

2024 BUDGET – COLLEGE TOWNSHIP WATER AUTHORITY



Dale Street Reservoir Cover

Table of Contents

Operating Budget Summary

Operating Income

Purification & Pumping Expenses

Distribution System Expenses

General Expenses

Non-Operating Income (Expense)

Capital Budget

Appendix

OPERATING BUDGET SUMMARY

**COLLEGE TOWNSHIP WATER AUTHORITY
YEAR 2024 OPERATING BUDGET SUMMARY**

OPERATING BUDGET SUMMARY

	2016	2017	2018	2019	2020	2021	2022	2023		2024		
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	BUDGET	YTD 11/27	EXPECTED	PROPOSED	
OPERATING INCOME												
Water System Revenues	1,687,234	1,650,852	1,701,274	1,689,745	1,707,256	1,604,872	1,772,783	1,829,425	1,439,531	1,820,935	1,986,475	(a)
OPERATING EXPENSES												
Purification and Pumping	99,054	120,315	122,243	135,507	130,669	111,270	94,476	130,145	131,878	150,070	170,450	
Distribution System	269,691	249,636	273,525	253,208	306,509	374,831	434,141	390,882	310,032	358,880	436,172	
General Expense	444,207	438,163	495,583	543,750	546,103	553,051	683,506	607,469	546,750	596,805	702,345	
TOTAL OPERATING EXPENSES	812,952	808,114	891,351	932,465	983,281	1,039,152	1,212,123	1,128,496	988,660	1,105,755	1,308,967	(b)
OPERATING MARGIN	874,282	842,738	809,923	757,280	723,975	565,720	560,660	700,929	450,871	715,180	677,508	
NON-OPERATING INCOME (EXPENSE)	1,857	21,885	22,027	30,850	19,153	4,804	21,495	24,000	26,523	28,250	24,000	(c)
INCOME BEFORE DEBT SERVICE	876,139	864,623	831,950	788,130	743,128	570,524	582,155	724,929	477,394	743,430	701,508	
LESS: Debt Service Requirement											630,392	(d)
AVAILABLE FOR CAPITAL, CONTINGENCIES AND RESERVE											71,116	

CALCULATION OF COMPLIANCE WITH LOAN AGREEMENTS COVERAGE REQUIREMENTS

----- **BUDGETED REVENUES MUST EQUAL OR EXCEED THE TOTAL OF 1) OPERATING EXPENSES AND 2) 110% OF DEBT SERVICE** -----

<p>This calculation is required by the Loan Agreements securing the Notes and is referred to as the calculation of required coverage.</p>	<table style="width: 100%;"> <tr> <td style="width: 70%;">Water System Revenues</td> <td style="text-align: right;">1,986,475 (a)</td> </tr> <tr> <td>Investment Income</td> <td style="text-align: right;">24,000 (c)</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>2,010,475</u></td> </tr> <tr> <td>Administrative and operating expenses</td> <td style="text-align: right;">1,308,967 (b)</td> </tr> <tr> <td>Debt Service</td> <td style="text-align: right;">630,392 (d)</td> </tr> <tr> <td>10% of Debt Service</td> <td style="text-align: right;">63,039</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>2,002,398</u></td> </tr> <tr> <td>Excess Coverage</td> <td style="text-align: right;"><u>8,077</u></td> </tr> </table>	Water System Revenues	1,986,475 (a)	Investment Income	24,000 (c)		<u>2,010,475</u>	Administrative and operating expenses	1,308,967 (b)	Debt Service	630,392 (d)	10% of Debt Service	63,039		<u>2,002,398</u>	Excess Coverage	<u>8,077</u>
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10% of Debt Service	63,039																
	<u>2,002,398</u>																
Excess Coverage	<u>8,077</u>																

