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Agendas & Minutes Posted:
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LEHIGH COUNTY AUTHORITY

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BOARD MEETING AGENDA – July 28, 2025 – 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 the 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

- *July 14, 2025 Board Meeting minutes*

4. Public Comments

5. Action / Discussion Items:

FINANCE AND ADMINISTRATION

- *Resolution 7-2025-1: Approval of Suburban Water Division & Suburban Wastewater Division Tapping Fees (Approval) (green) (digital Board packet, pages 6-96)*

WATER

WASTEWATER

- *Allentown Division - Kline's Island Wastewater Treatment Plant – Architectural and Structural Upgrades (Approval) (pink) (digital Board packet, pages 97-101)*

6. Monthly Project Updates / Information Items (1st Board meeting per month) (digital Board packet, pages)

7. Monthly Financial Review (2nd Board meeting per month) (digital Board packet, pages) – **to be distributed at a later date.**

8. Monthly System Operations Overview (2nd Board meeting per month) (digital Board packet, pages 102-105) – **June 2025 report attached**
9. Staff Comments
10. Solicitor's Comments
11. Public Comments / Other Comments
12. Board Member Comments
13. Executive Sessions
14. Adjournment

UPCOMING BOARD MEETINGS		
August 11, 2025	August 25, 2025	September 8, 2025

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

July 14, 2025

The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:00 p.m. on Monday, July 14, 2025, Chairman Amir Famili 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. Amir Famili, Jeff Morgan, Ted Lyons, Linda Rosenfeld, Sean Ziller, and Peter Dent were present for Roll Call and remained for the duration of the meeting.

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

Chairman Famili 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 stated there are no changes or additions to the agenda; however, there will be an Executive Session following the close of the regular meeting to discuss potential litigation.

APPROVAL OF MINUTES

June 23, 2025 Meeting Minutes

On a motion by Linda Rosenfeld, seconded by Sean Ziller, the Board approved the minutes from the June 23, 2025 meeting as presented (6-0).

PUBLIC COMMENTS

Roger Lehmann from All County and Associates was present on behalf of his client on Hillsdale Road in Heidelberg Township to discuss a proposed connection to public sewer. He presented the details of the situation where the onsite septic system is failing. DEP informed him that the property must connect to the public sewer system due to the designated public sewer service area designated in the Township's Act 537 Plan. Authority staff have asserted that the property owner must extend the public sewer main in accordance with the Main Extension Policy. Mr. Lehmann said the property owner would like to connect to the sewer system by installing a low-pressure service lateral in the right-of-way to connect to the public system at the closest existing manhole instead of extending the public sewer main. Chuck Volk provided details of the Authority's policy, which requires property owners wishing to connect to the public system to extend the public system to the property being served. Mr. Lehmann said a sewer main extension in this situation is too costly.

There was discussion regarding the Act 537 plan in Heidelberg Township. Mr. Volk explained that DEP would allow a connection to the public sewer system in this case, even though the Authority has insufficient treatment allocation for new connections at the treatment plant. DEP has not conveyed to the Authority that the connection is required, or if an upgrade to the on-lot system would be acceptable. He also noted that the Authority has no plans to extend sewer service in other areas near this property.

Liesel Gross explained that the Authority's Main Extension Policy provides clear guidance on how a situation like this should be handled. If the Authority is agreeable to Mr. Lehmann's request, it would

require Board approval of a waiver of the policy. Solicitor Kevin Reid described the waiver approval process to the Board.

Jeff Morgan asked for a cost comparison of the connection options. Chuck Volk said it is very costly for a main extension, with construction costs in the range of \$20,000 to \$25,000. Mr. Lehmann stated that the total cost for the project may be double that, if a sewer main extension is required. The proposed low-pressure service lateral would be far less expensive, and a new on-lot septic system would also be less expensive.

AJ Capuzzi commented on the force main and the homeowner's responsibility. He noted the staff would be concerned with a private sewer line that is much longer than normal and in the public right-of-way. He said the Authority would have to be assured that it would be repaired by any current or future homeowner and not become the responsibility of the Authority in the case of failure of the sewer line or grinder pump.

Chairman Famili asked that the Board be provided with the documentation from DEP regarding what is actually required in this situation. He also requested a cost breakdown of the different options prior to making a decision regarding a waiver. Liesel Gross added that the Authority is dealing with these types of connections all the time and it is important to remain consistent with our decisions.

LCA Strategic Plan – Progress Reporting

Liesel Gross provided a presentation and update of the Strategic Plan, adopted in December 2021. The plan outlines the Authority's Mission, Vision, Values, and Priorities. Every year the priorities and strategies are reviewed by staff, and a list of annual goals is established.

Ms. Gross provided a brief description and update of each initiative and the strategic plan priority area it addresses. There was some discussion regarding adding targeted completion dates to the report where applicable. The Board also requested a brief presentation at a future meeting on the Tyler EERP program and benefits expected as a result of this project. The Board also requested a modification to the key performance indicators dashboard to show all historical data points in the Environmental Compliance section of the report.

Buss Acres Water System Interconnection & PFAS Remediation

Chuck Volk provided an overview of the project to address PFAS levels in the Buss Acres Water System wells. The preferred remedy is an interconnection with the Authority's Central Lehigh Division (CLD). Mr. Volk noted that it is very costly to treat the wells onsite. Amy Kunkel reviewed the different PFAS removal treatment options from the study that was completed in 2024 by Bucharthorn. She also reviewed the different factors that were considered in the decision to connect to the CLD system. The project design would consist of an approximate 1.6-mile, 8-inch water main extension with connection to the Kohler Pump Station system to the Buss Acres storage tank. Modifications to the pumping system at the Kohler Pump Station would be required to convey water to Buss Acres. The PFAS levels are lower than the current Pennsylvania DEP limits but above the future limits established by the U.S. EPA.

There was some discussion regarding drilling new wells. Mr. Volk noted the challenges and costs associated with developing new wells. He also noted there is no public sewer in this area which complicates options because the wastewater generated from the PFAS treatment system would need to be disposed of in a safe manner. Amir Famili asked if the Authority would be providing filter pitchers to the customers in this development while the project is being constructed. Andrew Moore said this hasn't been discussed because the current PFAS levels are below the state limits.

On a motion by Linda Rosenfeld, seconded by Jeff Morgan, the Board approved the Capital Project Authorization for the Design Phase of the Buss Acres/Central Lehigh Division Water System Interconnection in the amount of \$299,653.00 that includes the Professional Services Authorization for Design & Bid Phase Services to Bucharthorn in the amount of \$204,653.00 (5-0).

MONTHLY PROJECT UPDATES / INFORMATION ITEMS

Liesel Gross reviewed items that will be on the agenda for the next meeting. She also provided a preview of some items to be presented in August, noting that the Capital Plans will be presented in August as well. The Budget will follow in September.

STAFF COMMENTS

None.

SOLICITOR'S COMMENTS

None.

PUBLIC COMMENTS / OTHER COMMENTS

None.

BOARD MEMBER COMMENTS

None.

EXECUTIVE SESSION

Liesel Gross stated there will be an executive session following the close of the regular meeting to discuss a matter of potential litigation.

ADJOURNMENT

There being no further business, the Chairman adjourned the meeting at 1:15 p.m.

Linda A. Rosenfeld
Secretary

RESOLUTION No. 7-2025-1

(Duly adopted 28 July 2025)

A RESOLUTION ESTABLISHING THE VARIOUS COMPONENTS OF THE LEHIGH COUNTY AUTHORITY CAPITAL RECOVERY FEES FOR THE VARIOUS SUBURBAN DIVISION WATER SYSTEMS; AND THE CAPITAL RECOVERY FEES FOR THE VARIOUS SUBURBAN DIVISION WASTEWATER SYSTEMS.

WHEREAS, Lehigh County Authority ("Authority") is a Pennsylvania municipal authority incorporated by the County of Lehigh in accordance with the Municipality Authorities Act to provide, among other services, wastewater and water services; and

WHEREAS, the Authority owns and/or operates water and wastewater systems throughout the Lehigh Valley of Pennsylvania, which systems are divided between its City of Allentown and Suburban Divisions; and

WHEREAS, the Authority charges certain rates and fees for use of and connection to its systems; and

WHEREAS, the Authority desires to establish its fees in accordance with §5607 of the Municipality Authorities Act, as amended, setting forth the appropriate fee components; and

WHEREAS, the Authority has calculated the allowable basis for such fees for certain of its wastewater and water systems in accordance with the attached calculations and its summary of the Suburban Division Water Systems Capital Recovery Fees (as Attachment A) and the Suburban Division Wastewater Systems Capital Recovery Fees (as Attachment B), the current version of which, as well as any future changes thereto, is made a part hereof as if included herein; and

NOW THEREFORE, the Lehigh County Authority, pursuant to powers invested in it by the Pennsylvania Municipality Authorities Act, as amended, hereby resolves that:

1. The capital recovery fees for wastewater and water service in various of the Authority's wastewater and water systems as indicated and shown on Attachment A, *Lehigh County Authority Water System Tapping Fee Calculation for Suburban Water Divisions, July 2025*, and Attachment B, *Lehigh County Authority Sewer System Tapping Fee Calculations for Suburban Wastewater Division, July 2025*, attached hereto and made a part hereof, are adopted effective 1 August 2025.

2. The Authority's Schedules of Rates and Charges shall be amended to reflect the fees hereby adopted, which fees shall be effective as of 1 August 2025.

3. All other Authority cost recovery fees, customer facilities fees, connection fees, and tapping fees, not contained in Attachment A or Attachment B hereto, continue in place, and are unaffected hereby.

On motion of _____, seconded by _____, this Resolution was adopted the 28th day of July 2025.

Tally of Votes: Yeas _____ Nays _____



I, Kevin C. Reid, of the law firm of King, Spry, Herman, Freund & Faul, LLC, Solicitor to the Lehigh County Authority, do hereby certify that the foregoing is a true, correct and complete copy of a resolution which was duly adopted by the Authority Board at a public meeting of the Authority Board held on 28 July 2025, after notice thereof had been duly given as required by law, at which meeting a quorum was present and voting and which resolution No. 7-2025-1 is now in full force and effect on the date of this certification.

_____ Kevin C. Reid, Esquire King, Spry, Herman, Freund & Faul, LLC Lehigh County Authority Solicitor	_____ Date
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Attest:

_____ Lisa J. Miller Executive Administrative Support Specialist	_____ Date
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ATTACHMENT A



LEHIGH COUNTY AUTHORITY WATER SYSTEM TAPPING FEE CALCULATION FOR SUBURBAN WATER DIVISIONS

July 2025

Keystone Alliance Consulting, Inc.



**LEHIGH COUNTY AUTHORITY
SUBURBAN WATER DIVISIONS
WATER SYSTEM TAPPING FEE CALCULATION**

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Schedule C – Calculation of Water Tapping Fee	5

EXHIBITS

Central Lehigh, North Whitehall, Washington Township, Heidelberg Heights, Pine Lakes, Mill Creek, Beverly Hills, Clearview Farms Estates, Upper Milford Central, Emmaus Consecutive, and Madison Park North Divisions

Exhibit 1 – Calculation of Water Tapping Fee

Exhibit 2 – Central Lehigh Division - Capacity System Assets

Exhibit 3 – Central Lehigh Division - Distribution System Assets

Exhibit 4 – North Whitehall Division – Capital Costs thru 2011

Exhibit 5 – North Whitehall Division – Additional Assets since 2011

Exhibit 6 – Washington Township Division – Assets thru 2011

Exhibit 7 – Washington Township Division – Additional Assets since 2011

Exhibit 8 – Heidelberg Heights System – Assets thru 2011

Exhibit 9 – Heidelberg Heights System – Additional Assets since 2011

Exhibit 10 – Small Systems – Capacity Assets thru 2011

Exhibit 11 – Small Systems – Distribution Assets thru 2011

Exhibit 12 – Small Systems – Additional Assets since 2011

(Small Systems include Beverly Hills, Mill Creek, Pine Lakes, Clearview Farms Estates, Madison Park North, Upper Milford Central, and Emmaus)

Exhibit 13 – Central Lehigh Division – General System Assets

Exhibit 14 – Central Lehigh Division - Contribution Summary

Exhibit 15 – North Whitehall Division - Contribution Summary

Exhibit 16 – Washington Township Division – Contribution Summary

Exhibit 17 – Heidelberg Heights System - Contribution Summary

Exhibit 18 – Central Lehigh Division - Debt Service Summary

Exhibit 19 – Washington Township Division – Debt

Exhibit 20 –System Capacity Calculation

Exhibit A1 – Arcadia West Division - Calculation of Water Tapping Fee

Exhibit A2 – Arcadia West Division – Assets thru 2011

Exhibit A3 – Arcadia West Division – Additional Assets since 2011

Exhibit A4 – Arcadia West Division – System Capacity Calculation

**LEHIGH COUNTY AUTHORITY – SUBURBAN WATER DIVISIONS
WATER SYSTEM TAPPING FEE CALCULATIONS**

**SUMMARY OF FEES CALCULATED FOR
ACT 57 TAPPING FEE STUDY**

On December 19, 1990, the Pennsylvania State Legislature enacted Act 209 of 1990, which amends the Act of July 31, 1968 (P.L. 805, No. 247). One of the provisions of that law requires municipalities that assess tapping or similar water and sewer fees to comply with the requirements of Act 203 of 1990, which amended Section 4 of the Municipalities Authorities Act. Subsequently, on December 30, 2003, the aforesaid Act 203 was amended by Act 57 of 2003 (hereinafter referred to as the “Act”). The intent of the Act was to clarify certain sections of the aforesaid Act 203. As a result, no municipality is permitted to impose any connection fee, customer facilities fee, tapping fee, or any similar fee, except as provided specifically under the Act. The various provisions of the Act are effective on or about June 30, 2005, or immediately upon any revision of a municipality’s tapping fee.

Similar to the aforesaid Act 203, the Act provides for the imposition of a tapping fee with three separate components that are designed to allow the Lehigh County Authority (the “Authority”) to recover specific capital costs. With the exception of assessments and, to some extent, reserve capacity fees, these are the only capital charges that an Authority may impose. Water rents and other charges that are intended to recover operation, maintenance, and debt service costs are unaffected by the Act.

The three components of the Authority’s tapping fee are (1) connection fee; (2) customer facilities fee; and (3) tapping fee. Parenthetically, it should be noted that the term “tapping fee” refers to one of the three components of the overall fee as well as the overall fee itself. Generally, the connection fee focuses on the cost of the facilities between the main and the property line, while the customer facilities fee deals with the cost from the property line to the building. The tapping fee component covers the costs associated with the distribution lines and treatment facilities. The tapping fee calculation is comprised of four parts – capacity, distribution, special purpose, and reimbursement. Each part of the tapping fee may not be applicable to every municipality. In the case of the Lehigh County Authority’s tapping fees for the Suburban Water Division, the calculations are broken down by service area, and the only pertinent parts are capacity, distribution, and special purpose. The situations surrounding the imposition of the reimbursement portion of the tapping fee are not applicable to the Authority at this point in time, but may be imposed at a later date if warranted.

The amounts shown below in Table 1 reflect the tapping fees calculated for the Authority in accordance with Act 57 of 2003 and Act 209 of 1990. The Authority is justified in charging these figures or any lesser amount.

TABLE 1
TAPPING FEE COMPONENTS

Central Lehigh, North Whitehall, Washington Township, Heidelberg Heights, Pine Lakes, Mill Creek, Beverly Hills, Clearview Farms Estates, Upper Milford Central, Emmaus Consecutive, and Madison Park North Divisions

1. Connection Fee	Actual Cost
2. Customer Facilities Fee	Actual Cost
3. Tapping Fee – Per Equivalent Dwelling Unit (EDU)	
Capacity Part	\$793.98
Distribution Part	<u>260.89</u>
TOTAL	\$1,054.87

Acadia West Division

4. Connection Fee	Actual Cost
5. Customer Facilities Fee	Actual Cost
6. Tapping Fee – Per Equivalent Dwelling Unit (EDU)	
Capacity Part	\$2,734.37
Distribution Part	292.29
Special Purpose Part – Fire Service	0.18 per Sq. Ft.

**LEHIGH COUNTY AUTHORITY – SUBURBAN WATER DIVISIONS
WATER SYSTEM TAPPING FEE CALCULATIONS****SCHEDULE A****CONNECTION FEE COMPONENT**

The connection fee recovers the cost of the installation of the service line from the Authority's water main to the property line or curb stop of the dwelling or building being connected. When the Authority does incur costs associated with the installation of these facilities, the fee may be calculated using either: (1) the actual costs of the particular installation, (2) the average cost of similar installations, or (3) the current/trended value of the average cost. The Authority may require this cost to be borne by the property owner. Costs associated with the connection fee may include materials, rental equipment, labor, inspection, engineering, legal, and administration.

The Authority may also require, at its discretion, that an Escrow Account be established to cover any expenditure that the Authority may incur associated with making the connection. The amount of any Escrow can be based upon an estimate of actual costs or based upon a flat fee. In lieu of payment of a connection fee, the Authority may require the construction and dedication of these facilities by the property owner.

The Authority has selected to charge the average cost of a similar installation to all customers. The costs of these connections have been calculated by the Authority staff and are shown in the fee schedule.

**LEHIGH COUNTY AUTHORITY – SUBURBAN WATER DIVISIONS
WATER SYSTEM TAPPING FEE CALCULATIONS**

SCHEDULE B

CUSTOMER FACILITY FEE COMPONENT

This fee covers the cost of the facilities from the property line or curb stop to the proposed dwelling or building being connected to the Authority's water system. These facilities generally include the service line beyond the curb stop, the water meter, and any appurtenances.

The developer is responsible for the installation and cost of the service line beyond the curb stop. In the event that the service involves a single property, the installation and cost will be the responsibility of the property owner. However, whether the developer or the property owner installs the service line, the installation of the water meter is the responsibility of the Authority. The cost of the water meter and its installation is borne by the developer or the property owner and is paid to the Authority. The cost of the customer facility fee component is reflected in the Authority fee schedule.

The Authority may be required to provide an inspection to ensure that the facilities have been installed properly and in conformance with its regulations. Any costs attendant to the inspection will be passed on to the property owner.

**LEHIGH COUNTY AUTHORITY – SUBURBAN WATER DIVISIONS
WATER SYSTEM TAPPING FEE CALCULATIONS**

SCHEDULE C

TAPPING FEE COMPONENT

The tapping fee is charged to allow the Authority to recover capital costs associated with the original construction and any additions or improvements to the Authority's water system as long as these facilities are still used on a regular basis. Facilities funded by others, such as a developer, and dedicated to the Authority, are considered contributed capital and therefore not included in the computation of this fee.

All property owners or developers connecting to the Authority's water system are subject to a tapping fee, which may consist of up to four parts, which are calculated separately. The capacity part includes costs for the construction of those facilities that are related to the system's capacity, such as transmission mains, storage tanks, pumping stations, wells and appurtenant structures, and the treatment plant. The distribution part covers costs for the installation of distribution mains. The special purpose part covers costs for facilities that only serve a subset of customers. The remainder of the tapping fee includes the reimbursement part. This is not applicable to the Lehigh County system. Accordingly, the tapping fee will focus on the capacity, distribution, and special-purpose parts only.

The Act provides for the determination of the capital costs of the system based on either:

- Original or historical costs of the system, plus any capital improvement projects, as well as the interest paid to date on any indebtedness associated with the system, or
- Original costs trended to current dollars, plus any capital improvement projects, less any remaining indebtedness (principal only) associated with the system

The net capital costs (either original or trended) are divided by the capacity amount, resulting in the tapping fee per gallon. For Lehigh County water systems, the capacity is defined as the maximum safe yield of the water system.

The tapping fee calculations under the original cost and the trended original cost methodologies are presented for each component or system. The tapping fee per is disaggregated between the capacity, distribution, and special purpose parts of the water system, where applicable. Note that the special purpose part is only applicable to the Arcadia Division. In some cases, the asset details are shown on a separate exhibit if necessary.

Some of the capital costs incurred by the Authority have been funded by state and federal grants. These costs are, for the purposes of this calculation, considered to be

contributed and therefore subtracted from the total capital costs incurred by the Authority. If necessary, the contribution details are shown on a separate exhibit in some cases.

Debt is either added or subtracted in some aspect from the calculation, depending on the methodology. The interest paid on the loans is added to the original cost base, while the outstanding principal on the loans is subtracted from the trended original cost base.

The Authority is permitted under the Act to choose the methodology that produces the highest tapping fee. The method chosen in each case is shown in Table 1.

The special purpose part is only applicable to a particular group of customers. The special purpose part is designed to recover the Authority's cost for facilities that serve a special purpose or specific area, such as fire service. Fees would be separately calculated for each applicable group and applied to new users as appropriate. The same calculation methodology used for the capacity part and the collection part would apply.

The Act references one other aspect of the tapping fee component, specifically the reimbursement part. This is not currently applicable to the Authority's tapping fee. However, if the situation arises, it could be addressed and incorporated into the calculations.

Where appropriate, a reimbursement component may be included in the tapping fee charged for new connections to facilities constructed by others for which a reimbursement is due to the person/developer constructing the facilities. Generally, this reimbursement will be defined in a written reimbursement agreement between the Authority and the person constructing the facilities. Typically, such agreements reimburse the cost of the excess capacity available for use by future connections. At this time, the Authority has no agreement(s) with any developer(s) that would require the calculation of a reimbursement part.

