000 | 259,326 | 300,000 | 121,586 |
| 450,000 | - | - | - | - | - | - | - | - | - | - | - | - | 450,000 | 274,107 | 450,000 | 500,759 |
| 50,000 | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | 26,864 | 50,000 | 13,964 |
| 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | 100,000 | - | 100,000 | - |
| 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | - | 5,000 | 1,779 |
| - | 220,000 | - | - | - | - | - | - | - | - | - | - | - | 220,000 | 108,845 | 220,000 | 396,020 |
| 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | 250,000 | - | 250,000 | 111 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 222 |
| 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | - | 5,000 | - |
| 400,000 | - | - | - | - | - | - | - | - | - | - | - | - | 400,000 | 878,702 | 400,000 | 1,320,779 |
| - | 150,000 | - | - | - | - | - | - | - | - | - | - | - | 150,000 | - | 150,000 | 1,555 |
| - | 150,000 | - | - | - | - | - | - | - | - | - | - | - | 150,000 | 3,673 | 150,000 | 173,476 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,040 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17,302 | - | 46,966 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 213,222 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 43,069 |
| 125,000 | - | - | - | - | - | - | - | - | - | - | - | - | 125,000 | 50,645 | - | 884 |
| 1,972,000 | 520,000 | - | - | - | - | - | - | - | - | - | - | - | 2,492,000 | 2,219,625 | 2,367,000 | 2,835,433 |
| 1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | 1,000,000 | 615,796 | 800,000 | 225,160 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,563 | - | 9,516 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 69 | 50,000 | 1,621 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71,752 | - | 617,942 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 412 | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 756 |
| - | 150,000 | - | - | - | - | - | - | - | - | - | - | - | 150,000 | 68,904 | 100,000 | 75,165 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 205 | - | 1,123 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 113 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 107 |
| - | 180,000 | - | - | - | - | - | - | - | - | - | - | - | 180,000 | - | 150,000 | 22,698 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 223 |
| - | - | - | - | - | 120,000 | - | - | - | - | - | - | - | 120,000 | 15,106 | 100,000 | 351 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,869 |
| - | 50,000 | - | - | - | - | - | - | - | - | - | - | - | 50,000 | 12,916 | 50,000 | 65,097 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 488 | 2,900,000 | 988,070 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 285 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,391 | - | 4,955 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,337,041 | - | 110,285 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 616 | - | 3,596 |
| - | - | - | - | - | - | - | - | - | - | - | - | 270,000 | 270,000 | 50,855 | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 314 | 50,000 | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 109,682 | - | 584 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,620 | - | 5,778 |
| - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | 100,000 | 848,075 | - | - |
| 1,000,000 | 480,000 | - | - | - | 120,000 | - | - | - | - | - | - | 270,000 | 1,870,000 | 3,157,805 | 4,250,000 | 2,148,295 |
| 12,500 | - | - | - | - | - | - | - | - | - | - | - | - | 12,500 | 2,223 | 12,500 | 42,459 |
| 12,500 | - | - | - | - | - | - | - | - | - | - | - | - | 12,500 | 32,251 | 8,750 | 83,452 |
| 6,250 | - | - | - | - | - | - | - | - | - | - | - | - | 6,250 | 8,585 | 12,500 | 169,389 |
| 12,500 | - | - | - | - | - | - | - | - | - | - | - | - | 12,500 | 2,576 | 12,500 | 40,404 |
| 10,000 | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | - | 46,250 | 4,500 |
| 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | - | 18,750 | - |
| 96,250 | - | - | - | - | - | - | - | - | - | - | - | - | 96,250 | 369,824 | 200,000 | 730,301 |
| 237,500 | - | - | - | - | - | - | - | - | - | - | - | - | 237,500 | 16,740 | 137,500 | 31,280 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,947 | - | - |
| 412,500 | - | - | - | - | - | - | - | - | - | - | - | - | 412,500 | 434,145 | 448,750 | 1,101,785 |
| 3,384,500 | 1,000,000 | - | - | - | 120,000 | - | - | - | - | - | - | 270,000 | 4,774,500 | 5,811,575 | 7,065,750 | 6,085,513 |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WASTEWATER FUND
2025 Budget

| | 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 2025 | Forecast 2024 | Budget 2024 | Actual 2023 |
| CAPITAL EXPENSE WASTEWATER | | | | | | | | | | | | | | | | | | |
| Annual Projects | | | | | | | | | | | | | | | | | | |
| 12001 - WLC-S-EQUIPMENT-MOBILE | 150,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 150,000 | - | 65,000 | - |
| 12002 - WLC-S-EQUIPMENT- OTHER | 125,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 125,000 | (2,716) | 75,000 | 7,916 |
| 12003 - UNC-S-SEWER CO ACQ - GENERAL | - | - | - | - | - | - | - | - | - | 5,000 | - | - | - | - | 5,000 | 7,298 | 25,000 | 36,725 |
| 12006 - LTC-S-EQUIPMENT & CAPITAL IMPROVE | - | - | - | - | - | - | - | - | - | - | - | 25,000 | - | - | 25,000 | 5,000 | 50,000 | - |
| 12007 - HHC-S-EQUIPMENT & CAPITAL IMPROVE | - | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - | 10,000 | - | 50,000 | 4,100 |
| 12008 - WWC-S-EQUIPMENT & CAPITAL IMPROVE | - | - | - | - | - | 25,000 | - | - | - | - | - | - | - | - | 25,000 | 16,934 | 25,000 | 128,496 |
| 12009 - AWC-S-EQUIPMENT & CAPITAL IMPROVE | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | 25,000 | 29,393 | 25,000 | - |
| 12011 - SSC-S-EQUIPMENT & CAPITAL IMPROVE | - | - | - | - | - | - | - | 25,000 | - | - | - | - | - | 25,000 | 25,000 | 16,640 | 50,000 | 67,049 |
| 12012 - WEC-S-EQUIPMENT & CAPITAL IMPROVE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 275,980 |
| 12013 - LHC-S-EQUIPMENT & CAPITAL IMPROVE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 68,995 |
| 20079 - WLC-S-SYSTEM PLANING | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | - | 5,000 | - |
| 20081 - L1C-S-SYSTEM PLANNING | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | - | 5,000 | - |
| 20086 - UMC-S-RES SVC CONN | - | - | - | - | 3,000 | - | - | - | - | - | - | - | - | - | 3,000 | - | 5,000 | - |
| 20094 - WEC-S-RES SVC CONN | - | - | - | - | - | - | 7,500 | - | - | - | - | - | - | - | 7,500 | - | 7,500 | - |
| 30305 - WLC-S-CAPITAL MANAGEMT | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | 12,039 | 25,000 | 11,231 |
| 30325 - UMC-S-CAP MAN UNIT WW | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 30666 - UNC-S-ASSET MGMT WW UPGRADE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | 100,000 | (22,800) |
| 30871 - AWC-S-SCADA BELTPRESS UPGRADES | - | - | - | - | - | - | - | - | - | - | - | - | - | 80,000 | 80,000 | - | 80,000 | - |
| 30872 - LTC-S-SCADA BELTPRESS UPGRADES | - | - | - | - | - | - | - | - | - | - | - | 80,000 | - | - | 80,000 | - | 80,000 | - |
| 30873 - SSC-S-SCADA BELTPRESS UPGRADES | - | - | - | - | - | - | - | 80,000 | - | - | - | - | - | - | 80,000 | - | 80,000 | - |
| 30874 - WWC-S-SCADA BELTPRESS UPGRADES | - | - | - | - | - | 80,000 | - | - | - | - | - | - | - | - | 80,000 | - | 80,000 | - |
| 30875 - HHC-S-SCADA BELTPRESS UPGRADES | - | - | - | 80,000 | - | - | - | - | - | - | - | - | - | - | 80,000 | - | 80,000 | - |
| 30881 - WLC-S-2024 WLSP LTC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 13,914 | - | - |
| | 305,000 | 5,000 | - | 90,000 | 3,000 | 105,000 | 7,500 | 105,000 | - | 5,000 | - | 105,000 | - | 105,000 | 835,500 | 123,503 | 912,500 | 577,693 |
| LCA Wastewater Treatment Plant | | | | | | | | | | | | | | | | | | |
| 30367 - TPC-S-WTP IMPROVEMENTS | - | - | - | - | - | - | - | - | - | - | - | - | 600,000 | - | 600,000 | 1,067,672 | 1,000,000 | 890,605 |
| 30373 - TPC-S-WTP UPGRADE STUDY | - | - | - | - | - | - | - | - | - | - | - | - | 4,000,000 | - | 4,000,000 | - | - | - |
| 30880 - TPC-S-WTP CRITICAL ASSET UPGRADE | - | - | - | - | - | - | - | - | - | - | - | - | 1,000,000 | - | 1,000,000 | 206,130 | - | 68,991 |
| | - | - | - | - | - | - | - | - | - | - | - | - | 5,600,000 | - | 5,600,000 | 1,273,802 | 1,000,000 | 959,595 |
| Western Lehigh Interceptor System: | | | | | | | | | | | | | | | | | | |
| 30301 - WLC-S-SPRING CREEK FM | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 100,000 | 200,000 | 150,000 | 1,734 |
| 30426 - WLC-S-WLI ACT 537 UPDATE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 519 | - | - |
| 30438 - WLC-S-WLI-WW CAPACITY PRG DEV | 400,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 400,000 | 57,773 | 500,000 | 176,167 |
| 30443 - WLC-S-SIGNATORY I&I PROGRAM | 550,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 550,000 | 42,551 | 1,000,000 | 12,297 |
| 30531 - WLC-S-SPRING CREEK PS IMPROVE | 1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000,000 | 3,280 | - | 0 |
| 30630 - WLC-S-TEST & SEAL CYCLE-1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 150,000 | 700,000 | 56,287 |
| 30662 - WLC-S-WLI TREXLRN INTERCEPTOR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,392 |
| 30742 - WLC-S-WLI REHAB CYCLE 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 200,525 |
| 30763 - WLC-S-537 CRB TOOL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,611 |
| 30766 - WLC-S-JACOBS PTP 537 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,075 |
| 30767 - WLC-S-AECOM PTP PHASE 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 467,838 | - | 208,610 |
| 30806 - WLC-S-PTP MASTER PLAN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 186,004 | - | 170,182 |
| 30815 - WLC-S-SPRING CRK FM RELOC-PTC | 900,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 900,000 | 12,456 | 100,000 | 12,056 |
| 30816 - WLC-S-UPPER WL PS & FM | 1,300,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,300,000 | 2,964,947 | 3,500,000 | 229,660 |
| 30838 - WLC-S-SPRING CK PS UPGR (2023) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 133,032 | - | 250,531 |
| 30840 - WLC-S-2023 WLSP LTC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 487,685 | - | 618,488 |
| 30850 - WLC-S-SPRING CK FM COND ASSES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,720 | - | 25,245 |
| 30860 - WLC-S-WLI REHAB CYCLE 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 250,034 | - | 53,396 |
| 30891 - WLC-S-LCA MS 1 AND 2 REHAB | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 29,979 | 225,000 | - |
| | 4,250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,250,000 | 4,990,818 | 6,175,000 | 2,020,255 |
| Satellite Systems | | | | | | | | | | | | | | | | | | |
| 30347 - HHC-S-I&I REMOVAL PROJECT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,630 | 100,000 | 344,680 |
| 30364 - WWC-S-WYNNWOOD I AND I PROJECT | - | - | - | - | - | 200,000 | - | - | - | - | - | - | - | - | 200,000 | 113,061 | 125,000 | 449 |
| 30607 - WWC-S-WWTP IMPROVEMENTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 49,902 | - | 62,405 |
| 30608 - SSC-S-WWTP IMPROVEMENTS | - | - | - | - | - | - | - | 25,000 | - | - | - | - | - | - | 25,000 | 206,159 | - | 30,682 |
| 30629 - LTC-S-LYNN TWP WTP CAPACITY EX | - | - | - | - | - | - | - | - | - | - | - | 900,000 | - | - | 900,000 | - | 500,000 | 4,034 |
| 30656 - HHC-S-HH-WWTP-UPGRADES | - | - | - | 325,000 | - | - | - | - | - | - | - | - | - | - | 325,000 | 53,204 | 160,000 | 416,047 |
| 30661 - LTC-S-LT I/I STUDY & REPAIR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56,979 | 50,000 | 3,763 |
| 30777 - NLC-S-GENERAL SEWER SYSTEM IMPROVE | - | - | - | - | - | - | - | - | - | 70,000 | - | - | - | - | 70,000 | 57,610 | 70,000 | - |
| 30782 - SSC-S-SAND SPRING WWTP TRE | - | - | - | - | - | - | - | 100,000 | - | - | - | - | - | - | 100,000 | 58,231 | 100,000 | 107,065 |
| 30805 - AWC-S-WWTP MECH SCREEN | - | - | - | - | - | - | - | - | - | - | - | - | - | 220,000 | 220,000 | 78,526 | 75,000 | 6,466 |
| 30822 - UMC-S-SR 29-SEC 05S IMPROVE-S | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 700 |
| 30843 - WTC-S-2619 GROVE STREET S EXT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,133 |
| 30879 - LTC-S-LYNN TWP WWTP CLARIFIR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 544,386 | - | 31,531 |
| Plan Review & Inspection, Development & Svc Connections | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,336 | - | 24,172 |
| | - | - | - | 325,000 | - | 200,000 | - | 125,000 | - | 70,000 | - | 900,000 | - | 220,000 | 1,840,000 | 1,242,025 | 1,180,000 | 1,033,128 |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - SUBURBAN - WASTEWATER FUND
2025 Budget

Little Lehigh Relief Interceptor System:

30314 - Park Pump Station Rehabilitation/Improvements
30489 - LIC-S-PARK PS FORCE MAIN UPGRADE
30664 - LIC-S-PARK PS FORCE MAIN EXTN
30885 - LIC-S-537 KRI PRE-DESIGN

Administrative Projects

11001 UNC-W-COMPUTER SYS IMPROV
11003 UNC-W-GIS CONV/UPDATES
11008 UNC-W-DOCUMENT MANAGEMENT SYS
11009 UNC-W-INFO TECH M-PLAN UPDATE
11018 UNC-W-CMMS UPGRADE & EXPAN
11027 UNC-W-DISASTER RECOVERY/SECURITY
11033 UNC-W-MUNIS ERP RE-IMPLEMENT
11034 UNC-W-TWO STORY BUILDING EXPANSION
11039 UNC-W-LCA BASEMENT OFFICE RENO

Total Suburban Wastewater Capex

| Suburban - Wastewater Systems | | | | | | | | | | | | | | | | | | | |
|-------------------------------|---------------|---------------|-------------------|----------------------|------------------|-------------------|--------------------|---------------------|-------------|-------------------|------------------|-------------|---------------------|---|----------------|------------------|----------------|----------------|--|
| Interceptor Group | | | CRCS | | | | | | | | | | | | W.Weisenberg | YTD | | | |
| 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 2025 | Forecast 2024 | Budget 2024 | Actual 2023 | |
| - | 800,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 800,000 | 1,780,750 | 1,800,000 | 84,289 | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 13,960 | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8,216 | - | 721 | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 734,099 | - | - | |
| - | 800,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 800,000 | 2,523,065 | 1,800,000 | 98,970 | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,500 | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8,750 | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,500 | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 46,250 | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 18,750 | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 200,000 | - | |
| 412,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 412,500 | 434,145 | 137,500 | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 412,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 412,500 | 434,145 | 448,750 | - | |
| 4,967,500 | 805,000 | - | 415,000 | 3,000 | 305,000 | 7,500 | 230,000 | - | 75,000 | - | 1,005,000 | 5,600,000 | 325,000 | | 13,738,000 | 10,587,357 | 11,516,250 | 4,689,641 | |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - DIVISION FUND
2025 Budget