OPERATING INCOME

OPERATING INCOME

	2016	2017	2018	2019	2020	2021	2022	2023		2024	
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	BUDGET	YTD 11/27	EXPECTED	PROPOSED
<u>WATER SYSTEM REVENUES</u>											
METERED WATER REVENUES											
350.110 Metered Water Revenues - Residential	848,850	795,855	802,614	819,310	912,107	845,366	913,968	973,875	751,053	953,000	1,078,484
350.120 Metered Water Revenues - Commercial	329,873	304,294	311,310	323,348	267,048	253,721	305,205	306,495	261,734	317,000	333,504
350.130 Metered Water Revenues - Industrial	79,172	72,643	61,122	72,893	93,187	65,102	62,512	63,210	56,680	82,000	86,464
350.140 Metered Water Revenues - Other Public	24,364	16,587	14,562	24,427	23,991	31,834	34,150	41,160	27,445	30,000	31,652
350.141 Metered Water Revenues - SCI Rockview	0	0	0	0	0	0	0	0	0	0	0
350.142 Metered Water Revenues - UAJA BRW	69,407	62,827	62,605	63,289	56,087	55,479	58,420	63,741	65,666	66,075	68,523
Subtotal	1,351,666	1,252,206	1,252,213	1,303,267	1,352,420	1,251,502	1,374,255	1,448,481	1,162,578	1,448,075	1,598,627
FIRE SERVICES											
360.405 Fire Services - CTWA Hydrants	95,290	96,102	97,116	99,247	101,480	102,393	103,510	108,707	82,005	109,400	109,482
360.410 Fire Services - Private Hydrants	6,264	5,280	7,311	5,725	5,911	6,089	6,098	6,407	5,368	7,300	7,476
360.420 Fire Services - Sprinkler Fire Lines	168,260	171,110	170,365	172,733	177,337	179,322	183,904	193,230	146,561	196,000	197,890
Subtotal	269,814	272,492	274,792	277,706	284,728	287,804	293,512	308,344	233,934	312,700	314,848
OTHER WATER RELATED REVENUES											
370.300 Penalties	14,894	14,490	15,454	14,552	16,650	13,405	16,153	15,100	13,036	16,760	17,000
370.500 Water Main Connection Fees	46,912	89,696	144,748	77,303	37,518	37,435	70,215	50,000	25,084	38,150	50,000
370.515 Meter Depreciation Charge	0	0	11,298	11,376	11,401	11,446	11,545	0	0	0	0
370.000 Miscellaneous	3,948	21,968	2,769	5,542	4,539	3,280	7,103	7,500	4,899	5,250	6,000
Subtotal	65,754	126,154	174,269	108,773	70,108	65,566	105,016	72,600	43,019	60,160	73,000
TOTAL WATER SYSTEM REVENUES	1,687,234	1,650,852	1,701,274	1,689,745	1,707,256	1,604,872	1,772,783	1,829,425	1,439,531	1,820,935	1,986,475

OPERATING INCOME

METERED WATER REVENUE

Effective January 1, 2024, water consumption is proposed to be billed to the majority of its customers for each meter at \$7.72 per 1,000 gallons consumed. This rate represents a 5.0% increase over last year's rate of \$7.35.

UAJA: The Authority has amended its agreement with UAJA dated November 18, 2009 which provides for reimbursement to the Authority for Beneficial Reuse Water (BRW) supplied by UAJA and used by customers of the Authority. The reimbursement for BRW used by Cintas will continue to be reimbursed at the Authority's customary rate per thousand gallons less the cost of purification. The rate adjusts annually, consistent with CTWA rate structure and purification and pumping costs. The rate for 2024 will be \$6.91 per thousand gallons. Reimbursement for Best Western and Redline Speed Shine will be one-half its customary rate per thousand gallons, to be adjusted annually consistent with the Authority's rate structure. Any current or potential customers of the Authority desiring to use beneficial reuse water may only do so with approval of the Authority and College Township. Furthermore, the Authority will determine the reimbursement from UAJA due for these new customers.

The number and types of customers expected to be served by the Authority during 2024, along with the estimated total billed usage for those customer classes, is as shown in the following table:

<u>CUSTOMER CLASS</u>	<u>NUMBER</u>	<u>BILLING USAGE (GALLONS)</u>	<u>REVENUE</u>
Residential	2,534	139,700,000	\$1,078,484
Commercial	265	43,200,000	333,504
Industrial	12	11,200,000	86,464
Other Public	14	4,100,000	31,652
	2,825	198,200,000	\$ 1,530,104
UAJA – Beneficial Reuse			
Cintas	1	6,900,000	\$47,679
Redline Speedshine	1	4,950,000	19,107