LEHIGH COUNTY AUTHORITY
SUMMARY OF WATER FUND CAPITAL RECOVERY FEES
Updated July 2025

Exhibits	Charge	Per Gallon			Per EDU			Gallons per EDU	(1) Change %	Costing Method
		Existing Charge 6/11/2024	Maximum Charge 7/15/2025	New Charge	Existing Charge 6/11/2024	Maximum Charge 7/15/2025	New Charge			
1-20	Suburban Water - Central Lehigh Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
1-20	Suburban Water - Washington Township Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
1-20	Suburban Water - North Whitehall Township Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
1-20	Suburban Water - Heidelberg Heights Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
A1-A4	Suburban Water - Arcadia Division									
	Capacity	\$ 15.19	\$15.58	\$15.58	\$ 2,666.27	\$ 2,734.37	\$2,734.37	175.5	2.55%	Trended Original Cost
	Distribution	\$ 1.62	\$1.67	\$1.67	\$ 285.01	\$ 292.29	\$292.29	175.5	2.55%	Trended Original Cost
	Fire Service	\$ 0.17	\$0.18	\$0.18						Trended Original Cost
1-20	Suburban Water - Mill Creek Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
1-20	Suburban Water - Pine Lakes Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
1-20	Suburban Water - Beverly Hills Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
1-20	Suburban Water - Clearview Farms Estates Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost
1-20	Suburban Water - Madison Park North Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost

LEHIGH COUNTY AUTHORITY
SUMMARY OF WATER FUND CAPITAL RECOVERY FEES
Updated July 2025

Exhibits	Charge	Per Gallon			Per EDU			Gallons	(1) Change	Costing Method
		Existing Charge 6/11/2024	Maximum Charge 7/15/2025	New Charge	Existing Charge 6/11/2024	Maximum Charge 7/15/2025	New Charge	per EDU	%	
1-20	Suburban Water - Upper Milford Central Division									
	Capacity	\$ 4.64	\$4.89	\$4.89	\$ 784.76	\$ 793.98	\$793.98	162.5	1.17%	Original Cost
	Distribution	\$ 1.51	\$1.61	\$1.61	\$ 256.00	\$ 260.89	\$260.89	162.5	1.91%	Original Cost

(1) Based on Charge Per EDU

SCHEDULE OF WATER RATES AND CHARGES**Tapping, Connection and Customer Facilities Fees****Common Rates Division**

Including Central Lehigh, North Whitehall, Washington Township, Heidelberg Heights, Pine Lakes, Mill Creek, Beverly Hills, Clearview Farms Estates, Upper Milford Central, Emmaus Consecutive, and Madison Park North

Size of Service Line	Tapping Fee		Connection Fee	Customer Facilities Fee
	Distribution	Capacity		
MFR*	\$ 173.93	\$ 529.32	*	*
3/4"	260.89	793.98	*	*
1"	434.82	1,323.30	*	*
1-1/2"	869.63	2,646.59	*	*
2"	1,391.41	4,234.55	*	*
3"	2,608.89	7,939.78	*	*
4"	4,348.16	13,232.97	*	*
6"	8,696.32	26,465.94	*	*
8"	13,914.10	42,345.51	*	*
10"	20,001.52	60,871.67	*	*
12"	37,394.15	113,803.56	*	*

Source: Distribution - Exhibit 1, Distribution Tapping Fee per EDU, Original Cost
Capacity - Exhibit 1, Capacity Tapping Fee per EDU, Original Cost

Arcadia Division

Size of Service Line	Tapping Fee		Connection Fee	Customer Facilities Fee
	Distribution	Capacity		
MFR*	\$ 194.86	\$ 1,822.92	*	*
3/4"	292.29	2,734.37	*	*
1"	487.16	4,557.29	*	*
1-1/2"	974.32	9,114.58	*	*
2"	1,558.90	14,583.32	*	*
3"	2,922.95	27,343.73	*	*
4"	4,871.58	45,572.88	*	*
6"	9,743.16	91,145.76	*	*
8"	15,589.05	145,833.22	*	*
10"	22,409.26	209,635.25	*	*
12"	41,895.57	391,926.77	*	*

Special Purpose Fire Service - \$0.18 Per Square Foot of Building Space

Source: Distribution - Exhibit A1, Distribution Tapping Fee per EDU, Trended Cost
Capacity - Exhibit A1, Capacity Tapping Fee per EDU, Trended Cost
Special Purpose Fire Service - Exhibit A1, Special Purpose Fee per Square Foot, Trended Cost

Exhibit No. 1
Lehigh County Authority
Suburban Water - Central Lehigh, North Whitehall, Washington Township, Heidelberg Heights,
Pine Lakes, Mill Creek, Beverly Hills, Clearview Farms Estates, Upper Milford Central, Emmaus Consecutive.
and Madison Park North Divisions
Lehigh County, Pennsylvania
Calculation of Water Tapping Fee

A. Capacity Part	Exhibit Reference	Original Cost	Trended Cost
Central Lehigh Division			
Transmission	2	\$26,570,668	\$49,286,168
Land	2	1,324,647	1,324,647
Pump Station Structure	2	4,551,075	7,973,603
Electrical & Pumping	2	6,065,349	10,736,068
Purification	2	1,084,642	1,956,095
Wells	2	1,581,929	2,852,563
Reservoir	2	5,658,972	10,136,960
Allentown Interconnection - Phases 1 & 2 (C)		4,243,332	6,333,383
Additions since 2011	2	9,771,178	11,090,221
North Whitehall Division			
Project Costs	4	\$1,563,252	\$3,982,852
Planning Costs	4	196,939	301,663
Additional Assets	5	499,525	635,996
Washington Township System			
Transmission Assets	6	\$1,704,377	\$3,747,212
Capacity Assets	6	549,264	1,207,602
Additional Assets	7	-	-
Heidelberg Heights System			
Pump Station Structure	8	\$126,125	\$239,770
Pumping	8	41,277	78,469
Purification	8	2,172	4,130
Reservoir	8	258,507	491,433
Wells	8	37,518	71,324
Land	8	41,712	41,712
Additional Assets	9	15,845	20,826
Small Water Systems			
Beverly Hills	10	\$20,491	\$36,789
Mill Creek	10	7,790	13,596
Pine Lakes	10	6,517	13,925
Clearview Farms Estates	10	8,323	15,434
Madison Park North	10	199,028	302,394
Upper Milford Central	10	60,882	100,322
Additional Assets	12	3,366,331	4,063,180
General Assets	13	3,362,285	4,418,814
		<hr/>	<hr/>
		\$72,919,950	\$121,477,153
Less: Contributions			
Central Lehigh Division			
Transmission	13	\$17,080,979	\$31,740,033
Land	13	176,650	274,292
Pump Station Structure	13	1,134,965	1,949,542
Electrical & Pumping	13	1,679,812	3,053,584
Purification	13	14,465	23,943
Wells	13	371,018	603,675
Reservoir	13	352,860	688,991
North Whitehall Division	14	242,746	461,534

Exhibit No. 1
Lehigh County Authority
Suburban Water - Central Lehigh, North Whitehall, Washington Township, Heidelberg Heights,
Pine Lakes, Mill Creek, Beverly Hills, Clearview Farms Estates, Upper Milford Central, Emmaus Consecutive.
and Madison Park North Divisions
Lehigh County, Pennsylvania
Calculation of Water Tapping Fee

	<u>Exhibit Reference</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Washington Township System	15	1,186,810	2,609,300
Heidelberg Heights System	16	299,910	570,143
		<hr/>	<hr/>
		\$22,540,216	\$41,975,037
Net Capital		\$50,379,735	\$79,502,116
Financing Costs for Capacity Part		30,599	32,278
Total Cost of Capacity Part		<hr/>	<hr/>
		\$50,410,333	\$79,534,394
Plus: Interest Paid On Debt			
Central Lehigh Division	17	\$10,488,415	n/a
Washington Township System	18	346,971	n/a
Less: Outstanding Debt			
Central Lehigh Division	17	n/a	28,623,230
Washington Township System	18	n/a	-
		<hr/>	<hr/>
Eligible Cost for Capacity Part		\$61,245,720	\$50,911,164
Total Capacity			
Central Lehigh Division	19	11,743,860	11,743,860
North Whitehall Division	19	553,623	553,623
Washington Township System	19	140,000	140,000
Heidelberg Heights System	19	30,649	30,649
Beverly Hills	19	7,346	7,346
Mill Creek	19	5,135	5,135
Pine Lakes	19	9,719	9,719
Clearview Farms Estates	19	9,054	9,054
Madison Park North	19	14,900	14,900
Upper Milford Central	19	20,603	20,603
		<hr/>	<hr/>
		12,534,888	12,534,888
Capacity Tapping Fee per Gallon		\$4.89	\$4.06
Gallon per EDU for Capacity Part (1)		162.5	162.5
Capacity Tapping Fee per EDU		\$793.98	\$660.00

Exhibit No. 1
Lehigh County Authority
Suburban Water - Central Lehigh, North Whitehall, Washington Township, Heidelberg Heights,
Pine Lakes, Mill Creek, Beverly Hills, Clearview Farms Estates, Upper Milford Central, Emmaus Consecutive.
and Madison Park North Divisions
Lehigh County, Pennsylvania
Calculation of Water Tapping Fee

B. <u>Distribution Part</u>	<u>Exhibit Reference</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Central Lehigh Division			
Capital Expenditures	3	\$26,774,561	\$50,166,577
Additions since 2011	3	1,263,563	1,441,008
North Whitehall Division			
Project Costs	4	\$970,116	\$2,523,508
Services	4	278,583	527,276
Hydrants	4	75,339	133,687
Additional Assets	5	5,429	7,880
Washington Township System			
Distribution Assets	6	\$767,614	\$1,687,663
Metering	6	1,429	3,142
Hydrants	6	75,947	166,976
Services	6	154,249	339,129
Additional Assets	7	3,364	4,921
Heidelberg Heights System			
Distribution	8	\$136,758	\$259,984
Metering	8	68,027	129,323
Services	8	43,449	82,599
Hydrants	8	5,648	10,738
Additional Assets	9	-	-
Small Water Systems			
Beverly Hills	11	\$32,483	\$61,358
Mill Creek	11	13,686	26,015
Pine Lakes	11	6,865	14,668
Clearview Farms Estates	11	20,440	38,911
Madison Park North	11	90,677	142,442
Upper Milford Central	11	157,279	277,819
Additional Assets	12	3,651	4,769
General Assets	13	9,104,786	11,570,542
		<hr/>	<hr/>
		\$40,053,946	\$69,620,936
Less: Contributions			
Central Lehigh Division	13	\$21,279,629	\$39,806,292
North Whitehall Division	14	432,024	830,451
Washington Township System	15	428,641	942,402
Heidelberg Heights System	16	150,090	285,328
		<hr/>	<hr/>
		\$22,290,384	\$41,864,473
 Net Capital		 \$17,763,562	 \$27,756,464
 Financing Costs for Distribution Part		 33,031	 34,843
Total Cost of Distribution Part		<hr/> \$17,796,592	<hr/> \$27,791,307

Exhibit No. 1
Lehigh County Authority
Suburban Water - Central Lehigh, North Whitehall, Washington Township, Heidelberg Heights,
Pine Lakes, Mill Creek, Beverly Hills, Clearview Farms Estates, Upper Milford Central, Emmaus Consecutive.
and Madison Park North Divisions
Lehigh County, Pennsylvania
Calculation of Water Tapping Fee

	<u>Exhibit Reference</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Plus: Interest Paid On Debt			
Central Lehigh Division	17	\$2,118,766	n/a
Washington Township System	18	209,073	n/a
Less: Outstanding Debt			
Central Lehigh Division	17	n/a	10,198,253
Washington Township System	18	n/a	-
Eligible Cost for Distribution Part		<u>\$20,124,431</u>	<u>\$17,593,054</u>
Total Capacity		12,534,888	12,534,888
Distribution Tapping Fee per Gallon		\$1.61	\$1.40
Gallon per EDU for Distribution Part (1)		162.5	162.5
Distribution Tapping Fee per EDU		\$260.89	\$228.07
Total Tapping Fee per Gallon		\$6.49	\$5.47
Total Tapping Fee per EDU		\$1,054.87	\$888.08
(1) Average Household Size Per 2023 American Community Survey 1-Year Estimate for Lehigh County			2.5
Gallons Per Capita Per Day Allowed Per Act 57 of 2003			<u>65</u>
Total Gallons Per Day Per EDU			162.5

Exhibit No. 2
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Capacity Assets

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
Transmission					
Balance as of 12/31/2004	2004	\$16,532,045	7115	13893	\$32,280,304
2005 Additions	2005	538,656	7446	13893	1,005,020
2006 Additions	2006	2,707,636	7751	13893	4,852,992
2007 Additions	2007	888,900	7967	13893	1,550,062
2008 Additions	2008	3,083,231	8310	13893	5,154,665
2009 Additions	2009	246,154	8570	13893	399,037
2010 Additions	2010	2,146,998	8799	13893	3,389,953
2011 Additions	2011	427,048	9070	13893	654,135
		\$26,570,668			\$49,286,168
Land					
Balance as of 12/31/2004	2004	\$892,578			\$892,578
2005 Additions	2005	-			-
2006 Additions	2006	-			-
2007 Additions	2007	-			-
2008 Additions	2008	231,723			231,723
2009 Additions	2009	3,659			3,659
2010 Additions	2010	98,571			98,571
2011 Additions	2011	98,116			98,116
		\$1,324,647			\$1,324,647
Pump Station Structure					
Balance as of 12/31/2004	2004	\$1,673,835	7115	13893	\$3,268,313
2005 Additions	2005	266,003	7446	13893	496,306
2006 Additions	2006	1,814	7751	13893	3,251
2007 Additions	2007	4,266	7967	13893	7,439
2008 Additions	2008	405,183	8310	13893	677,401
2009 Additions	2009	1,218,866	8570	13893	1,975,886
2010 Additions	2010	894,362	8799	13893	1,412,132
2011 Additions	2011	86,746	9070	13893	132,874
		\$4,551,075			\$7,973,603
Electrical & Pumping					
Balance as of 12/31/2004	2004	\$2,170,057	7115	13893	\$4,237,231
2005 Additions	2005	589,694	7446	13893	1,100,246
2006 Additions	2006	34,162	7751	13893	61,230
2007 Additions	2007	309,397	7967	13893	539,526
2008 Additions	2008	1,031,249	8310	13893	1,724,082
2009 Additions	2009	722,691	8570	13893	1,171,544
2010 Additions	2010	1,095,922	8799	13893	1,730,381
2011 Additions	2011	112,177	9070	13893	171,828
		\$6,065,349			\$10,736,068

Exhibit No. 2
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Capacity Assets

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
Purification					
Balance as of 12/31/2004	2004	\$598,211	7115	13893	\$1,168,061
2005 Additions	2005	46,479	7446	13893	86,720
2006 Additions	2006	1,184	7751	13893	2,122
2007 Additions	2007	57,861	7967	13893	100,898
2008 Additions	2008	34,803	8310	13893	58,185
2009 Additions	2009	366	8570	13893	593
2010 Additions	2010	210,487	8799	13893	332,344
2011 Additions	2011	135,251	9070	13893	207,172
		\$1,084,642			\$1,956,095
Wells					
Balance as of 12/31/2004	2004	\$817,609	7115	13893	\$1,596,455
2005 Additions	2005	-	7446	13893	-
2006 Additions	2006	-	7751	13893	-
2007 Additions	2007	-	7967	13893	-
2008 Additions	2008	358,021	8310	13893	598,553
2009 Additions	2009	380,243	8570	13893	616,407
2010 Additions	2010	26,208	8799	13893	41,381
2011 Additions	2011	(152)	9070	13893	(233)
		\$1,581,929			\$2,852,563
Reservoir					
Balance as of 12/31/2004	2004	\$2,442,336	7115	13893	\$4,768,881
2005 Additions	2005	-	7446	13893	-
2006 Additions	2006	268,731	7751	13893	481,656
2007 Additions	2007	232,238	7967	13893	404,976
2008 Additions	2008	2,016,412	8310	13893	3,371,116
2009 Additions	2009	260,350	8570	13893	422,050
2010 Additions	2010	338,896	8799	13893	535,092
2011 Additions	2011	100,009	9070	13893	153,190
		\$5,658,972			\$10,136,960

Exhibit No. 2
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Capacity Assets

Expenditure	Year Placed	Original Cost	Cost Index		Trended Current
	in Service		Original	Current	Replacement Cost
Additions since 2011					
SCADA On-Going Upgrade	2012	\$8,748	9308	13893	\$13,056
SCADA On-Going Upgrade	2013	10,136	9547	13893	14,750
SCADA On-Going Upgrade	2014	9,335	9806	13893	13,226
SCADA On-Going Upgrade	2015	1,274	10039	13893	1,764
SCADA On-Going Upgrade	2016	12,374	10339	13893	16,628
SCADA On-Going Upgrade	2017	5,919	10738	13893	7,658
SCADA On-Going Upgrade	2018	11,832	11062	13893	14,860
SCADA On-Going Upgrade	2019	114,723	11281	13893	141,279
SCADA On-Going Upgrade	2020	54,509	11466	13893	66,047
SCADA On-Going Upgrade	2021	277,650	12149	13893	317,505
SCADA On-Going Upgrade	2022	735,599	13007	13893	785,711
SCADA On-Going Upgrade	2023	1,320,779	13358	13893	1,373,657
SCADA On-Going Upgrade	2024	1,649,530	13571	13893	1,688,612
Well WL-8 Upgrades	2012	48	9308	13893	71
Well WL-8 Upgrades	2013	893	9547	13893	1,300
Well WL-12 Upgrades	2012	48	9308	13893	71
Well WL-12 Upgrades	2021	1,399	12149	13893	1,600
Auxiliary Pumping Stn	2014	4,416	9806	13893	6,256
Auxiliary Pumping Stn	2015	50,058	10039	13893	69,273
Auxiliary Pumping Stn	2016	27,496	10339	13893	36,948
Auxiliary Pumping Stn	2017	12,082	10738	13893	15,632
Auxiliary Pumping Stn	2018	37,458	11062	13893	47,045
Auxiliary Pumping Stn	2019	1,313,268	11281	13893	1,617,265
Auxiliary Pumping Stn	2020	86,079	11466	13893	104,300
Auxiliary Pumping Stn	2021	1,445	12149	13893	1,652
Auxiliary Pumping Stn	2024	65,766	13571	13893	67,324
Gen System Improvements	2015	73,952	10039	13893	102,339
Gen System Improvements	2016	2,637	10339	13893	3,544
Gen System Improvements	2017	71,771	10738	13893	92,860
Gen System Improvements	2018	145,085	11062	13893	182,216
Gen System Improvements	2019	272,383	11281	13893	335,435
Gen System Improvements	2020	162,385	11466	13893	196,758
Gen System Improvements	2021	248,737	12149	13893	284,441
Gen System Improvements	2022	14,092	13007	13893	15,052
Gen System Improvements	2023	173,476	13358	13893	180,421
Gen System Improvements	2024	25,339	13571	13893	25,940

Exhibit No. 2
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Capacity Assets

Expenditure	Year Placed		Cost Index		Trended Current Replacement Cost
	in Service	Original Cost	Original	Current	
Kohler Tract Pump Station	2016	8,526	10339	13893	11,457
Kohler Tract Pump Station	2017	70,860	10738	13893	91,682
Kohler Tract Pump Station	2018	34,271	11062	13893	43,042
Kohler Tract Pump Station	2019	127,209	11281	13893	156,656
Kohler Tract Pump Station	2020	1,570,573	11466	13893	1,903,027
Kohler Tract Pump Station	2021	159,431	12149	13893	182,317
Kohler Tract Pump Station	2022	10,750	13007	13893	11,483
CLD Well Improvements	2018	510	11062	11392	525
CLD Well Improvements	2019	23,802	11281	13893	29,312
CLD Well Improvements	2020	20,834	11466	13893	25,244
CLD Well Improvements	2021	1,895	12149	13893	2,167
CLD Well Improvements	2022	54,625	13007	13893	58,346
CLD Well Improvements	2023	22,698	13358	13893	23,607
CLD Well Improvements	2024	79,306	13571	13893	81,184
Upper System Pumping Station Improvements	2021	67,119	12149	13893	76,753
Upper System Pumping Station Improvements	2022	32,495	13007	13893	34,709
Upper System Pumping Station Improvements	2023	65,097	13358	13893	67,703
Upper System Pumping Station Improvements	2024	3,709	13571	13893	3,797
Far View Pump Station Demolition	2021	22,797	12149	13893	26,069
Far View Pump Station Demolition	2022	134,275	13007	13893	143,422
South Whitehall Emergency Interconnect	2022	257,390	13007	13893	274,925
South Whitehall Emergency Interconnect	2023	285	13358	13893	296
New Upper System Reservoir Planning	2022	7,227	Excluded - Pending Project Completion		
New Upper System Reservoir Planning	2023	4,955	Excluded - Pending Project Completion		
New Upper System Reservoir Planning	2024	6,175	Excluded - Pending Project Completion		
Reservoir 1 Repair	2022	665,906	Excluded - Repair		
Reservoir 1 Repair	2023	43,069	Excluded - Repair		
Applewood PS & Wells 5,6, & 9 Upgrades	2024	45,219	Excluded - Pending Project Completion		
		\$9,771,178			\$11,090,221

Exhibit No. 3
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Distribution Assets

Expenditure	Year Placed	Original Cost	Cost Index		Trended Current
	in Service		Original	Current	Replacement Cost
Distribution					
Balance as of 12/31/2004	2004	\$17,953,436	7115	13893	\$35,055,698
2005 Additions	2005	1,397,738	7446	13893	2,607,888
2006 Additions	2006	1,586,685	7751	13893	2,843,872
2007 Additions	2007	1,134,082	7967	13893	1,977,610
2008 Additions	2008	2,325,782	8310	13893	3,888,332
2009 Additions	2009	1,235,541	8570	13893	2,002,918
2010 Additions	2010	891,843	8799	13893	1,408,155
2011 Additions	2011	249,454	9070	13893	382,104
		<hr/> \$26,774,561			<hr/> \$50,166,577
Additions since 2011					
Distribution Mains	2012	\$18,641		Excluded Repairs	
Distribution Mains	2013	——13,853		Excluded Repairs	
Distribution Mains	2014	——22,281		Excluded Repairs	
Distribution Mains	2015	——22,992		Excluded Repairs	
Meter Installation for Existing Customers	2012	44,448	9308	13893	66,340
Meter Installation for Existing Customers	2013	16,641	9547	13893	24,217
Meter Installation for Existing Customers	2014	19,989	9806	13893	28,320
Meter Installation for Existing Customers	2015	5,479	10039	13893	7,581
Meter Installation for Existing Customers	2016	4,065	10339	13893	5,462
Meter Installation for Existing Customers	2017	6,610	10738	13893	8,552
Meter Installation for Existing Customers	2018	4,904	11062	13893	6,160
Meter Installation for Existing Customers	2019	20,144	11281	13893	24,807
Meter Installation for Existing Customers	2020	3,565	11466	13893	4,319
Meter Installation for Existing Customers	2021	4,510	12149	13893	5,157
Meter Installation for Existing Customers	2022	188	13007	13893	201
Meter Installation for New Customers	2012	——81,664		Excluded Contribution	
Meter Installation for New Customers	2013	——101,173		Excluded Contribution	
Meter Installation for New Customers	2014	——85,560		Excluded Contribution	
Meter Installation for New Customers	2015	——98,957		Excluded Contribution	
Meter Installation for New Customers	2016	——141,772		Excluded Contribution	
Meter Installation for New Customers	2017	——132,492		Excluded Contribution	
Meter Installation for New Customers	2018	——103,097		Excluded Contribution	
Meter Installation for New Customers	2019	——80,788		Excluded Contribution	
Meter Installation for New Customers	2020	——65,963		Excluded Contribution	
Meter Installation for New Customers	2021	——29,283		Excluded Contribution	
Meter Installation for New Customers	2023	——111		Excluded Contribution	