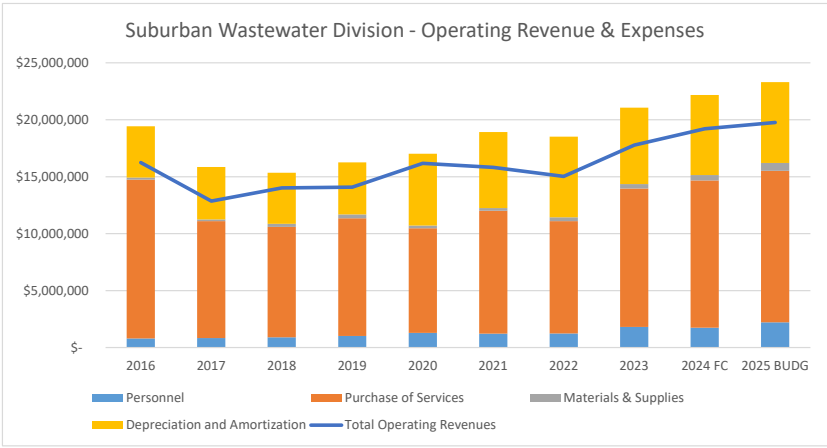
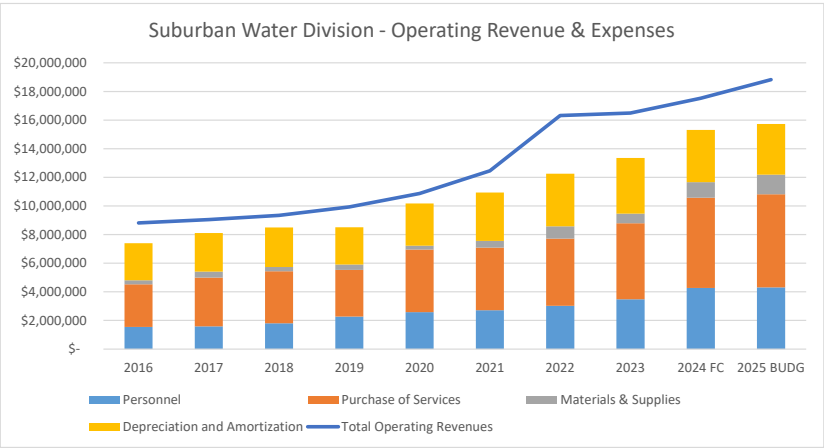
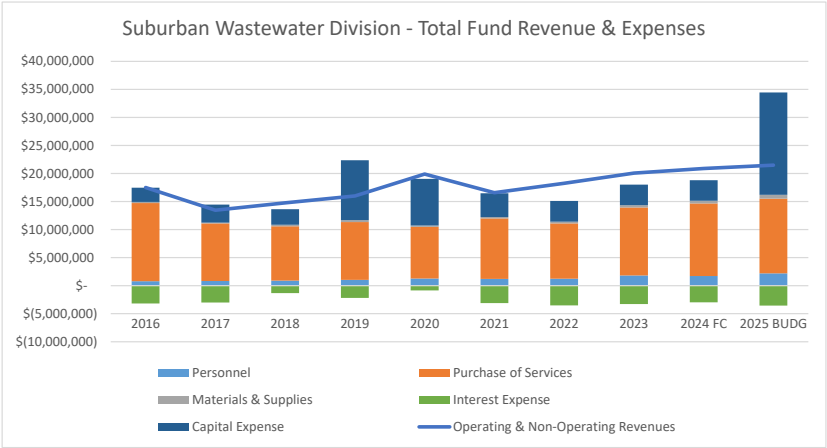
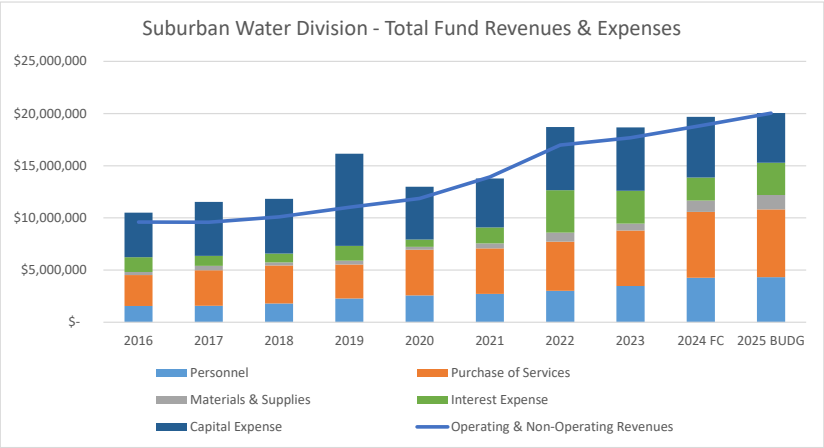
| | City Division - Systems | | | | | | | Total | | | |
|---|-------------------------|----------|------------------|-------------------|----------|----------|----------|-------------------|-------------------|-------------------|------------------|
| | Undesignated | Int Serv | WFP | DIST | WWTP | WWCOLL | LAB | Budget | Forecast | Budget | Actual |
| | 400 | 490 | 491 | 492 | 493 | 494 | 495 | 2025 | 2024 | 2024 | 2023 |
| CITY WATER CAPEX: | | | | | | | | | | | |
| Annual Projects | | | | | | | | | | | |
| 50001 - CAC-W-COA WATER CAPITAL MGMT | - | - | - | 15,000 | - | - | - | 15,000 | 6,114 | 15,000 | 10,940 |
| 50006 - CAC-W-COA RES SVC CONN | - | - | - | 20,000 | - | - | - | 20,000 | 57,120 | 5,000 | 97,017 |
| 50009 - CAC-W-EX CUST MTR/ERT INSTALL | - | - | - | - | - | - | - | - | 19,833 | - | 39,880 |
| 50010 - CAC-W-NEW CUST MTR/ERT INSTALL | - | - | - | 205,000 | - | - | - | 205,000 | 55,816 | 100,000 | 298,950 |
| 50011 - CAC-W-COA EQUIPMENT-OTHER | - | - | - | 350,000 | - | - | - | 350,000 | 150,000 | 375,000 | 201,134 |
| 50013 - CAC-W-WFP-GENERAL IMPROVEMENTS | - | - | 500,000 | - | - | - | - | 500,000 | 228,637 | 300,000 | 242,022 |
| 50014 - CAC-W-STEEL RESERVOIR REHAB CO | - | - | - | 325,000 | - | - | - | 325,000 | 334,581 | 325,000 | 282,289 |
| 50017 - CAC-W-VARIOUS WATER STUDIES | - | 200,000 | - | - | - | - | - | 200,000 | 100,000 | 100,000 | - |
| 50100 - CAC-W-WFP SCADA UPGRADES | - | 100,000 | - | - | - | - | - | 100,000 | 50,000 | 125,000 | - |
| 50102 - CAC-W-GEN WATER SYSTEM IMPROVE | - | - | - | 400,000 | - | - | - | 400,000 | 200,000 | 425,000 | 637 |
| 50109 - CAC-W-EQUIPMENT-MOBILE | - | - | - | 340,000 | - | - | - | 340,000 | 549,530 | 575,000 | 640,939 |
| 50115 - CAC-W-WFP-MASTER PLAN | - | - | - | - | - | - | - | - | 112 | - | 7,708 |
| 50143 - CAC-W-CW MISCELLANEOUS EXPENSE | - | - | - | - | - | - | - | - | 10,000 | 70,000 | - |
| 50238 - CAC-W-SR145 BRIDGE PROJECT-WAT | - | - | - | - | - | - | - | - | - | - | 256 |
| 50521 - CAC-W-EAST SIDE 36 TRANS MAIN | - | - | - | - | - | - | - | - | 25,476 | 250,000 | - |
| 50524 - CAC-W-LEAK SURVEY EAST SIDE TRANS | - | - | - | - | - | - | - | - | - | - | 239 |
| 50532 - CAC-W-EMMAUS INTERCONNECTION | - | - | - | - | - | - | - | - | - | - | 496 |
| 50535 - CAC-W-WFP WASH WATER LINE REPAIR | - | - | - | - | - | - | - | - | - | - | 5,250 |
| 50550 - CAC-W-MOSSER & LEH LEAK REPAIR | - | - | - | - | - | - | - | - | - | - | 36,182 |
| 50559 - CAC-W-LRG METER CH REPL | - | - | - | - | - | - | - | - | 84,244 | - | 225,694 |
| 50572 - CAC-W-WFP HVAC UPGRADES | - | - | - | - | - | - | - | - | 227,463 | - | 55,651 |
| 50586 - CAC-W-SERVICE REPLACEMENT CYCLE 1 | - | - | - | - | - | - | - | - | 166,132 | - | 62,993 |
| 50587 - CAC-W-30 INCH STEEL REHAB | - | - | - | - | - | - | - | - | 38,068 | - | 3,760 |
| 50594 - CAC-W-WFP STORAGE BUILDING | - | - | - | - | - | - | - | - | 44 | - | 4,625 |
| 50595 - CAC-W-WFP FLOURIDE UPGRADES | - | - | - | - | - | - | - | - | 65,522 | - | 18,377 |
| 50598 - CAC-W-WFP TRACER STUDY | - | - | - | - | - | - | - | - | 54,060 | - | 26,893 |
| 50604 - CAC-W-BETHLEHEM INTERCONNECTS | - | 100,000 | - | - | - | - | - | 100,000 | 3,130 | 50,000 | 1,198 |
| 50605 - CAC-W-WFP EQUIPMENT - OTHER | - | - | - | - | - | - | - | - | 55,653 | - | 74,316 |
| 50610 - CAC-W-ALLENTOWN LEAD INVENTORY | - | - | - | - | - | - | - | - | 168,000 | - | 396 |
| 50616 - CAC-W-CITY WATER MODEL REVIEW | - | - | - | - | - | - | - | - | 12,462 | - | 727 |
| 50637 - CAC-W-BADGER METER REPL | - | - | - | - | - | - | - | - | 38,170 | - | 2,338,569 |
| | - | - | 900,000 | 1,655,000 | - | - | - | 2,555,000 | 2,700,166 | 2,715,000 | 4,677,138 |
| Non-CCRC Projects | | | | | | | | | | | |
| 50128 - CAC-W-D&C-CAP-REPLACEMENTS | - | - | - | - | - | - | - | - | 50,524 | - | 249,677 |
| 50359 - CAC-W-WFP INDENTURE UPGRADES | - | - | 200,000 | - | - | - | - | 200,000 | 90,828 | 200,000 | 278,772 |
| 50464 - CAC-W-AD LARGE DIA VALVE REPLC | - | - | 300,000 | - | - | - | - | 300,000 | 237 | 350,000 | 1,230 |
| 50465 - CAC-W-AD TANK RESERVOIR REHAB | - | - | 200,000 | - | - | - | - | 200,000 | 77,570 | 200,000 | 292,793 |
| 50509 - CAC-W-LARGE DIAMETER VALVE REPL | - | - | - | - | - | - | - | - | - | - | 32,870 |
| 50558 - CAC-W-WFP EMER POWER STUDY | - | - | 835,000 | - | - | - | - | 835,000 | 156,000 | 80,000 | 38,757 |
| 50572 - CAC-W-WFP HVAC UPGRADES | - | - | 500,000 | - | - | - | - | 500,000 | 119,266 | - | - |
| | - | - | 2,035,000 | - | - | - | - | 2,035,000 | 494,425 | 830,000 | 894,099 |
| Large Projects & CCRC Projects | | | | | | | | | | | |
| 50023 - CAC-W-AMR METER REPLACE PROJ | - | - | - | 2,000,000 | - | - | - | 2,000,000 | 800,000 | 800,000 | - |
| 50235 - CAC-W-WFP HS PUMPS AND VFDS | - | - | - | - | - | - | - | - | - | - | 92,318 |
| 50365 - CAC-W-WFP FILTER EVALUATIONS | - | - | 3,600,000 | - | - | - | - | 3,600,000 | 4,448,304 | 2,350,000 | 181,288 |
| 50455 - CAC-W-CYCLE 6 -WTR MAIN REPLACEMENT | - | - | - | - | - | - | - | - | 4,708 | 4,800,000 | 332,347 |
| 50547 - CAC-W-MAIN REPLACEMENTS CYC - 7 | - | - | - | - | - | - | - | - | 2,544,517 | - | 102,676 |
| 50584 - CAC-W-LEAD & COPPER-FIELD SVC CITY | - | - | - | - | - | - | - | - | 358,319 | 5,000,000 | 2,136 |
| 50588 - CAC-W-MAIN REPLACEMENT CYC-8 | - | - | - | - | - | - | - | - | 2,544,517 | - | 30,554 |
| MAIN REPLACEMENT CYC-9 | - | - | - | 5,000,000 | - | - | - | 5,000,000 | - | - | - |
| 50592 - CAC-W-WFP PFAS STUDY | - | 300,000 | - | - | - | - | - | 300,000 | 12,892 | 250,000 | 64,147 |
| 50609 - CAC-W-BIG LEHIGH PS UPGRADES | - | 200,000 | - | - | - | - | - | 200,000 | 117,898 | 200,000 | 1,290 |
| 50632 - CAC-W-LEAD SERVICE REPLACE CYCLE 2 | - | - | - | 15,000,000 | - | - | - | 15,000,000 | 37,527 | - | - |
| | - | - | 4,100,000 | 22,000,000 | - | - | - | 26,100,000 | 10,868,682 | 13,400,000 | 806,756 |
| Administrative Projects | | | | | | | | | | | |
| 11001 UNC-W-COMPUTER SYS IMPROV | - | - | - | - | - | - | - | - | - | 25,000 | - |
| 11003 UNC-W-GIS CONV/UPDATES | - | - | - | - | - | - | - | - | - | 17,500 | - |
| 11008 UNC-W-DOCUMENT MANAGEMENT SYS | - | - | - | - | - | - | - | - | - | 25,000 | - |
| 11009 UNC-W-INFO TECH M-PLAN UPDATE | - | - | - | - | - | - | - | - | - | 25,000 | - |
| 11018 UNC-W-CMMS UPGRADE & EXPAN | - | - | - | - | - | - | - | - | - | 92,500 | - |
| 11027 UNC-W-DISASTER RECOVERY/SECURITY | - | - | - | - | - | - | - | - | - | 37,500 | - |
| 11033 UNC-W-MUNIS ERP RE-IMPLEMENT | 385,000 | - | - | - | - | - | - | 385,000 | 868,290 | 400,000 | - |
| 11034 UNC-W-TWO STORY BUILDING EXPANSION | 440,000 | - | - | - | - | - | - | 440,000 | - | 275,000 | - |
| 11039 UNC-W-LCA BASEMENT OFFICE RENO | - | - | - | - | - | - | - | - | - | - | - |
| | 825,000 | - | - | - | - | - | - | 825,000 | 868,290 | 897,500 | - |
| Total City Water Capex | 825,000 | - | 7,035,000 | 23,655,000 | - | - | - | 31,515,000 | 14,931,563 | 17,842,500 | 6,377,993 |

LEHIGH COUNTY AUTHORITY
CAPITAL EXPENDITURES - CITY - DIVISION FUND
2025 Budget

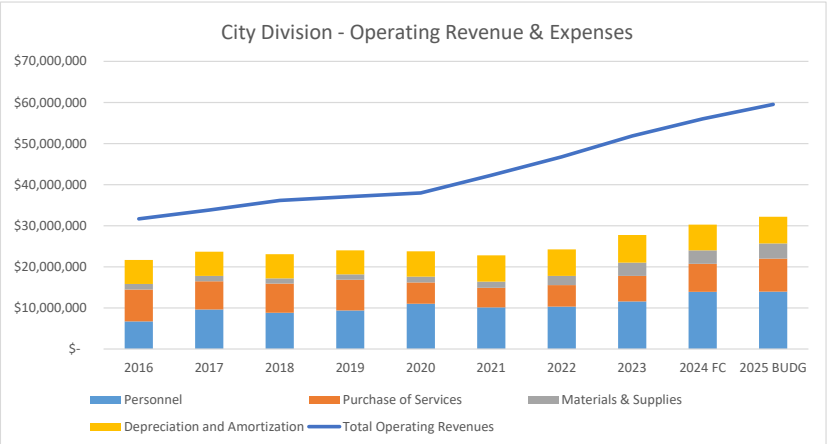
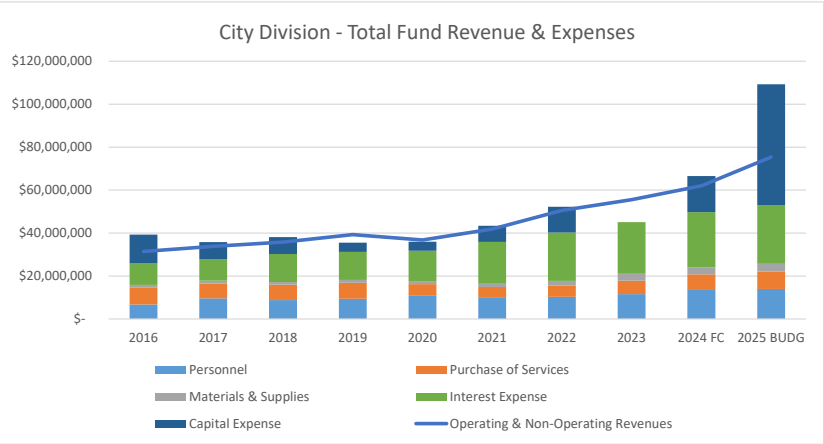
| | City Division - Systems | | | | | | | Total | | | |
|--|-------------------------|----------|-----|------|------------|-----------|-----|------------|------------|------------|-----------|
| | Undesignated | Int Serv | WFP | DIST | WWTP | WWCOLL | LAB | Budget | Forecast | Budget | Actual |
| | 400 | 490 | 491 | 492 | 493 | 494 | 495 | 2025 | 2024 | 2024 | 2023 |
| CITY WASTEWATER CAPEX: | | | | | | | | | | | |
| Annual Projects | | | | | | | | | | | |
| 50024 - CAC-S-SWR CAPITAL MANAGEMENT | - | - | - | - | 18,000 | 7,000 | - | 25,000 | 9,661 | 20,000 | 7,394 |
| 50032 - CAC-S-EQUIPMENT - OTHER | - | - | - | - | - | 400,000 | - | 400,000 | 250,000 | 350,000 | 5,676 |
| 50033 - CAC-S-WWTP-GENERAL IMPROVEMENT | - | - | - | - | 900,000 | - | - | 900,000 | 168,100 | 900,000 | 495,252 |
| 50034 - CAC-S-SEWER MAIN REPLACEMENTS | - | - | - | - | - | 150,000 | - | 150,000 | 50,000 | 170,000 | 45,826 |
| 50042 - CAC-S-WWTP-SCADA UPGRADES | - | - | - | - | 100,000 | - | - | 100,000 | 100,523 | 225,000 | - |
| 50059 - CAC-S-EQUIPMENT-MOBILE | - | - | - | - | - | 980,000 | - | 980,000 | 500,000 | 821,000 | 106,661 |
| 50142 - CAC-S-VARIOUS WW SYST STUDIES | - | - | - | - | 150,000 | - | - | 150,000 | - | 150,000 | - |
| 50236 - CAC-S-SR145 BRIDGE PROJECT-SEW | - | - | - | - | - | - | - | - | - | 70,000 | 99 |
| 50268 - CAC-S-WWTP SODIUM HYPO | - | - | - | - | - | - | - | - | - | - | 1,370 |
| 50302 - CAC-S-WWTP THICKENER TANK 3 | - | - | - | - | - | - | - | - | - | - | 36,059 |
| 50474 - CAC-S-WWTP DECHLOR SYSTEM | - | - | - | - | - | - | - | - | 754 | - | 515,598 |
| 50510 - CAC-S-WWTP DIGESTER CLEANING | - | - | - | - | - | - | - | - | 87,551 | - | 410,512 |
| 50593 - CAC-S-WWTP SEPTAGE RECEIVING | - | - | - | - | - | - | - | - | 322,961 | - | 60,291 |
| 50600 - CAC-S-SLUDGE REMOVAL EMERG | - | - | - | - | - | - | - | - | - | - | 148,374 |
| 50607 - CAC-S-WWTP EQUIPMENT - OTHER | - | - | - | - | - | - | - | - | 172,901 | - | 446,381 |
| 50608 - CAC-S-WWTP EQUIPMENT - MOBILE | - | - | - | - | - | - | - | - | 66,113 | - | 45,270 |
| 50618 - CAC-S-KIWWTP CEPT | - | - | - | - | - | - | - | - | 34,036 | - | 2,728 |
| 50621 - CAC-S-WWTP 2ND DIGESTER CLEAN | - | - | - | - | - | - | - | - | 332,639 | - | - |
| 50623 - CAC-S-BOGERTS BRIDGE | - | - | - | - | - | - | - | - | 837 | - | - |
| Collection System - Development & Service Connection | - | - | - | - | - | 10,000 | - | 10,000 | 19,234 | - | 65,052 |
| | - | - | - | - | 1,168,000 | 1,547,000 | - | 2,715,000 | 2,115,310 | 2,706,000 | 2,392,543 |
| Non-CCRC Projects | | | | | | | | | | | |
| 50176 - CAC-S-KIWWTP MASTER PLAN | - | - | - | - | - | - | - | - | 131,885 | 160,000 | 1,838 |
| 50347 - CAC-S-KIWWTP DIGESTER STUDY | - | - | - | - | - | - | - | - | - | - | 620 |
| WWTP FACILITIES IMPROVEMENTS | - | - | - | - | 100,000 | - | - | 100,000 | - | - | - |
| 50383 - CAC-S-KIWWTP INDENTURE UPGRADE | - | - | - | - | 250,000 | - | - | 250,000 | 309,846 | 300,000 | 149,158 |
| 50541 - CAC-S-537 CITY MH INSPECTIONS | - | - | - | - | - | 1,000,000 | - | 1,000,000 | 213,128 | 2,000,000 | 180,349 |
| | - | - | - | - | 350,000 | 1,000,000 | - | 1,350,000 | 654,859 | 2,460,000 | 331,966 |
| Major Capital Improvements | | | | | | | | | | | |
| 50154 - CAC-S-WWTP-ELEC SUBSTATIONS | - | - | - | - | 5,250,000 | - | - | 5,250,000 | 1,217,821 | 2,200,000 | 104,859 |
| 50169 - CAC-S-WWTP CLARIFIER MECH IMP | - | - | - | - | 2,500,000 | - | - | 2,500,000 | - | 900,000 | - |
| 50286 - CAC-S-I&I SOURCE REDUCTION | - | - | - | - | - | 3,000,000 | - | 3,000,000 | 310,590 | 3,000,000 | 823,805 |
| 50303 - CAC-S-WWTP BOILER REPLACE | - | - | - | - | - | - | - | - | 1,565,192 | 1,400,000 | 2,616,001 |
| 50462 - CAC-S-WWTP MAIN & AUX PS IMP | - | - | - | - | 750,000 | - | - | 750,000 | 167,050 | 400,000 | 194,524 |
| 50463 - CAC-S-WWTP ISP PS & 480V MCC | - | - | - | - | - | - | - | - | 207 | 200,000 | 1,141 |
| WWTP SOLIDS PROCESS IMPROVEMENTS | - | - | - | - | 500,000 | - | - | 500,000 | - | - | - |
| WWTP PMTF REHAB | - | - | - | - | 200,000 | - | - | 200,000 | - | - | - |
| 50523 - CAC-S-WWTP CAPACITY UPGRADES | - | - | - | - | - | - | - | - | 1,152 | 100,000 | 2,075 |
| 50581 - CAC-S-WWTP PRIMARY SLUDGE LINES | - | - | - | - | 2,700,000 | - | - | 2,700,000 | 292,096 | 600,000 | 22,027 |
| 50602 - CAC-S-WWTP FINAL SETTLING 1-4 | - | - | - | - | - | - | - | - | 65,324 | - | 20,431 |
| 50629 - CAC-S-KIWWTP 100MGD UPGRADES | - | - | - | - | - | - | - | - | 361,033 | - | - |
| | - | - | - | - | 11,900,000 | 3,000,000 | - | 14,900,000 | 3,980,466 | 8,800,000 | 3,784,864 |
| Regional Act 537 Projects | | | | | | | | | | | |
| 50425 - CAC-S-WET WEATHER BIOACTIFLO | - | - | - | - | - | - | - | - | 1,751 | - | 259,094 |
| 50426 - CAC-S-WET WEATHER BLEND HYBRID | - | - | - | - | - | - | - | - | 2,583 | - | 29,524 |
| 50516 - CAC-S-KIWWTP FINAL ACT 537 | - | - | - | - | - | - | - | - | 92,087 | - | 18,084 |
| 50525 - CAC-S-537 CAPACITY PROBLEM | - | - | - | - | - | - | - | - | - | - | 12,914 |
| 50539 - CAC-S-KISS ACT 537 PSOA | - | - | - | - | - | - | - | - | - | - | 187,300 |
| 50542 - CAC-S-537 CITY SRP PROJECTS | - | - | - | - | - | - | - | - | 3,627,000 | - | 93,134 |
| 50543 - CAC-S-537 CITY INTERCEPTORS | - | - | - | - | - | - | - | - | 481,111 | - | 49,473 |
| 50551 - CAC-S-KISS ACT 537 SECTION 7 | - | - | - | - | 200,000 | - | - | 200,000 | 47,493 | 200,000 | 289,156 |
| 50567 - CAC-S-537 CITY INTERCEPTORS | - | - | - | - | - | - | - | - | 933 | - | 645 |
| 50568 - CAC-S-KISS ACT 537 FAA | - | - | - | - | 250,000 | - | - | 250,000 | 3,295 | 600,000 | 222,173 |
| 50571 - CAC-S-AECOM 537 PM ROLE | - | - | - | - | - | - | - | - | 305,651 | - | 351,146 |
| 50615 - CAC-S-CITY MH REHAB | - | - | - | - | - | - | - | - | 413,568 | - | 1,125 |
| 50617 - CAC-S-KISS ACT 537 SOS | - | - | - | - | - | - | - | - | 111,489 | - | 38,989 |
| 50627 - CAC-S-KISS ACT 537 EJ | - | - | - | - | - | - | - | - | 17,523 | - | - |
| 50628 - CAC-S-KISS ACT 537 SBM REVIEW | - | - | - | - | - | - | - | - | 26,543 | - | - |
| 50634 - CAC-S-KISS ACT 537 SECT 7 LEGAL LCA | - | - | - | - | - | - | - | - | 14,655 | - | - |
| 50635 - CAC-S-KISS ACT 537 SECT 7 LEGAL AO | - | - | - | - | - | - | - | - | 71,255 | - | - |
| 50636 - CAC-S-KISS ACT 537 SECT 7 PH 3 | - | - | - | - | - | - | - | - | 181,066 | - | - |
| | - | - | - | - | 450,000 | - | - | 450,000 | 5,398,002 | 800,000 | 1,552,757 |
| Total City WasteWater Capex | - | - | - | - | 13,868,000 | 5,547,000 | - | 19,415,000 | 12,148,637 | 14,766,000 | 8,062,131 |

Supplemental Information

LEHIGH COUNTY AUTHORITY
Revenue And Expense Trend Analysis
2025 Budget



LEHIGH COUNTY AUTHORITY
Revenue And Expense Trend Analysis
2025 Budget



Lehigh County Authority
2025 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

2025 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

2025 Budget

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

2025 Budget

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
2025 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.



LEHIGH COUNTY AUTHORITY

1053 SPRUCE STREET * P.O. BOX 3348 * ALLENTOWN, PA 18106-0348

610-398-2503 * FAX 610-398-8413

email: service@lehighcountyauthority.org

MEMORANDUM

Date: October 7, 2024

To: Board of Directors & Management Staff

From: Jennifer Montero, Contracts Administrator

Re: Proposed 2025 WLI, LLRI-Phase 1 and LLRI-Phase 2
Wastewater User Charges

Attached is a copy of the *2025 Report on Wastewater User Charges*. This is the annual report that explains the derivation of the various billing rates that are charged to the users of the Western Lehigh Interceptor, Little Lehigh Relief Interceptor Phase 1, and Little Lehigh Relief Interceptor Phase 2.

As you will read in the Executive Summary on page 3, **costs to a typical residential user associated with the WLI, LLRI-I and LLRI-2 assets are expected to increase overall by 6.2%.** In addition to operating and maintenance cost inflation, revenue requirements to support the 2025 Capital Plan is also driving the increase.

We request that the Board give preliminary approval of the rates.

LEHIGH COUNTY AUTHORITY

2025 REPORT ON WASTEWATER USER CHARGES

OCTOBER 14, 2024



Lehigh County Authority

LEHIGH COUNTY AUTHORITY

2024 REPORT ON WASTEWATER USER CHARGES

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EXECUTIVE SUMMARY

This summary provides an overview of the various assumptions included in the Lehigh County Authority (LCA) *2025 Report on Wastewater User Charges*. Further detailed information can be found in the report.

1. Waste Strength

The assumed wastewater concentration for all non-exceptional strength Western Lehigh Interceptor (WLI) users is 250 ppm for BOD, 275 ppm for TSS, and 35 ppm for TKN. Exceptional strength charges are applied to users with waste samples having concentrations greater than 300 ppm for BOD, 360 ppm for TSS, and 85 ppm for TKN. Many commercial WLI users have strengths above these limits. LCA assists its WLI Signatories in sampling these users to identify those that are subject to exceptional strength charges (see Appendix A). The WLI Signatories decide the surcharge fees they want to apply to these customers and recover the surcharge and sampling fees directly through them as a source of revenue to cover the organic loadings portion of their WLI bill from LCA.