OPERATING INCOME

Best Western Motel	<u>1</u>	<u>450,000</u>	<u>1,737</u>
	<u>3</u>	<u>12,300,000</u>	<u>\$68,523</u>
TOTAL	<u>2,887</u>	<u>210,500,000</u>	<u>\$ 1,598,627</u>

FIRE SERVICES

The following table reflects the types of fire service, the number of customers utilizing these services, and the revenue to be expected in 2023:

<u>HYDRANTS</u>	<u>NUMBER</u>	<u>ANNUAL CHARGE</u>	<u>REVENUE</u>
Hydrants – Authority owned and maintained	257	\$ 426	<u>\$109,482</u>
Hydrants – Privately owned and maintained	21	\$ 356	<u>\$ 7,476</u>
 <u>STANDBY FIRE LINES</u>			
Sprinkler – 4” fire service	25	\$ 1,558	\$38,950
Sprinkler – 6” fire service	27	\$ 3,116	84,132
Sprinkler – 8” fire service	<u>12</u>	\$ 6,234	<u>74,808</u>
	64		\$197,890

PENALTIES

This account covers the 10% penalty charged to customers who don't pay their bill within 30 days of the billing date.

WATER MAIN CONNECTION FEES

This account is for the revenue generated from customers connecting to the distribution system. The connection fee allows the Authority to recoup its cost to install the new service connection and includes the customer's facilities fee and the tapping fee. The fee is set so as not to exceed that allowed by state law.

OPERATING INCOME

WATER METER DEPRECIATION CHARGE

2018 – 2022:

Replacement of water meters, which have a useful life of approximately 10 years, requires a significant ongoing expense of the Authority. This fee that is charged across the customer base is intended to provide the Authority with the capital needed to fund this ongoing expense. The fee is \$1.00 per meter per quarter, excluding fire line meters.

2023:

This charge has been abolished.

MISCELLANEOUS WATER REVENUES

This account is for other water system related revenues not accounted for elsewhere. This would include income from reimbursement for cost of repairs to damaged meters, mains, fire hydrants, and any other repairs made by Authority personnel. Reimbursements are paid by companies or individuals damaging our facilities primarily through their neglect.

Purification and Pumping Expenses

PURIFICATION AND PUMPING EXPENSES

	2016 AUDITED	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023		2024	
								BUDGET	YTD 11/27	EXPECTED	PROPOSED
<u>PURIFICATION EXPENSE</u>											
405.202 Chemical Purchases	18,469	26,667	27,816	33,276	24,031	26,499	18,551	28,500	29,319	32,000	33,000
405.204 Water Analysis	7,964	13,311	12,538	14,324	18,029	9,315	9,338	14,000	18,590	20,300	22,000
405.206 Structure Maintenance - Mt Nittany Contact T:	0	0	0	0	0	0	0	0	0	0	0
TOTAL PURIFICATION	26,433	39,978	40,354	47,600	42,060	35,814	27,889	42,500	47,909	52,300	55,000
<u>PUMPING EXPENSE</u>											
PUDDINTOWN STATION											
410.311 Operating Supplies and Expense	0	0	0	0	0	0	0	0	0	0	0
410.312 Power Purchased	74	99	104	105	119	101	102	120	98	120	125
410.313 Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
410.314 Structure Maintenance	705	0	13	176	0	14	0	500	0	0	0
Subtotal	779	99	117	281	119	115	102	620	98	120	125
MATILDA BOOSTER STATION											
415.321 Operating Supplies and Expense	0	0	0	0	0	0	0	0	28	30	30
415.322 Power Purchased	1,655	1,732	2,111	1,828	2,358	2,237	2,052	2,250	2,681	2,930	3,000
415.323 Equipment Maintenance	0	228	62	0	812	295	-3	300	0	0	0
415.324 Structure Maintenance	0	244	0	0	0	0	0	100	0	0	0
Subtotal	1,655	2,204	2,173	1,828	3,170	2,532	2,049	2,650	2,709	2,960	3,030
LEMONT BOOSTER STATION											
420.331 Operating Supplies and Expense	0	0	0	0	59	135	0	100	0	0	0
420.332 Power Purchased	2,903	2,197	3,493	6,275	2,882	2,805	3,508	3,850	4,403	4,800	4,900
420.333 Equipment Maintenance	0	0	1,629	25	941	569	27	500	520	625	5,200
420.334 Structure Maintenance	193	2,898	2,457	1,522	0	0	0	1,750	0	0	0
Subtotal	3,096	5,095	7,579	7,822	3,882	3,509	3,535	6,200	4,923	5,425	10,100
SPRING CREEK PARK WELL											
425.361 Operating Supplies and Expense	0	0	63	0	255	486	153	300	0	0	0
425.362 Power Purchased	25,175	22,510	25,032	32,242	25,175	23,609	21,684	30,000	22,618	24,675	25,290
425.363 Equipment Maintenance	3,768	8,407	1,265	1,361	10,314	6,006	2,969	4,500	5,428	5,920	9,070
425.364 Structure Maintenance	728	212	1,576	237	7,641	249	262	1,000	656	715	730
425.365 Well Monitoring Costs	0	0	0	0	0	0	0	0	0	0	0
425.367 Easement Costs	5,610	5,610	5,610	5,610	5,610	5,610	5,610	6,100	0	6,100	7,000
Subtotal	35,281	36,739	33,546	39,449	48,995	35,960	30,678	41,900	28,702	37,410	42,090