Exhibit No. 3
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Distribution Assets

Expenditure	Year Placed	Original Cost	Cost Index		Trended Current
	in Service		Original	Current	Replacement Cost
Additions since 2011 (continued)					
Applewood Pump Station Modification	2021	1,426	12149	13893	1,630
Parkland Crossing Upsizing	2022	14,617	13007	13893	15,612
Parkland Crossing Upsizing	2023	1,555	13358	13893	1,617
Parkland Crossing Upsizing	2024	116,635	13571	13893	119,398
Dries Waterline Ext	2012	573	9308	13893	855
Dries Waterline-Upsizing	2012	118	9308	13893	\$176
Wat Sys Optimization	2014	1,336	9806	13893	1,892
Wat Sys Optimization	2015	6,336	10039	13893	8,768
Wat Sys Optimization	2016	913	10339	13893	1,227
Schaffer Run Upsizing	2019	424	11281	13893	523
Schaffer Run Upsizing	2022	66,965	13007	13893	71,527
Kohler Tract Main Extension	2018	13,593	11062	13893	17,072
Kohler Tract Main Extension	2019	167,259	11281	13893	205,976
Kohler Tract Main Extension	2020	46,708	11466	13893	56,594
Kohler Tract Main Extension	2021	6,204	12149	13893	7,094
Kohler Tract Main Extension	2022	382	13007	13893	408
Kohler Tract Main Extension	2023	228	13358	13893	237
Indian Creek Rd. Main Extension	2018	1,278	11062	13893	1,605
Indian Creek Rd. Main Extension	2019	185,635	11281	13893	228,607
Indian Creek Rd. Main Extension	2020	8,189	11466	13893	9,923
Indian Creek Rd. Main Extension	2022	160	13007	13893	171
Crackersport Rd Upsizing	2021	113	12149	13893	129
Main Replacement - Cycle 6	2021	6,075		Excluded Replacement	
Main Replacement - Cycle 6	2022	1,484,189		Excluded Replacement	
Main Replacement - Cycle 6	2023	988,070		Excluded Replacement	
Main Replacement - Cycle 6	2024	488		Excluded Replacement	
Fallbrooke Upsizing	2021	1,040	12149	13893	1,189
Lehigh Hill Upsizing	2022	87,894	13007	13893	93,882
Lehigh Hill Upsizing	2023	46,966	13358	13893	48,846
Lehigh Hill Upsizing	2024	49,455	13571	13893	50,627
I-78 Waterline Crossing	2021	1,711		Excluded Not in Current Use	
I-78 Waterline Crossing	2022	46,349		Excluded Not in Current Use	
I-78 Waterline Crossing	2023	213,222		Excluded Not in Current Use	
Main Replacement - Cycle 7	2023	110,285		Excluded Replacement	
Main Replacement - Cycle 7	2024	2,153,702		Excluded Replacement	
Main Replacement - Cycle 8	2023	3,596		Excluded Replacement	
Main Replacement - Cycle 8	2024	608		Excluded Replacement	
Memorial Rd. Main Extension	2023	584	13358	13893	607
Memorial Rd. Main Extension	2024	306,440	13571	13893	313,700
		\$1,263,563			\$1,441,008

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Year	Total System Costs	Original Cost			
			Distribution	Capacity	Meters/ Services	Hydrants
Financed thru Reserves:						
Original Acquisition Costs:						
Penn Hills	1989	\$91,997	\$55,566	\$23,735	\$12,696	\$0
Crestwood	1991	123,946	78,706	28,136	17,105	-
Schnecksville North	1991	228,946	97,531	77,384	41,668	12,363
Other Costs:						
NW Interconnection	1991	\$2,874	\$2,874	\$0	\$0	\$0
NW Interconnection	1992	136,629	136,629	-	-	-
NW Interconnection	1993	4,705	4,705	-	-	-
NW Interconnection	1995	209	209	-	-	-
NW Interconnection	2011	9,218			\$1,536	\$7,682
Penn Hills System Improv.	1990	3,851	-	3,851	-	-
Penn Hills System Improv.	1991	316	-	316	-	-
King's IGA	2011	1,680			650	1,029
Union Lutheran Church	2011	2,054	-	-	2,054	-
Visions Child Care	2011	863	-	-	863	-
Crestwood Pump Station Repairs	2003	85,786	-	85,786	-	-
Crestwood Pump Station Repairs	2004	1,335	-	1,335	-	-
Crestwood Interconnection	2004	8,618	-	8,618	-	-
Sand Spring Acquisition	2004	55,292	37,599	6,690	6,967	4,036
NWIP Lot 10	2011	1,262	-	-	1,262	-
NWIP Lot 11	2011	992	-	-	992	-
CVS	2011	1,355	-	-	1,355	-
NWIP Lots 19/20	2011	1,013	-	-	1,013	-
Orefield Cold Storage	2005	4,372	-	4,372	-	-
Orefield Cold Storage	2006	337	-	337	-	-
Orefield Cold Storage	2007	300	-	300	-	-
Orefield Cold Storage	2008	183	-	183	-	-
Orefield Cold Storage	2011	72			72	-
NWIP Lot 3	2011	1,158	-	-	1,158	-
Gateway North	2002	4,451	4,451	-	-	-
Gateway North	2003	85	85	-	-	-
Gateway North	2004	303	303	-	-	-
Gateway North	2011	1,621			866	756
NWIP Lots 5/6	2011	865	-	-	865	-
Tantoros Office Bldg	2011	300	-	-	300	-
OVEW Subd - Ph 2	1993	6,373	6,373	-	-	-
OVEW Subd - Ph 2	1994	4,440	4,440	-	-	-
OVEW Subd - Ph 2	1995	5,295	5,295	-	-	-
OVEW Subd - Ph 2	1996	872	872	-	-	-
OVEW Subd - Ph 2	2011	3,983			1,761	2,222
OVEW Subd - Ph 3	1997	901	901	-	-	-
OVEW Subd - Ph 3	1998	178	178	-	-	-
OVEW Subd - Ph 3	2011	426			226	200
True Life Ministries	1995	126	67	59	-	-
True Life Ministries	1996	3,616	1,930	1,686	-	-

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Year	Total System Costs	Original Cost			
			Distribution	Capacity	Meters/ Services	Hydrants
True Life Ministries	1997	2,194	1,171	1,023	-	-
True Life Ministries	2011	312			31	281
Allentown Teachers CU	2011	949	-	-	949	-
NP IP Lot 18	2011	1,150	-	-	1,150	-
Golden Asset Investments	2011	434	-	-	434	-
Community Fire Co # 1	2005	6,566	6,566	-	-	-
Community Fire Co # 1	2006	357	357	-	-	-
Community Fire Co # 1	2007	40	40	-	-	-
Community Fire Co # 1	2011	757		-	192	565
NWIP Lot 17	2011	776	-	-	776	-
DiCarlo Land Development	2002	1,688	1,688	-	-	-
DiCarlo Land Development	2011	686			330	356
NWIP Lots 5&6 Self Storage	2011	472	-	-	472	-
Gateway View	2005	4,162	4,162	-	-	-
Gateway View	2006	101	101	-	-	-
Gateway View	2007	203	203	-	-	-
Gateway View	2008	688	688	-	-	-
Gateway View	2011	623			248	375
NWIP Lot 14 - A-town Valve	2011	1,078	-	-	1,078	-
NWIP Lot 15	2011	2,014	-	-	2,014	-
Parkland Court	2011	1,064	-	-	1,064	-
OVEW Est 4, Lots 91 & 92	2011	1,041	-	-	1,041	-
Parkland Pointe	2008	12,153	12,153	-	-	-
Parkland Pointe	2009	1,004	1,004	-	-	-
Parkland Pointe	2010	743	743	-	-	-
Parkland Pointe	2011	3,302			1,636	1,666
		<u>\$847,756</u>	<u>\$467,590</u>	<u>\$243,811</u>	<u>\$104,824</u>	<u>\$31,532</u>

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Year	Total System Costs	Original Cost			
			Distribution	Capacity	Meters/ Services	
					Hydrants	
<u>Financed thru Debt:</u>						
Crestwood Paymts by Agmt	1992	\$3,400	\$3,400	-	\$0	\$0
Crestwood Paymts by Agmt	1993	1,700	1,700	-	-	-
Crestwood Paymts by Agmt	1994	850	850	-	-	-
Crestwood Paymts by Agmt	1995	850	850	-	-	-
Crestwood Paymts by Agmt	1996	850	850	-	-	-
Crestwood Paymts by Agmt	1997	425	425	-	-	-
Crestwood Paymts by Agmt	2001	1,275	1,275	-	-	-
Crestwood Paymts by Agmt	2002	425	425	-	-	-
Crestwood Paymts by Agmt	2004	850	850	-	-	-
Crestwood Paymts by Agmt	2011	1,875			1,875	-
Sch North Paymts by Agmt	1995	9,053	9,053	-	-	-
Sch North Paymts by Agmt	1996	4,792	4,792	-	-	-
Sch North Paymts by Agmt	1997	3,727	3,727	-	-	-
Sch North Paymts by Agmt	1998	2,131	2,131	-	-	-
Sch North Paymts by Agmt	1999	5,325	5,325	-	-	-
Sch North Paymts by Agmt	2011	10,223			7,403	2,820
NBMA Interconnection	1992	643,808	-	643,808	-	-
NBMA Interconnection	1993	296	-	296	-	-
Distribution Sys. Mains	1992	8,852	8,852	-	-	-
Distribution Sys. Mains	1993	517	517	-	-	-
Distribution Sys. Mains	1994	1,283	1,283	-	-	-
Distribution Sys. Mains	1995	485	485	-	-	-
Distribution Sys. Mains	1996	2,890	2,890	-	-	-
OVEW Supply	1993	2,168	-	2,168	-	-
OVEW Supply	1994	25,881	-	25,881	-	-
OVEW Supply	1995	35,112	-	35,112	-	-
OVEW Supply	1996	1,811	-	1,811	-	-
NW Main Ext.	1995	412,221	284,581	127,640	-	-
NW Main Ext.	1996	9,035	6,238	2,797	-	-
NW Main Ext.	1997	123	85	38	-	-
NW Main Ext.	1998	317	219	98	-	-
NW Main Ext.	2011	86,372			76,718	9,653
SN Pump St. Upgrade	1994	1,161	-	1,161	-	-
SN Pump St. Upgrade	1995	57,664	-	57,664	-	-
SN Pump St. Upgrade	1996	6,634	-	6,634	-	-
SN Pump St. Upgrade	1997	55	-	55	-	-
SSWC - OVEW Interconnection	1995	17,981	8,549	9,432	-	-
SSWC - OVEW Interconnection	1996	5,959	2,833	3,126	-	-
SSWC - OVEW Interconnection	1997	446	212	234	-	-
SSWC - OVEW Interconnection	2002	323	154	169	-	-
SSWC - OVEW Interconnection	2011	2,868			2,399	469
SN - SSWC Interconnection	1995	28,868	28,868	-	-	-
SN - SSWC Interconnection	1996	5,091	5,091	-	-	-
SN - SSWC Interconnection	1997	802	802	-	-	-
SN - SSWC Interconnection	2011	11,581			10,603	978

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Year	Total System Costs	Original Cost			
			Distribution	Capacity	Meters/ Services	Hydrants
NBMA - Wayside Interc.	1995	52,428	-	52,428	-	-
NBMA - Wayside Interc.	1996	4,360	-	4,360	-	-
NBMA - Wayside Interc.	1997	693	-	693	-	-
NBMA - Wayside Interc.	2011	7,250	-	-	-	7,250
Long Range System Plan	1994	5,951	-	5,951	-	-
Long Range System Plan	1995	924	-	924	-	-
Rt 873 Main Extension	1995	1,911	478	1,433	-	-
Rt 873 Main Extension	1996	168,386	42,096	126,290	-	-
Rt 873 Main Extension	1997	218	55	163	-	-
Rt 873 Main Extension	1998	124	31	93	-	-
Rt 873 Main Extension	1999	828	207	621	-	-
Rt 873 Main Extension	2011	14,910	-	-	7,455	7,455
WLVC - Independance Dr Main Ext	1997	6,939	6,939	-	-	-
WLVC - Independance Dr Main Ext	1998	418	418	-	-	-
WLVC - Independance Dr Main Ext	1999	118	118	-	-	-
WLVC - Independance Dr Main Ext	2011	3,902	-	-	319	3,584
Rt 873 Main Extension - Ph 2	1996	16,797	8,964	7,833	-	-
Rt 873 Main Extension - Ph 2	1997	94,619	50,497	44,122	-	-
Rt 873 Main Extension - Ph 2	1998	371	198	173	-	-
Rt 873 Main Extension - Ph 2	1999	47	25	22	-	-
Rt 873 Main Extension - Ph 2	2000	689	368	321	-	-
Rt 873 Main Extension - Ph 2	2011	5,922	-	-	592	5,330
Distribution Improvements	1997	4,607	4,607	-	-	-
Rt 309 Wtr Line Relocation	2007	152,153	-	152,153	-	-
Rt 309 Wtr Line Relocation	2008	3,294	-	3,294	-	-
Rt 309 Wtr Line Relocation	2009	443	-	443	-	-
Rt 309 Wtr Line Relocation	2011	13,555	-	-	7,286	6,269
DiCarlo Main Ext	2002	213	213	-	-	-
Sand Spring Improvements	2011	59,109	-	-	59,109	-
Subtotal		\$2,039,533	\$502,526	\$1,319,441	\$173,759	\$43,808
Total		\$2,887,290	\$970,116	\$1,563,252	\$278,583	\$75,339

Planning Costs thru 2011:

N. Whitehall PSC Study	2011	\$42,081
NL Master Plan	2011	2,340
Neff's Laury Ext	2011	19,037
Schnecksville Water System	2011	9,606
Distribution Mains	2011	6,816
NLSA System Planning	2011	81,689
Kidspeace Acquisition	2011	8,910
LCCC Water Sys Evaluation	2011	14,769
Lehigh Career And Technical Institute	2011	11,691
		<u>\$196,939</u>

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Cost Index		Trended Cost			
	Original	Current	Distribution	Capacity	Meters/ Services	Hydrants
Financed thru Reserves:						
Original Acquisition Costs:						
Penn Hills	4615	13893	\$167,287	\$71,457	\$38,221	\$0
Crestwood	4835	13893	226,148	80,844	49,147	-
Schnecksville North	4835	13893	280,240	222,350	119,727	35,523
Other Costs:						
NW Interconnection	4835	13893	\$8,258	\$0	\$0	\$0
NW Interconnection	4985	13893	380,788	-	-	-
NW Interconnection	5210	13893	12,545	-	-	-
NW Interconnection	5471	13893	531	-	-	-
NW Interconnection	9070	13893	-	-	2,353	11,767
Penn Hills System Improv.	4732	13893	-	11,306	-	-
Penn Hills System Improv.	4835	13893	-	908	-	-
King's IGA	9070	13893	-	-	996	1,577
Union Lutheran Church	9070	13893	-	-	3,146	-
Visions Child Care	9070	13893	-	-	1,322	-
Crestwood Pump Station Repairs	6695	13893	-	178,026	-	-
Crestwood Pump Station Repairs	7115	13893	-	2,607	-	-
Crestwood Interconnection	7115	13893	-	16,827	-	-
Sand Spring Acquisition	7115	13893	73,415	13,063	13,603	7,881
NWIP Lot 10	9070	13893	-	-	1,934	-
NWIP Lot 11	9070	13893	-	-	1,520	-
CVS	9070	13893	-	-	2,076	-
NWIP Lots 19/20	9070	13893	-	-	1,552	-
Orefield Cold Storage	7446	13893	-	8,157	-	-
Orefield Cold Storage	7751	13893	-	604	-	-
Orefield Cold Storage	7967	13893	-	523	-	-
Orefield Cold Storage	8310	13893	-	306	-	-
Orefield Cold Storage	9070	13893	-	-	110	-
NWIP Lot 3	9070	13893	-	-	1,774	-
Gateway North	6538	13893	9,458	-	-	-
Gateway North	6695	13893	176	-	-	-
Gateway North	7115	13893	592	-	-	-
Gateway North	9070	13893	-	-	1,326	1,158
NWIP Lots 5/6	9070	13893	-	-	1,325	-
Tantoros Office Bldg	9070	13893	-	-	460	-
OVEW Subd - Ph 2	5210	13893	16,993	-	-	-
OVEW Subd - Ph 2	5408	13893	11,407	-	-	-
OVEW Subd - Ph 2	5471	13893	13,446	-	-	-
OVEW Subd - Ph 2	5622	13893	2,155	-	-	-
OVEW Subd - Ph 2	9070	13893	-	-	2,697	3,404
OVEW Subd - Ph 3	5825	13893	2,149	-	-	-
OVEW Subd - Ph 3	5920	13893	418	-	-	-
OVEW Subd - Ph 3	9070	13893	-	-	346	307
True Life Ministries	5471	13893	170	150	-	-
True Life Ministries	5622	13893	4,769	4,166	-	-

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Cost Index		Trended Cost			
	Original	Current	Distribution	Capacity	Meters/ Services	Hydrants
True Life Ministries	5825	13893	2,793	2,440	-	-
True Life Ministries	9070	13893	-	-	48	431
Allentown Teachers CU	9070	13893	-	-	1,454	-
NP IP Lot 18	9070	13893	-	-	1,762	-
Golden Asset Investments	9070	13893	-	-	665	-
Community Fire Co # 1	7446	13893	12,251	-	-	-
Community Fire Co # 1	7751	13893	640	-	-	-
Community Fire Co # 1	7967	13893	70	-	-	-
Community Fire Co # 1	9070	13893	-	-	294	865
NWIP Lot 17	9070	13893	-	-	1,189	-
DiCarlo Land Development	6538	13893	3,587	-	-	-
DiCarlo Land Development	9070	13893	-	-	505	545
NWIP Lots 5&6 Self Storage	9070	13893	-	-	723	-
Gateway View	7446	13893	7,765	-	-	-
Gateway View	7751	13893	181	-	-	-
Gateway View	7967	13893	354	-	-	-
Gateway View	8310	13893	1,150	-	-	-
Gateway View	9070	13893	-	-	380	574
NWIP Lot 14 - A-town Valve	9070	13893	-	-	1,651	-
NWIP Lot 15	9070	13893	-	-	3,085	-
Parkland Court	9070	13893	-	-	1,630	-
OVEW Est 4, Lots 91 & 92	9070	13893	-	-	1,595	-
Parkland Pointe	8310	13893	20,318	-	-	-
Parkland Pointe	8570	13893	1,628	-	-	-
Parkland Pointe	8799	13893	1,173	-	-	-
Parkland Pointe	9070	13893	-	-	2,506	2,552
			\$1,262,853	\$613,734	\$261,119	\$66,584

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Cost Index		Trended Cost			
	Original	Current	Distribution	Capacity	Meters/ Services	Hydrants
<u>Financed thru Debt:</u>						
Crestwood Paymts by Agmt	4985	13893	\$9,476	\$0	\$0	\$0
Crestwood Paymts by Agmt	5210	13893	4,533	-	-	-
Crestwood Paymts by Agmt	5408	13893	2,184	-	-	-
Crestwood Paymts by Agmt	5471	13893	2,158	-	-	-
Crestwood Paymts by Agmt	5622	13893	2,100	-	-	-
Crestwood Paymts by Agmt	5825	13893	1,014	-	-	-
Crestwood Paymts by Agmt	6342	13893	2,793	-	-	-
Crestwood Paymts by Agmt	6538	13893	903	-	-	-
Crestwood Paymts by Agmt	7115	13893	1,660	-	-	-
Crestwood Paymts by Agmt	9070	13893	\$0	\$0	\$2,872	-
Sch North Paymts by Agmt	5471	13893	22,988	-	-	-
Sch North Paymts by Agmt	5622	13893	11,841	-	-	-
Sch North Paymts by Agmt	5825	13893	8,889	-	-	-
Sch North Paymts by Agmt	5920	13893	5,001	-	-	-
Sch North Paymts by Agmt	6060	13893	12,209	-	-	-
Sch North Paymts by Agmt	9070	13893	-	-	11,339	4,320
NBMA Interconnection	4985	13893	-	1,794,307	-	-
NBMA Interconnection	5210	13893	-	789	-	-
Distribution Sys. Mains	4985	13893	24,671	-	-	-
Distribution Sys. Mains	5210	13893	1,379	-	-	-
Distribution Sys. Mains	5408	13893	3,296	-	-	-
Distribution Sys. Mains	5471	13893	1,232	-	-	-
Distribution Sys. Mains	5622	13893	7,141	-	-	-
OVEW Supply	5210	13893	-	5,781	-	-
OVEW Supply	5408	13893	-	66,492	-	-
OVEW Supply	5471	13893	-	89,159	-	-
OVEW Supply	5622	13893	-	4,475	-	-
NW Main Ext.	5471	13893	722,632	324,114	-	-
NW Main Ext.	5622	13893	15,415	6,912	-	-
NW Main Ext.	5825	13893	203	91	-	-
NW Main Ext.	5920	13893	514	230	-	-
NW Main Ext.	9070	13893	-	-	117,514	14,787
SN Pump St. Upgrade	5408	13893	-	2,983	-	-
SN Pump St. Upgrade	5471	13893	-	146,425	-	-
SN Pump St. Upgrade	5622	13893	-	16,393	-	-
SN Pump St. Upgrade	5825	13893	-	131	-	-
SSWC - OVEW Interconnection	5471	13893	21,708	23,951	-	-
SSWC - OVEW Interconnection	5622	13893	7,001	7,725	-	-
SSWC - OVEW Interconnection	5825	13893	506	558	-	-
SSWC - OVEW Interconnection	6538	13893	327	359	-	-
SSWC - OVEW Interconnection	9070	13893	-	-	3,675	718
SN - SSWC Interconnection	5471	13893	73,304	-	-	-
SN - SSWC Interconnection	5622	13893	12,580	-	-	-
SN - SSWC Interconnection	5825	13893	1,913	-	-	-
SN - SSWC Interconnection	9070	13893	-	-	16,241	1,498