By comparison, the 2025 estimated concentration for LCA's Western Lehigh Interceptor (WLI) Signatory combined discharge to the City of Allentown's Kline's Island Wastewater Treatment Plant (City Plant) is well below the assumed wastewater concentrations, averaging 121 ppm for BOD, 128 ppm for TSS, and 31 ppm for TKN based on sampling data from the last 2 quarters of 2023 and first two quarters of 2024. These lower strengths are attributed to the operation of the LCA-owned Wastewater Treatment Plant (PTP) which significantly reduces all upstream waste strength, including high strength waste discharged from brewing operations at Boston Beer.

With the major modifications to the existing pretreatment plant expected to be complete in 2027, the estimated concentration for LCA's Western Lehigh Interceptor (WLI) Signatory combined discharge to the City Plant will increase to the allowable loadings of 210 ppm BOD, 230 ppm TSS, and 40 ppm TKN stated in the existing city treatment agreement.

2. Payments to the LCA Wastewater Pretreatment Plant (PTP)

Currently, the PTP produces effluent that is near direct discharge quality. Because it does the work of the City Plant in this regard, the WLI Signatories (Signatories) pay their proportionate share of these treatment costs through excess removal credits (Credits). Credits will be paid to the PTP fund, at City unit rates, for pounds of BOD and TSS removed beyond or "in excess" of City Plant allowable loadings. These Credits are calculated according to the terms of an agreement between LCA, the LCA Signatories, and the County, which was the owner of the PTP at the time of the agreement's execution.

3. User Rates

The following rates are proposed for 2025 as shown in comparison to the approved 2024 rates. When applied to the typical residential usage of 80,300 GPY and non-exceptional strength loadings, the 2025 proposed rates are a 6.2% increase to the average residential user's bill. The increase is in line with revenue requirements needed for new wastewater capital expenses required to fulfill one component of LCA's 20222-2027 Strategic Plan – the completion of the first regional Act 537 Plan.

| | <u>2024 Approved</u> | <u>2025 Proposed</u> |
|---|----------------------|----------------------|
| <u>LCA SIGNATORIES</u> | | |
| Western Lehigh Interceptor | | |
| FLOW (per 1,000 gals) | 1.36 | \$ 1.55 |
| BOD (per pound) | 0.37 | 0.34 |
| TSS (per pound) | 0.31 | 0.28 |
| TKN (per pound) | 0.50 | 0.42 |
| ALLOCATION (per 1,000 gals per day) | 0.27 | 0.31 |
| Little Lehigh Relief Interceptor | | |
| PHASE 1 (per 1,000 gals) | 0.18 | 0.33 |
| PHASE 2 (per 1,000 gals) | 0.017 | 0.018 |
| <u>EMMAUS</u> | | |
| Western Lehigh Interceptor | | |
| FLOW (per 1,000 gals) | 0.40 | 0.46 |
| <u>OTHER USERS</u> – L. Macungie, Salisbury, & S. Whitehall - Little Lehigh Relief Interceptor – Phase 1 | | |
| FLOW (per 1,000 gals) | 0.21 | \$0.31 |

3. User Rates (continued)

Western Lehigh Interceptor (WLI): For 2025, capital projects with an annual budget of \$1,000,000 or less are added to the Operating and Maintenance (O&M) costs and included in the cost basis for the WLI flow rate. A listing of these projects can be found at Table 2a on page 14. Capital projects over \$1,000,000 are charged to the WLI Signatories as debt service. The sum of all financed projects' annual debt service payments comprises the cost basis for the treatment allocation rate. For 2025, the Spring Creek Pump Station (SCPS) Improvements will be added to existing debt service. The SCPS project includes various upgrades to maintain the integrity and reliability of the station, including the replacement of the three pump variable frequency drives (VFDs), two motorized gates for station control, and access hatches due to frequent and sustained flooding of the station, and other miscellaneous station improvements. Construction phase commenced in 2024 and is anticipated for completion in 2025.

Little Lehigh Relief Interceptor – PHASE 1: With the majority of the Phase 2 Park Pump Station upgrade cost included in the 2023 and 2024 rates, only the balance of the projected cost of the project (\$800,000) is included in the 2025 rates. The more than doubling of the 2024 pay-as-you-go capital amount causes a significant increase in the rate for 2025.

Little Lehigh Relief Interceptor – PHASE 2: The rate for 2025 will increase from the 2024 rate of .017/1,000 gallon to \$.018/1,000 gallons and reflects a slight increase in the proposed 2025 operating and maintenance costs budget.

4. User Payments

Quarterly Estimated Payments: To improve the WLI operating fund cash flow, Signatories receive a quarterly bill based on estimated flows and loads. Estimating the quarterly bills provides consistent Signatory payments and results in having payments arriving prior to LCA's payment to its City Division Fund for treatment and transportation costs incurred on the Signatory's behalf. Submission of the actual Signatory flow and load data is still needed for the annual reconciliation of the rates, but the timing of the submission is no longer as critical. The estimated quarterly billing procedure is described and attached to this report, "Estimated Quarterly Bill Procedures" as Appendix B.

I. INTRODUCTION

This report is intended to show how the user rates for 2025 were developed. It also reports comparative historical data. The wastewater facilities owned by LCA - the Western Lehigh Interceptor (WLI) and the Little Lehigh Relief Interceptor, Phases 1 and 2 (LLRI-P1 and LLRI-P2) - are legally and financially independent of each other.

Background – WLI

In 1971, LCA constructed the WLI to serve four municipalities: Upper and Lower Macungie Townships and the Boroughs of Alburtis and Macungie. Since then, Upper Milford, Lowhill and Weisenberg Township service areas have been added. Collectively, the municipalities are referred to as the “Signatories” (or “Signatory”). LCA also provides transportation service through the WLI to a part of the Borough of Emmaus (“Emmaus”).

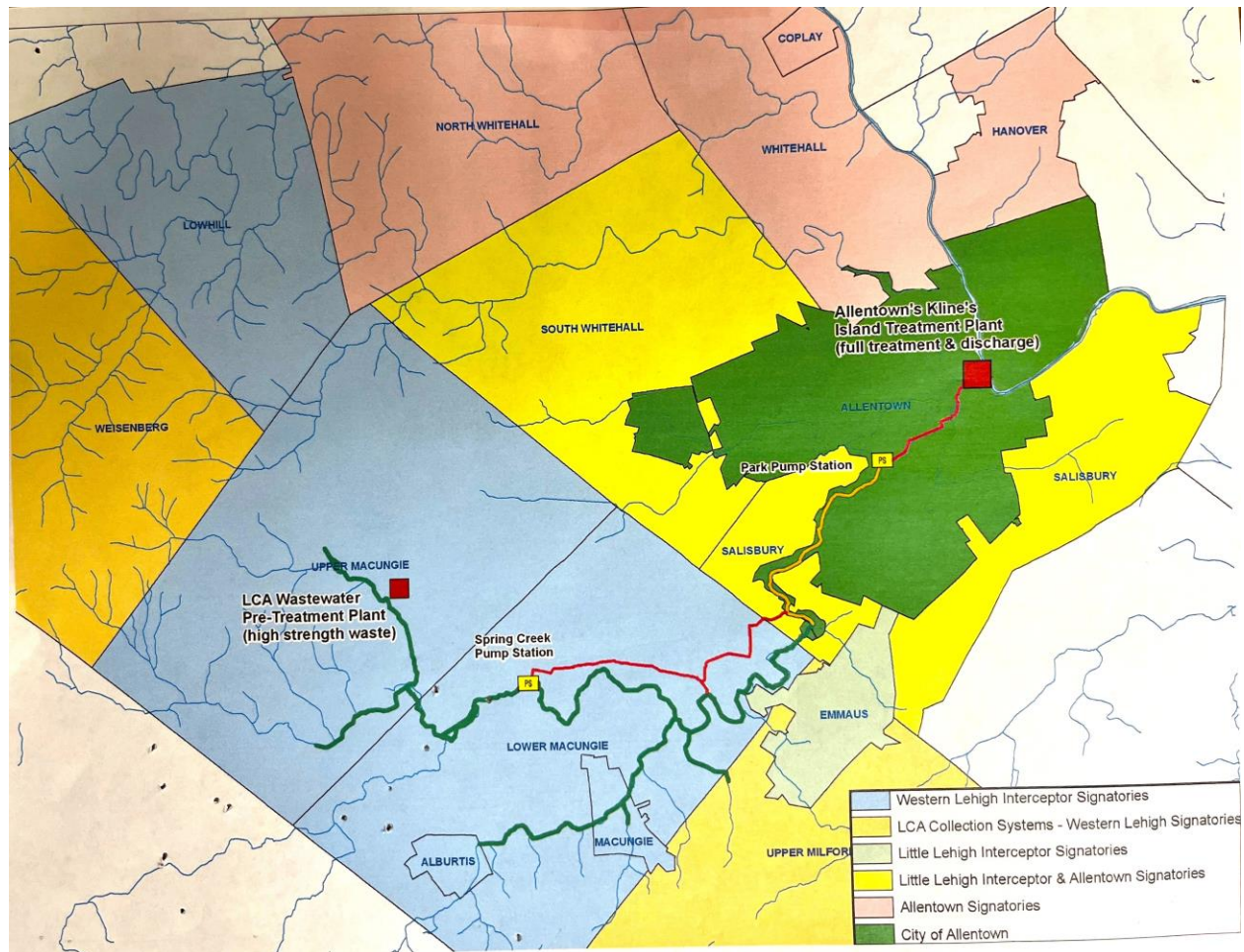
LCA, serving as agent for the Signatories, contracts with the City of Allentown (City) for the transportation, treatment, and disposal of wastewater from the Signatory area (see “Existing Billing Practices -City of Allentown Concession Lease” on page 7).

Currently, the WLI system consists of approximately 18 miles of gravity sewer interceptors ranging from 8 inches to 36 inches in diameter. It starts near the Pretreatment Plant (PTP) in Upper Macungie Township and follows the Little Lehigh Creek to an area known as “Keck’s Bridge”. This is where the WLI ends, and the City-owned Allentown/Emmaus Interceptor begins. It is also where meter station 5 is located and where LCA sewage discharges to the City undergo constant flow measurements and periodic sampling and analyses to determine discharge strength. These loadings provide the basis for the LCA City Division Fund’s billing (“City Costs”) to the Signatories. The 2025 estimation for the daily flow and waste strength into the City is noted on page 10 under “City Cost Assumptions”.

In 1998, the Spring Creek Pump Station (SCPS) began operation. This relief pumping system includes 2,500 feet of 20-inch diameter force main and 11,900 feet of 24-inch diameter force main, allowing the bypass of approximately 24,000 linear feet of the WLI in Lower Macungie Township. In 2005, the SCPS force main was extended by approximately 10,000 feet to relieve further hydraulic bottlenecks in the downstream part of the WLI. SCPS temporarily mitigated WLI capacity issues, however, recent sanitary sewer overflows necessitate additional improvements in anticipation of increased flows through 2050. This is part of the focus of current regional Act 537 planning efforts.

In 2010, the 3-million-gallon Flow Equalization Basin (FEB) was constructed at the PTP. The FEB is used during times of wet weather and helps reduce the risk of sanitary sewer overflows within the WLI system. The Upper Western Lehigh Interceptor Pump Station and Force Main project is expected to be completed in 2025 and will also solve wet-weather issues. This project will pump 2.5 MGD of effluent flow from the LCA pretreatment plant to a location downstream in the UMT interceptor, relieving the Trexlertown area of the WLI that is subject to sanitary surcharging and overflows.

Figure 1:*LCA-Owned Wastewater Assets
 (*excluding City Treatment Plant)



Background – LLRI

Under municipal service agreements with the City, Municipal Signatories are required to construct relief facilities whenever jointly used City-owned sewer lines become overloaded. In 1973, the City notified four of its Municipal Signatories—LCA, Lower Macungie Township-Phase II and Brookside Diversion; a small part of Lower Macungie Township located east of the turnpike that bypasses the WLI (“LMT Phase II & Brookside”), Salisbury Township (Salisbury), and South Whitehall Township (South Whitehall)--that the City-owned Little Lehigh Interceptor required relief.

Under an agreement dated February 10, 1981, LCA was authorized to plan and construct the required facilities. The agreement contemplated two financially independent sets of facilities. The first, known as Phase 1, relieves the City’s Little Lehigh Interceptor and serves the Signatories, LMT Phase II & Brookside, Salisbury, and South Whitehall. It consists of the Park

Pump Station and a large diameter force main, extending from the Park Pump Station to the Allentown Interceptor, just upstream of the City treatment plant. The second, known as Phase 2, relieves the City's Emmaus Interceptor from Keck's Bridge to the Park Pump Station and serves the Signatories.

Existing Billing Practices – WLI

Costs attributable to the WLI and the use of the City facilities are distributed through user rates among the Signatories based on three criteria: (1) flow, (2) strength, and (3) treatment allocation. Costs attributable to the operation of the WLI and a portion of the City treatment plant and collections department operational costs are allocated based on flow. The balance of the City treatment plant operational and the LCA PTP excess removal credits are allocated to the three waste strength parameters of BOD, TSS and TKN. All City and LCA debt service costs are assigned to each Signatory based on its proportionate share of LCA's 10.79 MGD of purchased wastewater treatment capacity in the city treatment plant. Distribution of the City Costs to the Signatories are based on the City's user charge methodology, developed in 1979.

Emmaus, because it contracted directly with the City for its treatment and transportation needs and has made a capital contribution to LCA in lieu of paying future WLI debt service, pays user charges based only on WLI operating costs and a portion of the allocable internal services costs.

Billing practices used herein were established in the April 1, 1983 Service Agreement. Billable flows and strengths to each Signatory are based on a summation of the individual customer discharges within each Signatory service area. Inflow and infiltration (I/I) attributable to the WLI service area is shared proportionately by all Signatories.

Existing Billing Practices – LLRI

Costs attributable to LLRI-P1 are allocated among the Signatories, LMT Phase II & Brookside, Salisbury, and South Whitehall in proportion to metered wastewater flows tributary to the City's Little Lehigh Interceptor. South Whitehall flows are reduced by 500,000 gallons per day (gpd), based on a City commitment to transmit that wastewater on South Whitehall's behalf.

Costs attributable to LLRI-P2 are shared only with the Signatories (LMT Phase II & Brookside, Salisbury and South Whitehall do not share in these costs) based on WLI billable wastewater flow.

Existing Billing Practices - City of Allentown Concession Lease

In August 2013, through the Concession and Lease Agreement (Lease), LCA assumed responsibility for the operation of the City of Allentown water and wastewater systems (City System), now referred to as the LCA City Division. As part of this 50-year Lease, LCA handles the calculation of annual Municipal Signatory wastewater rates under existing Municipal Service Agreements. City Municipal Signatories include LCA as agent for its Signatories for their wastewater treatment usage, therefore City treatment and transportation costs are passed on to the LCA Signatories and included in the WLI rates. Other Municipal Signatories discharging to the City Plant include the townships of South Whitehall and Salisbury, Lower Macungie Phase II & Brookside, the Borough of Emmaus, and Coplay Whitehall Sewer Authority. City Municipal Signatories remain responsible for their share of the pre-lease debt service incurred by the City prior to LCA's operation. Since 2016, additional debt service is also being paid for ongoing capital improvements completed by LCA as operator of the City System. The City System is legally and financially independent of the LCA-owned systems, identified in the WLI and LLRI Background sections above.

II. BILLING BASIS DETERMINATION

The term “billing basis” refers to the discharge from each residential, commercial, or industrial user. It is estimated and summed within each Signatory service area.

Flow Determination

Flows are based on one of the following methods:

- Commercial and industrial customers
 - Where a sewer meter is available, periodic readings are used.
 - If a sewer meter is not available, periodic readings of the water meter are used.
- Residential customers
 - Those receiving water service as of 1 January: the first quarter’s metered water usage is used.
 - Those connecting after 1 January or for users not having a water meter: 220 gpd is used.

Strength Determination

Assumed Average Strength and Exceptional Strength Limits remain at their historical parameters for 2024:

| Discharge Type | Parameter | |
|----------------|--------------------------|----------------------|
| | Assumed Average Strength | Exceptional Strength |
| BOD | 250 ppm | 300 ppm |
| TSS | 275 ppm | 360 ppm |
| TKN | 35 ppm | 85 ppm |

As in previous years, all industrial and certain commercial users with discharges greater than 25,000 gallons of sewage per billing period will be sampled and tested at least once per year to determine the strength of their wastewater. Any user with BOD, TSS or TKN discharge more than the Exceptional Strength Limit shown in the above chart will be billed based on those test results. All users with discharge below the Exceptional Strength Limit will be billed at the Average Strength level.

Sampling and testing frequency, duration and other related guidelines are described in the “User Charge Sampling & Analysis Procedures and Billing Computations,” attached to this report as Appendix A.

The LCA Pretreatment Plant (PTP) is required to treat Boston Beer industrial discharges to 210 ppm for BOD and 230 ppm for TSS, designated by the City Plant as its allowable loadings. Waste hauler discharges must be treated to 250 ppm for BOD and 275 ppm for TSS. Through the operation of the PTP, those industrial discharges, together with other customer discharges located upstream of the PTP, will be significantly reduced below those required levels. The terms of an agreement between the Signatories, LCA and the County (the prior PTP owner) specifies how billings, and credits for those additional removals, will be calculated. Those terms have been used in calculating total system billables and the credits for this report.

Emmaus Billing Basis

The Emmaus Service Agreement (7/1/86) provides that Emmaus will take part in WLI operating and maintenance costs, including a portion of administrative costs, but excluding debt service. Administrative costs are distributed based on the ratio of salaries applicable to WLI operation and maintenance to total WLI salaries. The minimum and maximum limits for allocation of administrative costs are 32% and 52% respectively. Only a portion of Emmaus' sewage is transported through the WLI and discharged to the Allentown-Emmaus Interceptor at Keck's Bridge. The rest of Emmaus' wastewater is discharged at the very beginning of the Allentown Emmaus Interceptor at the connection point with the Emmaus collection system.

III. CAPITAL RECOVERY FEES

Background

Since 1985, capital recovery fees (CRFs) have been charged to property owners for new sewer connections located in Signatory municipalities. CRFs include three separately calculated fees. The treatment allocation fee recovers the purchase cost of City Plant capacity (also known as wastewater allocation) and the WLI and LLRI fees recover the construction costs of major capital improvements to the WLI and LLRI-1&2.

A review of all fees is conducted annually with proposed changes made effective when finalized, typically in July. All fees are calculated in accordance with Pennsylvania law (Act 57 of 2003).

Use of Capital Recovery Fees

The WLI and LLRI fees collected for new user connections to the WLI and LLRI are currently held in a reserve account to retire additional WLI and LLRI debt, fund WLI and LLRI capital projects, and pay for unexpected expenses to those funds.

As the service area continues to undergo new development and the need for treatment capacity grows, the treatment fees collected are also placed in a reserve fund to either purchase additional capacity or to fund additional capacity options.

IV. WLI USER CHARGE DEVELOPMENT

This section describes the methods used to calculate WLI User Charges. Four general steps are followed:

1. Estimated 2025 operating and maintenance (O&M) costs are based on prior years' costs and annual inflation. In 2025, O&M costs include certain capital costs and a reserve amount earmarked for future capital costs.
2. Costs have been distributed to five billing parameters – FLOW, BOD, TSS, TKN and ALLOCATION.
3. A billing basis (the sum of each Signatory's actual prior four quarters' flow, loadings, and share of purchased treatment allocation) has been estimated for each billing parameter.
4. Unit costs are calculated for each parameter by dividing the total costs by the billing basis.

Two types of costs are incurred – City and LCA. City charges include three types of costs – debt service, interceptor use, and operation and maintenance. City O&M costs include annual and Act 537 planning capital project costs. LCA charges include three types of costs – debt service, operation and maintenance, and treatment costs for PTP excess strength removals at or well below City Plant allowable loading limits.

City Cost Assumptions

For estimating City Costs, the following assumptions have been made for LCA total discharge to the City:

| | <u>2024</u> | <u>2025</u> |
|------------------------------------|-------------|-------------|
| LCA Total Allocation in City Plant | 10.79 MGD | 10.79 MGD |
| Average Daily Flow | 9.1 MGD | 9.7 MGD |
| Average BOD Concentration | 118 ppm | 121 ppm |
| Average TSS Concentration | 146 ppm | 128 ppm |
| Average TKN Concentration | 37 ppm | 31 ppm |

City Debt Service

LCA is required to pay its proportionate share of pre-Lease debt service on the bonds that were purchased to finance improvements and upgrades when the City operated the Plant. LCA's share of these total debt service costs is \$100,711 for 2025. This pre-Lease debt will be completely paid off by the end of 2026. An additional debt service amount of \$348,302 is also being charged for projects which LCA has executed since it began operating the Plant in 2013. These projects include the replacement of the belt filter press, motor control center, substation #1 and #2 rehabilitation, boiler replacement, and digester cover replacement at the Plant and roof replacements at both the Plant and the Distribution and Collections Building. Also included

in total City debt service is an annual payment of \$141,173 for financed Regional Flow Management Strategy (formerly called Administrative Order) projects, bringing total City Debt Service for 2023 to \$590,186.

City Interceptor Use

LCA pays a fixed rate of \$0.01 per 1,000 gallons for the use of the City interceptors. For 2025, the estimated cost is \$35,586.

City Operation and Maintenance

Part of the revenue that LCA collects from Signatory WLI billings is used to pay the City wastewater fund for O&M costs. The Signatories are responsible for City O&M costs in proportion to all flow and pounds of organic loadings they collectively discharge. The following City Division Municipal Signatory usage rates are shown below in comparison to the previous year's estimated rates:

| City Rates | 2024 rates - 2025 rates - | |
|-----------------------|----------------------------------|------------------|
| | estimated | estimated |
| FLOW (per 1,000 gals) | 0.289 | 0.250 |
| BOD (per pound) | 0.381 | 0.330 |
| TSS (per pound) | 0.314 | 0.293 |
| TKN (per pound) | 0.469 | 0.430 |

The components of the City Costs are summarized in Table1 - Allentown Estimated Costs, below. For 2025, we have estimated the City Division's Municipal Signatory unit O&M rates ("City Rates") using a 2024 estimate for total hydraulic and organic loadings based on actual Signatory flows and loads into the City Plant from the prior four quarters. The total cost basis used to calculate the City rates is about 4% lower than 2024 budgeted costs, therefore the 2025 estimated rates are lower than those estimated in 2024.