PURIFICATION AND PUMPING EXPENSES

	2016	2017	2018	2019	2020	2021	2022	2023		2024	
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	BUDGET	YTD 11/27	EXPECTED	PROPOSED
ROGERS WELL											
430.371 Operating Supplies and Expense	0	0	0	17	0	11	497	150	0	0	0
430.372 Power Purchased	25,211	29,245	30,015	23,334	26,808	27,939	26,120	29,000	35,525	38,750	39,700
430.373 Equipment Maintenance	5,009	3,838	1,211	121	3,630	3,714	1,910	2,500	5,820	6,350	11,000
430.374 Structure Maintenance	539	1,694	0	0	160	23	25	400	3,228	3,525	3,600
430.375 Well Monitoring Costs	0	146	6,200	12,779	769	839	781	800	720	785	800
Subtotal	30,759	34,923	37,426	36,251	31,367	32,526	29,333	32,850	45,293	49,410	55,100
OAK HALL WELL											
435.391 Operating Supplies and Expense	16	21	11	1,087	2	219	150	275	0	0	0
435.392 Power Purchased	334	560	681	710	699	585	655	750	709	775	795
435.393 Equipment Maintenance	625	522	338	412	236	0	46	2,300	1,485	1,620	4,160
435.394 Structure Maintenance	76	174	18	47	0	0	0	0	0	0	0
435.395 Well Monitoring Costs	0	0	0	18	7	0	0	0	0	0	0
Subtotal	1,051	1,277	1,048	2,275	944	804	851	3,325	2,194	2,395	4,955
INTERCONNECTIONS - SCBWA ,PSU, and BELLEFONTE											
440.386 Purchased Water	0	0	0	0	0	10	39	100	50	50	50
440.388 Interconnection Maintenance	0	0	0	0	132	0	0	0	0	0	0
Subtotal	0	0	0	0	132	10	39	100	50	50	50
TOTAL PUMPING	72,621	80,337	81,889	87,907	88,609	75,456	66,587	87,645	83,969	97,770	115,450
TOTAL PURIFICATION AND PUMPING	99,054	120,315	122,243	135,507	130,669	111,270	94,476	130,145	131,878	150,070	170,450

PURIFICATION AND PUMPING EXPENSES

PURIFICATION

Note: At this time, Mt. Nittany Contact Tank is not operational.

405.202 CHEMICAL PURCHASES

This line item covers the purchase of chlorine, corrosion inhibitor, and other chemicals used to treat water.

405.204 WATER ANALYSIS

This line item covers the cost of testing water samples collected throughout the entire water system at EPA and DEP approved labs. The testing lab has increased both their sampling fees and their disposal fees which will increase the overall cost for testing water samples. Additionally, in 2024 testing for PFAS/PFOS is mandated by DEP.

405.206 STRUCTURE MAINTENANCE

This line item covers the costs incurred in repairing and maintaining the structures at this facility.

PUMPING

PUDDINTOWN STATION

Note: At this time, Puddintown Station is not operational.

PURIFICATION AND PUMPING EXPENSES

410.311 OPERATING SUPPLIES AND EXPENSE

At this time, the Puddintown station is not operational.