Exhibit 4
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Capital Costs - Thru 2011

	Cost Index		Trended Cost			
	Original	Current	Distribution	Capacity	Meters/ Services	Hydrants
NBMA - Wayside Interc.	5471	13893	-	133,130	-	-
NBMA - Wayside Interc.	5622	13893	-	10,774	-	-
NBMA - Wayside Interc.	5825	13893	-	1,653	-	-
NBMA - Wayside Interc.	9070	13893	-	-	-	11,105
Long Range System Plan	5408	13893	-	15,289	-	-
Long Range System Plan	5471	13893	-	2,346	-	-
Rt 873 Main Extension	5471	13893	1,214	3,639	-	-
Rt 873 Main Extension	5622	13893	104,023	312,073	-	-
Rt 873 Main Extension	5825	13893	131	389	-	-
Rt 873 Main Extension	5920	13893	73	218	-	-
Rt 873 Main Extension	6060	13893	475	1,424	-	-
Rt 873 Main Extension	9070	13893	-	-	11,419	11,419
WLVC - Independance Dr Main Ext	5825	13893	16,550	-	-	-
WLVC - Independance Dr Main Ext	5920	13893	981	-	-	-
WLVC - Independance Dr Main Ext	6060	13893	271	-	-	-
WLVC - Independance Dr Main Ext	9070	13893	-	-	488	5,489
Rt 873 Main Extension - Ph 2	5622	13893	22,151	19,356	-	-
Rt 873 Main Extension - Ph 2	5825	13893	120,435	105,231	-	-
Rt 873 Main Extension - Ph 2	5920	13893	465	406	-	-
Rt 873 Main Extension - Ph 2	6060	13893	57	50	-	-
Rt 873 Main Extension - Ph 2	6221	13893	822	717	-	-
Rt 873 Main Extension - Ph 2	9070	13893	-	-	907	8,164
Distribution Improvements	5825	13893	10,988	-	-	-
Rt 309 Wtr Line Relocation	7967	13893	-	265,324	-	-
Rt 309 Wtr Line Relocation	8310	13893	-	5,507	-	-
Rt 309 Wtr Line Relocation	8570	13893	-	718	-	-
Rt 309 Wtr Line Relocation	9070	13893	-	-	11,160	9,603
DiCarlo Main Ext	6538	13893	453	-	-	-
Sand Spring Improvements	9070	13893	-	-	90,541	-
Subtotal			\$1,260,655	\$3,369,118	\$266,157	\$67,103
Total			\$2,523,508	\$3,982,852	\$527,276	\$133,687

Planning Costs thru 2011:

N. Whitehall PSC Study	9070	13893	\$64,458
NL Master Plan	9070	13893	3,584
Neff's Laury Ext	9070	13893	29,160
Schnecksville Water System	9070	13893	14,714
Distribution Mains	9070	13893	10,440
NLSA System Planning	9070	13893	125,128
Kidspace Acquisition	9070	13893	13,648
LCCC Water Sys Evaluation	9070	13893	22,623
Lehigh Career And Technical Institute	9070	13893	17,908
			<u>\$301,663</u>

Exhibit 5
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Additional Assets since 2011

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Assets							
Meter Installation for New Customers	2012	\$1,172				Excluded Contribution	
Meter Installation for New Customers	2013	1,558				Excluded Contribution	
Meter Installation for New Customers	2014	1,138				Excluded Contribution	
Meter Installation for New Customers	2021	58				Excluded Contribution	
Distribution Mains	2014	98				Excluded Repairs	
Distribution Mains	2015	875				Excluded Repairs	
Crestwood Alt. Water Supply	2012		\$1,548	9308	13893		\$2,311
Crestwood Alt. Water Supply	2014		3,244	9806	13893		4,596
Crestwood Alt. Water Supply	2015		37,444	10039	13893		51,817
Crestwood Alt. Water Supply	2016		47,074	10339	13893		63,257
Crestwood Alt. Water Supply	2017		151,987	10738	13893		196,647
Crestwood Alt. Water Supply	2018		205,643	11062	13893		258,272
Crestwood Alt. Water Supply	2019		108	11281	13893		133
Meter Installation for Existing Customers	2012	\$1,972		9308	13893	\$2,943	
Meter Installation for Existing Customers	2013	1,010		9547	13893	1,470	
Meter Installation for Existing Customers	2014	2,447		9806	13893	3,467	
System Improvements	2020		3,209	11466	13893		3,888
System Improvements	2021		34,710	12149	13893		39,693
System Improvements	2022		10,702	13007	13893		11,431
System Improvements	2023		351	13358	13893		365
System Improvements	2024		3,503	13571	13893		3,586
NBMA Second Interconnect	2024	1,602		Excluded - Pending Project Completion			
		5,429	\$499,525			7,880	\$635,996

Exhibit 6
Lehigh County Authority
Suburban Water - Washington Township
Lehigh County, Pennsylvania
Assets

	<u>Total Costs</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Capacity</u>	<u>Metering</u>	<u>Hydrants</u>	<u>Services</u>
System Improvements	\$549,264	\$0	\$0	\$549,264	\$0	\$0	\$0
Slatington Interconnection	85,592	-	85,592	-	-	-	-
System Acquisition	23,817	20,483	-	-	1,429	715	1,191
WT Main Replacement	2,594,205	28.8%	62.4%			2.9%	5.9%
		747,131	1,618,784	-	-	75,232	153,058
Total	\$3,252,878	\$767,614	\$1,704,377	\$549,264	\$1,429	\$75,947	\$154,249

Exhibit 7
Lehigh County Authority
Suburban Water - Washington Township
Lehigh County, Pennsylvania
Additional Assets since 2011

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Assets							
Meter Installation for New Customers	2012	\$218				Excluded Contribution	
Meter Installation for New Customers	2013	598				Excluded Contribution	
Meter Installation for New Customers	2014	326				Excluded Contribution	
Distribution Mains	2015	50				Excluded Repairs	
Meter Installation for Existing Customers	2012	1,685		9308	13893	\$2,515	
Meter Installation for Existing Customers	2013	709		9547	13893	1,032	
Meter Installation for Existing Customers	2014	970		9806	13893	1,374	
		3,364	\$0			\$4,921	\$0

Exhibit 8
Lehigh County Authority
Suburban Water - Heidelberg Heights
Lehigh County, Pennsylvania
Assets

	Total Costs	Capacity					
		Land	PS Structure	Pumping	Purification	Reservoir	Wells
Acquisition	\$434,494	9.6%	7.9%	9.5%	0.5%	26.4%	5.3%
		\$41,711	\$34,325	\$41,277	\$2,172	\$114,706	\$23,028
Improvements Plan	326,700	-	91,800	-	-	143,800	14,490
Total	\$761,194	\$41,712	\$126,125	\$41,277	\$2,172	\$258,507	\$37,518

Distribution	Metering	Services	Hydrants
26.0%	3.5%	10.0%	1.3%
\$112,968	\$15,207	\$43,449	\$5,648
23,790	52,820	-	-
\$136,758	\$68,027	\$43,449	\$5,648

Exhibit 9
Lehigh County Authority
Suburban Water - Heidelberg Heights
Lehigh County, Pennsylvania
Additional Assets since 2011

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Assets							
Meter Installation for New Customers	2012	\$109				Excluded Contribution	
Meter Installation for New Customers	2013	204				Excluded Contribution	
Meter Installation for New Customers	2014	99				Excluded Contribution	
System Improvements	2016		10,210	10339	13893		13,720
System Improvements	2017		854	10738	13893		1,105
System Improvements	2018		4,644	11062	13893		5,833
System Improvements	2019		137	11281	13893		169
		\$0	\$15,845			\$0	\$20,826

Exhibit No. 10
Lehigh County Authority
Suburban Water - Small Water Systems
Lehigh County, Pennsylvania
Capacity Assets

			Placed in Service	Original Cost	Cost Index		Trended Current
					Original	Current	Replacement Cost
Beverly Hills							
Acquisition Cost							
Land	Apr	2005		\$1,794			\$1,794
Pump Station Structure	Apr	2005		4,341	7355	13893	8,199
Electrical/Pumping	Apr	2005		2,550	7355	13893	4,817
Purification	Apr	2005		1,129	7355	13893	2,132
Well	Apr	2005		4,498	7355	13893	8,496
Improvements	Oct	2005		6,180	7563	13893	11,352
				\$20,491			\$36,789
Mill Creek							
Acquisition Cost							
Land	Mar	2005		\$1,344			\$1,344
Pump Station Structure	Mar	2005		1,440	7309	13893	2,737
Electrical/Pumping	Mar	2005		1,357	7309	13893	2,580
Purification	Mar	2005		239	7309	13893	454
Well	Mar	2005		3,410	7309	13893	6,482
				\$7,790			\$13,596
Pine Lakes							
Acquisition Cost							
Pump Station Structure	Mar	2002		\$1,405	6502	13893	\$3,002
Electrical/Pumping	Mar	2002		2,355	6502	13893	5,032
Purification	Mar	2002		509	6502	13893	1,088
Wells	Mar	2002		2,248	6502	13893	4,803
				\$6,517			\$13,925
Clearview Farms Estates							
Acquisition Cost							
Land	Feb	2005		\$454			\$454
Pump Station Structure	Feb	2005		1,473	7298	13893	2,803
Electrical/Pumping	Feb	2005		1,060	7298	13893	2,018
Purification	Feb	2005		454	7298	13893	863
Well	Feb	2005		4,883	7298	13893	9,295
				\$8,323			\$15,434
Madison Park North							
Acquisition Cost							
Land	Jul	2010		\$17,962			\$17,962
Pump Station Structure	Jul	2010		39,690	8844	13893	62,348
Electrical/Pumping	Jul	2010		46,932	8844	13893	73,724
Purification	Jul	2010		2,897	8844	13893	4,551
Reservoir	Jul	2010		80,828	8844	13893	126,971
Well	Jul	2010		10,719	8844	13893	16,838
				\$199,028			\$302,394

Exhibit No. 10
Lehigh County Authority
Suburban Water - Small Water Systems
Lehigh County, Pennsylvania
Capacity Assets

				Cost Index		Trended Current
				Original	Current	
	Placed in Service	Original Cost				Replacement Cost
Upper Milford Central						
Acquisition Cost						
Land	Apr 2007	\$9,422				\$9,422
Pump Station Structure	Apr 2007	16,912	Replaced			
Electrical/Pumping	Apr 2007	6,523	Replaced			
Purification	Apr 2007	2,416		7865	13893	4,268
Reservoir	Apr 2007	27,059		7865	13893	47,797
Well	Apr 2007	21,985		7865	13893	38,835
		\$60,882				\$100,322
		\$303,030				\$482,460

Exhibit No. 11
Lehigh County Authority
Suburban Water - Small Water Systems
Lehigh County, Pennsylvania
Distribution Assets

				Cost Index		Trended Current	
			Placed in Service	Original Cost	Original	Current	Replacement Cost
Beverly Hills							
Acquisition Cost							
Distribution	Apr	2005		\$30,508	7355	13893	\$57,627
Metering	Apr	2005		1,975	7355	13893	3,730
				\$32,483			\$61,358
Mill Creek							
Acquisition Cost							
Distribution	Mar	2005		\$13,127	7309	13893	\$24,952
Metering	Mar	2005		559	7309	13893	1,063
				\$13,686			\$26,015
Pine Lakes							
Acquisition Cost							
Distribution	Mar	2002		\$3,747	6502	13893	\$8,006
Metering	Mar	2002		2,275	6502	13893	4,861
Services	Mar	2002		843	6502	13893	1,801
				\$6,865			\$14,668
Clearview Farms Estates							
Acquisition Cost							
Distribution	Feb	2005		\$19,663	7298	13893	\$37,431
Metering	Feb	2005		777	7298	13893	1,480
				\$20,440			\$38,911
Madison Park North							
Acquisition Cost							
Distribution	Jul	2010		\$37,950	8844	13893	\$59,615
Metering	Jul	2010		15,065	8844	13893	23,665
Services	Jul	2010		27,812	8844	13893	43,689
Hydrants	Jul	2010		9,850	8844	13893	15,473
				\$90,677			\$142,442
Upper Milford Central							
Acquisition Cost							
Distribution	Apr	2007		\$148,823	7865	13893	\$262,883
Metering	Apr	2007		8,456	7865	13893	14,937
				\$157,279			\$277,819
				\$321,431			\$561,214

Exhibit 12
Lehigh County Authority
Suburban Water - Small Water Systems
Lehigh County, Pennsylvania
Additional Assets since 2011

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Beverly Hills							
Meter Installation for New Customers	2012	\$495				Excluded Contribution	
Meter Installation for New Customers	2013	105				Excluded Contribution	
System Improvements	2018		\$199	11062	13893		\$250
Mill Creek							
Meter Installation for Existing Customers	2012	\$92		9308	13893	\$137	
Meter Installation for Existing Customers	2013	99		9547	13893	144	
Pine Lakes							
Meter Installation for New Customers	2012	\$218				Excluded Contribution	
Meter Installation for New Customers	2013	420				Excluded Contribution	
Meter Installation for New Customers	2014	396				Excluded Contribution	
Meter Installation for Existing Customers	2017	428		10738	13893	\$554	
Pump Station Improvements	P 2012		\$151	9308	13893		\$225
Pump Station Improvements	2014		8,024	9806	13893		11,369
Pump Station Improvements	2015		57,043	10039	13893		78,939
Pump Station Improvements	2016		60,892	10339	13893		81,824
Pump Station Improvements	2017		216,738	10738	13893		280,424
Pump Station Improvements	2018		347,408	11062	13893		436,318
Pump Station Improvements	2019		1,568	11281	13893		1,931
Pump Station Improvements	2020		63	11466	13893		76
Clearview Farms Estates							
Meter Installation for New Customers	2012	\$218				Excluded Contribution	
Meter Installation for Existing Customers	2012	198		9308	13893	\$296	
Meter Installation for Existing Customers	2013	291		9547	13893	424	
Meter Installation for Existing Customers	2014	168		9806	13893	238	
Meter Installation for Existing Customers	2018	90		11062	13893	114	
Meter Installation for Existing Customers	2019	46		11281	13893	56	
System Improvements	2018		\$96	11062	13893		\$120
System Improvements	2024		\$685	13571	13893		\$701
Madison Park North							
System Improvements	P 2012		\$26,350	9308	13893		\$39,329
System Improvements	2012		807	9308	13893		1,205
System Improvements	2013		337	9547	13893		490
System Improvements	2014		164	9806	13893		232
System Improvements	2018		298	11062	13893		374
System Improvements	2019		333	11281	13893		410
System Improvements	2024		313	13571	13893		320

Exhibit 12
Lehigh County Authority
Suburban Water - Small Water Systems
Lehigh County, Pennsylvania
Additional Assets since 2011

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Upper Milford Central							
Meter Installation for New Customers	2012	\$109				Excluded Contribution	
Meter Installation for New Customers	2014	643				Excluded Contribution	
Meter Installation for Existing Customers	2012	300		9308	13893	\$448	
Meter Installation for Existing Customers	2014	845		9806	13893	1,197	
Meter Installation for Existing Customers	2022	871		13007	13893	930	
Meter Installation for Existing Customers	2023	222		13358	13893	231	
System Improvements	2016		\$200	10339	13893		\$268
System Improvements	2017		888	10738	13893		1,150
System Improvements	2018		831	11062	13893		1,044
System Improvements	2019		163	11281	13893		201
System Improvements	2020		2,748	11466	13893		3,330
System Improvements	2021		617	12149	13893		705
System Improvements	2022		3,191	13007	13893		3,409
System Improvements	2023		756	13358	13893		786
Pump Station Replacement	2017		23,257	10738	13893		30,091
Pump Station Replacement	2018		100,977	11062	13893		126,819
Pump Station Replacement	2019		98,459	11281	13893		121,250
Pump Station Replacement	2020		1,339,975	11466	13893		1,623,617
Pump Station Replacement	2021		929,846	12149	13893		1,063,320
Pump Station Replacement	2022		141,629	13007	13893		151,278
Pump Station Replacement	2023		1,123	13358	13893		1,168
Pump Station Replacement	2024		203	13571	13893		207
		\$3,651	\$3,366,331			\$4,769	\$4,063,180

Exhibit 13
Lehigh County Authority
Suburban Water - General System Assets
Lehigh County, Pennsylvania

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Distribution System Improvements							
	Prior to 2012	\$14,427		9308	13893	\$21,533	
	2015	1,899		10039	13893	2,628	
	2016	2,525		10339	13893	3,393	
	2021	455		12149	13893	520	
Emergency Back Up Power							
	Prior to 2012		\$1,158	9308	13893		\$1,728
	2012		54,441	9308	13893		81,256
	2013		1,020,211	9547	13893		1,484,662
	2014		195,133	9806	13893		276,463
Meter/Backflow Upgrade							
	Prior to 2012	1,120,640		9308	13893	1,672,611	
	2012	473,900		9308	13893	707,319	
	2013	13,556		9547	13893	19,728	
	2014	26,748		9806	13893	37,897	
Hydro Pneumatic Pump Station Upgrade							
	2012		800	9308	13893		1,194
Non-Residential Meter Replacement/Upgrade							
	2012	59,196		9308	13893	88,353	
	2014	4,166		9806	13893	5,903	
	2015	1,486		10039	13893	2,056	
	2016	1,650		10339	13893	2,218	
	2017	743,117		10738	13893	961,473	
	2018	973,707		11062	13893	1,222,903	
	2019	17,939		11281	13893	22,091	
	2020	7,662		11466	13893	9,284	
	2021	1,361		12149	13893	1,556	
	2022	97		13007	13893	103	
Additional Water Supply - Small Systems							
	2016		2,814	10339	13893		3,782
	2017		7,828	10738	13893		10,128
	2018		38,506	11062	13893		48,360
	2019		67,899	11281	13893		83,617
	2020		121,501	11466	13893		147,220
	2021		139,044	12149	13893		159,003
	2022		129	13007	13893		138
Macungie Interconnection							
	2016	8,168		10339	13893	10,975	
Commercial Meter Replacement							
	2021	8,902		12149	13893	10,180	
	2022	159,196		13007	13893	170,042	
	2023	225,160		13358	13893	234,175	
	2024	5,921		13571	13893	6,062	

Exhibit 13
Lehigh County Authority
Suburban Water - General System Assets
Lehigh County, Pennsylvania

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Computer System Improvements	Prior to 2012	12,324	12,324	9308	13893	18,395	18,395
	2013	4,357	4,357	9547	13893	6,340	6,340
	2014	8,596	8,596	9806	13893	12,178	12,178
	2015	310	310	10039	13893	429	429
	2016	2,851	2,851	10339	13893	3,831	3,831
	2017	11,344	11,344	10738	13893	14,678	14,678
	2018	36,969	36,969	11062	13893	46,430	46,430
	2019	34,446	34,446	11281	13893	42,419	42,419
	2020	7,523	7,523	11466	13893	9,115	9,115
	2021	18,510	18,510	12149	13893	21,167	21,167
	2022	14,596	14,596	13007	13893	15,591	15,591
	2023	21,230	21,230	13358	13893	22,080	22,080
	2024	8,652	8,652	13571	13893	8,857	8,857
GIS Conversion/Updates	2012	22,693	22,693	9308	13893	33,870	33,870
	2013	12,641	12,641	9547	13893	18,396	18,396
	2014	4,198	4,198	9806	13893	5,947	5,947
	2015	2,427	2,427	10039	13893	3,359	3,359
	2016	10,713	10,713	10339	13893	14,396	14,396
	2017	65,066	65,066	10738	13893	84,185	84,185
	2018	55,008	55,008	11062	13893	69,086	69,086
	2019	43,277	43,277	11281	13893	53,294	53,294
	2020	23,444	23,444	11466	13893	28,407	28,407
	2021	9,224	9,224	12149	13893	10,548	10,548
	2022	37,292	37,292	13007	13893	39,833	39,833
	2023	41,726	41,726	13358	13893	43,396	43,396
	2024	27,488	27,488	13571	13893	28,140	28,140
GIS Mobile Technology	2012	68,156	68,156	9308	13893	101,727	101,727
	2013	18,020	18,020	9547	13893	26,223	26,223
	2014	95	95	9806	13893	135	135
	2018	23	23	11062	13893	28	28
Document Management System	2019	3,343	3,343	11281	13893	4,117	4,117
	2020	4,796	4,796	11466	13893	5,812	5,812
	2023	84,694	84,694	13358	13893	88,085	88,085
	2024	4,292	4,292	13571	13893	4,394	4,394

Exhibit 13
Lehigh County Authority
Suburban Water - General System Assets
Lehigh County, Pennsylvania