Table 1: City of Allentown Estimated Costs

| | 2024 Est Budget | 2025 Estimate |
|---------------------------------------|---------------------|---------------------|
| DEBT SERVICE: | | |
| Summary | \$ 493,593 | \$ 590,186 |
| Other Interceptor | 33,193 | 35,586 |
| DEBT SERVICE SUBTOTAL | \$ 526,786 | \$ 625,772 |
| OPERATION AND MAINTENANCE: | | |
| Flow | \$ 959,266 | \$ 888,490 |
| BOD | 1,245,576 | 1,189,081 |
| TSS | 1,265,305 | 1,110,180 |
| TKN | 476,382 | 397,768 |
| OPERATION AND MAINTENANCE SUBTOTAL | \$ 3,946,529 | \$ 3,585,519 |
| TOTAL ALLENTOWN COSTS | \$ 4,473,315 | \$ 4,211,291 |

LCA Debt Service - WLI

2025 debt service is estimated at \$704,297. The amount of \$398,555 covers the annual principal and interest payment for the Penn Vest loan approved to fund the FEB project mentioned in the Introduction. An debt service amount of \$227,680 represents the annual principal and interest payment for the financing of the \$3,500,000 2024 cost of the construction of the Upper Western Lehigh Interceptor and Pump Station Force Main required to address a bottleneck in the WLI in the Trexlertown area. In 2025 new debt service in the amount of \$78,062 will also be applied for improvements to the Spring Creek Pump Station.

LCA Operation and Maintenance

WLI O&M costs are shown in Table 2 – WLI Operation & Maintenance Costs, page 13. As mentioned previously, since Emmaus does not participate in all operation and maintenance costs, separate costs that Emmaus and the Signatories share in are shown in Table 3 - O&M Costs Shared by Signatories and Emmaus, page 15.

Billing Basis

To estimate the 2025 billable discharges, the prior four quarters' actual billed flows and loadings were reviewed. A summary of this information may be found in the Table 4- Billing Basis O&M, page 16.

Table 2 - Western Lehigh Interceptor: Operating and Maintenance Costs

| ITEM | 2024 BUDGETED LCA COSTS | 2025 ESTIMATED LCA COSTS |
|---|-------------------------------|--------------------------------|
| DEBT SERVICE: | | |
| Financing and Bond Issues | \$ 626,235 ▼ | \$ 704,297 |
| OPERATING & MAINTENANCE CHARGES: | | |
| Personnel | | |
| Personnel Subtotal | \$ 359,938 | \$ 420,939 |
| Purchase of Services | | |
| General Services | \$ 181,468 | \$ 232,853 |
| Employee Benefits | \$ 232,880 | \$ 283,937 |
| Utilities | \$ 83,700 | \$ 88,984 |
| Engineering | \$ 9,600 | \$ 284,387 |
| Exc. Str. Analyses (External) | \$ - | |
| General Analyses (External) | \$ 72,204 | \$ 88,524 |
| Fleet Management Services | \$ 21,500 | \$ 21,428 |
| Maintenance | \$ 189,850 | \$ 159,118 |
| Misc. Purchase of Services | \$ 16,850 | \$ 6,731 |
| Rental Charges | \$ - | \$ - |
| Purchase of Services Subtotal | \$ 808,051 | \$ 1,165,962 |
| Materials and Supplies | | |
| Fuel & Mileage | \$ 18,800 | \$ 17,154 |
| Fleet Management Supplies | | \$ 9,819 |
| Pump Supplies | | \$ 269 |
| Misc. Materials & Supplies | \$ 83,522 | \$ 50,062 |
| Equipment | \$ 33,400 | \$ 223,673 |
| Materials & Supplies Subtotal | \$ 135,722 | \$ 300,977 |
| Capital Funding (Sig. + Emmaus) | | |
| *Pay-Go Capital Projects | \$ 1,775,000 ▼ | \$ 1,505,000 |
| TOTAL OPERATING & MAINTENANCE | \$ 3,078,711 ▼ | \$ 3,392,878 |
| Reserve Amount for Future Projects | \$ - | \$ 350,000 |
| TOTAL LCA EXPENSES | \$ 3,078,711 | \$ 3,742,878 |
| Less: Miscellaneous Revenue | \$ - | \$ - |
| LCA CHARGES (includes debt service) | \$ 3,704,947 | \$ 4,447,175 |

Table 2a – Breakdown of Capital Costs Included in WLI O&M Costs

| *Pay-Go Capex | | |
|--|---------------------|---------------------|
| | 2024 | 2025 |
| <u>ANNUAL PROJECTS</u> | | |
| *****-WLC-S-General Sewer System Imp. | \$ 25,000 | |
| 12001 - WLC-S-EQUIPMENT-MOBILE | | \$ 50,000 |
| 12002 WLC-S-EQUIPMENT- OTHER | \$ 50,000 | \$ 125,000 |
| 30305 WLC-S-CAPITAL MANAGEMT | \$ 25,000 | \$ 25,000 |
| 20079 - WLC-S-SYSTEM PLANING | \$ - | \$ 5,000 |
| Subtotal | \$ 100,000 | \$ 205,000 |
| <u>OPERATING FUND PROJECTS</u> | | |
| 30443 WLC-S-SIGNATORY I&I PROG | \$ 150,000 | \$ 60,000 |
| Internal LCA Costs | | \$ 40,000 |
| 30742 WLC-S-WLI REHAB CYCLE 1 | \$ 225,000 | |
| 30860 - WLC-S-WLI REHAB CYCLE 4 | | \$ - |
| WLI Manhole inspection program | | |
| Misc items (flow metering of WLI, etc) | | |
| Subtotal | \$ 375,000 | \$ 100,000 |
| 30815 WLC-S-SPRING CRK FM RELO | \$ 100,000 | \$ 700,000 |
| 30665 WLC-S-SPRING CK FM ARV R | | |
| 30301 WLC-S-SPRING CREEK FM | \$ 150,000 | \$ 100,000 |
| 30850 WLC-S-SPRING CK FM COND ASSES | | |
| 30816 WLC-S-UPPER WL PS & FM | DEBT SERVICE | DEBT SERVICE |
| 30531 WLC-S-SPRING CREEK PS IMPROVEMENTS | | DEBT SERVICE |
| 30838 - WLC-S_SPRING CK PD UPGR | \$ 700,000 | |
| 30438 WLC-S-WLI-WW CAPACITY PROGRAM | \$ 350,000 | \$ 150,000 |
| 30630 - WLC-S-TEST & SEAL CYCLE-1 | | \$ - |
| 30891 - WLC-S-LCA MS 1 AND 2 REHAB | | \$ 250,000 |
| Subtotal | \$ 350,000 | \$ 1,200,000 |
| TOTAL | \$ 1,775,000 | \$ 1,505,000 |

Table 3 - Western Lehigh Interceptor: O&M Costs Shared by Signatories and Emmaus

| ITEM | 2025 ESTIMATED LCA COSTS | PERCENT ALLOCABLE TO EMMAUS | PORTION SHARED BY SIGNATORIES AND EMMAUS |
|---|--------------------------------|-----------------------------------|---|
| DEBT SERVICE: | | | |
| Financing & Bond Issue | \$ 704,297 | 0.0% | \$ - |
| OPERATING & MAINTENANCE CHARGES: | | | |
| Personnel | 420,939 | | |
| Personnel Subtotal | \$ 420,939 | 52.0% | \$ 218,888 |
| Purchase of Services | | | |
| General Services | \$ 232,853 | 52.0% | \$ 121,084 |
| Employee Benefits | 283,937 | 52.0% | 147,647 |
| Utilities | 88,984 | 100.0% | 88,984 |
| Engineering | 284,387 | 100.0% | 284,387 |
| Exc. Str. Analyses (External) | - | 0.0% | - |
| General Analyses (External) | 88,524 | 0.0% | - |
| Fleet Managent Services | 21,428 | 100.0% | 21,428 |
| Maintenance | 159,118 | 100.0% | 159,118 |
| Misc. Purchase of Services | 6,731 | 100.0% | 6,731 |
| Rental Charges | - | 52.0% | - |
| Purchase of Services Subtotal | \$ 1,165,962 | | \$ 829,379 |
| Materials and Supplies | | | |
| Fuel | \$ 17,154 | 100.0% | \$ 17,154 |
| Misc. Materials & Supplies | 60,150 | 100.0% | 60,150 |
| Materials & Supplies Subtotal | \$ 77,304 | | \$ 77,304 |
| Equipment | \$ 223,673 | 100.0% | \$ 223,673 |
| Amortized Equipment | | 100.0% | \$ - |
| Equipment Subtotal | \$ 223,673 | | 223,673 |
| Capital Funding | | | |
| Capital Management | 25,000 | 100.0% | \$ 25,000 |
| VI Investigation and Remediation | 100,000 | 100.0% | 100,000 |
| Other WLI capital projects | \$ 150,000 | 0.0% | \$ - |
| Capital Funding Subtotal | \$ 275,000 | | \$ 125,000 |
| TOTAL OPERATING & MAINTENANCE | \$ 2,162,878 | | 1,474,244 |
| Reserve Fund Allocation | \$ - | 0.0% | 0 |
| TOTAL LCA EXPENSES | 3,742,878 | | \$ 1,474,244 |
| Less: Miscellaneous Revenue | \$ - | | 0 |
| TOTAL LCA CHARGES | \$ 2,867,175 | | \$ 1,474,244 |

Table 4 - Billing Basis O&M

| | Flow gpd | BOD lb/day | TSS lb/day | TKN lb/day |
|------------------------------|-------------------------|----------------------|----------------------|---------------------|
| <u>Signatory Area</u> | | | | |
| Alburtis | 135,428 | 319 | 346 | 58 |
| Macungie | 185,486 | 414 | 438 | 58 |
| Lower Macungie | 1,516,569 | 3,624 | 3,609 | 489 |
| Upper Macungie * | 5,816,513 | 21,960 | 13,777 | 1,867 |
| Weisenberg | 27,238 | 58 | 64 | 8 |
| Upper Milford | 180,148 | 396 | 417 | 54 |
| Lowhill | 5,605 | 12 | 13 | 2 |
| Pretreatment Plant & Haulers | <u>206,696</u> | <u>431</u> | <u>474</u> | <u>60</u> |
| LCA SYSTEM SUBTOTAL | 8,073,683 | 27,214 | 19,138 | 2,596 |
| Emmaus | <u>617,931</u> | | | |
| TOTAL | <u>8,691,614</u> | <u>27,214</u> | <u>19,138</u> | <u>2,596</u> |

* Includes UMT and LCA direct customers Boston Beer & Hilton Homewood Suites

Rate Design

Although rate calculation options are almost limitless, several legal requirements eliminate many of the options. First, federal law and regulations provide that “each recipient of the wastewater treatment services within the applicant’s service area will pay its proportionate share of the cost of operation (including replacement) of all waste treatment service provided by the applicant.”

Second, Pennsylvania’s Municipality Authorities Act requires that rates be “uniform and reasonable.”

Finally, the Service Agreements require that a rate methodology substantially identical to that adopted by the City be used and that debt service costs attributable to the City facilities and to the WLI be allocated in proportion to each Signatory’s purchased City Plant treatment capacity.

Based on the aggregate of these restrictions, unit costs for FLOW, BOD, TSS, TKN, and ALLOCATION are calculated using the Billing Basis divided into the total cost for each parameter. City and LCA debt service and other costs are only allocated to the Signatories and not Emmaus. LCA operation and maintenance costs related to the WLI are allocated to both the Signatories and Emmaus.

User Rate Adequacy

Using the proposed unit rates shown on Table 7, multiplied by the various individual Signatory flows and loads (shown in Table 4), and purchased treatment plant allocation, a total expected revenue of \$11,679,859 is estimated. Comparing this revenue to the expense of \$11,679,861 shown on Table 5 - Total System Costs –City and LCA and Table 6 -Total System Cost Allocation Summary, indicates an overall coverage of 0%.

Table 5 - Total System Costs: City of Allentown and LCA

| | 2024 Budget | 2025 Estimate |
|---------------------------------------|-----------------------------|-----------------------------|
| DEBT SERVICE: | | |
| Allentown | \$ 526,786 | \$ 625,772 |
| LCA | 626,235 | 704,297 |
| DEBT SERVICE SUBTOTAL | <u>\$ 1,153,021</u> | <u>\$ 1,330,068</u> |
| OPERATION AND MAINTENANCE: | | |
| Allentown | \$ 3,946,529 | \$ 3,585,519 |
| LCA | 3,078,711 | 3,742,878 |
| OPERATION AND MAINTENANCE SUBTOTAL | <u>\$ 7,025,240</u> | <u>\$ 7,328,397</u> |
| COUNTY CREDITS | | |
| BOD | \$ 2,219,848 | \$ 2,153,014 |
| TSS | 911,849 | 868,381 |
| TOTAL COUNTY CREDITS SUBTOTAL | <u>\$ 3,131,697</u> | <u>\$ 3,021,395</u> |
| TOTAL SYSTEM COST | <u>\$ 11,309,958</u> | <u>\$ 11,679,861</u> |

Table 6 – Total System Cost Allocation Summary

| | Total Cost | ALLOCATION PARAMETER | | | | |
|---------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|-------------------|
| | | Flow | Allocation | BOD | TSS | TKN |
| O&M | | | | | | |
| Allentown O&M | \$ 3,585,519 | \$ 888,490 | \$ - | \$ 1,189,081 | \$ 1,110,180 | \$ 397,768 |
| LCA O&M | 3,742,878 | 3,742,878 | | - | - | - |
| Total O&M | \$ 7,328,397 | \$ 4,631,368 | \$ - | \$ 1,189,081 | \$ 1,110,180 | \$ 397,768 |
| LCA WTP CREDITS * | \$ 3,021,395 | \$ - | \$ - | \$ 2,153,014 | \$ 868,381 | \$ - |
| DEBT SERVICE | | | | | | |
| Allentown Interceptor | \$ 35,586 | \$ 35,586 | \$ - | \$ - | \$ - | \$ - |
| Summary of Allentown Debt | 590,186 | - | 590,186 | - | - | - |
| LCA | 704,297 | - | 704,297 | - | - | - |
| Total Debt Service | \$ 1,330,068 | \$ 35,586 | \$ 1,294,483 | \$ - | \$ - | \$ - |
| TOTAL COSTS | \$ 11,679,861 | \$ 4,666,954 | \$ 1,294,483 | \$ 3,342,095 | \$ 1,978,561 | \$ 397,768 |

* Credits to the LCA WTP are paid at City unit rates for non-required removals

Table 7 - Unit Cost Summary

| Item | Annual Cost | Billing Basis (gpd or lb/day) | Unit Cost (\$/1000 gal or \$/lb) |
|--|----------------|-------------------------------------|---|
| FLOW - Allentown Costs | \$ 924,076 | 8,073,685 | \$0.3136 |
| - Interceptor Costs/ Signatories | \$ 2,268,634 | 8,073,685 | \$0.7698 |
| - Interceptor Costs/ Signatories & Emmaus | \$ 1,474,244 | 8,691,616 | \$0.4647 |
| | | | <hr/> \$1.5481 |
| BOD (lb) | \$ 3,342,095 | 27,214 | \$0.3365 |
| TSS (lb) | \$ 1,978,561 | 19,138 | \$0.2832 |
| TKN (lb) | \$ 397,768 | 2,596 | \$0.4198 |
| ALLOCATION | \$ 1,294,483 | 11,564,045 | \$0.3067 |

V. RELIEF INTERCEPTOR USER CHARGE DEVELOPMENT

This section describes the methods used to calculate user rates for the Little Lehigh Relief Interceptor System.

For both Phases, the total costs are divided by the billable flow. Phase 1 provides service to the Signatories, Salisbury, South Whitehall, and Lower Macungie Phase II & Brookside. Billable flows differ for Phase I between the Signatories and the other users per contract terms. Phase 2 provides service only to the WLI Signatories.

Costs for both Phases are shown in Table 8 - Phase 1-Operation & Maintenance Costs and Table 9 - Phase 2-Operation & Maintenance Costs.

Debt Service - Phase 1

In January 1993, the bonds issued for construction of Phase 1 were retired. No additional projects that required bond issues are ongoing and no debt service is included in the O&M cost tables for 2024. However, the capital cost of \$800,000 for the balance of the second phase of the park pump station rehabilitation/improvement project is included in O&M costs. This project replaces the original generator from the 1980's to provide the required 24/7 service to this critical facility. The generator construction is expected to be completed in 2025.

User Rate Adequacy

For Phase 1, using the rates proposed, multiplied by the flows estimated in Table 10--Billing Basis—Little Lehigh Relief Interceptor Phase 1, total revenue of \$1,172,528 is estimated. Comparing this revenue to the total expense of \$1,146,590, as shown on Table 8 indicates an overall coverage of 2.5%. The extra revenue collected from the rate that applies to the non-WLI signatories is being used to pay-off its capital cost contribution for the first phase of the park pump station rehabilitation. This charge does not apply to the LCA WLI Signatories because its part of the project was paid for by funds available to them via reserves paid from WLI rates and capital recovery fees.

For Phase 2, using the rate proposed, multiplied by the billing basis derived in Table 12, total revenue of \$53,140 is estimated. Comparing this revenue to the total expense of \$53,140 as shown on Table 9, shows an overall coverage of 0%. The 2025 proposed O&M costs anticipate increased maintenance costs for cleaning due to 4 siphon chambers, a meter station, and other work on the system.

Table 8 – Little Lehigh Relief Interceptor- Phase 1 – Operating and Maintenance Costs

| ITEM | 2024 BUDGETED LCA COSTS | 2025 ESTIMATED LCA COSTS |
|---|-------------------------------|--------------------------------|
| DEBT SERVICE & FINANCING EXPENSES: | - | - |
| OPERATING AND MAINTENANCE CHARGES: | | |
| Personnel | 46,509 | 94,241 |
| Personnel Subtotal | 46,509 | 94,241 |
| Purchase of Services | | |
| General Services | 21,610 | 52,790 |
| Employee Benefits | 30,787 | 43,919 |
| Utilities | 118,000 | 114,990 |
| Maintenance Services | 67,500 | 33,975 |
| Miscellaneous Services | 600 | - |
| Engineering | 3,100 | - |
| Rental Charges | - | - |
| Compliance - PA DEP Tank Registration | 400 | 165 |
| Purchases of Services Subtotal | 241,997 - | 245,840 |
| Materials and Supplies | | |
| Fuel | 2,800 | 2,938 |
| Misc. Materials & Supplies | 9,200 | 2,838 |
| Misc. Equipment | 19,600 | 733 |
| Materials and Supplies Subtotal | 31,600 | 6,509 |
| TOTAL OPERATING & MAINTENANCE COSTS | 320,106 - | 346,590 |
| *Pay-as-you-go Capital Project Funding | 300,000 | 800,000 |
| Reserve Amount for Future Projects | - | - |
| TOTAL LCA EXPENSES | 620,106 | 1,146,590 |
| Less: Miscellaneous Revenue | - | - |
| TOTAL LCA CHARGES | 620,106 | 1,146,590 |
| * LLRI-1 Pay-as-you-go capex | | |
| ANNUAL PROJECTS | 2024 | 2025 |
| None | \$ - | \$ - |
| OPERATING FUND PROJECTS | | |
| 30314 Park Pump Station Rehabilitation/Improvements | \$ 300,000 | 800,000 |
| Pre-design work for KISS Relief Interceptor - \$879,000 | | - |
| TOTAL | \$ 300,000 | \$ 800,000 |

Table 9 - Little Lehigh Relief Interceptor – Phase 2: Operation and Maintenance Costs

| <u>ITEM</u> | <u>2024 BUDGETED LCA COSTS</u> | <u>2025 ESTIMATED LCA COSTS</u> |
|---------------------------------------|--|---|
| DEBT SERVICE & FINANCING EXPENSES: | - | |
| OPERATING AND MAINTENANCE CHARGES: | | |
| Personnel | 5,714 | 20,267 |
| Personnel Subtotal | 5,714 | 20,267 |
| Purchase of Services | | |
| General Services | 2,893 | 11,674 |
| Employee Benefits | 3,812 | 9,129 |
| Maintenance Services & Misc. Services | 20,500 | 10,213 |
| Utilities | 400 | 378 |
| Rental Charges | - | - |
| Purchases of Services Subtotal | 27,605 | 31,394 |
| Materials and Supplies | | |
| Fuel | 700 | 442 |
| Misc. Materials & Supplies | 6,900 | 872 |
| Equipment | 8,200 | 165 |
| Materials and Supplies Subtotal | 15,800 | 1,479 |
| TOTAL OPERATING & MAINTENANCE COSTS | 49,119 | 53,140 |
| TOTAL LCA EXPENSES | 49,119 | 53,140 |
| Less: Miscellaneous Revenue | - | - |
| TOTAL LCA CHARGES | 49,119 | 53,140 |

Table 10- Billing Basis – Little Lehigh Relief Interceptor

| <u>Municipality</u> | <u>Flow (gpd)</u> | <u>% Share</u> |
|-------------------------------------|--------------------------|--------------------|
| Salisbury | 494,937 | 4.29 |
| South Whitehall | 990,367 | 8.59 |
| Lower Macungie-Phase II & Brookside | 301,004 | 2.61 |
| LCA Signatories | <u>9,749,556</u> | <u>84.52</u> |
| Total | <u>11,535,864</u> | 100.00 |

**LCA SIGNATORY BREAKDOWN
BILLING BASIS
(For Phase 1 and Phase 2)**

| <u>Signatory</u> | <u>Billable Flow (gpd)</u> | <u>% Share</u> |
|-------------------------|--------------------------------|--------------------|
| Alburtis | 135,428 | 1.68 |
| Lower Macungie | 1,516,569 | 18.78 |
| Macungie | 185,486 | 2.30 |
| Upper Macungie | 5,816,513 | 72.04 |
| Upper Milford | 180,148 | 2.23 |
| Weisenberg | 27,238 | 0.34 |
| Lowhill | 5,605 | 0.07 |
| LCA PTP | 206,696 | 2.56 |
| Subtotal | 8,073,685 | 100.00 |
| Infiltration/Inflow | <u>1,675,871</u> | |
| Total | <u>9,749,556</u> | |

Table 11 - LLRI-Phase1: Cost Allocation

| Municipality | Flow % Share | Costs |
|---------------------------------------|--------------------------------|-------------------------------------|
| Salisbury | 4.29 | \$ 49,194 |
| South Whitehall | 8.59 | 98,436 |
| Lower Macungie - Phase II & Brookside | 2.61 | 29,918 |
| LCA Signatories | 84.52 | 969,042 |
| Total | 100.00 | \$ 1,146,590 |
| Annual Cost | Billing Basis (gpd) | Unit Costs \$/1000 gals. |
| 1,146,590 | 11,535,864 | \$0.2723 |

(See Table "Phase I- Operation and Maintenance Costs")

| | | |
|--|------------|-------------------|
| \$167,510 | 11,535,864 | \$0.0398 |
| (\$3.35M amortized over 20 years at 0% for Park Pump Station Rehabilitation) | | |
| Total costs | | Total Rate |
| \$1,314,100 | 11,535,864 | \$0.3121 |

Note: To determine unit cost: Divide total annual cost by converted billing basis
(Converted billing basis = ((10,490,902/1000)*366)

AMONG LCA SIGNATORIES

| Signatory | Flow % Share | Costs |
|--------------------|--------------------------------|-------------------------------------|
| Alburtis | 1.68 | \$ 16,255 |
| Lower Macungie | 18.78 | 182,026 |
| Macungie | 2.30 | 22,263 |
| Upper Macungie | 72.04 | 698,126 |
| Upper Milford | 2.23 | 21,622 |
| Weisenberg | 0.34 | 3,269 |
| Lowhill | 0.07 | 673 |
| LCA PTP | 2.56 | 24,809 |
| Total | 100.00 | \$ 969,042 |
| Annual Cost | Billing Basis (gpd) | Unit Costs \$/1000 gals. |
| \$ 969,042 | 8,073,685 | \$ 0.3288 |

WLSP pays 85% of LLRI-1 Cost;
proportionate to its total flow

Note: To determine unit cost divide annual cost by billing basis times number of days in year
divided by 1,000.