410.312 POWER PURCHASED

This account covers the cost of electricity.

410.313 EQUIPMENT MAINTENANCE

At this time, the Puddintown station is not operational.

410.314 STRUCTURE MAINTENANCE

This line item covers the costs incurred in repairing and maintaining the structures at this facility.

MATILDA BOOSTER STATION

415.321 OPERATING SUPPLIES AND EXPENSE

This line item covers the cost of light bulbs, fuses, and other operating supplies specific to this facility.

415.322 POWER PURCHASED

This account covers the cost of electricity used in this facility for light, heat, equipment, and pumps.

PURIFICATION AND PUMPING EXPENSES

415.323 EQUIPMENT MAINTENANCE

This account covers costs incurred in maintaining pumps, meters, and other equipment located at the facility. SCADA system components are considered to be equipment.

415.324 STRUCTURE MAINTENANCE

This line item covers the costs incurred in repairing and maintaining the structures at this facility.

LEMONT BOOSTER STATION

420.331 OPERATING SUPPLIES AND EXPENSE

This line item covers the cost of light bulbs, fuses, and other operating supplies specific to this facility.

420.332 POWER PURCHASED

This account covers the cost of electricity for light, heat, equipment, and pumps.

420.333 EQUIPMENT MAINTENANCE

This account covers costs incurred in maintaining pumps, meters, and other equipment located at the facility. SCADA system components are considered to be equipment. Staff has identified an issue with one of the pressure regulating valve within the station and a budget of \$2,000 is added for service to the unit. In 2024, staff will replace the touch pads for the three variable frequency drives at an estimated cost of \$3,200.

PURIFICATION AND PUMPING EXPENSES

420.334 STRUCTURE MAINTENANCE

This line item covers the costs incurred in repairing and maintaining the structure at this facility.

WATER SOURCE: SPRING CREEK PARK WELL

425.361 OPERATING SUPPLIES AND EXPENSE

This account covers the cost of light bulbs, fuses, and other operating supplies specific to this facility.

425.362 POWER PURCHASED

This account covers the cost of electricity used for light, heat, equipment, and pumps.

425.363 EQUIPMENT MAINTENANCE

This account covers costs incurred in maintaining pumps, a turbidimeter, chlorine residual analyzer, chlorine feeds, and meters. SCADA system components are considered to be equipment. In 2024, the following maintenance is expected:

1. Replace the 10" drop-in meter - \$3,000 (required for compliance with DEP).

425.364 STRUCTURE MAINTENANCE

This account covers the costs incurred in repairing and maintaining the structure at this facility.

PURIFICATION AND PUMPING EXPENSES

425.365 WELL MONITORING COST

This account consists primarily of costs incurred in conducting monitoring as required by DEP. The services of a hydrogeologist used for various purposes from time to time are charged to A/C #488.850 under the General Expenses category.

425.367 EASEMENT COSTS

Pursuant to an easement agreement with the College Township Water Authority signed July 7, 1999, the Authority paid the Township an annual fee of \$5,000 beginning 11/29/06. The fee is to be used for park and recreation purposes. The fee adjusted in 2009 and adjusts every fifth year thereafter.

WATER SOURCE: ROGERS WELL

430.371 OPERATING SUPPLIES AND EXPENSE

This line item covers the cost of light bulbs, fuses, and other operating supplies specific to this facility.

430.372 POWER PURCHASED

This account covers the cost of electricity used in these facilities for light, heat, equipment, and pumps.

430.373 EQUIPMENT MAINTENANCE

This account covers costs incurred in maintaining pumps, a turbidimeter, chlorine residual analyzer, chlorine feeds, and meters. In 2024, the following maintenance is expected:

PURIFICATION AND PUMPING EXPENSES

1. Purchase a second chlorine analyzer and peristaltic pump to track chlorine residual before the water enters the clear well - \$4,500

430.374 STRUCTURE MAINTENANCE

This line item covers the costs incurred in repairing and maintaining the structures at this facility.

430.375 WELL MONITORING COST

This account consists primarily of costs incurred in conducting monitoring as required by DEP. The services of a hydrogeologist used for various purposes from time to time are charged to A/C #488.850 under the General Expenses category.