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Operations Center Improvements							
	2013	6,226	6,226	9547	13893	9,061	9,061
	2015	7,381	7,381	10039	13893	10,214	10,214
	2016	27,388	27,388	10339	13893	36,803	36,803
	2017	39,427	39,427	10738	13893	51,012	51,012
	2018	27,030	27,030	11062	13893	33,948	33,948
	2019	67,675	67,675	11281	13893	83,341	83,341
	2020	3,315	3,315	11466	13893	4,017	4,017
	2021	47,068	47,068	12149	13893	53,825	53,825
	2022	52,920	52,920	13007	13893	56,525	56,525
GIS Web Map Update							
	2014	21,641	21,641	9806	13893	30,661	30,661
	2015	1,921	1,921	10039	13893	2,658	2,658
	2017	164	164	10738	13893	213	213
	2018	1,317	1,317	11062	13893	1,654	1,654
	2019	2,909	2,909	11281	13893	3,583	3,583
	2020	711	711	11466	13893	862	862
	2021	2,041	2,041	12149	13893	2,334	2,334
	2022	1,247	1,247	13007	13893	1,332	1,332
CMMS Upgrade & Expansion							
	2014	124,553	124,553	9806	13893	176,466	176,466
	2015	118,793	118,793	10039	13893	164,392	164,392
	2016	305	305	10339	13893	410	410
	2017	96	96	10738	13893	124	124
	2019	48,657	48,657	11281	13893	59,920	59,920
	2020	10,578	10,578	11466	13893	12,818	12,818
	2021	31,336	31,336	12149	13893	35,834	35,834
	2022	17,883	17,883	13007	13893	19,102	19,102
	2023	2,250	2,250	13358	13893	2,340	2,340
Main Office Mezzanine							
	2016	21,333	21,333	10339	13893	28,666	28,666
	2017	17,438	17,438	10738	13893	22,562	22,562
	2018	32,485	32,485	11062	13893	40,799	40,799
Main Office Parking Lot Lighting							
	2016	1,060	1,060	10339	13893	1,425	1,425
	2017	10,923	10,923	10738	13893	14,132	14,132
Main Office Bullet Proof Glass							
	2016	1,299	1,299	10339	13893	1,746	1,746
	2017	26,115	26,115	10738	13893	33,789	33,789
Main Office Natural Gas							
	2018	5,304	5,304	11062	13893	6,662	6,662
	2019	9,712	9,712	11281	13893	11,960	11,960

Exhibit 13
Lehigh County Authority
Suburban Water - General System Assets
Lehigh County, Pennsylvania

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Water Meter Reading Equipment	2018	1,482		11062	13893	1,862	
	2019	2,577,742		11281	13893	3,174,443	
	2020	420,434		11466	13893	509,430	
	2021	37,546		12149	13893	42,936	
	2022	1,343		13007	13893	1,435	
	2023	9,516		13358	13893	9,897	
	2024	2,597		13571	13893	2,659	
Disaster Recovery/Security	2019	44,314	44,314	11281	13893	54,572	54,572
	2020	3,290	3,290	11466	13893	3,987	3,987
	2021	3,191	3,191	12149	13893	3,648	3,648
	2022	25,542	25,542	13007	13893	27,282	27,282
	2024	29,517	29,517	13571	13893	30,216	30,216
Accounting Area Renovations	2019	13,189	13,189	11281	13893	16,242	16,242
	2020	719	719	11466	13893	871	871
	2021	532	532	12149	13893	609	609
Fixed Base Meter Reading System	2020	15,657		11466	13893	18,971	
	2021	28,735		12149	13893	32,860	
	2022	36,258		13007	13893	38,728	
	2023	811		13358	13893	843	
	2024	346		13571	13893	355	
Office Expansion	2023	7,820	7,820	13358	13893	8,133	8,133
	2024	6,678	6,678	13571	13893	6,837	6,837
N. Whitehall Meter Replacements	2023	308,971		13358	13893	321,341	
	2024	48,326		13571	13893	49,471	
Suburban Lead Pipe Inventory	2023	442		13358	13893	460	
	2024	29,878		13571	13893	30,586	
Parking Lot Expansion	2024	67,201	67,201	13571	13893	68,793	68,793
LCA Basement Office Renovation	2024	28,029	28,029	Excluded - Pending Project Completion			
		\$9,104,786	\$3,362,285			\$11,570,542	\$4,418,814

Exhibit No. 14
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Contributions

Capacity Part

	Year	Original Amount	Cost Index		Trended Amount
			Original	Current	
Transmission					
Balance as of 12/31/2004	2004	\$7,558,226	7115	13893	\$14,758,116
2005 Additions	2005	445,294	7446	13893	830,826
2006 Additions	2006	2,555,514	7751	13893	4,580,338
2007 Additions	2007	827,297	7967	13893	1,442,639
2008 Additions	2008	1,868,231	8310	13893	3,123,381
2009 Additions	2009	143,563	8570	13893	232,728
2010 Additions	2010	406,861	8799	13893	642,404
2011 Additions	2011	156,081	9070	13893	239,079
CIA 2004	2004	2,331,840	7115	13893	\$4,553,127
CIA 2005	2005	44,051	7446	13893	82,190
CIA 2006	2006	158,364	7751	13893	283,841
CIA 2007	2007	51,955	7967	13893	90,599
CIA 2008	2008	371,739	8310	13893	621,488
CIA 2009	2009	108,098	8570	13893	175,236
CIA 2010	2010	32,510	8799	13893	51,331
CIA 2011	2011	21,355	9070	13893	32,711
		\$17,080,979			\$31,740,033
Land					
CIA 2010	2010	\$78,590	8799	13893	\$124,088
CIA 2011	2011	98,060	9070	13893	150,204
		\$176,650			\$274,292
Purification					
CIA 2008	2008	\$9,752	8310	13893	\$16,304
CIA 2009	2009	4,699	8570	13893	7,617
CIA 2010	2010	14	8799	13893	22
		\$14,465			\$23,943
Wells					
CIA 2004	2004	\$5,130	7115	13893	\$10,017
CIA 2008	2008	140,848	8310	13893	235,475
CIA 2009	2009	67,866	8570	13893	110,017
CIA 2010	2010	157,174	8799	13893	248,166
		\$371,018			\$603,675
Reservoir					
CIA 2004	2004	\$352,860	7115	13893	\$688,991
		\$352,860			\$688,991

Exhibit No. 14
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Contributions

Distribution Part

	Year	Original Amount	Cost Index		Trended Amount
			Original	Current	
Pump Station Structure					
Balance as of 12/31/2004	2004	\$147,820	7115	13893	\$288,632
2005 Additions	2005	185,603	7446	13893	346,297
CIA 2004	2004	75,428	7115	13893	\$147,280
CIA 2005	2005	18,390	7446	13893	34,312
CIA 2008	2008	137,576	8310	13893	230,005
CIA 2009	2009	66,289	8570	13893	107,460
CIA 2010	2010	503,859	8799	13893	795,557
		\$1,134,965			\$1,949,542
Electrical & Pumping					
Balance as of 12/31/2004	2004	\$411,531	7115	13893	\$803,551
2005 Additions	2005	516,970	7446	13893	964,558
CIA 2004	2004	177,439	7115	13893	\$346,466
CIA 2005	2005	51,162	7446	13893	95,458
CIA 2008	2008	161,007	8310	13893	269,178
CIA 2009	2009	77,579	8570	13893	125,762
CIA 2010	2010	284,124	8799	13893	448,611
		\$1,679,812			\$3,053,584
Distribution					
Balance as of 12/31/2004	2004	\$12,412,684	7115	13893	\$24,236,882
2005 Additions	2005	1,062,813	7446	13893	1,982,988
2006 Additions	2006	1,369,124	7751	13893	2,453,929
2007 Additions	2007	877,245	7967	13893	1,529,738
2008 Additions	2008	2,029,447	8310	13893	3,392,908
2009 Additions	2009	487,947	8570	13893	791,004
2010 Additions	2010	701,058	8799	13893	1,106,919
2011 Additions	2011	269,871	9070	13893	413,378
CIA 2004	2004	1,494,520	7115	13893	\$2,918,185
CIA 2005	2005	105,157	7446	13893	196,201
CIA 2006	2006	82,880	7751	13893	148,549
CIA 2007	2007	55,082	7967	13893	96,052
CIA 2008	2008	161,708	8310	13893	270,350
CIA 2009	2009	56,561	8570	13893	91,690
CIA 2010	2010	76,652	8799	13893	121,028
CIA 2011	2011	36,880	9070	13893	56,491
		\$21,279,629			\$39,806,292

Exhibit 15
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Contributions - Thru 2011

<u>Source</u>	<u>Month</u>	<u>Year</u>	<u>Original Contribution</u>			
			<u>Distribution</u>	<u>Capacity</u>	<u>Meters/ Services</u>	<u>Hydrants</u>
Plan Review & Inspection Costs *	Jan	2010	\$66,803	\$6,287	\$42,834	\$0
Parkland School District	Sep	2004	25,920	-	1,080	-
Sand Spring Water Co.	Jun	2005	161,070	-	10,620	5,310
Western Lehigh Valley Corp	Sep	1997	84,000	94,000	18,000	4,000
Rt 309 Wtr Line Relocation	Mar	2010	-	142,459	6,658	5,729
			<u>\$337,793</u>	<u>\$242,746</u>	<u>\$79,192</u>	<u>\$15,039</u>

Exhibit 15
Lehigh County Authority
Suburban Water - North Whitehall Division
Lehigh County, Pennsylvania
Summary of Contributions - Thru 2011

<u>Source</u>	<u>Cost Index</u>		<u>Trended Contribution</u>			
	<u>Original</u>	<u>Current</u>	<u>Distribution</u>	<u>Capacity</u>	<u>Meters/ Services Hydrants</u>	
Plan Review & Inspection Costs *	8660	13893	\$107,169	\$10,086	\$68,717	\$0
Parkland School District	7298	13893	49,343	-	2,056	-
Sand Spring Water Co.	7415	13893	301,783	-	19,898	9,949
Western Lehigh Valley Corp	5851	13893	199,453	223,197	42,740	9,498
Rt 309 Wtr Line Relocation	8671	13893	-	228,251	10,668	9,179
			\$657,747	\$461,534	\$144,078	\$28,626

Exhibit 16
Lehigh County Authority
Suburban Water - Washington Township
Lehigh County, Pennsylvania
Contributions

	<u>Total Costs</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Capacity</u>	<u>Metering</u>	<u>Hydrants</u>	<u>Services</u>
Grant for Improv/ Interconnection	\$475,449	\$0	\$60,521	\$414,928	\$0	\$0	\$0
Grant for Main Replacement	570,000	28.8%	62.4%			2.9%	5.9%
		164,160	355,680	-	-	16,530	33,630
WT Reimbursement	84,945	28.8%	62.4%			2.9%	5.9%
		164,160	355,680	-	-	16,530	33,630
Total	\$1,130,394	\$328,321	\$771,882	\$414,928	\$0	\$33,060	\$67,260

	Total Costs	Capacity						
		Land	PS Structure	Pumping	Purification	Reservoir	Wells	
Grant (Dec. 2004)	\$450,000	5.5%	16.6%	5.4%	0.3%	34.0%	4.9%	
		\$24,659	\$74,562	\$24,402	\$1,284	\$152,823	\$22,180	
				Distribution	Metering	Services	Hydrants	
				18.0%	8.9%	5.7%	0.7%	
				\$80,848	\$40,216	\$25,686	\$3,339	

Exhibit No. 18
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
Debt Service Summary

Interest Paid

Series	Total	Capacity	Distribution
Pennworks Note	\$205,615	\$175,922	\$29,694
PENNVEST (Meter Replacement Project)	125,663	107,516	18,148
2010 A Series Bonds	3,677,098	3,146,074	531,023
2015 Water Revenue Bonds	357,390	305,778	51,612
2015A Water Revenue Bonds	1,164,334	996,188	168,146
2017 Water Revenue Bonds	3,873,155	3,313,818	559,337
2021 Water Revenue Bonds	2,408,304	2,060,512	347,792
2022 Water Bonds	795,622	382,607	413,015
Total	\$12,607,181	\$10,488,415	\$2,118,766

Outstanding Principal

Series	Total	Capacity	Distribution
Pennworks Note	Retired 2021		
PENNVEST (Meter Replacement Project)	\$596,483	\$510,343	\$86,140
2010 A Series Bonds	Retired 2021		
2015 Water Revenue Bonds	Retired 2021		
2015A Water Revenue Bonds	Retired 2021		
2017 Water Revenue Bonds	13,200,000	11,293,739	1,906,261
2021 Water Revenue Bonds	12,770,000	10,925,837	1,844,163
2022 Water Bonds	12,255,000	5,893,312	6,361,688
Total	\$38,821,483	\$28,623,230	\$10,198,253

Financing Costs

Series	Total	Original Cost		Trended Cost	
		Capacity	Distribution	Capacity	Distribution
2022 Water Bonds					
Bond Counsel Legal Fees	\$19,000				
Financial Advisor Fee	35,000				
Bank Counsel Fee	4,000				
Consulting Engineer's Report	1,879				
Trustee Fees	3,750				
	\$63,629	\$30,599	\$33,031	\$32,278	\$34,843

Exhibit 19
Lehigh County Authority
Suburban Water - Washington Township
Lehigh County, Pennsylvania
Debt

	Total	Distribution	Transmission	Capacity	Metering	Hydrants	Services
Outstanding Debt	\$0	28.8%	62.4%			2.9%	5.9%
		\$0	\$0			\$0	\$0

Interest Expense	2001	\$298
	2002	38,229
	2003	52,521
	2004	50,201
	2005	47,520
	2006	45,129
	2007	47,316
	2008	50,906
	2009	48,062
	2010	45,118
	2011	45,399
	2012 Thru 6/1	13,474
	2016	19,803
	2017	16,757
	2018	13,626
	2019	10,398
	2020	7,082
	2021	3,684
	2022	520
		<u>\$556,044</u>

	Total	Distribution	Transmission	Capacity	Metering	Hydrants	Services
Allocation of Interest	\$556,044	28.8%	62.4%			2.9%	5.9%
		\$160,141	\$346,971			\$16,125	\$32,807

Exhibit No. 20
Lehigh County Authority
Suburban Water - Central Lehigh Division
Lehigh County, Pennsylvania
System Capacity Calculation

	<u>Capacity (GPD)</u>
Central Lehigh Division	
Five Year Daily Average Capacity plus 17.3% (5 years growth)	11,743,860
North Whitehall Division	
Five Year Daily Average Capacity plus 53.15% (5 years growth)	553,623
Washington Township	
Total Supply Available in gallons Max Day per Slatington Agmt	140,000
Heidelberg Heights (1)	
Five Year Daily Average Capacity	30,649
Beverly Hills (1)	
Five Year Daily Average Capacity	7,346
Mill Creek (1)	
Five Year Daily Average Capacity	5,135
Pine Lakes (1)	
Five Year Daily Average Capacity	9,719
Clearview Farms Estates (1)	
Five Year Daily Average Capacity	9,054
Madison Park North (1)	
Five Year Daily Average Capacity	14,900
Upper Milford Central (1)	
Five Year Daily Average Capacity	20,603

(1) These communities have been fully developed.

Exhibit A1
Lehigh County Authority
Suburban Water - Arcadia West
Lehigh County, Pennsylvania
Calculation of Water Tapping Fee

A. Capacity Part	Exhibit Reference	Original Cost	Trended Cost
Pump Station Structure	A2	\$25,608	\$53,146
Electrical/Pumping	A2	56,752	117,784
Purification	A2	5,695	11,820
Reservoir	A2	41,832	86,820
Wells	A2	66,542	138,102
Additional Assets	A3	1,115,842	1,589,121
		<u>\$1,312,271</u>	<u>\$1,996,793</u>
Less: Contributions		-	-
Net Capital		<u>\$1,312,271</u>	<u>\$1,996,793</u>
Financing Costs for Capacity Part		-	-
Total Cost of Capacity Part		<u>\$1,312,271</u>	<u>\$1,996,793</u>
Plus: Interest Paid On Debt		-	n/a
Less: Outstanding Debt		n/a	-
Eligible Cost for Capacity Part		<u>\$1,312,271</u>	<u>\$1,996,793</u>
Total Capacity	A4	128,160	128,160
Capacity Tapping Fee per Gallon		\$10.24	\$15.58
Gallon per EDU for Capacity Part (1)		175.5	175.5
Capacity Tapping Fee per EDU		\$1,797.00	\$2,734.37

Exhibit A1
Lehigh County Authority
Suburban Water - Arcadia West
Lehigh County, Pennsylvania
Calculation of Water Tapping Fee

		Exhibit		Original Cost	Trended Cost
B. <u>Distribution Part</u>					
Distribution	A2			\$84,343	\$175,047
Services	A2			14,563	30,224
Metering	A2			3,172	6,583
Additional Assets	A3			1,069	1,596
				<u>\$103,147</u>	<u>\$213,450</u>
Less: Contributions				-	-
Net Capital				<u>\$103,147</u>	<u>\$213,450</u>
Financing Costs for Distribution Part				-	-
Total Cost of Distribution Part				<u>\$103,147</u>	<u>\$213,450</u>
Plus: Interest Paid On Debt				-	n/a
Less: Outstanding Debt				n/a	-
Eligible Cost for Capacity Part				<u>\$103,147</u>	<u>\$213,450</u>
Total Capacity	A4			128,160	128,160
Distribution Tapping Fee per Gallon				\$0.80	\$1.67
Gallon per EDU for Capacity Part (1)				175.5	175.5
Distribution Tapping Fee per EDU				\$141.25	\$292.29

Exhibit A1
Lehigh County Authority
Suburban Water - Arcadia West
Lehigh County, Pennsylvania
Calculation of Water Tapping Fee

		Exhibit	
C. <u>Special Purpose Part - Fire Service</u>		Original Cost	Trended Cost
Distribution	A2	\$42,108	\$87,392
PS Structure	A2	38,411	79,719
Electric & Pumping	A2	85,128	176,675
Reservoir	A2	249,136	517,060
Fire Hydrant	A2	7,642	15,860
		<u>\$422,425</u>	<u>\$876,708</u>
Less: Contributions		-	-
Net Capital		<u>\$422,425</u>	<u>\$876,708</u>
Financing Costs for Distribution Part		-	-
Total Cost of Distribution Part		<u>\$422,425</u>	<u>\$876,708</u>
Plus: Interest Paid On Debt		-	n/a
Less: Outstanding Debt		n/a	-
Eligible Cost for Capacity Part		<u>\$422,425</u>	<u>\$876,708</u>
Square footage of Buildings	A4	4,942,330	4,942,330
Special Purpose Fee per Square Foot		\$0.09	\$0.18

(1) Average Household Size Per 2023 American Community Survey 5-Year

Estimate for Weisenberg Township	2.7
Gallons Per Capita Per Day Allowed Per Act 57 of 2003	<u>65</u>
Total Gallons Per Day Per EDU	175.5

Exhibit A2
Lehigh County Authority
Suburban Water - Arcadia West
Lehigh County, Pennsylvania
Assets

	Total Costs	Distribution	Capacity				
			PS Structure	Electric & Pumping	Purification	Reservoir	Wells
Acquisition	\$720,932	17.5%	8.9%	19.7%	0.8%	40.4%	9.2%
		\$126,451	\$64,019	\$141,879	\$5,695	\$290,968	\$66,542
						Fire Hydrant	Services
						1.1%	2.0%
						\$7,642	\$14,563
							Metering
							0.4%
							\$3,172

Determination of Fire Svc Portion of Costs

	Total Costs	Distribution	PS	Electric	Purification	Reservoir	Wells	Fire
			Structure	& Pumping				Hydrant
	\$703,197	\$126,451	\$64,019	\$141,879	\$5,695	\$290,968	\$66,542	\$7,642
Capacity Portion			40.0%	40.0%	100.0%	14.4%	100.0%	
	\$196,429		\$25,608	\$56,752	\$5,695	\$41,832	\$66,542	
Distribution		66.7%						
	\$84,343	\$84,343.13						
Fire Svc Portion								100%
	\$422,425	\$42,108	\$38,411	\$85,128	\$0	\$249,136	\$0	\$7,642

Exhibit A3
Lehigh County Authority
Suburban Water - Arcadia West
Lehigh County, Pennsylvania
Additional Assets since 2011

	Year	Original Cost		Cost Index		Trended Cost	
		Distribution	Capacity	Original	Current	Distribution	Capacity
Assets							
Meter Installation for New Customers	2012	\$109				Excluded Contribution	
Meter Installation for New Customers	2013	294				Excluded Contribution	
Meter Installation for New Customers	2014	1,634				Excluded Contribution	
Meter Installation for Existing Customers	2012	1,069		9308	13893	\$1,596	
System Improvements	P 2012		\$19,183	9308	13893		\$28,631
System Improvements	2012		106,193	9308	13893		158,499
System Improvements	2013		80,623	9547	13893		117,326
System Improvements	2014		825,689	9806	13893		1,169,832
System Improvements	2015		70,715	10039	13893		97,860
System Improvements	2016		8,987	10339	13893		12,076
System Improvements	2017		96	10738	13893		124
System Improvements	2019		500	11281	13893		616
System Improvements	2021		514	12149	13893		588
System Improvements	2022		3,343	13007	13893		3,570
Water Tank Replacement	2020		70,550			Excluded Replacement	
Water Tank Replacement	2021		932,765			Excluded Replacement	
Water Tank Replacement	2022		232,628			Excluded Replacement	
Water Tank Replacement	2023		223			Excluded Replacement	
		\$1,069	\$1,115,842			\$1,596	\$1,589,121

Exhibit A4
Lehigh County Authority
Suburban Water - Arcadia West
Lehigh County, Pennsylvania
System Capacity Calculation

Source	Type	Entry Point	4-log (Entry Point) (GPM)	Well Pumping Rate (GPM)	Current Pumping Rate (GPM)	Limiting Factor	Capacity (GPD)
Well No. NL 15				95			136,800
Well No. NL 16				89			128,160
Combined Capacity							128,160

(1) Well No. NL 15 has been excluded as the largest local source.