Table 12 - LLRI-Phase 2: Cost Allocation

| <u>Signatory</u> | <u>Flow % Share</u> | <u>Costs</u> |
|------------------|-------------------------|--------------|
| Alburtis | 1.68 | \$ 891 |
| Lower Macungie | 18.78 | 9,982 |
| Macungie | 2.30 | 1,221 |
| Upper Macungie | 72.04 | 38,283 |
| Upper Milford | 2.23 | 1,186 |
| Weisenberg | 0.34 | 179 |
| Lowhill | 0.07 | 37 |
| LCA PTP | 2.56 | 1,360 |
| Total | 100.00 | \$ 53,140 |

| <u>Annual Cost</u> | <u>Billing Basis (gpd)</u> | <u>Unit Costs \$/1000 gals.</u> |
|--------------------|--------------------------------|-------------------------------------|
| \$ 53,140 | 8,073,685 | \$ 0.018 |

Note: To determine unit cost, divide annual cost by billing basis times number of days divided by 1,000.

APPENDIX A: USER CHARGE SAMPLING AND ANALYSIS PROCEDURES

The purpose of this document is to assist signatory municipalities using the Western Lehigh Interceptor (WLI) regarding sampling and analysis of non-residential users of their respective wastewater collection system. This document also describes the billing process and how test results are applied to the process.

LCA'S ROLE AS THE AGENT FOR THE MUNICIPALITIES

As the agent of the requesting municipality, Lehigh County Authority (LCA) will provide sampling and coordinate analysis of all designated users. Results reports with calculated averages used for billing ("Monitoring Data") and if applicable, additional sampling/analysis costs will be sent to the municipalities the month following sample collection. Difficulties encountered with an appropriate sampling site location, customer service or other inquiries will be directed to the municipality. LCA will be available to assist in addressing concerns.

MUNICIPALITIES' ROLE

Using Monitoring Data provided by LCA and flow data (provided by LCA or municipality), the municipality will prepare monthly and/or quarterly reports for billing purposes, depending on user flow and monitoring frequency. Prepared reports will be submitted to LCA by the end of the month following the previous quarter. Agreed upon summary figures will be used for final billing to the municipality.

WLI USERS—LIST OF CUSTOMER TYPES

1. Residential Users
2. Non-residential Users
 - a. Non-sampled Users
 - b. Sampled Users
 - i. Sampled-low flow
 - c. Restaurant
 - i. Restaurant-low flow

NON-RESIDENTIAL TYPES TABLE

| Non-Residential Type | Abbreviation | Description |
|-----------------------------|---------------------|--|
| Non-Sampled User | N | Industrial/commercial user assumed to have residential (flow) strength, such as banks and office buildings. |
| Sampled User | S | Industrial/commercial user whose flow strength has the potential to surpass the Extra Strength Limit (ESL) (based on technical literature on type of operation at facility, spot tests, and experience of other wastewater utilities). |
| Sampled-Low Flow User | S-LF | Used when a typically sampled site has quarterly flow less than 25,000 per annual average. |
| Restaurant | R | Commercial user whose facility processes food--has direct service connection to the municipal sewer system. Does not include facilities where food is served but prepared elsewhere. |
| Restaurant-Low Flow | R-LF | Used when a typically sampled restaurant site has an annual average flow of less than 25,000 gallons per billing period. |

| Parameter | Average Strength Limit (ASL) (ppm) | Extra Strength Limit (ESL) (ppm) |
|---------------------------------|---------------------------------------|-------------------------------------|
| BOD (Biochemical oxygen demand) | 250 | 300 |
| TSS (Total suspended solids) | 275 | 360 |
| TKN (Total Kjeldahl nitrogen) | 35 | 85 |
| FOG (Fats, oils & grease) | N/A | 50 |

WASTEWATER STRENGTH TABLE BY PARAMETER

INITIAL DESIGNATION DETERMINATION

The initial sample type designation of a non-residential user is based on the probability of high strength discharge, as determined from technical literature, spot tests, experience of other utilities, or from the information provided by the user.

Types of businesses to sample:

Restaurants

Manufacturing

Brewing and distilling operations

Water Bottlers

Food processing

Soft drink/juice processing/bottling

Grocery stores that process meat or other food preparation

The municipality shall have a process in place where-by they identify new users and notify LCA of any new non-residential users and add them to the monthly/quarterly billing report in the appropriate section of the report—Sampled/Restaurants or Non-sampled (non-residential users). LCA may contact the municipality to discuss and arrange initial monitoring of facilities not listed on the billing report or listed as non-sampled when it appears as though they have the potential for producing extra strength waste.

During the municipal review process for a new Sampled User or new Restaurant, a sampling location will be required to be shown on the drawings and approved by the municipality. The municipality will also make the determination if a grease interceptor/grease trap is required. For existing buildings, LCA will review the proposed sampling location and determine if the installation of a sampling manhole and/or a grease interceptor is necessary.

The municipality shall furnish LCA with the following information for all Sampled and Restaurant Users and of the interceptor prior to the selection of the sample site:

1. User designation—Sampled User (S) or Restaurant (R)
2. Name of company
3. Property address
4. Municipal building identification code (if applicable) or account number
5. Business contact information—responsible person and phone number
6. Number of normal working days or days of operation
7. Description of business operations
8. Sampling location

This information will be used for scheduling and reporting. Please promptly provide updates to LCA to ensure proper scheduling and correct information for reports.

ANNUAL DESIGNATION

By December 15 of each year, the municipality shall furnish LCA with an annual average flow report for non-residential users. For this calculation, average the prior year QTR 4, the current year QTRs 1, 2, and 3 flows. This is an example of a basic report design:

| SITE ID | BUSINESS NAME | 2015 QTR 4 | 2016 QTR 1 | 2016 QTR 2 | 2016 QTR 3 | ANNUAL AVG FLOW |
|---------|---------------|------------|------------|------------|------------|-----------------|
| 4 | Company X | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |

Notes: Unless the site has flow >1,000,000 in a billing period, the annual average flow calculated in December of the prior monitoring year sets the monitoring frequency for the non-residential user for the next monitoring year. Do not change the monitoring frequency of sites based on the flow of one billing period or at any other time throughout the year.

Low Flow Sites: All industrial/commercial sites that were previously sampled but now have an annual average flow per billing period <25,000 gallons will be excluded from monitoring. These sites will be listed as either S-LF or R-LF indicating low flow. LF sites will be placed back on the schedule for monitoring if the annual average flow per billing period exceeds 25,000 gallons. Low flow sites should be moved to the non-sampled portion of your quarterly billing report with LF added to the site type and ID number to make them easier to track. Use Average Strength billing parameters for LF sites regardless of previously reported test results. Treat LF sites like any other non-sampled site while the flow remains low (less than 25,000 annual average).

SAMPLING FREQUENCY

SAMPLING FREQUENCY BASED ON ANNUAL AVERAGE FLOW

| Annual Average Flow per Billing Cycle | Sample Frequency-Sampled User | Sample Frequency-Restaurant |
|---|-------------------------------|---|
| <25,000 gals | Not sampled | Not sampled |
| 25,000 to 99,999 gals | One day per year | 3-days per year (Wed, Thurs, Fri or Thurs, Fri, Sat) plus FOG for 1 day |
| 100,000 to 999,999 gals | Work week per year | |
| > 999,999 gals | Work week per billing period | 3-days per billing period (Wed, Thurs, Fri or Thurs, Fri, Sat) plus FOG for 1 day |
| Notes: Any new Sampled User will initially be sampled for a work week. Scheduling will be required per billing period, if a site has a flow >1,000,000 gallons per billing period and has exceeded one of the extra strength limits. | | |

The discharge from each Sampled User will be analyzed at least once per year. Each sample will be analyzed for pH, BOD (biochemical oxygen demand), TSS (total suspended solids), and TKN (total Kjeldahl nitrogen). Fats-Oils-Grease (FOG)

concentration will be analyzed if food products are produced at the facility or at the request of the municipality.

LCA may sample the non-residential location at any time during the calendar year but will try to schedule sampling in the same quarter each year.

Initial sampling for any new Sampled User will be for a work week (providing flow is greater than 25,000 gallons per billing period). The Table for sampling frequency by annual flow does not apply for initial monitoring. This also does not apply to Restaurant Users, which are sampled for 3 consecutive days with quarterly flow >25,000 gallons.

The discharge from each Restaurant will be analyzed at least 3 consecutive days annually, either Wednesday-Thursday-Friday or Thursday-Friday-Saturday. Each daily sample will be analyzed, at a minimum, for pH, BOD, TSS, and TKN. FOG concentration will be analyzed at least one day during the sampling period.

REQUESTED ADDITIONAL SAMPLING AND ANALYSIS

A municipality may request additional sampling and analysis of any Sampled or Restaurant User. Sample collection and analysis costs will be noted on the results reports to the municipality. Billing for additional Monitoring Data will be addressed in the final bill of the year.

The Monitoring Data will be used for billing purposes for that billing period and all successive billing periods until new Monitoring Data become available after the completion of the next monitoring event.

NON-SAMPLED USER SAMPLING AND ANALYSIS

A municipality may request sampling and analysis of any non-residential user not included in the Sampled or Restaurant User definition. Test costs and sample collection costs will be billed to the municipality with the results reports.

While the municipality may use the results of the sampling and analysis for billing, LCA will not use the results for purposes of billing the municipality. However, results greater than the extra strength limits may indicate that the user should be added to the municipality's Sampled list.

BILLING COMPUTATION

With the exception of pH, results for each parameter will be averaged and used for billing purposes. The acceptable pH range is 6.5-10.5 pH units upstream of the LCA Wastewater Pretreatment Plant, or 5.0-12.0 pH units below the plant. The municipality will be notified if any result is out of range so that they can determine the cause and initiate corrective action.

To calculate pounds:

If all average results—other than pH—are less than the ESL (BOD-300ppm, TSS-360ppm, and TKN-85ppm), the ASL (BOD-250ppm, TSS-275ppm, and TKN-35ppm) will be used for billing calculations. If any average result is greater than the ESL, the result will be used for billing that parameter and ASL will be used for any parameter average result less than the ESL. The calculation for pounds is $\text{flow} \times 8.34 \times \text{ppm}$.

Example: Average results are BOD-400, TSS-300, and TKN-100. The BOD result is greater than the ESL of 300--calculate using 400. TSS is less than the ESL of 360--calculate using the ASL of 275. The TKN is greater than the ESL of 85--calculate using the result of 100.

SAMPLING AND ANALYSIS CHARGES

If a user in the Sampled User or Restaurant category is sampled and found to discharge flow with strength below the ESL, sampling and analysis charges will be waived.

If a user is found to discharge greater than the ESL (a result greater than any one of the billing parameters not including FOG), sampling and analysis charges will be billed to the municipality for annual sampling, or any repeated sampling found to exceed any extra strength limit.

The limit for FOG (fats-oils-grease) analysis is 50 ppm. If result is greater than this limit, the municipality will be billed for sample collection and analysis.

APPENDIX B: ESTIMATED QUARTERLY BILL PROCEDURES

Estimated Quarterly Bills

- The estimated quarterly bill amount for the upcoming year will be calculated and shared with LCA WLI Signatories prior to the presentation of the User Charge Report to the LCA Board of Directors. Any feedback received from the Signatories will be shared.
- The estimated quarterly bill will be based on the information contained in the User Charge Report.
- Quarterly estimated bills will be issued on or about the first of the following months: April, July, November, and January.
- Quarterly estimated bill payments will be due 30 days after the billing date.
- LCA will enforce a 5% penalty for overdue payment. The penalty shall be 5% of the payment due if not paid within 30 days from the billing date and an additional 5% of the payment due if not paid within 60 days, and thereafter an additional 1% per month or fraction thereof.
- Signatories must provide actual quarterly flow and load data in a timely manner.
- Actual quarterly flow, load, O&M and capital cost data will be tracked throughout the year and actual bills calculated no later than July. The timing can be adjusted due to the availability of audited costs and actual flows and loads.
- Adjustments (increase or decrease) for reconciliation of the prior year's quarterly estimated bills will be applied to the current year's second quarter estimated bill.

MEMORANDUM

Date: October 14, 2024

To: LCA Board of Directors
Liesel Gross, CEO

From: Stephen Boone, Asset Management Engineer

Subject: LCA Building Optimization Study and Master Plan

MOTIONS / APPROVALS REQUESTED:

| No. | Item | Amount |
|-----|--|-----------|
| 1 | Capital Project Authorization: LCA Building Optimization Study and Master Plan | \$160,000 |
| 1A* | Professional Services Authorization: HDR Engineering – LCA Building Optimization Study and Master Plan | \$130,000 |

*Included in the Capital Project Authorization

AUTHORIZATION OVERVIEW:

LCA is facing a period of significant growth in our employee base due to changing regulatory requirements such as the need to replace lead service lines, and a growing need to address regional sewer challenges such as aging infrastructure and increasing inflow and infiltration. Employee workspace has been created over time through office consolidation and creating shared office spaces, but there may be ways to optimize existing workspaces in the near-term while also considering constructing new space for future employees in the long-term. To that end, LCA must properly plan for future staffing, the working conditions of the staff, and how staff communicate and interact with each other both physically and virtually. It is therefore imperative that LCA has a Master Plan for optimizing existing building space and developing a cost-effective plan for future workforce needs as LCA discovers more about the impacts of changing regulations and regional sewer system needs.

Through data collection, operational analysis, analysis of office space performance and efficiency, existing facilities evaluation, assessment of current and future needs, a Master Plan will be developed to achieve these goals. Note that while a general understanding of future staffing needs and operational efficiency will be gained from this project, a full future staffing plan and operational efficiency plan is beyond the scope of this effort.

FINANCIAL:

To be funded by the LCA Suburban Division.

THIS APPROVAL:

Lehigh County Authority (LCA) intends to retain the services of HDR Engineering, Inc. to provide these services. These services include, but are not limited to, the following:

| Professional Services* |
|---|
| <ul style="list-style-type: none">• Stage 1 – Initiation/Data Collection; establish communication plan, process of participant input, confirm expectations, collect data, evaluate previous studies |
| <ul style="list-style-type: none">• Stage 2 – Operations; surveys and interviews, analysis of operations |
| <ul style="list-style-type: none">• Stage 3 – Strategy; analysis of performance and efficiency of office spaces |
| <ul style="list-style-type: none">• Stage 4 – Facilities Evaluation; assess and document the physical condition of existing office spaces |
| <ul style="list-style-type: none">• Stage 5 – Needs Assessment; establish existing conditions, baseline, and projected need |
| <ul style="list-style-type: none">• Stage 6 – Synergies/Options/Alternatives; develop various scenarios to address growth, change, and improving functional inefficiencies |
| <ul style="list-style-type: none">• Stage 7 – Approved Plan Recommendations/Implementation; apply cost and schedule to develop the capital plan for implementation |

**Refer to HDR Proposal dated September 25, 2024 for detailed work breakdown*

CONSULTANT SELECTION PROCESS:

HDR Engineering, Inc. (HDR) was asked to provide a proposal for this work based on their recent completion of a conceptual architectural study for renovating the basement office space at the LCA Main Office. HDR has a unique set of credentials combining water / wastewater understanding with Architectural experience. They work with clients like Philadelphia Water Department, on similar studies. HDR has some understanding of the conditions and needs of LCA workspaces and knows LCA's expectations and budgetary responsibilities. HDR's proposal was responsive and their proposed cost commensurate with the project needs. HDR has provided engineering consulting services to LCA on various projects, and their deliverables have been good quality, on time, and within budget.

SCHEDULE:

With a notice to proceed in October 2024, it is anticipated all work will be completed by October 2025.

FUTURE AUTHORIZATIONS:

To be determined.



September 25, 2024

Mr. AJ Capuzzi
Director of Engineering and Asset Management
Lehigh County Authority
1053 Spruce Road
Allentown, PA 18106

Re: Proposal for LCA Building Optimization Study & Master Plan

Dear Mr. Capuzzi,

HDR is pleased to present this proposal to Lehigh County Authority to provide a Building Optimization Study and Master Plan.

Project Understanding

It is our understanding LCA desires to determine reconfiguration or expansion opportunities to meet LCA's future staffing and space needs. To complete this analysis, HDR will work with LCA to evaluate their existing facilities listed above to understand existing space allocation and engineering systems. As a basis for future planning options, HDR will develop workplace space standards based on an understanding of work functions and activities and a program of space needs to meet future operational and staffing projections. Using the information developed, HDR will recommend reconfiguration or expansion opportunities based on the standards developed, the identified the space needs and the facilities analysis. The scope of work is presented herein.

Our planning process is the product of having developed facility master plans for clients all around the nation. From this experience, we have developed a seven-stage approach for the development of facility master plans. These stages include:

1. Initiation/Data Collection
2. Operations
3. Workplace Strategy
4. Facility Evaluation
5. Needs Assessment
6. Synergies/Develop Options/Alternatives
7. Approved Plan/Implementation

Our process is designed with the intent of establishing a living plan, to be issued in a final report. We anticipate after HDR develops the initial plan there will be future feedback that will be incorporated into the document to periodically update the plan. This will enable the plan to remain relevant and remain responsive despite changes in funding, business conditions, and demand.

Stage 1 – Initiation/Data Collection

This stage is to establish lines of communication, the process of participant input, confirm expectations, collect data, and evaluate previous studies. Critical work tasks:



- Refine project goals, objectives, and deliverables to ensure expectations are clear to both LCA and the planning team. This will include the development of guiding principles and performance metrics for evaluating the success of our eventual end product.
- Define the type and format of information to be included in the final report to align expectations.
- Establish participants, committees, user groups, and lines of communication.
- Prepare and distribute a Workstyle survey to LCA staff to collect information on existing work approaches, work functions and activities, collaboration patterns, and existing space use.
- Existing information to be provided by LCA will include, but is not limited to:
 - Existing CADD/Revit files on buildings
 - Any available site survey data
 - Space occupancy and utilization documentation
 - Facility condition documentation to include recent project repairs, planned projects and recurring maintenance problems
 - Headcount information – current and historic

Suggested Deliverables:

- List of project goals, objectives, and deliverables.
- Team directory and communication plan including both HDR and LCA staff.
- Workstyle surveys, ready for distribution to LCA staff.

Stage 2 – Operations

In this stage we will begin with a request of each of the user groups to complete a brief questionnaire that will be followed with face-to-face interviews. These interviews will serve to confirm our understanding of the written responses as well as to explore future changes in operational practice that the functional unit may be considering. Critical work tasks:

- Survey. Each organization will be asked to provide historical workload, staffing and, if possible, existing space use data.
- Conduct component interviews. In person meetings will allow the best possible understanding of existing conditions, operations, and space constraints.
- Analyze operations. This will include reviewing headcount over time against relevant measures of workload, impacts of technology, and changes in operational practice. This will also include an assessment of the impact of consolidating select operations, if appropriate.
- Workflows and adjacencies between functional groups will be mapped, identifying critical links and any areas for improvement to workflows.

Suggested Deliverables:

- Completed Workstyle Surveys returned from LCA.
- Issuance of organized survey and interview data collected, in PDF or Excel format.
- Adjacency diagrams.



Stage 3 – Strategy

Concurrent with our operational analysis, we will analyze the performance and efficiency of LCA office space as well as the work styles, collaborative patterns and wellness of its occupants. The feedback gathered, together with innovative design thinking, workplace experience and best practice comparison, will be used to inform recommendations about the best workplace strategy for LCA facilities.

Critical work tasks:

- Identify workplace goals and objectives with LCA leadership.
- Assess current workplace practices, efficiency of current space allocation, utilization, density of workspaces, and appropriateness of space for the intended functions.
- Identify aspects of the current environment that work well and those that need improvement (e.g. space standards, office furniture, shared support functions, etc.)
- Quantify and describe the gap between the LCA current situation and potential future state; identify the impacts on future facilities planning.
- HDR to recommend proposed space standards including activity settings, conference capacity, and workplace concepts.
- Identify the impacts of changes in workplace strategy on long-term space needs, implementation process, and future facilities investment.
- Provide a planning report graphically illustrating aggregate results of findings.
- The above information will be gathered during one round of interviews with user groups.

Suggested Deliverables:

- Space standards specific to LCA, see Figure 1.
- Issuance of a planning report, reflecting all data collected.