WATER SOURCE: OAK HALL WELL (OH-19)

435.391 OPERATING SUPPLIES AND EXPENSE

This account covers the cost of light bulbs, fuses, and other operating supplies specific to this facility.

435.392 POWER PURCHASED

This account covers the cost of electricity used for light, heat, equipment, and pumps.

435.393 EQUIPMENT MAINTENANCE

PURIFICATION AND PUMPING EXPENSES

This account covers costs incurred in maintaining pumps, chlorine residual analyzer, chlorine feeds, and meters. A spare dosing pump will be purchased in 2024 - \$2,500.

435.394 STRUCTURE MAINTENANCE

This account covers the costs incurred in repairing and maintaining the structure at this facility.

435.395 WELL MONITORING COST

This account consists primarily of costs incurred in conducting monitoring as required by DEP. The services of a hydrogeologist used for various purposes from time to time are charged to A/C #488.850 under the General Expenses category.

INTERCONNECTIONS – SCBWA AND PSU

440.386 PURCHASED WATER

This line item covers the cost of metered water provided by agreement with Penn State University and State College Borough Water Authority as backup sources for the CTWA water system.

440.388 INTERCONNECTION MAINTENANCE

This line item covers the cost of maintaining backflow preventors, meter pits, and PRVs incidental to the interconnections.

Distribution System Expenses

DISTRIBUTION SYSTEM EXPENSES

	2016	2017	2018	2019	2020	2021	2022	2023		2024	
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	BUDGET	YTD 11/27	EXPECTED	PROPOSED
STORAGE-DALE ST RESERVOIR											
455.341 Operating Supplies and Expense	0	0	0	0	0	30	0	0	0	0	0
455.342 Power Purchased	170	182	183	186	179	143	168	225	182	200	205
455.343 Equipment Maintenance	0	26	0	927	130	56	198	200	0	0	0
455.344 Structure Maintenance	0	12	0	45	0	0	0	0	0	0	0
Subtotal	170	220	183	1,159	309	229	366	425	182	200	205
STORAGE-STRUBLE RD TANK											
456.351 Operating Supplies and Expense	0	0	0	0	0	0	0	0	0	0	0
456.352 Power Purchased	257	322	260	274	272	219	219	275	387	425	435
456.353 Equipment Maintenance	0	0	101	0	0	0	7	100	0	0	0
456.354 Structure Maintenance	0	19	62	909	943	0	83	0	1,145	1,250	1,280
Subtotal	257	341	423	1,183	1,215	219	309	375	1,532	1,675	1,715
MAINTENANCE-DISTRIBUTION SYSTEM											
460.475 Maintenance of Distribution / Trans Mains	56,404	17,317	20,339	10,305	12,909	39,420	65,165	25,000	4,128	4,500	15,000
460.490 Maintenance of Service Lines	8,249	17,825	11,464	7,964	26,218	7,035	14,169	14,500	1,917	2,090	12,500
460.495 Dumping Fees	998	2,951	2,520	1,743	354	1,270	1,125	1,500	100	110	780
460.510 Maintenance of Hydrants	3,190	1,091	4,182	2,738	497	1,040	6,496	2,000	2,216	2,420	6,000
460.530 Meter Supplies and Maintenance	3,125	628	4,213	4,713	4,770	7,755	23,824	5,250	9,739	10,625	6,000
460.532 PRV - Penn Hills	2,013	0	0	0	0	1,019	0	250	0	0	0
460.534 PRV - Independence Place	7,263	0	0	0	0	2	153	250	0	0	3,500
460.536 PRV - Oak Hall	2,775	0	0	0	0	1,861	150	250	9,243	10,085	0
460.537 PRV - Rockview North	10	9	0	0	0	0	0	250	0	0	5,000
460.538 PRV - Rockview South	0	0	0	0	0	0	0	250	0	0	0
460.539 PRV - Bellefonte Interconnect	0	0	0	0	0	0	0	0	0	0	0
460.541 PRV - Nittany Commons	0	0	0	0	0	850	0	250	0	0	0
Subtotal	84,027	39,821	42,718	27,463	44,748	60,252	111,082	49,750	27,343	29,830	48,780
GENERAL-DISTRIBUTION SYSTEM											
465.181 Contract Labor - College Twp Personnel	34,572	30,991	40,934	30,923	32,933	60,583	66,716	55,000	57,155	62,000	55,000
465.540 Contract Labor - Technicians	136,088	158,679	168,888	157,950	190,584	208,536	220,505	232,000	203,205	229,500	283,800
465.556 Leak Detection Services	0	0	0	0	0	0	0	500	0	0	0
465.575 R-O-W, Regulatory Compliance	1,412	1,370	1,206	11,934	15,786	10,285	11,122	15,250	12,135	13,250	13,500
465.648 Pa One Call Service	806	904	772	872	385	1,015	597	750	639	700	750
465.760 Small Tools and Minor Equipment	2,357	2,090	1,128	4,777	7,800	12,849	5,998	5,000	0	1,200	5,000
465.761 Repairs and Maintenance-Water Equip	10,002	15,220	17,273	16,947	12,628	20,863	17,446	31,582	7,841	20,525	27,172
465.762 Safety Equipment	0	0	0	0	121	0	0	250	0	0	250
Subtotal	185,237	209,254	230,201	223,404	260,237	314,131	322,384	340,332	280,975	327,175	385,472
TOTAL DISTRIBUTION SYSTEM	269,691	249,636	273,525	253,208	306,509	374,831	434,141	390,882	310,032	358,880	436,172