Building Square Footage

	Address	Sq Footage
Arcadia West		
12684 Jetson Marketing	9775 Commerce Cir	225,000
12685 Batesville Casket Company	9770 Commerce Cir	83,000
12686 Kenco Logistics	9784 Commerce Cir	95,400
12687 P R E USA Inc	9735 Commerce Cir	67,000
12688 Advance Stores Inc Site 213020	9755 Commerce Cir	663,720
14962 DCT Commerce Circle LLC	9750 Commerce Cir	503,420
15752 Prologis Targeted Us Logistics Fund LP	9747 Commerce Cir A	211,130
16074 Pre USA Inc	9741 Commerce Cir	92,680
31195 Hearth And Home Technologies Inc	9747 Commerce Cir B	173,560
70614 Pre USA Inc	9729 Commerce Cir	80,000
		<u>2,194,910</u>
West Hills Business Center		
70255 National Distribution Center Lp	9645 West Hills Ct	980,000
70577 National Distribution Center Lp	9658 West Hills Ct- Bldg D	435,500
70578 National Distribution Center Lp	9677 West Hills Ct -Bldg B	231,670
70725 Behr Process Corp	9670 West Hills Ct - Bldg C	241,850
71175 National Distribution Center Lp	9606 West Hills Ct-Bldg E	415,170
71390 National Distribution Center Lp	9611 West Hills Ct	336,960
		<u>2,641,150</u>
Other		
71939 Sheetz, Inc.	2298 Golden Key Rd	6,800
17124 Northwestern Lehigh School Dis	2665 Golden Key Rd-Elem School	99,470
		<u>106,270</u>

Allocation of Bldg Square Footage

Arcadia West	2,194,910	For connections as of 12/1/21
West Hills Business Center	2,641,150	as of 12/1/21
Other	106,270	as of 12/1/21
Total	<u>4,942,330</u>	

Note: Equals square footage for those with private sprinklers.

ATTACHMENT B



LEHIGH COUNTY AUTHORITY

SEWER SYSTEM TAPPING FEE CALCULATIONS FOR SUBURBAN WASTEWATER DIVISION

July 2025

Keystone Alliance Consulting, Inc.



**LEHIGH COUNTY AUTHORITY – SUBURBAN WASTEWATER DIVISION
SEWER SYSTEM TAPPING FEE CALCULATIONS**

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Schedule C – Calculation of Sewer Tapping Fee	4

EXHIBITS

Table 1 – Fee Schedule / Summary

Exhibit A – Interceptor System (Western Lehigh Interceptor Capacity) - Calculation of Sewer Tapping Fee

Exhibit B – Interceptor System (Western Lehigh Interceptor) - Calculation of Sewer Tapping Fee

Exhibit B-1 – Interceptor System (Western Lehigh Interceptor) – Capacity Assets

Exhibit C – Little Lehigh Relief Interceptor - Calculation of Sewer Tapping Fee

Exhibit D1 – Upper Milford Township - Calculation of Sewer Tapping Fee

Exhibit D1-1 – Upper Milford Township – Assets

Exhibit D1-2 – Upper Milford Township – Contributions

Exhibit D2 – Lower Macungie Connection to UMiT Interceptor - Calculation of Sewer Tapping Fee

Exhibit E – Heidelberg Heights System - Calculation of Sewer Tapping Fee

Exhibit F – Wynnewood System - Calculation of Sewer Tapping Fee

Exhibit G – Sand Springs Wastewater System - Calculation of Sewer Tapping Fee

Exhibit H – Western Weisenberg Wastewater System - Calculation of Sewer Tapping Fee

Exhibit I – Western Weisenberg Treatment Plant - Calculation of Sewer Tapping Fee

**LEHIGH COUNTY AUTHORITY – SUBURBAN WASTEWATER DIVISION
SEWER SYSTEM TAPPING FEE CALCULATIONS**

**SUMMARY OF FEES CALCULATED FOR
ACT 57 TAPPING FEE STUDY**

On December 19, 1990, the Pennsylvania State Legislature enacted Act 209 of 1990, which amends the Act of July 31, 1968 (P.L. 805, No. 247). One of the provisions of that law requires municipalities that assess tapping or similar water and sewer fees to comply with the requirements of Act 203 of 1990, which amended Section 4 of the Municipalities Authorities Act. Subsequently, on December 30, 2003, the aforesaid Act 203 was amended by Act 57 of 2003 (hereinafter referred to as the “Act”). The intent of the Act was to clarify certain sections of the aforesaid Act 203. As a result, no municipality is permitted to impose any connection fee, customer facilities fee, tapping fee, or any similar fee, except as provided specifically under the Act. The various provisions of the Act are effective on or about June 30, 2005, or immediately upon any revision of a municipality’s tapping fee.

Similar to the aforesaid Act 203, the Act provides for the imposition of a tapping fee with three separate components that are designed to allow the Lehigh County Authority (the “Authority”) to recover specific capital costs. With the exception of assessments and to some extent reserve capacity fees, these are the only capital charges that an Authority may impose. Water rents and other charges that are intended to recover operation, maintenance, and debt service costs are unaffected by the Act.

The three components of the Authority’s tapping fee are (1) connection fee; (2) customer facilities fee; and (3) tapping fee. Parenthetically, it should be noted that the term “tapping fee” refers to one of the three components of the overall fee as well as the overall fee itself. Generally, the connection fee focuses on the cost of the facilities between the sewer and the property line while the customer facilities fee deals with the cost from the property line to the building. The tapping fee component covers the costs associated with the sewer collection lines and capacity-related facilities and may, under certain circumstances, include any projected capital improvement costs approved by the Authority. The tapping fee calculation is comprised of four parts – capacity, collection, special purpose, and reimbursement. Each part of the tapping fee may not be applicable to every municipality. In the case of the Lehigh County Authority’s tapping fees for the Suburban Wastewater Division, the calculations are broken down by service area and the only pertinent parts are capacity and/or collection. The situations surrounding the imposition of the special purpose and/or reimbursement portions of the tapping fee are not applicable to the Authority at this point in time but may be imposed at a later date if warranted.

The amounts shown in Table 1 reflect the tapping fees calculated for the Authority in accordance with Act 57 of 2003 and Act 209 of 1990. The Authority is justified in charging these figures or any lesser amount.

**LEHIGH COUNTY AUTHORITY – SUBURBAN WASTEWATER DIVISION
SEWER SYSTEM TAPPING FEE CALCULATIONS****SCHEDULE A****CONNECTION FEE COMPONENT**

The connection fee recovers the cost of the installation of the service line from the Authority's sewer to the property line or curb stop of the dwelling or building being connected. When the Authority does incur costs associated with the installation of these facilities, the fee may be calculated using either: (1) the actual costs of the particular installation, (2) the average cost of similar installations, or (3) the current/trended value of the average cost. The Authority may require this cost to be borne by the property owner. Costs associated with the connection fee may include materials, rental equipment, labor, inspection, engineering, legal, and administration.

The Authority may also require, at its discretion, that an Escrow Account be established to cover any expenditure that the Authority may incur associated with making the connection. The amount of any Escrow can be based upon an estimate of actual costs or based upon a flat fee. In lieu of payment of a connection fee, the Authority may require the construction and dedication of these facilities by the property owner.

The Authority has selected to charge the average cost of similar installation to all customers. The costs of these connections have been calculated by the Authority staff and are shown in the fee schedule.

**LEHIGH COUNTY AUTHORITY – SUBURBAN WASTEWATER DIVISION
SEWER SYSTEM TAPPING FEE CALCULATIONS**

SCHEDULE B

CUSTOMER FACILITY FEE COMPONENT

This fee covers the cost of the facilities from the property line or curb stop to the proposed dwelling or building being connected to the Authority's sewer system.

The developer is responsible for the installation and cost of the service line beyond the curb stop. In the event that the service involves a single property, the installation and cost will be the responsibility of the property owner. However, whether the developer or the property owner installs the service line, the installation of the water meter is the responsibility of the Authority. The cost of the water meter and its installation is borne by the developer or the property owner and is paid to the Authority.

The Authority may be required to provide an inspection to ensure that the facilities have been installed properly and in conformance with its regulations. Any costs attendant to the inspection will be passed on to the property owner.

The Authority has selected to charge the average cost of a similar installation to all customers. The costs of these connections have been calculated by the Authority staff and are shown in the fee schedule.

**LEHIGH COUNTY AUTHORITY – SUBURBAN WASTEWATER DIVISION
SEWER SYSTEM TAPPING FEE CALCULATIONS****SCHEDULE C****TAPPING FEE COMPONENT**

The tapping fee is charged to allow the Authority to recover capital costs associated with the original construction and any additions or improvements to the Authority's sewer system, as long as these facilities are still used on a regular basis. Facilities funded by others, such as a developer, and dedicated to the Authority, are considered contributed capital and therefore not included in the computation of this fee.

All property owners or developers connecting to the Authority's sewer system are subject to a tapping fee, which may consist of up to four parts, which are calculated separately. The capacity part includes costs for the construction of those facilities that are related to the system's capacity, such as interceptors, pumping stations, and the treatment plant. The collection part covers the costs for the installation of collection mains. The remainder of the tapping fee includes the special purpose and the reimbursement parts. These are not applicable to the Lehigh County systems. Accordingly, the tapping fee will focus on the capacity and collection parts only.

The Act provides for the determination of the capital costs of the system based on either:

- Original or historical costs of the system, plus any capital improvement projects, as well as the interest paid to date on any indebtedness associated with the system, or
- Original costs trended to current dollars, plus any capital improvement projects, less any remaining indebtedness (principal only) associated with the system

The net capital costs (either original or trended) are divided by the capacity amount, resulting in the tapping fee per gallon. For Lehigh County sewer systems, the capacity is generally determined by the permitted capacity of the system or component in question.

The tapping fee calculations under the original cost and the trended original cost methodologies are presented for each component or system. The tapping fee per is disaggregated between the capacity and collection parts of the sewer system, where applicable. However, in some cases, such as interceptors, there is no collection part. In some cases, the asset details are shown on a separate exhibit if necessary.

Some of the capital costs incurred by the Authority have been funded by state and federal grants. These costs are, for the purposes of this calculation, considered to be contributed and therefore subtracted from the total capital costs incurred by the Authority. If necessary, the contribution details are shown on a separate exhibit in some

cases.

Debt is either added or subtracted in some aspect from the calculation, depending on the methodology. The interest paid on the loans is added to the original cost base, while the outstanding principal on the loans is subtracted from the trended original cost base.

The Authority is permitted under the Act to choose the methodology that produces the highest tapping fee, which, in the case of all the calculations contained in this report, is the trended original cost approach.

The Act references two other aspects of the tapping fee component, specifically the special purpose part and the reimbursement part. These are not currently applicable to the Authority's tapping fees. However, if the situation arises, then either or both could be addressed and incorporated into the calculations.

The special purpose part is only applicable to a particular group of customers. The special purpose part is designed to recover the Authority's cost for facilities that serve a special purpose or specific area, such as a pump station and transmission main. Fees would be separately calculated for each applicable group and applied to new users as appropriate. The same calculation methodology used for the capacity part and the collection part would apply. At this time, the Authority has not designated any special purpose part.

Where appropriate, a reimbursement component may be included in the tapping fee charged for new connections to facilities constructed by others for which a reimbursement is due to the person/developer constructing the facilities. Generally, this reimbursement will be defined in a written reimbursement agreement between the Authority and the person constructing the facilities. Typically, such agreements reimburse the cost of the excess capacity available for use by future connections. At this time, the Authority has no agreement(s) with any developer(s) that would require the calculation of a reimbursement part.

Table 1
LEHIGH COUNTY AUTHORITY
SUMMARY OF WASTEWATER FUND CAPITAL RECOVERY FEES
Updated July 2025

Exhibit	Charge	Per Gallon			Per EDU			Gallons per EDU	(1) Change %	Costing Method
		Existing Charge 6/17/2024	Maximum Charge 7/15/2025	New Charge	Existing Charge 6/17/2024	Maximum Charge 7/15/2025	New Charge			
Interceptor System:										
A	Western Lehigh Interceptor Capacity	\$7.64	\$7.84	\$7.84	\$1,703.87	\$1,747.39	\$1,747.39	223.0	2.55%	Historical Trended Cost
B	Western Lehigh Interceptor	5.53	6.05	6.05	1,232.54	1,349.21	1,349.21	223.0	9.47%	Historical Trended Cost
C	Little Lehigh Relief Interceptor	2.03	2.17	2.17	451.58	484.04	484.04	223.0	7.19%	Historical Trended Cost
Total Western Lehigh Service Area		15.19	16.06	16.06	3,387.99	3,580.65	3,580.65			
Upper Milford System										
D1	Capacity	\$7.10	\$7.32	\$7.32	\$1,726.21	\$1,778.11	\$1,778.11	243.0	3.01%	Historical Trended Cost
D1	Collection	12.97	13.34	13.34	3,150.83	3,241.25	3,241.25	243.0	2.87%	Historical Trended Cost
D1	Planning Costs Capacity	0.72	0.74	0.74	174.97	179.43	179.43	243.0	2.55%	Historical Trended Cost
Lower Macungie										
D2	Capacity	\$3.20	\$3.29	\$3.29	\$749.69	\$768.84	\$768.84	234.0	2.55%	Historical Trended Cost
	MFR Charge	1.92	1.97	1.97	449.82	461.31	461.31		2.55%	
Heidelberg Heights Wastewater System										
E	Capacity	\$42.99	\$45.40	\$45.40	\$10,060.08	\$10,622.77	\$10,622.77	234.0	5.59%	Historical Trended Cost
E	Collection	4.46	4.57	4.57	1,043.07	1,069.72	1,069.72	234.0	2.55%	Historical Trended Cost
Wynnewood Terrace Wastewater System										
F	Capacity	\$93.13	\$96.04	\$96.04	\$21,791.54	\$22,473.09	\$22,473.09	234.0	3.13%	Historical Trended Cost
F	Collection	22.31	23.65	23.65	5,220.79	5,533.53	5,533.53	234.0	5.99%	Historical Trended Cost
Sand Springs Wastewater System										
G	Capacity	\$164.18	\$178.85	\$178.85	\$38,416.96	\$41,851.21	\$41,851.21	234.0	8.94%	Historical Trended Cost
	MFR Charge	106.71	116.25	116.25	24,971.03	27,203.29	27,203.29		8.94%	
G	Collection	4.40	4.50	4.50	1,030.19	1,052.55	1,052.55	234.0	2.17%	Historical Trended Cost
	MFR Charge	2.86	2.92	2.92	669.62	684.16	684.16		2.17%	
Western Weisenberg System										
H	LCA Land Fee	5.85	6.15	6.15	1,536.92	\$1,613.77	1,613.77	262.5	5.00%	Historical Trended Cost
H	LCA Collection Fee	3.30	3.38	3.38	865.37	\$887.47	887.47	262.5	2.55%	Historical plus Financing Costs
I	W Weisenberg Treatment Plant	\$50.46	\$51.00	51.00	13,246.82	\$13,388.70	13,388.70	262.5	1.07%	Historical Trended Cost

(1) Based on Charge Per EDU

Resulting Charges

Upper Milford System

Rt 29, Ramer Heights and Vera Cruz (Contributed Area)	\$	23.02	\$	24.11	\$24.11	\$	5,289.16	\$	5,538.20	\$5,538.20	4.71%	ABC + D1-Cap + D1-Plan
MFR Charge		13.81		14.47	14.47		3,173.50		3,322.92	3,322.92	4.71%	
Rt 29, Ramer Heights and Vera Cruz (LCA - Installed Area)	\$	35.98	\$	37.45	\$37.45		8,439.99		8,779.45	\$8,779.45	4.02%	ABC + D1-Cap + D1-Coll + D1-Plan
MFR Charge		21.59		22.47	22.47		5,063.99		5,267.67	5,267.67	4.02%	
Other UMiT Areas (Contributed Area)		15.91		16.80	16.80		3,562.95		3,760.08	3,760.08	5.53%	ABC + D1-Plan
MFR Charge		9.55		10.08	10.08		2,137.77		2,256.05	2,256.05	5.53%	
Other UMiT Areas (Non-Contributed Area)		28.88		30.13	30.13		6,713.78		7,001.34	7,001.34	4.28%	ABC + D1-Coll + D1-Plan
MFR Charge		17.33		18.08	18.08		4,028.27		4,200.80	4,200.80	4.28%	

Exhibit A
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Interceptor System: Western Lehigh Interceptor Capacity

A. <u>Capacity Part</u>	<u>Original Cost</u>	<u>Trended Cost</u>
General Pool	\$1,152,500	\$1,866,577
Salisbury Portion	600,000	875,967
	<hr/>	<hr/>
	\$1,752,500	\$2,742,544
Less: Contributions	-	-
Net Capital	<hr/>	<hr/>
	\$1,752,500	\$2,742,544
Financing Costs for Capacity Part	-	-
Total Cost of Capacity Part	<hr/>	<hr/>
	\$1,752,500	\$2,742,544
Plus: Interest Paid On Debt	-	n/a
Less: Outstanding Debt	n/a	-
Eligible Cost for Capacity Part	<hr/>	<hr/>
	\$1,752,500	\$2,742,544
Total Capacity	350,000	350,000
Capacity Tapping Fee per Gallon	\$5.01	\$7.84
Gallon per EDU for Capacity Part (1)	223.0	223.0
Capacity Tapping Fee per EDU	\$1,116.59	\$1,747.39
(1) Total Gallons Per Day Per EDU Per Agreements	223	

Exhibit B
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Interceptor System: Western Lehigh Interceptor

A. <u>Capacity Part</u>	<u>Exhibit Reference</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Original Interceptor	B - 1	\$5,215,326	\$41,332,396
Phase II, Stage 1	B - 1	884,097	2,558,346
Phase II, Stage 2	B - 1	6,069,549	14,347,594
Phase II, Stage 4	B - 1	3,315,228	6,051,607
Flow Equaliz. Basin	B - 1	5,495,586	8,527,945
Iron Run PS & Force Main	B - 1	30,139	38,451
Wastewater Treatment Capacity	B - 1	601,763	875,664
WLI - WW Capacity Prg Dev	B - 1	1,542,509	1,924,476
Interceptor Conn	B - 1	1,984	2,767
Flow Monitoring Network	B - 1	419	594
Spring Creek PS Improvements	B - 1	697,837	853,679
Meter Stat. No. 5 Improvements	B - 1	172,176	237,927
Trexlerstown Wastewater Storage Facility	B - 1	292,120	340,263
Act 537 - CRB Tool	B - 1	221,390	255,106
Act 537 - Jacobs PTP	B - 1	346,711	403,016
Act 537 - AECOM PTP Phase 2	B - 1	1,363,523	1,463,208
Upper WL Pump Station and Force Main	B - 1	2,967,561	3,051,688
Spring Creek Pump Station Upgrade	B - 1	435,230	447,665
		<hr/>	<hr/>
		\$29,653,148	\$82,712,391
Less: Contributions		2,536,420	20,101,584
Net Capital		<hr/>	<hr/>
		\$27,116,728	\$62,610,807
Financing Costs for Capacity Part		-	-
Total Cost of Capacity Part		<hr/>	<hr/>
		\$27,116,728	\$62,610,807
Plus: Interest Paid On Debt		5,737,087	n/a
Less: Outstanding Debt		n/a	1,726,831
Eligible Cost for Capacity Part		<hr/>	<hr/>
		\$32,853,815	\$60,883,976
Total Capacity		10,063,000	10,063,000
Capacity Tapping Fee per Gallon		\$3.26	\$6.05
Gallon per EDU for Capacity Part (1)		223.0	223.0
Capacity Tapping Fee per EDU		\$728.05	\$1,349.21
(1) Total Gallons Per Day Per EDU		223	
Per Agreements			

Exhibit B - 1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Interceptor System: Western Lehigh Interceptor
Capacity Assets

Expenditure	Placed in Service			Original Cost	Cost Index		Trended Current Replacement Cost
					Original	Current	
Original Interceptor							
Interceptor	Jan	1972	\$5,215,326	1753	13893	\$41,332,396	
Phase II, Stage 1							
Interceptor	May	1991	\$884,097	4801	13893	\$2,558,346	
Phase II, Stage 2							
Interceptor	Jan	1998	\$2,449,063	5852	13893	\$5,814,156	
PS Structure	Jan	1998	2,044,224	5852	13893	4,853,055	
Pump & Elect	Jan	1998	1,506,462	5852	13893	3,576,390	
Land	Jan	1998	44,915			44,915	
Metering	Jan	1998	24,885	5852	13893	59,078	
Phase II, Stage 4							
Interceptor	Sep	2005	\$3,247,728	7540	13893	\$5,984,107	
Land	Sep	2005	67,500			67,500	
Flow Equaliz. Basin							
	Dec	2010	\$5,488,588	8952	13893	\$8,517,501	
	Avg	2012	6,998	9308	13893	10,444	
Iron Run PS & Force Main							
	Prior to	Jan	2012	\$1,086,546	Excluded - Previously counted		
		Avg	2012	1,782	9308	13893	\$2,660
		Avg	2013	200	9547	13893	291
		Avg	2014	106	9806	13893	149
		Avg	2015	209	10036	13893	290
		Avg	2017	3,172	10738	13893	4,105
		Avg	2018	23,986	11062	13893	30,125
		Avg	2019	566	11281	13893	697
		Avg	2021	117	12149	13893	134
Wastewater Treatment Capacity							
		Avg	2012	\$350	9308	13893	\$523
		Avg	2013	600,369	9547	13893	873,686
		Avg	2014	298	9806	13893	422
		Avg	2015	747	10036	13893	1,034
WLI - WW Capacity Prg Dev							
	Prior to	Jan	2012	\$546,637	Excluded - Previously counted		
		Avg	2012	66,774	9308	13893	\$99,663
		Avg	2013	246,735	9547	13893	359,061
		Avg	2014	213,732	9806	13893	302,815
		Avg	2015	91,472	10036	13893	126,629
		Avg	2016	41,663	10339	13893	55,985
		Avg	2017	216	10738	13893	279
		Avg	2019	49,312	11281	13893	60,726
		Avg	2020	188,927	11466	13893	228,918
		Avg	2021	164,961	12149	13893	188,640
		Avg	2022	198,507	13007	13893	212,030
		Avg	2023	176,167	13358	13893	183,220
		Avg	2024	104,044	13571	13893	106,509

Exhibit B - 1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Interceptor System: Western Lehigh Interceptor
Capacity Assets