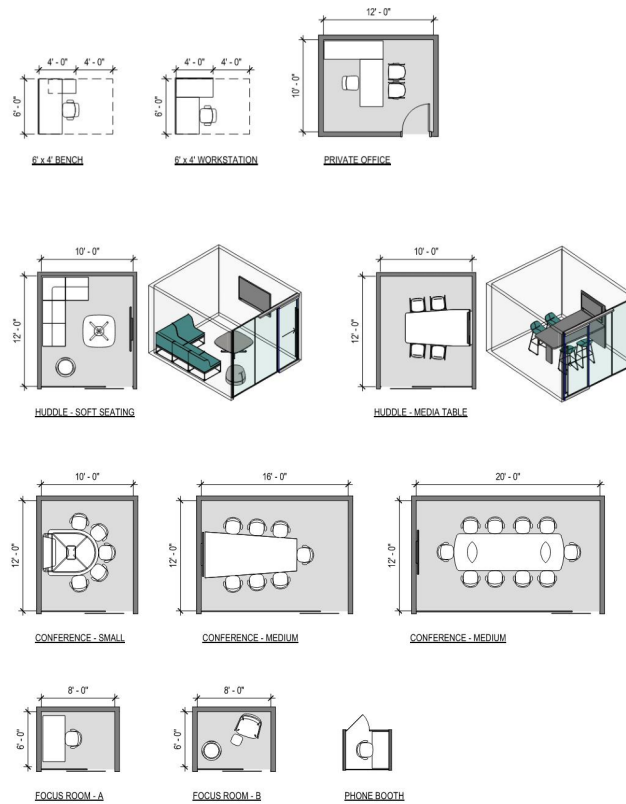


Figure 1. Space Standards Example

Stage 4 – Facilities Evaluation

In this stage we will have a multi-disciplinary team walk through each building to assess and document the physical condition and use of existing buildings.

Critical work tasks:

- HDR will utilize a three-person team (Architect, Mechanical, Electrical) with one lead site assessor to conduct assessments on major building systems, site factors, and parking.
- Based on information collected in Stage 1- Initiation, a criteria, and data collection format will be utilized to ensure a consistent evaluation. The team will load client-provided data into templates before field activity.
- On-site collection of space and major facility system conditions.
- Coordination with the facilities planning team to evaluate asset utilization and/ or disposition options.

Suggested Deliverables

- Existing facility assessment summary in a format developed with LCA in stage 1.



Stage 5 – Needs Assessment

Once the existing operations, current facility, and workplace strategy are understood, we will establish the projected need. This will include establishing the existing conditions, establishing a normalized baseline (what each department should have according for current operations), and projecting need for 5- and 10-year timeframes.

Critical work tasks:

- Project future workloads and staff. Using the historical trends as a starting point, forecasts of future demands for workload and required staff will be developed. These will consider any anticipated changes in services or operations that can be reasonably anticipated.
- Project future space needs. Using the projections of staff, the patterns of service delivery established in previous tasks, and agreed upon density factors by department, projections of future space needed by functional unit will be prepared.

Suggested Deliverables

- Future space program identifying space needs by functional group and type of space.

Stage 6 – Synergies/Options/Alternatives

With a firm understanding of existing space utilization and condition along with a projection of future needs, the identification of options can begin. Our team will develop various scenarios to address growth and change as well improving functional inefficiencies that may have been identified. We will identify the best approach for the effective utilization of existing facilities including any gaps and shortcomings.

Critical work tasks:

- Visioning. At this time, we will establish a guiding vision for LCA's facility assets. This will include high level strategy discussion around topics such as the degree of centralization/dispersion of facilities, the type of work environment of the future, and key changes in operational practices.
- Compiling the list of project opportunities. This will include short term "tactical" projects, which would be small, or maintenance/repair funded by ongoing facilities budgets, "major" projects which are typically short to midterm efforts that may be accomplished within LCA's overall budget, and "strategic" projects that require bold moves and/or will require alternate funding approaches.
- Generating and testing scenarios. Working with the LCA leadership, we will develop a series of preliminary options with the pros and cons of each identified. Each scenario will be assessed relative to the cost/benefit analysis, guiding principles and performance measures established previously.
- Planning Workshops. We envision a series of three workshops (preview, review, and endorse) where an executive committee would participate in the development and refinement of these scenarios with the end goal of identifying a preferred scenario.

Suggested Deliverables



- Project opportunities list.
- Preliminary options scenarios with pros and cons identified.
- Identification of preferred Scenarios by LCA

Stage 7 – Approved Plan Recommendations/Implementation

Once an option has been developed, we then apply cost and schedule across time to create a capital plan for implementation. Of note, this plan is not fixed, but rather a living plan that anticipates changes in funding and demand over time. It will be developed in such a way that it may be updated by LCA on a regular basis as conditions change.

Critical work tasks:

- Development of costs and schedules for each of the identified projects.
- Identification of triggers for implementation. This critical element establishes the criteria by which a project will be recommended for approval. This may include factors such as a certain level of demand or a level of funding available.
- Preparation of a draft report. This will detail the planning process and the underlying assumptions, incorporate the findings of the previous stages and make recommendations to LCA regarding the most effective plan for action.
- Final Report. After allowing key stakeholders sufficient opportunity to review the draft, we will incorporate the comments and issue a final report in both printed and electronic formats.

Suggested Deliverables:

- Schedule and cost estimates for identified projects.
- Draft report for LCA review, incorporating all findings from previous stages.
- Issuance of final printed report.

I. Assumptions

- This proposal does not include Schematic Design, Design Development or Construction Documentation phases.
- The following facilities are subject to this evaluation and site visits: Main Administration Building, Water Filtration Plant, D&C, and Industrial Pre-treatment Plant. Kline's Island Wastewater Treatment Plant will be considered in spatial planning using analysis prepared by others. HDR will not make a site visit to Kline's Island.
- HDR has assumed no specialized training is required for the HDR project team to visit and access the site.
- HDR has assumed no hazardous materials testing, evaluation or removal is required. HDR's fee does not include any work associated with removal or abatement of hazardous construction materials.
- It is assumed that illustrative renderings are not required for this project but can be provided for an additional cost if requested by Lehigh County Authority.
- It is assumed that HDR will not be preparing Permit/Bid documents.
- HDR will be provided all existing documents related to the project area including original design drawings and subsequent modifications and renovations prior to initiation of on-site or design activities.



- Bid Phase and Construction Administration services are not included, but HDR is able to provide these as an additional service, should they be required.
- HDR has assumed no contact with Authorities Having Jurisdiction (AHJ) will be made during this phase.
- This proposal does not include civil engineering services.

FEE

HDR proposes to complete the above scope of work for a not-to-exceed fee of \$130,000. Billing rates will be at a 3.0x multiplier under the rate schedule of the MSA. Should you have any questions, please contact Mason Beck at Mason.Beck@hdrinc.com or 610.807.5114.

HDR Engineering, Inc.

A handwritten signature in blue ink, appearing to read 'CD' followed by a stylized flourish.

Chad Davis, PE
Area Operations Manager

A handwritten signature in black ink, appearing to read 'MB' followed by a stylized flourish.

Mason Beck, PE
Project Manager

CAPITAL PROJECT AUTHORIZATION

| | | | |
|---------------------|---|-------------------------------------|-----------------------------------|
| PROJECT NO.: | UN-W-C | BUDGET FUND: | Suburban Div\Undesignated\Capital |
| PROJECT TITLE: | Building Optimization Study & Master Plan | PROJECT TYPE: | |
| THIS AUTHORIZATION: | \$160,000 | <input type="checkbox"/> | Construction |
| TO DATE (W/ ABOVE) | \$160,000 | <input checked="" type="checkbox"/> | Engineering Study |
| | | <input type="checkbox"/> | Equipment Purchase |
| | | <input type="checkbox"/> | Amendment |

DESCRIPTION AND BENEFITS:

LCA is facing a period of significant growth in our employee base due to changing regulatory requirements such as the need to replace lead service lines, and a growing need to address regional sewer challenges such as aging infrastructure and increasing inflow and infiltration. We have created workspace for our employees through office consolidation and creating shared office spaces, but we believe there are ways to optimize our existing workspaces in the near-term while also considering constructing new space for future employees in the long-term. To that end, LCA must properly plan for future staffing, the working conditions of the staff, and how staff communicate and interact with each other both physically and virtually. It is therefore imperative that LCA has a Master Plan for optimizing existing building space and developing a cost-effective plan for our future workforce needs as we discover more about the impacts of changing regulations and regional sewer system needs.

Prior Authorization: N/A

This Authorization: LCA Building Optimization Study & Master Plan (\$160,000)

See attached Board Memo for further project details.

Authorization Status:

| Requested This Authorization | |
|---------------------------------|------------------|
| <i>Planning Phase</i> | |
| Staff | \$10,000 |
| Engineering Consultant | \$130,000 |
| Contingency | \$20,000 |
| Total This Authorization | \$160,000 |

| | |
|------------------------------|------------------|
| Prior Authorizations | \$0 |
| Subtotal | \$160,000 |
| <i>Future Authorizations</i> | <i>N/A</i> |

REVIEW AND APPROVALS:

| | | | |
|-----------------------------|-------|-------------------------|-------|
| _____ | _____ | _____ | _____ |
| Project Manager | Date | Chief Executive Officer | Date |
| _____ | _____ | _____ | _____ |
| Chief Capital Works Officer | Date | Chairman | Date |



Lehigh County Authority

1053 Spruce Street * P.O. Box 3348 * Allentown, PA 18106-0348
(610)398-2503 * FAX (610)398-8413 * Email: service@lehighcountyauthority.org

PROFESSIONAL SERVICES AUTHORIZATION

Professional: HDR Engineering, Inc.
1720 Spillman Drive, Suite 280
Bethlehem, PA 18015

Date: October 14, 2024

Requested By: Stephen Boone

Approvals

Department Head: _____

Chief Executive

Officer: _____

LCA Building Optimization Study and Master Plan

LCA is facing a period of significant growth in our employee base due to changing regulatory requirements such as the need to replace lead service lines, and a growing need to address regional sewer challenges such as aging infrastructure and increasing inflow and infiltration. We have created workspace for our employees through office consolidation and creating shared office spaces, but we believe there are ways to optimize our existing workspaces in the near-term while also considering constructing new space for future employees in the long-term. To that end, LCA must properly plan for future staffing, the working conditions of the staff, and how staff communicate and interact with each other both physically and virtually. It is therefore imperative that LCA has a Master Plan for optimizing existing building space and developing a cost-effective plan for our future workforce needs as we discover more about the impacts of changing regulations and regional sewer system needs.

| Professional Services ¹ |
|---|
| <ul style="list-style-type: none">Stage 1 – Initiation/Data Collection; establish communication plan, process of participant input, confirm expectations, collect data, evaluate previous studies |
| <ul style="list-style-type: none">Stage 2 – Operations; surveys and interviews, analysis of operations |
| <ul style="list-style-type: none">Stage 3 – Strategy; analysis of performance and efficiency of office spaces |
| <ul style="list-style-type: none">Stage 4 – Facilities Evaluation; assess and document the physical condition of existing office spaces |
| <ul style="list-style-type: none">Stage 5 – Needs Assessment; establish existing conditions, baseline, and projected need |
| <ul style="list-style-type: none">Stage 6 – Synergies/Options/Alternatives; develop various scenarios to address growth, change, and improving functional inefficiencies |
| <ul style="list-style-type: none">Stage 7 – Approved Plan Recommendations/Implementation; apply cost and schedule to develop the capital plan for implementation |

(1) Refer to HDR Proposal dated September 25, 2024 for detailed work breakdown

This Authorization:

Amount: \$130,000

Time Table and Completion Deadline: As required to meet various critical deadlines as set forth in the proposal.

(For Authority Use Only)

Authorization Completion:

Approval: _____ **Actual Cost:** _____ **Date:** _____

MEMORANDUM

Date: October 14, 2024

To: Lehigh County Authority Board of Directors
From: Matthew Dorner, Project Manager
Subject: Allentown Division – Cycle 1 Large Valve Replacement Project –
Construction Phase

MOTIONS / APPROVALS REQUESTED:

| No. | Item | Amount |
|-----|--|-------------|
| 1 | Capital Project Authorization – Construction Phase | \$1,206,612 |
| 2 | General Construction Contract*: Joao & Bradley Construction Co., Inc. | \$1,058,552 |
| 3 | Professional Services Authorization*: Construction Phase Engineering Services – Gannett Fleming | \$88,060 |

**Included in the Capital Project Authorization.*

BACKGROUND

This is a multi-year project to identify, prioritize, and replace large diameter valves that are in poor condition and/or inoperable. There are many large diameter valves in the City of Allentown water system that are critical for isolating reservoirs and major water service areas in the event of catastrophic breaks or maintenance needs. The replacement of these valves will allow for the proper isolation of reservoirs and system service areas to enable essential maintenance activities and repairs, reducing potential water loss and service interruptions as a result. Gannett Fleming performed a hydraulic analysis and condition assessment of the existing Allentown Division water system to assess the isolating areas of the system with existing valves. The results of the study were used to create a prioritization plan to identify necessary valve replacements. The valves proposed for replacement in this cycle of the program were identified as the highest priority.

PROJECT OVERVIEW

This first cycle of the annual large valve replacement program is located at water main intersections at 12th Street just southeast of Lehigh Street, and at Martin Luther King Jr. Drive west of Lehigh Parkway East. Cycle 1 comprises the installation of three (3) 36-inch butterfly valves, four (4) line stops, one (1) 12-inch insertion valve, and additional 36-inch ductile iron pipe as required, and incidental work including site restoration and pavement replacement/restoration.

FINANCIAL

The Project will be funded by the LCA City Division.

PROJECT STATUS

Board approval is requested for the Construction Phase.

THIS APPROVAL – CONSTRUCTION PHASE

BIDDING SUMMARY

The project was advertised for bid August 27, 2024, a pre-bid meeting was held September 11, and bids were opened on September 24, 2024 via PennBid. Bid results are as follows:

| General Construction | |
|--|--------------------|
| Contractor | Bid Amount |
| Joao & Bradley Construction Co., Inc. | \$1,058,552 |
| Anrich Inc. | \$1,217,050 |
| Linde Corporation | \$2,069,213 |

Three bids were received for the Construction Contract. Joao & Bradley Construction Co., Inc. (Bethlehem, PA) is the low bidder, and their experience and qualifications meet LCA's requirements, and they have completed numerous water main replacement projects for LCA in the City and Suburban Divisions. The bid documents are in order and the firm is well qualified to perform the work. Staff recommend award of the Construction Contract to Joao & Bradley Construction Co., Inc., upon receipt of the required bonds and insurance.

PROFESSIONAL SERVICES

Construction management and field inspection is to be performed by Gannett Fleming. Gannett Fleming is the design engineer, and the firm has provided design and construction phase services on multiple prior projects. The quality of their work is excellent.

PROJECT SCHEDULE

Based on construction phase authorization at the October 14, 2024 LCA Board meeting, it is anticipated that the project will be completed by April of 2025.

FUTURE AUTHORIZATIONS

Additional annual cycles.

CAPITAL PROJECT AUTHORIZATION

| | | | |
|----------------------------|--|----------------------|---|
| PROJECT NO.: | <u>AD-W-14</u> | BUDGET FUND: | <u>City Div\Water\Capital</u> |
| PROJECT TITLE: | <u>Allentown Division – Cycle 1 Large Valve Replacement Project – Construction Phase</u> | PROJECT TYPE: | <input checked="" type="checkbox"/> Construction <input type="checkbox"/> Engineering Study <input type="checkbox"/> Equipment Purchase <input type="checkbox"/> Amendment |
| THIS AUTHORIZATION: | <u>\$1,206,612</u> | | |
| TO DATE (W/ ABOVE) | <u>\$1,266,012</u> | | |

DESCRIPTION AND BENEFITS:

Allentown Division Cycle 1 Large Valve Replacement Project:

This project is for replacement of large inoperable water main valves located at 12th Street just SE of Lehigh Street and Martin Luther King jr. Drive just west of Lehigh Parkway East. The project is comprised of the installation of three (3) 36-inch butterfly valves, four (4) line stops, one (1) 12-inch insertion valve, additional 36-inch ductile iron pipe as required, and incidental work including site restoration and pavement replacement/restoration.

| Previous Authorizations | |
|-----------------------------|-----------------|
| <i>Design and bid phase</i> | <i>\$59,400</i> |

| REQUESTED THIS AUTHORIZATION | |
|---|--------------------|
| Construction Phase | |
| Construction Contract – Joao & Bradley Construction Co., Inc. | \$1,058,552 |
| Construction Engineering Services – Gannett Fleming | \$88,060 |
| Staff | \$10,000 |
| Contingency | \$50,000 |
| Total This Authorization | \$1,206,612 |

| Future Authorization | |
|---------------------------------|-----|
| Cycle 2 Large Valve Replacement | TBD |

REVIEW AND APPROVALS:

| | | | |
|--------------------------------------|---------------|----------------------------------|---------------|
| _____ Project Manager | _____ Date | _____ Chief Executive Officer | _____ Date |
| _____ Chief Capital Works Officer | _____ Date | _____ Chairman | _____ Date |



Lehigh County Authority

1053 Spruce Street * P.O. Box 3348 * Allentown, PA 18106-0348
(610)398-2503 * FAX (610)398-8413 * Email: service@lehighcountyauthority.org

PROFESSIONAL SERVICES AUTHORIZATION

Professional: GANNETT FLEMING
207 Senate Avenue
Camp Hill, PA 17011

Date: October 14, 2024

Requested By: Matt Dorner

Approvals

Department Head: _____

Chief Executive

Officer: _____

Allentown Division – Cycle 1 Large Valve Replacement Project

Gannett Fleming will provide the following construction phase services for the Allentown Division Cycle 1 Large Valve Replacement Project per Gannett Fleming proposal letter dated 8/1/24:

| Professional Services ⁽¹⁾ |
|---|
| 1. Schedule and conduct Pre-Construction Meeting |
| 2. Attend monthly job meetings & prepare minutes |
| 3. Respond to RFIs and review shop drawings |
| 4. Perform site visits to inspect work and track progress |
| 5. Construction Administration including schedule review, payment application review and processing |
| 6. Perform Substantial Completion inspection and issue punchlist to Contractor |

Cost Estimate (not to be exceeded without further authorization): \$88,060

Time Table and Completion Deadline: It is anticipated that the project will be completed by April of 2025.

(For Authority Use Only)

Authorization Completion:

Approval: _____ **Actual Cost:** _____ **Date:** _____

MEMORANDUM

Date: October 7, 2024

To: LCA Board of Directors
Liesel Gross, Chief Executive Officer
Edward Klein, Chief Financial Officer
Christopher Moughan, Director of Service & Technology
Patricia Walck, Purchasing Agent

From: Joseph Younes, Field Services Manager, Allentown Division

RE: Emergency Sewer Repair on South Clinton Street, Allentown

On September 23, 2024, the LCA Field Services team was dispatched to 28 South Madison Street in Allentown for a sewer backup. Upon their arrival, the crew proceeded to jet the sewer line to determine if the backup was an LCA backup or a homeowner backup. At approximately 75 feet, the sewer jet truck nozzle met resistance and became lodged in the pipe. The operators of the truck tried to dislodge the hose but had no luck. At this time, our CCTV truck was called in to evaluate the condition of the sewer line.

Through video inspection of the pipe, it was discovered that LCA's equipment had become stuck in a broken sewer main. Scheuerman Excavating was called in to make an emergency repair to the pipe. The contractor was able to mobilize rather quickly and get the process started. However, due to heavy rains and the depth of the excavation, the job was delayed until the next morning.

On September 24, 2024 Scheuerman returned to the job site to begin excavation and make the repairs to the broken sewer main. This job was in a small alley on Clinton Street and excavation was approximately 14 feet deep. The repair was made using 18 feet of 8-inch PVC pipe for the main, and three customer laterals needed to be reinstated. After the main and lateral connections were made, a sinkhole was discovered to be forming on the opposite side of the excavation. Concrete was removed from the surface and approximately 6 yards of flow fill was used to secure the sinkhole. Scheuerman returned to the site a few days later to make all final restoration to the roadway.

On September 30, 2024, LCA crews went back to fully televise the sewer line and repair, at which time it was discovered that there were several additional breaks to the line at 88 feet, 110 feet, 121 feet, and 37 feet from the next manhole. A call was placed to Scheuermann to make the additional repairs. We met with the contractor on site and discussed a plan for the additional repairs. However, Schuermann informed LCA they were unable to conduct this additional set of repairs.

LCA immediately placed a call to JOAO Bradley and met on site later that day to develop a plan of action. JOAO Bradley began emergency excavation and repairs on October 4, 2024. Restoration of the road will be completed once all repairs are completed and the line is inspected by LCA staff.

The price of this complex emergency repair is yet to be determined, but estimated to be in the range of \$300,000.

Due to the time-sensitive nature of this repair, the emergency was declared administratively on September 23, 2024. The LCA Board of Directors is asked to approve this declaration retroactively to September 23, 2024 to cover expenses already incurred (or to be incurred) as a result of this emergency and waive standard purchasing guidelines as a result of acting as expeditiously as possible to address the emergency.

CC: Gerald Charvala Jr., Deputy Director of Field Services
Christine Richie, Field Services Office Coordinator

MEMORANDUM

Date: October 14, 2024

To: LCA Board of Directors
Liesel Gross, CEO

From: Phil DePoe, Senior Planning Engineer

Subject: Allentown Division – 2025 Manhole Inspections (Eastside Sewershed)

MOTIONS / APPROVALS REQUESTED:

| No. | Item | Amount |
|-----|---|-----------|
| 1 | Capital Project Authorization: Allentown Division – 2025 Manhole Inspections (Eastside Sewershed) | \$352,000 |
| 1A* | Professional Services Authorization: Arcadis – Inspection Services | \$327,000 |

**Included in the Capital Project Authorization*

1. Allentown Division – 2025 Manhole Inspections (Eastside Sewershed)

AUTHORIZATION OVERVIEW:

As LCA continues efforts to locate and eliminate major sources of inflow and infiltration with the City of Allentown, a major initiative is underway to inspect all ~7,200 public manholes in the City system. This multi-year Program is currently in “Round 2” with 2700 manhole inspections authorized to date. Based on the 2021 flow characterization study and prioritization of areas, the “Round 3” inspections are proposed in the Eastside Sewershed.

This ten-year (or less) Program will involve the inspection of all ~7,200 public sanitary sewer manholes with the subsequent rehabilitation projects starting in 2024. The first round of manhole inspections (~900) was authorized in Q4 of 2022 and is nearly completed. Through discussions with the engineering team and the City of Allentown, LCA had determined it would be beneficial to accelerate the manhole inspection program (an additional 1800 manholes) to address near-term goals related to the Trout Creek Interceptor in the City. These inspections were authorized in Q3 of 2023 and are nearly completed.

This “Round 3” additional inspections will occur throughout the remainder of 2024 and into the third quarter of 2025. See attached proposal for further details.

FINANCIAL:

This Program will be funded by the LCA Allentown Division.

CURRENT STATUS:

Pending Board approval for these additional 2025 manhole inspections. See below for manhole inspection summary table to date:

Table 1. October 2024 Manhole Inspection Summary*

| | Number of Manholes | Price/MH inspection | Area |
|--|-----------------------|---------------------|-------------------------------|
| Authorization #1 (12/12/22) | ~900 (~800 completed) | ~\$180 | Various Interceptor Basins |

| | | | |
|---|-----------------------------|----------|--|
| Authorization #2 (8/14/24) | ~1,800 (~1600 completed) | ~\$140 | Trout Creek Interceptor Sewershed |
| Authorization #3 (requested) | ~1,640 | ~\$200** | Eastside Sewershed; high priority “paving” |
| TOTAL | ~4,340 | | |

*INSPECTION TOTALS ARE ESTIMATES AND WILL BE RECONCILED UPON AUTHORIZATION COMPLETION

**MORE QA/QC TIME REQUIRED TO REVIEW INSPECTION DATA (TO ENSURE PROGRAM GOALS ARE ACHIEVED)

THIS APPROVAL – 2025 MANHOLE INSPECTIONS (EASTSIDE SEWERSHED):

LCA intends to retain the services of an engineering consulting firm to provide these additional manhole inspection services. These services include, but are not limited to, the following:

| Professional Services |
|---|
| <ul style="list-style-type: none"> • MH Inspections – Field Work • MH Basis of Rehab Assessments • MH Rehab Recommendation Table |

CONSULTANT SELECTION PROCESS:

In addition to serving as LCA’s engineering consultant for annual ongoing sewer program support services, Arcadis has worked with the City since the 2009 EPA Administrative Order (AO). They are also a critical Act 537 Partner and are developing crucial elements related to the Plan’s development. Recent work performed since the commencement of the mandated Act 537 planning include:

- Sewer Billing Meter (SBM) investigations
- 2021 Flow Characterization Study
- 2021 Rain Derived Inflow and Infiltration (RDII) analysis
- 2021 KISS Model Development
- 2022 Nighttime Weiring investigations
- 2022 Capacity Problem Definition
- 2022 Preliminary Screening of Alternatives (PSOA)
- 2023 Manhole Inspections
- 2023 Interceptor Inspections
- 2023 Final Alternatives Analysis (FAA)
- 2024 Selection of Solution (SOS)

SCHEDULE:

Upon Board authorization, these additional inspections will start in November 2024 and will conclude in the third quarter of 2025.

FUTURE AUTHORIZATIONS:

Additional manhole inspections for 2026 and beyond may occur in the Summer of 2025. The manhole repair program is occurring in parallel to these manhole inspections. Authorizations for the manhole repair work will be requested separately.

CAPITAL PROJECT AUTHORIZATION

| | | | |
|---------------------|--|---------------|---|
| PROJECT NO.: | AD-S-12 | BUDGET FUND: | Allentown Div\Wastewater\Capital |
| PROJECT TITLE: | Allentown Division – City of Allentown: 2025 Manhole Inspections (Eastside Sewershed) | PROJECT TYPE: | <input type="checkbox"/> Construction <input checked="" type="checkbox"/> Engineering Study <input type="checkbox"/> Equipment Purchase <input type="checkbox"/> Amendment |
| THIS AUTHORIZATION: | \$352,000 | | |
| TO DATE (W/ ABOVE) | \$890,700 | | |

DESCRIPTION AND BENEFITS:

As LCA continues efforts to locate and eliminate sources of inflow and infiltration, a major initiative is to inspect all ~7,200 public manholes in the City system. This multi-year Program is currently in “Round 2” with 2700 manhole inspections authorized to date. Based on the 2021 flow characterization study and prioritization of areas, the “Round 3” inspections are proposed in the Eastside Sewershed. These additional inspections will occur throughout the remainder of 2024 and into 2025.

Prior Authorizations: 12/12/22 (first manhole inspection authorization; ~900 manholes); 3/27/23 (Amendment No. 1 = creation of a tablet-based inspection form); 8/14/23 (third manhole inspection authorization; ~1800 manholes

This Authorization: 10/14/24 (Amendment No. 3 = third manhole inspection authorization requested; ~1640 additional manholes). *See attached Board Memo for further project details.*

Authorization Status:

| Requested This Authorization (MH Inspection Program Amendment No. 3) | |
|--|------------------|
| <i>Planning Phase</i> | |
| Staff | \$15,000 |
| Contractor | \$0 |
| Engineering Consultant | \$327,000 |
| Contingency | \$10,000 |
| Total This Authorization | \$352,000 |

| | |
|------------------------------|---------------------------------------|
| Prior Authorizations | \$538,700 |
| Subtotal | \$890,700 |
| <i>Future Authorizations</i> | <i>2025 and beyond (~\$250K/year)</i> |

REVIEW AND APPROVALS:

| | | | |
|--------------------------------------|---------------|----------------------------------|---------------|
| _____ Project Manager | _____ Date | _____ Chief Executive Officer | _____ Date |
| _____ Chief Capital Works Officer | _____ Date | _____ Chairman | _____ Date |



1053 SPRUCE RD * P.O. BOX 3348 * ALLENTOWN, PA 18106-0348
610-398-2503 * email: service@lehighcountyauthority.org
www.lehighcountyauthority.org

**PROFESSIONAL SERVICES AUTHORIZATION
AMENDMENT NO. 3**

Professional / Consultant: Arcadis
Contact Information: Jim Shelton
1600 Market Street, Suite 1810
Philadelphia, PA 19103

Request Date: October 14, 2024
Requested By: Phil DePoe
Capital Project #: AD-S-12
Munis Project #: 50541

Project Name: Allentown Division: 2025 Manhole Inspections (Eastside Sewershed) (Amendment No. 3)

Description of Services (Work Scope, Steps, Check Points, etc.):

As LCA continues efforts to locate and eliminate sources of inflow and infiltration, a major initiative is to inspect all ~7,200 public manholes in the City system. This multi-year Program is currently in "Round 2" with 2700 manhole inspections authorized to date. Based on the 2021 flow characterization study and prioritization of areas, the "Round 3" inspections are proposed in the Eastside Sewershed. The specific services of the proposal include, but are not limited to, the following:

| Professional Services ⁽¹⁾ |
|---|
| <ul style="list-style-type: none">MH Inspections – Field WorkMH Basis of Rehab AssessmentsMH Rehab Recommendation Table |

(1) Please reference proposal dated 9/5/24 for additional details.

Work Schedule & Completion Deadline: as needed through 2025

Prior Approvals:

| Date | Description | Amount | Status |
|----------|---------------------------------------|------------------|--------------------|
| 12/12/22 | MH Inspection "Round 1" | \$199,000 | Nearing Completion |
| 3/27/23 | Integrate Data Collection into an App | \$7,700 | Complete |
| 8/14/23 | MH Inspection "Round 2" | \$267,000 | Nearing Completion |
| | Total Prior Approvals | \$473,700 | |

This Approval: \$327,000

Approvals:

Department Head: _____ Date: _____

Chief Executive Officer: _____ Date: _____

MEMORANDUM

Date: October 14, 2024

To: Lehigh County Authority Board of Directors
From: Amy B. Rohrbach, Project Manager
Subject: Allentown Division – KIWWTP Primary Sludge System Improvements – Construction Phase

MOTIONS / APPROVALS REQUESTED:

| No. | Item | Amount |
|------------------|---|-------------|
| 1 | Capital Project Authorization – Construction Phase | \$2,439,355 |
| 2 ⁽¹⁾ | General Construction Contract Award – Allan Myers, L.P. | \$2,215,555 |
| 3 ⁽¹⁾ | Professional Services Authorization – Construction Administration – CHA Consulting, Inc. (formerly D’Huy Engineering, Inc.) | \$153,800 |

(1) Included in the Capital Project Authorization

PROJECT OVERVIEW

As part of the plan to improve efficiency and reduce maintenance at the Kline’s Island Wastewater Treatment Plant (KIWWTP), upgrades are needed to the primary sludge system. These upgrades will improve pumping capabilities and reduce the need for frequent and labor-intensive maintenance. Work will include pipe replacement within the Primary Sludge Pump Station (PSPS), installation of two (2) new glass-lined primary sludge force mains to replace the existing mains, and modifications to piping and instrumentation within the Digester Control Building (DCB) utilizing the former boiler room. The new force mains will be larger diameter than existing to allow for future increased sludge collection. Work in the PSPS and DCB includes complex pipe modifications to accommodate existing conditions while still maintaining operations. The PSPS work also includes coating and repairs to the 54” primary effluent piping and replacement of a pipe coupling which requires the need for bypass pumping. The work in the DCB will include new magnetic flow meters and a valve tree that will allow isolation of the flow to each digester which will be beneficial during maintenance and cleanings. This upgrade will reduce the frequency of labor-intensive cleanouts and will allow for higher solids to be sent to the digesters.

FINANCIAL

The project has received substantially complete design approval from the City on July 30, 2024; therefore, it is considered a Major Capital Improvement (MCI), and costs will be recovered through Capital Cost Recovery Charges (CCRC).

THIS APPROVAL – CONSTRUCTION PHASE

BIDDING SUMMARY

The project was advertised for bid on August 13, 2024 and a pre-bid meeting was held on August 22, 2024. Bids were received and publicly opened, via PennBid, on September 20, 2024. The results of which are as follows:

| Bidder | Base Bid | Bid Alt 1 | Total Base + Bid Alt 1 |
|-----------------------------|-------------|-----------|------------------------|
| Allan Myers, L.P | \$1,895,555 | \$320,000 | \$2,215,555 |
| Blooming Glen Contractors | \$2,463,517 | \$432,137 | \$2,895,654 |
| James T. O'Hara, Inc. | \$2,447,050 | \$650,000 | \$3,097,050 |
| LB Industries, Inc. | \$2,724,071 | \$591,337 | \$3,315,408 |
| Pact Two LLC | \$2,069,700 | \$300,000 | \$2,369,700 |
| PSI Pumping Solutions, Inc. | \$1,955,645 | \$431,571 | \$2,387,216 |

The engineer's estimate for the base bid plus alternate was \$2,486,000.

LCA's design consultant on this project, CHA Consulting, Inc., and LCA staff have reviewed the references and qualifications, and experience statement provided by Allan Myers, L.P. and have determined that the contractor is qualified to complete this project. CHA Consulting has had extensive prior experience with Allan Myers on past projects at other wastewater treatment plants with positive results. Based on the above, LCA staff recommends the award of Construction Contract for the Base bid plus bid alternate to the lowest bidder, Allan Myers, L.P., subject to the receipt of the necessary Performance & Payment Bonds, Insurance and other required documentation.

PROFESSIONAL SERVICES

Construction Administration Services

CHA Consulting, Inc. has been LCA's design consultant on this project and will provide construction administration services for the construction phase of the project. Their work will include:

| Professional Services |
|--|
| 1. Facilitate completion of agreement and contract elements |
| 2. Prepare for, attend, and facilitate pre-construction conference |
| 3. Prepare for and attend 8 job conference bi-weekly meetings |
| 4. Process and review shop drawings and RFIs |
| 5. Process contractor applications for payment |
| 6. Process any necessary change orders |
| 7. Provide weekly construction observation over a 30 week onsite construction period (15 hours/week on average with weekly visits by senior field representative, and full time inspection for a 4 week period when significant utility crossings are anticipated) |
| 8. Perform project closeout activities, including punch list development and final inspection |
| 9. Prepare record drawings |

PROJECT SCHEDULE

The contract time for this work is 240 days from Notice to Proceed to substantial completion and 270 days from Notice to Proceed for final completion. Assuming approval of construction phase at the October 14, 2024 Board meeting, contracts will be executed in November. Major

construction is expected to commence in early 2025 and final completion is anticipated by September 2025.

FUTURE AUTHORIZATIONS

None



September 12, 2024

Amy Rohrbach
Project Manager
Lehigh County Authority
1053 Spruce Road
Wescosville, PA 18106

Subject: LCA Kline's Island Wastewater Treatment Plant (KIWWTP)
Primary Sludge System Improvements
Proposal for Construction Administration Services

Dear Ms. Rohrbach:

We would like to thank you for the opportunity to submit a proposal to provide construction administration services to LCA for the above-referenced project. Below is a project description and summary of our proposed services.

PROJECT DESCRIPTION

The work consists of construction administration services during the construction of new primary sludge piping and upgrades to various piping systems at the KIWWTP. This work is expected to be ready for final payment within 270 days (9 months) from Notice to Proceed (NTP). It is anticipated that NTP will be issued in November 2024, with onsite construction starting in January 2025. Project completion is expected to be achieved in August 2025.

SCOPE OF SERVICES

CHA Consulting, Inc. (CHA, formerly D'Huy Engineering Inc.) will provide the following construction administration services:

1. Facilitate completion of the Agreement and other contractual elements.
2. Prepare for, attend and facilitate a pre-construction conference.
3. Prepare for and attend eight job conference biweekly meetings.
4. Process and review shop drawings and RFIs.
5. If Bid Alternate is selected, process and review line stop shop drawings and RFIs.
6. Process applications for payment.
7. Process any necessary change orders.
8. Provide weekly construction observation over a 30-week onsite construction period, with the following assumptions:
 - a. 15 hours per week of observation, on average, by an engineer-in-training.
 - b. Weekly visits by a senior field representative averaging 4 hours per week.
 - c. Full time inspection by an engineer-in-training during an estimated 4 weeks of construction when significant utility crossing are anticipated (100 hours additional).

9. If the Bid Alternate is selected, provide additional shop drawing review, RFI responses, contractor coordination and 40 additional hours of construction observation by a senior field representative.
10. Perform project closeout activities, including punch list development and final inspection.
11. Prepare record drawings.

EXCLUSIONS & ADDITIONAL SCOPE CONSIDERATIONS

The following scope of services is not included in the fee proposal:

1. Testing services.
2. Additional field investigations or studies.
3. Reproduction of contract documents.
4. Fees required for municipal permits.
5. Full-time project representation during construction, unless otherwise indicated above.
6. Scope of work items not previously listed.

PROPOSED FEE

As indicated in the attached fee summary, we propose to complete the described services for the base bid scope of work for the lump sum fee of \$138,500. If the alternate bid item is selected, we request an additional \$15,300, which would increase the total lump sum fee to \$153,800. In the event additional construction administration services are necessary, CHA will proceed only upon written agreement of LCA.

We are prepared to begin work on this project immediately upon authorization. We thank you for the opportunity to help LCA complete this important capital project. If you have any questions or require any additional information, please contact us at 610-865-3000.

Respectfully submitted,

CHA CONSULTING, INC.



David Wodyka, PE
Section Manager



Craig W Murray, PE
Project Team Leader

C: Chuck Volk, LCA

Enclosure



**PRIMARY SLUDGE SYSTEM IMPROVEMENTS
CONSTRUCTION ADMINISTRATION SERVICES FEE BREAKDOWN**

| TOTAL PROJECT HOURS AND FEE WITHOUT ALTERNATE | | | | | | | | |
|---|-------------------|-----------------|----------------|----------------------|---------------|-----------|-------------------|----------------------|
| Task | Principal & QA/QC | Project Manager | Discipline PEs | Engineer in Training | Sr. Field Rep | Admin/CAD | Total Labor Hours | Total Task Labor Fee |
| 1.1 Project Management | 4 | 12 | | 20 | | 4 | 40 | \$ 5,216 |
| 1.2 Meetings (Precon + Progress) | 2 | 16 | | 24 | 16 | | 58 | \$ 7,618 |
| 1.3 Shop Drawings | 2 | 12 | 8 | 80 | 8 | 4 | 114 | \$ 13,206 |
| 1.4 RFIs/Coordination | 4 | 16 | 12 | 40 | 8 | 4 | 84 | \$ 10,948 |
| 1.5 Pay Applications | | 6 | | | 12 | | 18 | \$ 2,628 |
| 1.6 Change Orders | 2 | 12 | 8 | 24 | 8 | 8 | 62 | \$ 8,026 |
| 1.7 Construction Observation | 2 | 40 | | 550 | 120 | | 712 | \$ 78,570 |
| 1.8 Punch List and Closeout | 1 | 4 | | 24 | 16 | | 45 | \$ 5,497 |
| 1.9 Record Drawings | | 4 | | 12 | 4 | 24 | 44 | \$ 4,912 |
| TOTAL HOURS | 17 | 122 | 28 | 774 | 192 | 44 | 1177 | |
| Hourly Rate | \$ 225 | \$ 158 | \$ 165 | \$ 100 | \$ 140 | \$ 105 | - | - |
| Total Labor Category Fee | \$ 3,825 | \$ 19,276 | \$ 4,620 | \$ 77,400 | \$ 26,880 | \$ 4,620 | - | \$ 136,621 |
| Reimbursible Expenses | | | | | | | | \$ 1,879 |
| TOTAL PROJECT FEE WITHOUT ALTERNATE | | | | | | | | \$ 138,500 |
| ADDITIONAL FEE FOR ALTERNATE | | | | | | | | |
| 2.1 Shop Drawings | 1 | 6 | 2 | 16 | 6 | 4 | 35 | \$ 4,363 |
| 2.2 RFIs/Coordination | 1 | 12 | 2 | 20 | 2 | 2 | 39 | \$ 4,941 |
| 2.3 Construction Observation | | | | | 40 | | 40 | \$ 5,600 |
| TOTAL HOURS | 2 | 18 | 4 | 36 | 48 | 6 | 114 | |
| Total Labor Category Fee | \$ 450 | \$ 2,844 | \$ 660 | \$ 3,600 | \$ 6,720 | \$ 630 | - | \$ 14,904 |
| Reimbursible Expenses | | | | | | | | \$ 396 |
| ADDITIONAL PROJECT FEE FOR ALTERNATE | | | | | | | | \$ 15,300 |
| TOTAL PROJECT FEE WITH ALTERNATE | | | | | | | | \$ 153,800 |

CAPITAL PROJECT AUTHORIZATION

| | | | |
|---------------------|---|---------------|---|
| PROJECT NO.: | AD-S-23 | BUDGET FUND: | Allentown Div\Sewer\Capital |
| PROJECT TITLE: | Allentown Division – KIWWTP Primary Sludge System Improvements – Construction Phase | PROJECT TYPE: | <input checked="" type="checkbox"/> Construction <input type="checkbox"/> Engineering Study <input type="checkbox"/> Equipment Purchase <input type="checkbox"/> Amendment No. 1 |
| THIS AUTHORIZATION: | \$2,439,355 | | |
| TO DATE (W/ ABOVE) | \$2,612,055 | | |

DESCRIPTION AND BENEFITS:

The purpose of this project is to upgrade the primary sludge system at the KIWWTP to improve reliability and reduce maintenance. The existing system is prone to clogging and requires regularly scheduled labor-intensive maintenance. The new system will reduce maintenance and improve operations of the system with new valving and metering. CHA Consulting, Inc. provided final design and bidding phase services for the project and will provide Construction Administration Services. Work will be coordinated to limit impact on existing plant operations.

Notice to Proceed is anticipated to be issued in November 2024, with final completion expected in September 2025.

AUTHORIZATION STATUS:

| Prior Authorizations | |
|--|------------------|
| <i>Design Phase – CHA Consulting Inc. (formerly D'Huy Engineering, Inc.)</i> | <i>\$172,700</i> |
| Requested This Authorization – Construction Phase | |
| General Construction: Allan Myers L.P. | \$2,215,555 |
| Construction Administration Services: CHA Consulting, Inc. | \$153,800 |
| Staff | \$20,000 |
| Contingencies | \$50,000 |
| Total This Authorization | \$2,439,355 |

REVIEW AND APPROVALS:

| | | | |
|--|---------------------------|----------------------------------|---------------|
| <u>Amy Rohrbach</u> Project Manager | <u>10/14/2024</u> Date | _____ Chief Executive Officer | _____ Date |
| _____ Chief Capital Works Officer | _____ Date | _____ Chairman | _____ Date |



Lehigh County Authority

1053 Spruce Street * P.O. Box 3348 * Allentown, PA 18106-0348
(610)398-2503 * FAX (610)398-8413 * Email: service@lehighcountyauthority.org

PROFESSIONAL SERVICES AUTHORIZATION

Professional: CHA CONSULTING, INC.
One East Broad St, Suite 310
Bethlehem, PA 18018

Date: October 14, 2024

Requested By: Amy Rohrbach

Approvals

Department Head: _____

Chief Executive

Officer: _____

Allentown Division – KIWWTP Primary Sludge System Improvements – Construction Administration Services

CHA Consulting, Inc, formerly D’Huy Engineering, Inc., will perform construction administration services for the KIWWTP Primary Sludge System Improvements Project. The following professional services are included in this authorization:

| Professional Services |
|--|
| 1. Facilitate completion of agreement and contract elements |
| 2. Prepare for, attend, and facilitate pre-construction conference |
| 3. Prepare for and attend 8 job conference bi-weekly meetings |
| 4. Process and review shop drawings and RFIs |
| 5. Process contractor applications for payment |
| 6. Process any necessary change orders |
| 7. Provide weekly construction observation over a 30 week onsite construction period (15 hours/week on average with weekly visits by senior field representative, and full time inspection for a 4 week period when significant utility crossings are anticipated) |
| 8. Perform project closeout activities, including punch list development and final inspection |
| 9. Prepare record drawings |

(1) Reference the CHA proposal dated September 12, 2024, for additional information.

This Authorization (Construction Administration): \$153,800

Prior Authorizations (Preliminary and Final Design): \$172,700

Time Table and Completion Deadline: As required to meet deadlines as set forth in the construction contract.