Expenditure	Placed in Service			Original Cost	Cost Index		Trended Current Replacement Cost
					Original	Current	
Signatory I&I Program							
	Prior to	Jan	2012	\$2,291,652	Excluded - Repairs		
		Avg	2012	438,574	Excluded - Repairs		
		Avg	2013	400,188	Excluded - Repairs		
		Avg	2014	467,300	Excluded - Repairs		
		Avg	2015	324,637	Excluded - Repairs		
		Avg	2016	296,267	Excluded - Repairs		
		Avg	2017	491,531	Excluded - Repairs		
		Avg	2018	438,574	Excluded - Repairs		
		Avg	2019	630,016	Excluded - Repairs		
		Avg	2020	601,479	Excluded - Repairs		
		Avg	2021	64,092	Excluded - Repairs		
		Avg	2022	41,163	Excluded - Repairs		
		Avg	2023	12,297	Excluded - Repairs		
		Avg	2024	60,068	Excluded - Repairs		
Interceptor Conn							
		Avg	2014	\$1,823	9806	13893	\$2,583
		Avg	2021	161	12149	13893	185
Flow Monitoring Network							
		Avg	2014	\$419	9806	13893	\$594
Spring Creek PS Improvements							
		Avg	2014	\$528	9806	13893	\$747
		Avg	2015	413	10036	13893	572
		Avg	2016	49,537	10339	13893	66,566
		Avg	2017	75,841	10738	13893	98,126
		Avg	2018	343,731	11062	13893	431,700
		Avg	2019	102,233	11281	13893	125,898
		Avg	2020	2,283	11466	13893	2,767
		Avg	2022	4,317	13007	13893	4,611
		Avg	2023	56,287	13358	13893	58,540
		Avg	2024	62,667	13571	13893	64,152
Meter Stat. No. 5 Improvements							
		Avg	2015	\$161,709	10036	13893	\$223,862
		Avg	2016	10,466	10339	13893	14,064
Test & Seal - Cycle 1							
		Avg	2016	\$534,283	Excluded - Repairs		
		Avg	2017	498,251	Excluded - Repairs		
		Avg	2018	45,209	Excluded - Repairs		
		Avg	2019	64,871	Excluded - Repairs		
		Avg	2020	27,065	Excluded - Repairs		
		Avg	2021	2,261	Excluded - Repairs		
		Avg	2023	0	Excluded - Repairs		

Exhibit B - 1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Interceptor System: Western Lehigh Interceptor
Capacity Assets

Expenditure	Placed in Service		Original Cost	Cost Index Original Current		Trended Current Replacement Cost
Trexlerstown Wastewater Storage Facility	Avg	2018	\$34,858	11062	13893	\$43,779
	Avg	2019	54,778	11281	13893	67,458
	Avg	2020	35,427	11466	13893	42,926
	Avg	2021	102,104	12149	13893	116,761
	Avg	2022	63,562	13007	13893	67,892
	Avg	2023	1,392	13358	13893	1,447
Spring Creek Force Main AARV Rep	Avg	2017	\$12,751	Excluded - Repairs		
	Avg	2018	15,665	Excluded - Repairs		
	Avg	2019	22,929	Excluded - Repairs		
	Avg	2020	12,014	Excluded - Repairs		
High Flow Emergency Response	Avg	2018	\$96,725	Excluded - Maintenance		
	Avg	2019	1,929,162	Excluded - Maintenance		
	Avg	2020	8,455	Excluded - Maintenance		
Rehab - Cycle 1	Avg	2019	\$2,147	Excluded - Maintenance		
	Avg	2020	279,080	Excluded - Maintenance		
	Avg	2021	187,016	Excluded - Maintenance		
	Avg	2022	43,873	Excluded - Maintenance		
	Avg	2023	200,525	Excluded - Maintenance		
Act 537 - CRB Tool	Avg	2020	\$60,260	11466	13893	\$73,016
	Avg	2021	133,347	12149	13893	152,488
	Avg	2022	25,172	13007	13893	26,886
	Avg	2023	2,611	13358	13893	2,716
Act 537 - Jacobs PTP	Avg	2020	\$99,070	11466	13893	\$120,040
	Avg	2021	245,215	12149	13893	280,415
	Avg	2022	1,352	13007	13893	1,444
	Avg	2023	1,075	13358	13893	1,118
Act 537 - AECOM PTP Phase 2	Avg	2020	\$108,613	11466	13893	\$131,604
	Avg	2021	283,012	12149	13893	323,636
	Avg	2022	216,811	13007	13893	231,581
	Avg	2023	208,610	13358	13893	216,961
	Avg	2024	546,478	13571	13893	559,425
Spring Creek Force Main AARV Rep	Avg	2021	\$933	Excluded - Repairs		
	Avg	2022	18,743	Excluded - Repairs		
	Avg	2023	6,028	Excluded - Repairs		
	Avg	2024	12,557	Excluded - Repairs		
Upper WL Pump Station and Force Main	Avg	2022	\$226,487	13007	13893	\$241,916
	Avg	2023	229,660	13358	13893	238,855

Exhibit B - 1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Interceptor System: Western Lehigh Interceptor
Capacity Assets

Expenditure	Placed in Service		Original Cost	Cost Index		Trended Current Replacement Cost
	Avg	2024		Original	Current	
Night Weiring	Avg	2024	2,511,414	13571	13893	2,570,916
Spring Creek Pump Station Upgrade	Avg	2022	\$272,569	Excluded - I&I Abatement		
	Avg	2022	\$1,717	13007	13893	\$1,834
	Avg	2023	125,265	13358	13893	130,280
	Avg	2024	308,248	13571	13893	315,551
Lateral Tap Connections	Avg	2022	\$45,353	Excluded - I&I Abatement		
	Avg	2023	618,488	Excluded - I&I Abatement		
	Avg	2024	576,506	Excluded - I&I Abatement		
	Avg	2024	29,608	Excluded - I&I Abatement		
Rehab - Cycle 4	Avg	2023	\$26,698	Excluded - Maintenance		
	Avg	2024	532,558	Excluded - Maintenance		
LCA MS 1 and 2 Upgrade	Avg	2024	67,893	Excluded - Repairs		
			\$29,653,148	\$82,712,391		

Exhibit C
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Little Lehigh Relief Interceptor

A. Capacity Part

	<u>Original Cost</u>	<u>Trended Cost</u>
Project Costs - Dec. 1986	\$4,750,332	\$15,167,916
Park PS Improvements Ph1 - Prior to 2012	34,670	51,746
Park PS Improvements Ph1 - 2012	102,160	152,479
Park PS SCADA Gen - Prior to 2012	34,421	51,375
Park PS SCADA Gen - 2012	11,326	16,905
Park PS Improvements Ph1 - 2013	21,619	31,461
Park PS SCADA Gen - 2013	6,189	9,007
Park PS Improvements Ph1 - 2014	74	105
Park PS SCADA Gen - 2014	140,634	199,250
Park PS Improvements Ph1 - 2015	973	1,348
Park PS SCADA Gen - 2015	72,378	100,197
Park PS Improvements Ph1 - 2016	98,867	132,854
Park PS Force Main Upgrade - 2016	101	136
Park PS Improvements Ph1 - 2017	283,576	366,902
Park PS Force Main Upgrade - 2017	2,402	3,108
Park PS Force Main Extension - 2017	7,087	9,169
Park PS Improvements Ph1 - 2018	380,094	477,369
Park PS Force Main Upgrade - 2018	19,225	24,145
Park PS Force Main Extension - 2018	710	892
Park PS Improvements Ph1 - 2019	3,590,626	4,421,791
Park PS Force Main Upgrade - 2019	12,092	14,891
Park PS SCADA Gen - 2020	2,079	2,519
Park PS Improvements Ph1 - 2020	478,040	579,230
Park PS Force Main Upgrade - 2020	64,833	78,556
Park PS Force Main Extension - 2020	886	1,073
Park PS SCADA Gen - 2021	9,445	10,801
Park PS Improvements Ph1 - 2021	75,794	86,673
Park PS Force Main Upgrade - 2021	196,843	225,098
Park PS SCADA Gen - 2022	1,828	1,952
Park PS Improvements - 2022	207,576	221,717
Park PS Force Main Upgrade - 2022	293	313
Park PS Force Main Extension - 2022	1,561	1,668
Park PS Improvements - 2023	84,289	87,664
Park PS Force Main Upgrade - 2023	13,960	14,518
Park PS Force Main Extension - 2023	361	375
Park PS Improvements - 2024	994,219	1,017,774
Park PS Force Main Extension - 2024	5,119	5,240
New Main	642,696	Excluded - Preliminar
	<u>\$11,706,683</u>	<u>\$23,568,219</u>

Exhibit C
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Little Lehigh Relief Interceptor

A. <u>Capacity Part</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Total Costs	\$11,706,683	\$23,568,219
Less: Contributions	583,221	1,862,238
Net Capital	\$11,123,462	\$21,705,982
Financing Costs for Capacity Part	-	-
Total Cost of Capacity Part	\$11,123,462	\$21,705,982
Plus: Interest Paid On Debt	4,890,657	n/a
Less: Outstanding Debt	n/a	-
Eligible Cost for Capacity Part	\$16,014,119	\$21,705,982
Total Capacity	10,000,000	10,000,000
Capacity Tapping Fee per Gallon	\$1.60	\$2.17
Gallon per EDU for Capacity Part (1)	223.0	223.0
Capacity Tapping Fee per EDU	\$357.11	\$484.04
(1) Total Gallons Per Day Per EDU Per Agreements	223	

Exhibit D1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Upper Milford Township

A. <u>Capacity Part</u>	<u>Exhibit Reference</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Rt. 29 Project Cost & Capitalized Interest	D1 - 1	\$987,650	\$2,971,257
		<hr/>	<hr/>
		\$987,650	\$2,971,257
Less: Contributions		-	-
Net Capital		<hr/>	<hr/>
		\$987,650	\$2,971,257
Financing Costs for Capacity Part		628	640
Total Cost of Capacity Part		<hr/>	<hr/>
		\$988,278	\$2,971,897
Plus: Interest Paid On Debt		69,687	n/a
Less: Outstanding Debt		n/a	142,508
Eligible Cost for Capacity Part		<hr/>	<hr/>
		\$1,057,965	\$2,829,389
Total Capacity		386,669	386,669
Capacity Tapping Fee per Gallon		\$2.74	\$7.32
Gallon per EDU for Capacity Part (1)		243.0	243.0
Capacity Tapping Fee per EDU		\$664.87	\$1,778.11

Exhibit D1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Upper Milford Township

B. <u>Collection Part</u>	<u>Exhibit Reference</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Rt. 29 Project Cost & Capitalized Interest	D1 - 1	\$658,434	\$1,980,840
South 7th Street - Ph - 1	D1 - 1	204,222	331,878
South 7th Street - Ph - 2	D1 - 1	233,261	363,280
Ramer Heights Project & Capitalized Interest	D1 - 1	148,811	408,659
Vera Cruz Project	D1 - 1	4,284,326	6,447,006
Additional Project Costs	D1 - 1	330,273	398,179
		<hr/>	<hr/>
		\$5,859,327	\$9,929,843
Less: Contributions	D1 - 2	<hr/>	<hr/>
Net Capital		2,688,249	4,010,512
		<hr/>	<hr/>
		\$3,171,078	\$5,919,330
Financing Costs for Collection Part		<hr/>	<hr/>
Total Cost of Collection Part		3,372	3,436
		<hr/>	<hr/>
		\$3,174,450	\$5,922,767
Plus: Interest Paid On Debt		<hr/>	<hr/>
		374,181	n/a
Less: Outstanding Debt		<hr/>	<hr/>
Eligible Cost for Capacity Part		n/a	765,187
		<hr/>	<hr/>
		\$3,548,632	\$5,157,579
Total Capacity		<hr/>	<hr/>
		386,669	386,669
Collection Tapping Fee per Gallon		<hr/>	<hr/>
		\$9.18	\$13.34
Gallon per EDU for Capacity Part (1)		<hr/>	<hr/>
		243.0	243.0
Collection Tapping Fee per EDU		<hr/>	<hr/>
		\$2,230.12	\$3,241.25

Exhibit D1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Upper Milford Township

C. <u>Capacity Part - Planning Costs</u>	<u>Exhibit Reference</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Planning Costs		\$186,279	\$282,157
		<hr/>	<hr/>
		\$186,279	\$282,157
Less: Contributions		-	-
Net Capital		<hr/>	<hr/>
		\$186,279	\$282,157
Financing Costs for Capacity Part		1,184	3,365
Total Cost of Capacity Part		<hr/>	<hr/>
		\$187,463	\$285,522
Plus: Interest Paid On Debt		29,122	n/a
Less: Outstanding Debt		n/a	-
Eligible Cost for Capacity Part		<hr/>	<hr/>
		\$216,585	\$285,522
Total Capacity		386,669	386,669
Capacity Tapping Fee per Gallon		\$0.56	\$0.74
Gallon per EDU for Capacity Part (1)		243.0	243.0
Capacity Tapping Fee per EDU		\$136.11	\$179.43
 (1) Average Household Size Per 2023 American Community Survey 5-Year Estimate for Upper Milford Township			
		2.7	
Gallons Per Capita Per Day Allowed Per Act 57 of 2003		90	
Total Gallons Per Day Per EDU		<hr/>	<hr/>
		243	

Exhibit D1 - 1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Upper Milford Township

Capacity Assets

<u>Expenditure</u>	<u>Placed in Service</u>		<u>Original Cost</u>	<u>Cost Index</u> <u>Original Current</u>		<u>Trended Current Replacement Cost</u>
Rt. 29 Project Cost & Capitalized Interest Interceptor	Aug	1989	\$987,650	4618	13892.84	\$2,971,257
			\$987,650			\$2,971,257

Collection Assets

Expenditure	Placed in Service			Cost Index		Trended Current Replacement Cost	
			Original Cost	Original	Current		
Rt. 29 Project Cost & Capitalized Interest							
Collector	Aug	1989	\$658,434	4618	13892.84	\$1,980,840	
Ramer Heights Project & Capitalized Interest							
Collector	Dec	1992	\$148,811	5059	13892.84	\$408,659	
South 7th Street - Ph - 1							
Collector	Jan	2009	\$204,222	8549	13892.84	\$331,878	
South 7th Street - Ph - 2							
Collector	Oct	2010	\$233,261	8921	13892.84	\$363,280	
Vera Cruz Project							
	Prior to	Jan	2012	\$2,495,282	9176	13892.84	\$3,777,959
		Avg	2012	1,765,192	9308	13892.84	2,634,637
		Avg	2013	18,891	9547	13892.84	27,490
		Avg	2014	1,572	9806	13892.84	2,227
		Avg	2015	3,390	10036	13892.84	4,693

Exhibit D1 - 1
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Upper Milford Township

Capacity Assets

Expenditure	Placed in Service		Original Cost	Cost Index		Trended Current Replacement Cost
				Original	Current	
Additional Project Costs						
South 7th Street Extension	Avg	2012	\$458	9308	13892.84	\$684
South 7th Street Extension - Ph - 2	Avg	2012	2,701	9308	13892.84	4,031
Weaver - 4751 Mill Road	Avg	2012	1,650	9308	13892.84	2,463
Weaver - 4751 Mill Road	Avg	2013	8,555	9547	13892.84	12,449
Fields at Indian Creek	Avg	2014	2,048	9806	13892.84	2,902
Weaver - 4751 Mill Road	Avg	2015	150	10036	13892.84	208
Fields at Indian Creek	Avg	2015	4,433	10036	13892.84	6,137
Fields at Indian Creek	Avg	2016	25,037	10339	13892.84	33,643
Fields at Indian Creek	Avg	2017	12,829	10738	13892.84	16,598
Kohler Tract - Sewer	Avg	2017	442	10738	13892.84	571
New Tripoli Bank - Buckeye	Avg	2017	809	10738	13892.84	1,047
Fields at Indian Creek	Avg	2018	266	11062	13892.84	334
Kohler Tract - Sewer	Avg	2018	39,264	11062	13892.84	49,313
New Tripoli Bank - Buckeye	Avg	2018	226	11062	13892.84	284
Fields at Indian Creek - Ph 3	Avg	2018	6,536	11062	13892.84	8,209
Weaver - 4251 Chestnut Street	Avg	2018	874	11062	13892.84	1,097
Fields at Indian Creek	Avg	2019	48	11281	13892.84	59
Kohler Tract - Sewer	Avg	2019	13,193	11281	13892.84	16,247
Fields at Indian Creek - Ph 3	Avg	2019	1,233	11281	13892.84	1,518
Weaver - 4251 Chestnut Street	Avg	2019	349	11281	13892.84	430
Fields at Indian Creek - Ph 4	Avg	2019	6,401	11281	13892.84	7,882
Kohler Tract - Sewer	Avg	2020	924	11466	13892.84	1,119
Fields at Indian Creek - Ph 3	Avg	2020	901	11466	13892.84	1,092
Fields at Indian Creek - Ph 4	Avg	2020	4,563	11466	13892.84	5,529
Kohler Tract - Sewer	Avg	2021	3,620	12149	13892.84	4,140
Fields at Indian Creek - Ph 3	Avg	2021	1,251	12149	13892.84	1,431
Fields at Indian Creek - Ph 4	Avg	2021	3,872	12149	13892.84	4,427
Manhole Lining	Avg	2021	184,506	12149	13892.84	210,991
Kohler Tract - Sewer	Avg	2022	1,045	13007	13892.84	1,117
Fields at Indian Creek - Ph 3	Avg	2022	55	13007	13892.84	59
Fields at Indian Creek - Annex	Avg	2022	1,866	13007	13892.84	1,993
Fields at Indian Creek	Avg	2023	57	13358	13892.84	59
Fields at Indian Creek - Ph 3	Avg	2023	57	13358	13892.84	59
Fields at Indian Creek - Annex	Avg	2023	57	13358	13892.84	59
			\$5,859,327			\$9,929,843

Exhibit D1 - 2
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Upper Milford Township

Expenditure	Contributions - Collection		Cost Index		Trended Current Replacement Cost
	Placed in Service	Original Cost	Original	Current	
South 7th Street - Ph - 1					
Federal Grant	Jan 2009	\$172,100	8549	13892.84	\$279,677
South 7th Street - Ph - 2					
Federal Grant	Oct 2010	\$206,649	8921	13892.84	\$321,835
Vera Cruz Project Costs thru 4/30/14					
Federal Grant	Dec 2012	\$1,309,500	9412	13892.84	\$1,932,923
State Grant	Dec 2012	1,000,000	9412	13892.84	1,476,077
		\$2,688,249			\$4,010,512

Exhibit D2
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Lower Macungie Connections to UMiT Interceptor

A. <u>Capacity Part</u>		<u>Original Cost</u>	<u>Trended Cost</u>
Rt. 29 Project Cost	\$1,646,084		
% of Project applicable to LMT Interceptor	24.79%	\$408,064	\$1,227,625
		<hr/>	<hr/>
		\$408,064	\$1,227,625
Less: Contributions		<hr/>	<hr/>
Net Capital		-	-
		<hr/>	<hr/>
		\$408,064	\$1,227,625
Financing Costs for Capacity Part		<hr/>	<hr/>
Total Cost of Capacity Part		-	-
		<hr/>	<hr/>
		\$408,064	\$1,227,625
Plus: Interest Paid On Debt		-	n/a
Less: Outstanding Debt		<hr/>	<hr/>
Eligible Cost for Capacity Part		n/a	-
		<hr/>	<hr/>
		\$408,064	\$1,227,625
Total Capacity		373,632	373,632
Capacity Tapping Fee per Gallon		\$1.09	\$3.29
Gallon per EDU for Capacity Part (1)		234.0	234.0
Capacity Tapping Fee per EDU		\$255.56	\$768.84
 (1) Average Household Size Per 2023 American Community Survey 5-Year Estimate for Lower Macungie Township			
		2.6	
Gallons Per Capita Per Day Allowed Per Act 57 of 2003		90	
Total Gallons Per Day Per EDU		<hr/>	<hr/>
		234	

Exhibit E
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Heidelberg Heights System

A. <u>Capacity Part</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Project Costs	\$785,141	\$1,748,611
WWTP Upgrades - 2017	85,762	110,962
WWTP Upgrades - 2018	17,879	22,454
WWTP Upgrades - 2019	192,887	237,537
WWTP Upgrades - 2020	12,044	14,594
WWTP Upgrades - 2021	17,777	20,329
WWTP Upgrades - 2022	38,704	41,341
WWTP Upgrades - 2023	416,047	432,703
WWTP Upgrades - 2024	88,885	90,991
Site Improvements - 2023	4,100	4,264
	<hr/>	<hr/>
	\$1,659,226	\$2,723,787
Less: Contributions	-	-
Net Capital	<hr/>	<hr/>
	\$1,659,226	\$2,723,787
Financing Costs for Capacity Part	-	-
Total Cost of Capacity Part	<hr/>	<hr/>
	\$1,659,226	\$2,723,787
Plus: Interest Paid On Debt	-	n/a
Less: Outstanding Debt	n/a	-
Eligible Cost for Capacity Part	<hr/>	<hr/>
	\$1,659,226	\$2,723,787
Total Capacity	60,000	60,000
Capacity Tapping Fee per Gallon	\$27.65	\$45.40
Gallon per EDU for Capacity Part (1)	234.0	234.0
Capacity Tapping Fee per EDU	\$6,470.98	\$10,622.77

Exhibit E
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Heidelberg Heights System

B. <u>Collection Part</u>		<u>Original Cost</u>	<u>Trended Cost</u>
Project Costs		\$123,157	\$274,287
I&I Removal Project - 2016	Excluded - Repairs	57,099	
I&I Removal Project - 2017	Excluded - Repairs	1,729	
I&I Removal Project - 2018	Excluded - Repairs	352,619	
I&I Removal Project - 2019	Excluded - Repairs	385,652	
I&I Removal Project - 2020	Excluded - Repairs	221,028	
I&I Removal Project - 2021	Excluded - Repairs	418,477	
I&I Removal Project - 2022	Excluded - Repairs	249,630	
I&I Removal Project - 2023	Excluded - Repairs	344,680	
I&I Removal Project - 2024	Excluded - Repairs	36,885	
		<hr/>	<hr/>
		\$123,157	\$274,287
Less: Contributions		-	-
Net Capital		<hr/>	<hr/>
		\$123,157	\$274,287
Financing Costs for Collection Part		-	-
Total Cost of Collection Part		<hr/>	<hr/>
		\$123,157	\$274,287
Plus: Interest Paid On Debt		-	n/a
Less: Outstanding Debt		n/a	-
Eligible Cost for Capacity Part		<hr/>	<hr/>
		\$123,157	\$274,287
Total Capacity		60,000	60,000
Collection Tapping Fee per Gallon		\$2.05	\$4.57
Gallon per EDU for Capacity Part (1)		234.0	234.0
Collection Tapping Fee per EDU		\$480.31	\$1,069.72
 (1) Average Household Size Per 2023 American Community Survey 5-Year			
Estimate for Heidelberg Township		2.6	
Gallons Per Capita Per Day Allowed Per Act 57 of 2003		90	
Total Gallons Per Day Per EDU		<hr/>	
		234	

Exhibit F
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Wynnewood System

A. <u>Capacity Part</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Acquisition Costs	\$247,393	\$513,367
System Improvements - Prior to 2012	3,990	5,956
System Improvements - 2012	32,645	48,725
System Improvements - 2013	55,264	80,422
System Improvements - 2014	67,642	95,835
WWTP Improvements - 2015	21,241	29,404
WWTP Improvements - 2016	5,080	6,827
WWTP Improvements - 2017	85,467	110,580
WWTP Improvements - 2018	80,619	101,252
WWTP Improvements - 2019	2,362,497	2,909,372
WWTP Improvements - 2020	1,155,877	1,400,549
WWTP Improvements - 2021	133,252	152,379
WWTP Improvements - 2022	28,579	30,526
WWTP Improvements - 2023	62,405	64,904
WWTP Improvements - 2024	59,838	61,256
Miscellaneous Equipment- 2023	128,496	133,641
Miscellaneous Equipment- 2024	16,934	17,336
	<hr/>	<hr/>
	\$4,547,221	\$5,762,331
Less: Contributions	-	-
Net Capital	<hr/>	<hr/>
	\$4,547,221	\$5,762,331
Financing Costs for Capacity Part	-	-
Total Cost of Capacity Part	<hr/>	<hr/>
	\$4,547,221	\$5,762,331
Plus: Interest Paid On Debt	-	n/a
Less: Outstanding Debt	n/a	-
Eligible Cost for Capacity Part	<hr/>	<hr/>
	\$4,547,221	\$5,762,331
Total Capacity	60,000	60,000
Capacity Tapping Fee per Gallon	\$75.79	\$96.04
Gallon per EDU for Capacity Part (1)	234.0	234.0
Capacity Tapping Fee per EDU	\$17,734.16	\$22,473.09

Exhibit F
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Wynnewood System

B. <u>Collection Part</u>		<u>Original Cost</u>	<u>Trended Cost</u>
Acquisition Costs		\$406,318	\$843,153
Riverside Prof Cntr Additions - 2012		132	197
Riverside Prof Cntr Additions - 2013		1,476	2,148
Wynnewood I&I Project - 2013	Excluded - Repairs	24,096	
Wynnewood I&I Project - 2014	Excluded - Repairs	17,020	
Wynnewood I&I Project - 2019	Excluded - Repairs	5,120	
Wynnewood I&I Project - 2020	Excluded - Repairs	28,413	
Wynnewood I&I Project - 2023	Excluded - Repairs	449	
Wynnewood I&I Project - 2024	Excluded - Repairs	116,378	
Main, PS & Force Main - 2015		645,390	893,447
Main, PS & Force Main - 2016		102,876	138,241
Main, PS & Force Main - 2017		691	894
Main, PS & Force Main - 2020		569	689
		<u>\$1,157,452</u>	<u>\$1,878,769</u>
Less: Contributions		-	-
Net Capital		<u>\$1,157,452</u>	<u>\$1,878,769</u>
Financing Costs for Collection Part		-	-
Total Cost of Collection Part		<u>\$1,157,452</u>	<u>\$1,878,769</u>
Plus: Interest Paid On Debt		75,307	n/a
Less: Outstanding Debt		n/a	459,914
Eligible Cost for Capacity Part		<u>\$1,232,759</u>	<u>\$1,418,855</u>
Total Capacity		60,000	60,000
Collection Tapping Fee per Gallon		\$20.55	\$23.65
Gallon per EDU for Capacity Part (1)		234.0	234.0
Collection Tapping Fee per EDU		\$4,807.76	\$5,533.53
(1) Average Household Size Per 2023 American Community Survey 5-Year			
Estimate for North Whitehall Township		2.6	
Gallons Per Capita Per Day Allowed Per Act 57 of 2003		<u>90</u>	
Total Gallons Per Day Per EDU		234	

Exhibit G
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Sand Spring Wastewater System

A. <u>Capacity Part</u>		<u>Original Cost</u>	<u>Trended Cost</u>
Acquisition Costs		\$88,048	\$167,636
System Improvements - 2005		6,358	12,010
WWTP Improvements - 2015		20,683	28,633
WWTP Improvements - 2016		14,546	19,547
WWTP Improvements - 2017		95,588	123,675
WWTP Improvements - 2018		54,764	68,780
WWTP Improvements - 2019		161,528	198,919
WWTP Improvements - 2020		3,600,767	4,362,966
WWTP Improvements - 2021		592,526	677,579
WWTP Improvements - 2022		59,882	63,961
WWTP Improvements - 2023		30,682	31,911
WWTP Improvements - 2024		403,452	413,011
New WWTP 2021 Costs	Excluded - Pending Completion	9,238	
New WWTP 2022 Costs	Excluded - Pending Completion	2,674	
New WWTP 2023 Costs	Excluded - Pending Completion	107,065	
New WWTP 2024 Costs	Excluded - Pending Completion	46,503	
Miscellaneous Equipment- 2023		67,049	69,733
Miscellaneous Equipment- 2024		20,940	21,436
		<u>\$4,694,691</u>	<u>\$6,259,797</u>
Less: Contributions		-	-
Net Capital		<u>\$4,694,691</u>	<u>\$6,259,797</u>
Financing Costs for Capacity Part		-	-
Total Cost of Capacity Part		<u>\$4,694,691</u>	<u>\$6,259,797</u>
Plus: Interest Paid On Debt		-	n/a
Less: Outstanding Debt		n/a	-
Eligible Cost for Capacity Part		<u>\$4,694,691</u>	<u>\$6,259,797</u>
Total Capacity		35,000	35,000
Capacity Tapping Fee per Gallon		\$134.13	\$178.85
Gallon per EDU for Capacity Part (1)		234.0	234.0
Capacity Tapping Fee per EDU		\$31,387.36	\$41,851.21

Exhibit G
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Sand Spring Wastewater System

B. <u>Collection Part</u>	<u>Original Cost</u>	<u>Trended Cost</u>
Acquisition Costs	\$58,452	\$111,288
System Improvements - 2010	5,980	9,442
System Improvements - 2012	3,256	4,860
System Improvements - 2013	21,882	31,844
	<hr/>	<hr/>
	\$89,570	\$157,433
Less: Contributions	<hr/>	<hr/>
Net Capital	\$89,570	\$157,433
Financing Costs for Collection Part	<hr/>	<hr/>
Total Cost of Collection Part	\$89,570	\$157,433
Plus: Interest Paid On Debt	-	n/a
Less: Outstanding Debt	<hr/>	<hr/>
Eligible Cost for Capacity Part	n/a	-
	\$89,570	\$157,433
Total Capacity	35,000	35,000
Collection Tapping Fee per Gallon	\$2.56	\$4.50
Gallon per EDU for Capacity Part (1)	234.0	234.0
Collection Tapping Fee per EDU	\$598.84	\$1,052.55
 (1) Average Household Size Per 2023 American Community Survey 5-Year		
Estimate for North Whitehall Township	2.6	
Gallons Per Capita Per Day Allowed Per Act 57 of 2003	90	
Total Gallons Per Day Per EDU	<hr/>	<hr/>
	234	

Exhibit I
Lehigh County Authority - Suburban Wastewater Division
Lehigh County, Pennsylvania
Calculation of Sewer Tapping Fee
Western Weisenberg Treatment Plant

A. <u>Capacity Part</u>	<u>Original Cost</u>	<u>Trended Cost</u>
W. Weisenberg Treatment Plant Estimated Cost (1)	\$3,247,214	
Portion attributable to New Customers	43.7%	
Total Attributable to New Customers	\$1,417,652	\$2,008,521
New Propane Tank 2020 Costs	1,071	1,298
New Propane Tank 2021 Costs	14,587	16,681
Mechanical Screen Addition to Existing Plant 2022	18,255	19,498
Mechanical Screen Addition to Existing Plant 2023	3,233	3,363
Mechanical Screen Addition to Existing Plant 2024	46,895	48,006
Less: Contributions		-
Net Capital		<u>\$2,097,367</u>
Financing Costs for Capacity Part		-
Total Cost of Capacity Part		<u>\$2,097,367</u>
Plus: Interest Paid On Debt		n/a
Less: Outstanding Debt		604,739
Eligible Cost for Capacity Part		<u>\$1,492,628</u>
Prorated Share of Design Capacity		17,463
Capacity Tapping Fee per Gallon		\$85.47
2014 Original Fee		\$36.00
2025 Recommended fee per gallon (1)		\$51.00

(1) The unrecovered capital costs will be captured through ongoing user fees.

The Plant fee per gallon is increased by the change in the ENR index since project completion in 2014.

Note: These fees exclude existing Western Weisenberg customers and the West Hills

Business Center, which is constructing the plant and contributing towards the plant.

Plant Allocation:	<u>Total Allocation (gpd)</u>	<u>LCA Share</u>
Western Weisenberg	10,537	-
Western Weisenberg - Remaining Commercial	1,463	1,463
West Hills Business Ctr	12,000	-
Weisenberg Elementary School	8,000	8,000
Bandit Truck Stop	3,000	3,000
Unallocated	5,000	5,000
	<u>40,000</u>	<u>17,463</u>
		<u>43.7%</u>

MEMORANDUM

Date: July 28, 2025

To: Lehigh County Authority Board of Directors
From: Anton Siekmann, Project Manager
Subject: Allentown Division – Kline’s Island Wastewater Treatment Plant – 2025 Architectural & Structural Upgrades – Construction Phase

MOTIONS / APPROVALS REQUESTED:

No.	Item	Amount
1	Capital Project Authorization – Construction Phase – 2025 Architectural & Structural Upgrades	\$365,826
2	Professional Services Authorization – CHA Consulting ⁽¹⁾	\$35,000
3	General Contract Award – Mar-Allen Concrete Products, Inc. ⁽¹⁾	\$285,826

(1) Included in the Capital Project Authorization

PROJECT BACKGROUND

As a condition of the Trust Indenture with the Manufacturers and Traders Trust Company for the Allentown Water & Sewer Lease bonds, an annual Consulting Engineer’s Report is prepared to document the condition of the water and wastewater treatment plants in the City. Based on physical inspections by the engineer, required repairs and upgrades are outlined in the report. Lehigh County Authority (LCA) staff have worked to address minor deficiencies outlined in the annual reports, and capital projects are developed to address more significant needs. This project represents the fourth round of a capital improvements program to address deficiencies identified through this process at Kline’s Island Wastewater Treatment Plant (KIWWTP).

PROJECT SCOPE

This project consists of addressing concrete deficiencies at the rock media trickling filter at KIWWTP. Work includes concrete crack repair, full depth concrete repairs, crack injection, and concrete step repairs at the concrete wall surrounding the rock media trickling filters.

FINANCIAL

This project will be funded by the LCA Allentown Division.

PROJECT STATUS

In March 2025, CHA Consulting was authorized for design and bid phase services. They were selected based on their prior experience and expertise in engineering and managing construction projects with LCA. Through communication and site visits, CHA developed the design that was completed in May 2025. The project was advertised for bid on 6/2/2025 with a pre-bid meeting held on 6/12/2025 and bids were opened on 7/11/2025. Two bids were received as summarized below.

THIS APPROVAL – CONSTRUCTION PHASE

The contract time for this work is 140 days from Notice to Proceed to substantial completion. Assuming construction phase authorization at the 7/28/2025 Board meeting, construction is anticipated to conclude in early 2026.

BIDDING SUMMARY

This project consists of a single General Construction contract. The bid results are summarized below:

Bidder	Bid
Mar-Allen Concrete Products, Inc.	\$285,826
LB Industries, Inc.	\$303,811

Bids were reviewed by LCA and our consultant, CHA Consulting, and have been found to be in order. Mar-Allen Concrete Products, Inc. was found to be the lowest responsive bidder. Mar-Allen performed the prior Indenture Project work at KIWWTP and has performed satisfactorily; therefore, it is recommended a contract be awarded to Mar-Allen at their bid of \$285,826.

PROFESSIONAL SERVICES

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

Professional Services ⁽¹⁾
1. Agreement services
2. Pre-construction and job construction meetings
3. Review shop drawings & RFIs
4. Process pay applications and necessary change orders
5. Weekly construction observation over 25 week construction period
6. Project closeout including punch list, final inspection, and record drawings

(1) See CHA's proposal dated July 11, 2025, for additional information

PROJECT SCHEDULE

Assuming Construction Phase Authorization following the July 28, 2025 Board meeting a Notice to Proceed is anticipated for September 2025 with construction being completed in early 2026.

FUTURE AUTHORIZATIONS:

Future projects will be developed based on required upgrades outlined in the annual bond indenture engineering reports.



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

REQUEST FOR BOARD AUTHORIZATION

Board of Directors Meeting Date: 7/28/2025
Staff Member Requesting Authorization: Anton Siekmann
Department: Capital Works
Short Description / Title of Project / Purchase: KIWWTP 2025 Architectural & Structural Upgrades
Project Number (if applicable): AD-S-10 / 50671

Capital Expense: (check all that apply)

- ☒ Capital Project >\$250,000
☒ Construction / Other Contract(s)
☒ Professional Services Authorization
☐ Initial Authorization
☐ Amended Authorization
☐ Professional Services Authorization >\$100,000
☐ Equipment Purchase >\$250,000
☐ Upsizing / Extension >\$250,000
☐ Aggregate Change Order >10% of contract and >\$100,000
☐ Stand-Alone Change Order >\$50,000

Operations Expense:

- ☐ Construction / Other Contract >\$250,000
☐ Professional Services Authorization >\$100,000
☐ Equipment / Other Individual Item >\$250,000
☐ Emergency Authorization >\$50,000
☐ Aggregate Change Order >10% of contract and >\$100,000
☐ Stand-Alone Change Order >\$50,000

LCA Enterprise Fund: ☒ Allentown Division ☐ Suburban Water ☐ Suburban Wastewater ☐ Internal Service / Admin

Current Project Phase: ☐ N/A (skip to Description) ☐ Planning ☐ Conceptual Design ☐ Design / Bid ☒ Construction

Prior Authorization(s):

Date	Phase	Description	Amount Authorized
3/18/2025	Design/Bid Phase	Design & Bidding services – CHA Consulting	\$32,000
			\$
			\$
Total Prior Authorizations:			\$32,000

Current Authorization Requested:

Description	Amount Requested
Construction Management Services – CHA Consulting	\$35,000
Construction – Mar-Allen Concrete Products, Inc.	\$285,826
Staff Time	\$20,000
Contingency	\$25,000
	\$
	\$
	\$
Total Amount Requested (this authorization):	\$365,826

Future Authorizations:

Phase	Note / Description	Estimated Cost
	none	\$
		\$
Estimated Total Project Cost:		\$397,826

Short Description: (please attach supporting documentation, cost justification, trade-in values, proposals, memos, etc.)

The scope of this project includes rehabilitation of rock media trickling filter (RMTF) structural exterior concrete as part of the annual indenture improvements. This Authorization Request is for the awarding of the general Construction contract to Mar-Allen Concrete Products, Inc. and the Construction Administration contract to CHA Consulting.

Purchasing Procedure: ☒ Formal Bid ☒ Request for Proposal ☐ Cooperative Purchasing Group / CoStars ☐ N/A - Emergency

Motion: _____ Second: _____ Approved? _____ Certified by: _____



July 11, 2025

Anton Siekmann
Project Manager
Lehigh County Authority
1053 Spruce Road
Wescosville, PA 18106

Subject: LCA Kline's Island Wastewater Treatment Plant (KIWWTP)
2025-26 Indenture Project
Proposal for Construction Administration Services

Dear Mr. Siekmann:

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 rehabilitation and concrete repairs of the Rock Media Trickling Filter (RMTF) at the KIWWTP. This work is expected to be ready for final payment within 180 days (6 months) from Notice to Proceed (NTP). It is anticipated that NTP will be issued in September 2025, with onsite construction starting in September 2025. Project completion is expected to be achieved in February 2026.

SCOPE OF SERVICES

CHA Consulting, Inc. (CHA) 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 one job conference meeting.
4. Process and review shop drawings and RFIs.
5. Process applications for payment.
6. Process any necessary change orders.
7. Provide weekly construction observation over a 25-week onsite construction period, with the following assumptions:
 - a. 4 hours of observation by an Engineer-in-Training.
 - b. 100 hours of observation by a Senior Field Representative.
 - c. 4 hours of observation by the Project Manager.
8. Perform project closeout activities, including punch list development and final inspection.
9. 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 \$35,000. 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
C: Amy Rohrbach, LCA

Enclosure



Lehigh County Authority
System Operations Review - June 2025
Presented: July 28, 2025

		<u>Jun-25</u>	<u>2025</u> <u>Totals***</u>	<u>2024 Totals</u>	<u>2023 Totals</u>
Recordable Safety Incidents*	Total LCA	1	3	2	33
Non-Recordable Safety Incidents	Total LCA	0	1	25	
Incident Types **	Injuries	1	4	15	
	Property Damage	2	2	11	
	Near Miss	0	0	1	

***Numbers adjusted to match current tracking methodology

* Recordable Safety Incidents are those that result in death, days away from work, restricted duty, medical treatment beyond first aid.

** Safety incidents may be categorized in more than one incident type.

<u>Year To Date Safety Incidents</u>	<u>Root Cause Analysis Completed</u>	<u>Corrective Actions Identified</u>	<u>Corrective Actions Completed</u>	
	2	4	0	
<u>Current Month Incidents</u>				
<u>Description</u>	<u>Date</u>	<u>Type</u>	<u>Root Cause(s)</u>	<u>Corrective Action(s)</u>
On June 23, 2025, an employee sustained an injury by overextending their elbow. The incident occurred when a fitting on a long metal tube dislodged while the employee was pushing a hose onto it. The employee's instinctive reaction to catch the falling tube caused the injury. The immediate cause of the injury was the sudden, reactive movement. The root cause of the incident was an equipment failure stemming from an improperly secured fitting, which was not identified due to the lack of a pre-use inspection process for this type of field-assembled equipment. Corrective actions will focus on implementing engineering controls, creating standardized assembly procedures, and mandating pre-use function checks.	6/23/2025	Recordable with Restricted Days	The use of an inadequately designed/assembled piece of equipment and the absence of an SOP that includes pre-use inspections and the use of equipment stands to mitigate the risk of falling objects.	1. Purchase or fabricate adjustable stands/jigs to securely hold tubes during hose assembly. This must be the primary method of control moving forward. 2. Redesign the tube/fitting connection to include a positive mechanical lock (e.g., a through-pin, a bolted flange, or a certified clamp). 3. Inspect all similar existing assemblies for the same defect. Retrofit them with the new, secure design.

<p>On 6/9/2025, Unit #7027 was struck by a third-party vehicle while legally parked at a residential job site. The on-call employee was responding to a call for water service restoration. An unknown SUV sideswiped the parked Unit #7027, breaking the driver-side mirror, and left the scene without stopping. No injuries were sustained by the employee. The third-party driver is solely at fault. The investigation found that while our employee's actions were appropriate, the incident highlights a need to reinforce procedures for establishing a safe work zone around the vehicle, even for short-duration residential calls.</p>	6/9/2025	Vehicle Incident	<p>Insufficient defined procedure for establishing a conspicuous work zone during short-duration residential service calls. Solely relying on vehicle warning lights without the added visual buffer of cones can leave the vehicle vulnerable on narrow streets.</p>	<p>1. Mandate that for any job on a public roadway, a minimum of two traffic cones must be placed to create a buffer zone and guide traffic away from the vehicle's front and rear corners.</p>
<p>On June 11, 2025, an LCA vehicle was struck from the rear by a third-party vehicle. The incident occurred while our vehicle was slowing down. The third-party driver was determined to be at fault by responding authorities. Our employee sustained no injuries but was advised to seek precautionary medical evaluation. The investigation confirms that our employee was operating the vehicle safely and followed all post-incident procedures correctly.</p>	6/11/2025	Vehicle Incident	<p>The incident was the direct result of the negligence of third-party driver. However, the event itself serves as a critical reminder that even the safest drivers are exposed to the hazards created by others.</p>	<p>1. Create a driving safety program with collision avoidance.</p>

Presented: July 28, 2025

Other:

	Lehigh County Authority System Operations Review - June 2025 Presented: July 28, 2025				
					Page 3
<u>Critical Activities</u>	<u>System</u>	<u>Description</u>	<u>Jun-25</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
Wastewater Compliance	Allentown	Bypass	1	2	3
		Bypass Volume	89,281	111,496	1,713,644
		Permit Exceedances	0	0	0
		Sanitary Sewer Overflows	1	4	5
		COA Issued NOVs	0	0	0
		Regulatory Agency issued NOVs	0	2	0
	Arcadia	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	0	1
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	1
	Heidelberg Heights	Bypass	0	2	4
		Bypass Volume	0	271,192	2,125,696
		Permit Exceedances	0	1	9
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Lynn	Bypass	0	0	2
		Bypass Volume	0	0	1,010,000
		Permit Exceedances	0	0	2
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	0
	Sand Spring	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	3	16	44
		Sanitary Sewer Overflows	0	0	0
		NOVs	0	0	1
	Wynnewood	Bypass	0	0	0
		Bypass Volume	0	0	0
		Permit Exceedances	0	0	9
		Sanitary Sewer Overflows	0	0	3
		NOVs	0	0	1
Water Compliance	Allentown	Boil Water Advisories	0	0	0
	Central Lehigh	Boil Water Advisories	0	0	0
	Suburban Water Systems	Boil Water Advisories	0	1	1