MUNIS #: 50581

(For Authority Use Only)

Authorization Completion:

Approval: _____ **Actual Cost:** _____ **Date:** _____

Lehigh County Authority – Monthly Report to Board of Directors

Upcoming Board Agenda Items & Project Updates – October 2024

Published: October 7, 2024

PART 1 – Upcoming Agenda Items – Action & Discussion Items

FINANCE & ADMINISTRATION

Project Title: 2025 Budget

Division / Funding: All Divisions
10/28/2024

Board Action Date: 10/14/2024 &

Status or Action Desired: Discussion

Project Phase: n/a

Project Notes: The Board will receive a second presentation on the proposed 2025 Budget and preliminary rates, and review the schedule for the remainder of the budget process including seeking approval at the last meeting in October. Staff Responsibility: Liesel Gross & Ed Klein

Project Title: Western Lehigh Interceptor (WLI) User Charge Report

Division / Funding: Suburban Division
Status or Action Desired: Approval

Board Action Date: 10/14/2024

Project Phase: n/a

Project Notes: The Western Lehigh Interceptor (WLI) User Rates will be presented to the Board for review and preliminary approval. The rates will be presented to the municipal signatories for comment, and final rates incorporated into the 2025 Budget. Staff Responsibility: Jen Montero

Project Title: LCA Building Optimization Study & Master Plan

Division / Funding: Suburban Division
Status or Action Desired: Approval

Board Action Date: 10/14/2024

Project Phase: Planning Phase

Project Notes: LCA's Main Office complex is currently operating beyond its original planned capacity, with several modifications completed over the years to create additional smaller work spaces for employees and consolidate meeting space and storage space. Even without the addition of new positions required to handle increasing project workloads, additional office space is needed. Authorization for design and bid phase of a new two-story building addition to the LCA main office was tabled at the July 8, 2024 LCA Board meeting pending a more complete evaluation of future staffing needs and full investigation of other facility expansion options and requirements. A proposal was requested from a consulting firm to assist with completing this evaluation in a more comprehensive manner, with authorization to be requested at the 10/14/2024 Board meeting. Staff Responsibility: Stephen Boone

Project Title: 2025-2029 Capital Plan

Division / Funding: All Divisions
Status or Action Desired: Approval

Board Action Date: 10/28/2024

Project Phase: n/a

Project Notes: The preliminary 2025-2029 Allentown Division, Administration, and Suburban Division Capital Plans were presented to the Board for review and comment in August. Following these Board presentations, the draft Capital Plans have been distributed for a public comment period through the end of September, and Board approval will be requested at the October 28, 2024 meeting. Staff Responsibility: Chuck Volk & Ed Klein

Project Title: LCA Main Office Parking Lot ExpansionDivision / Funding: All DivisionsStatus or Action Desired: ApprovalBoard Action Date: 10/28/2024Project Phase: Construction Phase

Project Notes: This project is to add a new parking area for approximately 25 vehicles at the Main Office, to be located on LCA property to the south of the main parking lot (behind the dentist office). Art Swallow Associates performed the design and permitting work. The project received Lower Macungie Township land development approval in August 2024 and design work was completed in early fall 2024. The project was advertised for bid on in September. Construction phase authorization is to be requested at the 10/28/2024 Board meeting. Staff Responsibility: Matt Dorner

Project Title: Monthly Financial ReviewDivision / Funding: n/aStatus or Action Desired: InformationBoard Action Date: 10/28/2024Project Phase: n/a

Project Notes: The September 2024 monthly financial report will be presented. Staff Responsibility: Ed Klein

SYSTEM OPERATIONS

Project Title: Monthly Operations ReportDivision / Funding: n/aStatus or Action Desired: InformationBoard Action Date: 10/28/2024Project Phase: n/a

Project Notes: The September 2024 monthly operations report will be presented. Staff Responsibility: Andrew Moore & Chris Moughan

WATER PROJECTS – SUBURBAN DIVISION

Project Title: Water Main Replacement Program Cycle 7Division / Funding: Suburban DivisionStatus or Action Desired: ApprovalBoard Action Date: 10/28/2024Project Phase: Construction Phase

Project Notes: This project covers the construction phase of the Suburban Division Cycles 7 water main replacement project, which includes a little more than one mile of water main to be replaced. The additional length over one mile is necessary to allow the main replacements to be constructed from roadway intersection to intersection, thus facilitating future replacements with minimal service interruptions. Construction phase authorization was granted at the 11/13/2023 LCA Board meeting. The project was substantially completed in mid-summer 2024. Board approval of a CPA Amendment for a Contract Change Order for unforeseen construction conditions is to be requested at the 10/28/2024 Board meeting. Staff Responsibility: Jason Peters

WATER PROJECTS – ALLENTOWN DIVISION

Project Title: Large Diameter Valve Rehabilitation & Replacement Program

Division / Funding: Allentown Division

Board Action Date: 10/14/2024

Status or Action Desired: Approval

Project Phase: Construction Phase

Project Notes: In 2022, LCA identified the need to develop a prioritization plan to guide the maintenance, replacement, and renewals of water system valves sized 16-inch and greater within the Allentown Division water system. The result of the plan will be used to establish budgeting needs to implement an annual large diameter valve maintenance and replacement program as well as optimize the investments in that program. Approval was granted in April 2022 to begin the planning phase of this work. Prioritization work has been completed, and an annual capital program will be initiated to begin construction based on risk prioritization of the large valves. Phase 1 project design phase authorization was granted at the 3/27/2023 LCA Board meeting. Design was completed and bid phase commenced in September 2024, with bid opening on 9/24/24. Construction phase authorization will be requested at the 10/28/2024 Board meeting. Staff Responsibility: Matt Dorner

WASTEWATER PROJECTS – KISS ACT 537

Project Title: Sanitary Sewer Collection System: City of Allentown Manhole Inspections

Division / Funding: Allentown Division

Board Action Date: 10/14/2024

Status or Action Desired: Approval

Project Phase: Planning Phase

Project Notes: As part of the Act 537 planning process, a rainfall derived inflow and infiltration (RDII) analysis was performed in the first quarter of 2022 for the City of Allentown system. This analysis shows the overall system suffers from inflow problems. Some of the existing manholes in the City system have inflow dishes and some have been previously inspected. However, due to the critical nature of Act 537 planning, all the manholes need to be inspected. The inspections and subsequent rehabilitation work will be phased over the next 10 years. The Phase 1 inspection commenced in the second quarter of 2023 and the Phase 2 inspections will be completed in 2024. The Program will continue until all manholes in the City system have been inspected and rehabilitated as necessary. Board authorization for the Phase 1 inspection work was granted at the December 12, 2022 meeting. As Act 537 planning progressed in the first half of 2023, the City's Trout Creek Interceptor Basin was identified as being undersized for future peak flow events. In order to expedite the elimination of inflow in this area, an amendment to the December 2022 manhole inspection authorization was granted at the August 14, 2023 Board meeting. Approximately 2,000 out of 2,700 authorized manholes have been inspected to date. Phase 3 inspection work (Eastside sewershed plus manholes in roadway slated for 2025-2027 repaving) is requested at the October 14, 2024 Board Meeting. This will bring the total authorized inspection amount to roughly 4,300 manholes. Staff Responsibility: Phil DePoe

WASTEWATER PROJECTS – SUBURBAN DIVISION

Project Title: Wynnewood Terrace WWTP Expansion - Developer Cost-Sharing Agreement

Division / Funding: Suburban Division

Board Action Date: 10/28/2024

Status or Action Desired: Approval

Project Phase: Planning Phase

Project Notes: In June 2024, North Whitehall Township granted Condition Use approval for a 114 unit residential subdivision, Rising Sun Development, to be located adjacent to Wynnewood Terrace, which is served by LCA's Wynnewood WWTP. The developer, Access Rising Sun Associates, LLC, approached LCA in late 2022 to request connecting to the Wynnewood WWTP to serve the development. LCA performed a feasibility study in 2023 to identify existing reserve capacity and evaluate conceptual plant improvements required to accommodate the development. The existing WWTP has current capacity to accommodate a portion of the development (50 EDUs). However, a plant capacity re-rate and process improvements are required to accommodate the build-out of the subdivision. The developer has offered to fund design, permitting, and construction of all necessary improvements to the Wynnewood WWTP. An agreement is required to be drawn up and executed by LCA and the developer to facilitate this process. Execution of the agreement will be recommended at the 10/28/2024 Board meeting. Pending agreement execution, the plant expansion is anticipated to be completed by the end of 2026. Staff Responsibility: Chuck Volk

WASTEWATER PROJECTS – ALLENTOWN DIVISION

Project Title: Kline's Island WWTP - Primary Sludge System Upgrades

Division / Funding: Allentown Division

Board Action Date: 10/14/2024

Status or Action Desired: Approval

Project Phase: Construction Phase

Project Notes: The existing KIWWTP primary sludge system is in need of upgrades to extend longevity and improve maintenance and reliability. D'Huy Engineering performed preliminary engineering services and the City has approved the project as a Major Capital Improvement. A final design and bidding service proposal was received from D'Huy Engineering, Inc. on 2/20/2024. Design phase authorization was granted at the 3/11/2024 Board meeting. Bids were advertised in August, with bids due 9/20/2024. Construction phase authorization will be requested at the 10/14/2024 Board meeting. Staff Responsibility: Amy Rohrbach

Project Title: Kline's Island WWTP - Final Settling Tanks 1-4 Upgrades

Division / Funding: Allentown Division

Board Action Date: 10/28/2024

Status or Action Desired: Approval

Project Phase: Construction Phase

Project Notes: This project consists of mechanical and electrical upgrades to the four smallest final settling tanks (FST 1-4) at the KIWWTP. The equipment has reached the end of its service life and is in need of replacement. The project includes replacing the existing clarifier rake mechanisms, performing structural repairs to the tanks, and electrical upgrades to replace the aging control systems. Drive units, recently purchased by LCA, will be installed by the contractor. Final Settling Tank #3 is currently utilized as a leachate receiving tank and will remain as such; therefore a new mechanism will not be installed at this time but the ability to return the tank to a clarifier is feasible, if needed in the future. The City has approved the project as a Major Capital Improvement. Design and bid phase authorization was granted at the 4/22/2024 LCA Board meeting. Bids were advertised in September, with bids due 10/10/2024. Construction phase authorization will be requested at the 10/28/2024 Board meeting. Staff Responsibility: Amy Rohrbach

PART 2 – Project Updates – Information Items

SYSTEM OPERATIONS

Project Title: Suburban Water Facilities - SCADA System Upgrade

Division / Funding: Suburban Division

Board Action Date: n/a

Status or Action Desired: Updated

Project Phase: Construction Phase

Project Notes: This project is focused on upgrading the Supervisory Control and Data Acquisition (SCADA) system for 42 facilities within the Suburban Division water and sewer systems. The project will be completed over a four-year period, and will result in a standardized system for all facilities for system management, operational data collection, and alarm protocols for operational events. This will increase operational efficiencies and decrease response times. Approval for the capital project authorization, contract award, and professional services necessary to complete the project was granted at the May 9, 2022 Board meeting. The project is ahead of schedule and on budget, and 2025 will be the final phase of the multi-year project. Staff Responsibility: Chris Moughan

WATER PROJECTS – SUBURBAN DIVISION

Project Title: Suburban Division Lead Service Line Inventory Program & Compliance Planning

Division / Funding: Suburban Division

Board Action Date: n/a

Status or Action Desired: Updated

Project Phase: Planning Phase

Project Notes: This project is for the completion of a detailed lead service line material inventory in the Suburban Division, and includes GIS Inventory framework and compliance strategy and development of prioritization strategies to reduce the risk of lead exposure. This project was approved at the November 13, 2023 Board meeting. The consultant, GHD, is currently preparing for the kick off meeting with LCA staff which will be scheduled very soon. A kick off meeting was held and regular monthly meetings are scheduled. GHD and Blue Conduit are updating ESRI LSL 3.0 for eventual submission to EPA. Targeted pothole locations are being prepared and new EPA regulations (LCRI) are being reviewed. GHD provided 200 addresses to verify material of water service public and private side. Operations has begun entering homes to check private side lines. GHD is preparing the data and dashboard for submission to PADEP by 10/16/2024. Staff Responsibility: Matt Dorner

WATER PROJECTS – ALLENTOWN DIVISION

Project Title: Allentown Division Lead Service Line Inventory Program & Compliance Planning

Division / Funding: Allentown Division

Board Action Date: n/a

Status or Action Desired: Updated

Project Phase: Planning Phase

Project Notes: This project is for the completion of a detailed lead service line material inventory in the Allentown Division, and includes use of predictive modeling, compliance strategy development, and development of prioritization strategies to reduce the risk of lead exposure. This project was approved by the Board at the November 13, 2023 meeting. The consultant, GHD, is currently preparing for the kickoff meeting with LCA staff which will be scheduled very soon. A kick off meeting was held and regular monthly meetings are scheduled. GHD and Blue Conduit are updating ESRI LSL 3.0 for eventual submission to EPA. Targeted pothole locations are being prepared and new EPA regulations (LCRI) are being reviewed. 150 addresses will be potholed to determine the pipe material. We are currently getting pricing for this work and LCA Operations will try to gain access to the buildings to check the private side pipe material. GHD provided 200 addresses to check water service public and private side laterals. Operations has begun entering homes to check the private side. The results of the Allentown home inspections were sent to GHD and entered into the LSL Portal. The consultants updated the list of Allentown locations to investigate the water line material to assist with predictive modelling. These addresses will be used to begin potholing to identify pipe material at additional locations. A Costars proposal from USG for potholing 150 locations on public and private side has been approved and will start soon. The potholing in Allentown will start in early September. Potholing work began 9/23/2024 to identify public and private water line material. GHD is preparing for the Inventory submission on 10/16/2024. Staff Responsibility: Matt Dorner

WASTEWATER PROJECTS – SUBURBAN DIVISION

Project Title: Heidelberg Heights Sanitary Sewer Consent Order & Agreement

Division / Funding: Suburban Division

Board Action Date: n/a

Status or Action Desired: Updated

Project Phase: Construction Phase

Project Notes: In accordance with the Consent Order and Agreement (CO&A) executed by LCA and DEP in 2020, LCA is required to complete annual sanitary sewer system replacement projects to eliminate hydraulic overloads and bypasses at the Heidelberg Heights wastewater treatment plant. The Corrective Action Plan, which is incorporated into the CO&A, includes an implementation schedule that requires all original VCP sewer main and public laterals to be replaced by the end of 2024, followed by the investigation of private-side sewer components and removal/disconnection of all prohibited connections (basement drains, sump pumps, roof leaders, etc.). To date all original VCP sewer main and public laterals have been replaced. For the inspection program, LCA notified all system sewer customers in early 2022, and secured services from Keystone Engineering to perform third-party inspections. Data from this planning effort will be used to document illegal/prohibited connections in order to comply with the Heidelberg Township Sewer System Rules and Regulations Ordinance (#2019-1). As of the end of 2022, approximately 27% of residences granted permission to perform a private-side sewer inspection. A comprehensive private side sewer rehabilitation project is to kick off in 2024, to be funded in part by a PennVEST grant. The project will consist of the internal lining of private sewer laterals from the sewer main in the street to the pipe entrance at the building foundation. Various lining methods are being reviewed at this time and the project will be bid in late 2024. The type of lateral rehabilitation and means and methods are being finalized and solicitor input will be required for right of entry agreements. Some additional video of the laterals is being obtained to decide what specific repair method should be used. Arcadis is videoing laterals and inspecting clean outs. Staff Responsibility: Matt Dorner

PART 3 – Open Project List – No Updates

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| Finance & Administration | Project Management / Construction Management Software Installation & Setup | All Divisions | Planning Phase | Jason Peters |
| Finance & Administration | LCA Strategic Plan - Progress Reporting | All Divisions | n/a | Liesel Gross |
| Finance & Administration | Capital Works Planning Room Organizing, Secure Storage and Digitizing - Phase 2 | All Divisions | Project Closeout | Matt Dorner |
| Finance & Administration | LCA Munis ERP System Planning & Re-Implementation | All Divisions | Planning Phase | Chris Moughan & Brooke Neve |
| Finance & Administration | Draft Omnibus Resolution: Delegation of Board Duties | n/a | n/a | Liesel Gross |
| System Operations | Watershed Monitoring Program | Suburban Division | Planning Phase | Andrew Moore |
| Water - Suburban | 2024 Meter Replacements | Suburban Division | Construction Phase | Amy Kunkel |
| Water - Suburban | Central Lehigh and North Whitehall Systems – Water Supply Study | Suburban Division | Planning Phase | Phil DePoe |
| Water - Suburban | Upper System Pump Station and Main Extension | Suburban Division | Design Phase | Amy Kunkel |
| Water - Suburban | Water Main Replacement Program Cycle 8 | Suburban Division | Design Phase | Jason Peters |
| Water - Allentown | Badger Meter Replacements | Allentown Division | Construction Phase | Amy Kunkel |
| Water - Allentown | Lead Service Line Replacement Project Cycle 2 | Allentown Division | Design Phase | Albert Capuzzi |
| Water - Allentown | Lead Service Line Replacement Project Cycle 1 | Allentown Division | Construction Phase | Jason Peters |
| Water - Allentown | Water Filtration Plant: Fluoride System Upgrades | Allentown Division | Design Phase | Amy Rohrbach |
| Water - Allentown | Water Filtration Plant: HVAC Upgrades - Phase 1 | Allentown Division | Construction Phase | Amy Rohrbach |
| Water - Allentown | Water Filtration Plant: Emergency Power Design | Allentown Division | Design Phase | Amy Rohrbach |

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| Water - Allentown | Water Main Replacement Program Cycles 7 & 8 | Allentown Division | Construction | Jason Peters |
| Water - Allentown | Lehigh River Pump Station Upgrades | Allentown Division | Planning Phase | Amy Rohrbach |
| Water - Allentown | Water Main Replacement Program Cycles 9 - 11 | Allentown Division | Design Phase | Jason Peters |
| Water - Allentown | Water Filtration Plant: Filter Upgrade Project | Allentown Division | Construction Phase | Amy Rohrbach |
| Water - Allentown | 30" & 36" East Side Transmission Main Repair Project | Allentown Division | Design Phase | Jason Peters |
| Water - Allentown | Water Filtration Plant: PFAS Compliance Study | Allentown Division | Planning Phase | Albert Capuzzi |
| Water - Allentown | Water Filtration Plant: 2022-2023 Indenture Upgrades | Allentown Division | Construction Phase | Chuck Volk |
| Sewer - Act 537 | Sanitary Sewer Collection System: City of Allentown Manhole Rehabilitation | Allentown Division | Construction Phase | Matt Dorner |
| Sewer - Act 537 | Sanitary Sewer Collection System: City of Allentown Interceptor Inspections | Allentown Division | Planning Phase | Phil DePoe |
| Sewer - Act 537 | Regional Sewer Capacity & Wet-Weather Planning - Regional Act 537 Plan Preparation | City of Allentown (AO) | Planning Phase | Phil DePoe |
| Sewer - Act 537 | KISS Act 537 Planning - Financial & Institutional Evaluation, Phase 3 | City of Allentown (AO) | Planning Phase | Liesel Gross |
| Sewer - Act 537 | Legal Services: Development of New Intermunicipal Agreement(s) | City of Allentown (AO) | Planning Phase | Liesel Gross |
| Sewer - Act 537 | KISS System Modeling - Sewage Billing Meter QA/QC Data Analytics and 2021 Flow Metering Preparation | City of Allentown (AO) | Planning Phase | Phil DePoe |
| Sewer - Act 537 | KISS Act 537 Planning - Selection of Solution (SOS) Phase | City of Allentown (AO) | Planning Phase | Phil DePoe |
| Sewer - Act 537 | Industrial Pretreatment Plant Master Plan | Suburban Division | Planning Phase | Liesel Gross & Albert Capuzzi |
| Sewer - Act 537 | Spring Creek Force Main Condition Assessment | Suburban Division | Planning Phase | Amy Kunkel |

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| Sewer - Act 537 | Upper Western Lehigh Pump Station & Force Main | Suburban Division | Construction Phase | Amy Kunkel |
| Sewer - Act 537 | Regional Sewer Capacity & Wet-Weather Planning: Engineering & Program Support | Suburban Division | Planning Phase | Phil DePoe |
| Sewer - Act 537 | KISS Relief Interceptor Pre-Design Study | Suburban Division | Planning Phase | Phil DePoe |
| Sewer - Act 537 | Western Lehigh Interceptor Municipalities Test & Seal Lateral Grouting Project | Suburban Division | Construction Phase | Jason Peters |
| Sewer - Act 537 | Western Lehigh Service Area - Engineering & Program Support | Suburban Division | Planning Phase | Phil DePoe |
| Sewer-Suburban | Pretreatment Plant - Critical Upgrades | Suburban Division | Construction Phase | Chuck Volk |
| Sewer - Suburban | Lynn Township WWTP Final Clarifier Project | Suburban Division | Construction Phase | Matt Dorner |
| Sewer - Suburban | Spring Creek Force Main Relocation - PA Turnpike Commission | Suburban Division | Design Phase | Amy Kunkel |
| Sewer - Suburban | Spring Creek Pump Station Upgrades | Suburban Division | Construction Phase | Amy Kunkel |
| Sewer - Suburban | Park Pump Station Phase 2 Upgrade | Suburban Division | Construction Phase | Amy Kunkel |
| Sewer - Suburban | Arcadia WWTP Screening System Project | Suburban Division | Design Phase | Matt Dorner |
| Sewer - Suburban | Western Lehigh Manhole Rehabilitation Project - Phase 4 | Suburban Division | Construction Phase | Jason Peters |
| Sewer - Suburban | North Whitehall Township Act 537 Plan | Suburban Division | Planning Phase | Phil DePoe |
| Sewer - Suburban | Pretreatment Plant (PTP) Electrical Study | Suburban Division | Planning Phase | Chuck Volk |
| Sewer - Suburban | Lynn Township Corrective Action Plan | Suburban Division | Planning Phase | Jason Peters |
| Sewer - Suburban | Sand Spring WWTP: Treatment Process Modification | Suburban Division | Design Phase | Chuck Volk |
| Sewer - Suburban | LCA Meter Stations 1 and 2 Upgrades | Suburban Division | Design Phase | Phil DePoe |

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| Sewer - Allentown | Kline's Island WWTP: Chemically Enhanced Primary Treatment Study | Allentown Division | Planning Phase | Stephen Boone |
| Sewer - Allentown | Sanitary Sewer Collection System: I&I Source Reduction Program (LCA Year 2) | Allentown Division | Planning Phase | Jason Peters |
| Sewer- Allentown | Kline's Island WWTP - Wet Weather Improvements - Phase 1 | Allentown Division | Design Phase | Amy Rohrbach |
| Sewer - Allentown | Kline's Island WWTP: Master Plan | Allentown Division | Planning Phase | Amy Rohrbach |
| Sewer - Allentown | Kline's Island WWTP - Septage Receiving and Vacuum Truck Unloading Modifications | Allentown Division | Construction Phase | Amy Rohrbach |
| Sewer - Allentown | Kline's Island WWTP: Substation No. 1 and Switchgear Replacement | Allentown Division | Construction Phase | Amy Rohrbach |
| Sewer - Allentown | Kline's Island WWTP: 2023-2024 Architectural and Structural Upgrades | Allentown Division | Construction Phase | Amy Rohrbach |
| Sewer - Allentown | Kline's Island WWTP: Solids Process Boiler and HVAC System Upgrade Project | Allentown Division | Construction Phase | Chuck Volk |
| Sewer - Allentown | Lehigh Street (Rte. 145) Water and Sewer Main Relocation Project | Allentown Division | Construction Phase | Jacob Hunsicker |
| Sewer - Allentown | Sanitary Sewer Collection System: I&I Source Reduction Program (LCA Year 1) | Allentown Division | Construction Phase | Jason Peters |