DISTRIBUTION SYSTEM EXPENSES

STORAGE – DALE STREET RESERVOIR

455.341 OPERATING SUPPLIES AND EXPENSE

This line item covers the cost of miscellaneous supplies specific to this facility.

455.342 POWER PURCHASED

This line item covers the electricity used for monitoring equipment and in lighting the area.

455.343 EQUIPMENT MAINTENANCE

This line item covers the cost incurred in maintaining the equipment located at this site. SCADA System components are considered to be equipment.

455.344 STRUCTURE MAINTENANCE

This line item covers the cost incurred in repairing and maintaining the reservoir and other structures at this facility.

STORAGE – STRUBLE ROAD TANK

456.351 OPERATING SUPPLIES AND EXPENSE

This line item covers the cost of miscellaneous supplies specific to this facility.

DISTRIBUTION SYSTEM EXPENSES

456.352 POWER PURCHASED

This line item covers the electricity used for monitoring equipment and in lighting the area.

456.353 EQUIPMENT MAINTENANCE

This line item covers the cost incurred in maintaining the equipment located at this site. SCADA System components are considered to be equipment.

456.354 STRUCTURE MAINTENANCE

This line item covers the cost incurred in repairing and maintaining the above ground storage tank located at Struble Road.

MAINTENANCE – DISTRIBUTION SYSTEM

460.475 MAINTENANCE OF DISTRIBUTION/TRANSMISSION MAINS

Distribution waterlines deliver water to and through specific areas and to individual customers. Costs incurred in repairing distribution water mains and appurtenances, such as blow-offs and gate valves, in the distribution system are recorded here.

Transmission waterlines are those primary routes where large flows of water are expected to be conveyed across a pressure zone and typically extend from the water source to and from storage/booster facilities, and beyond to areas of high water demand. The costs involved in repairing and maintaining the various transmission lines throughout the water system are recorded here.

DISTRIBUTION SYSTEM EXPENSES

460.490 MAINTENANCE OF SERVICE LINES

This line item covers the costs incurred in maintaining service lines, curb stops, main corporations, and curb boxes in the distribution system.

460.495 DUMPING FEES

Excavated waste material from project and maintenance work is hauled to the CMJ Trucking & Construction fill site along Shiloh Road. The current dumping fee is \$35.00 per truck load. It is estimated for 2024 that 8 truckloads of waste material will be hauled to the site for a total cost of \$500. An additional \$500 is added for the rental of trucks to haul material to the Shiloh site from the temporary dumpsite at the end of Decibel Road.

460.510 MAINTENANCE OF HYDRANTS

This item covers the cost incurred in maintaining, including painting fire hydrants. Staff has been exercising hydrants on a yearly basis and has created a priority list for maintenance. A request of \$4,000 in 2024 toward this maintenance.

460.530 METER SUPPLIES AND MAINTENANCE

This line item covers the costs incurred testing and calibrating meters as well as parts needed to maintain meters in good working condition.

460.532 PRV – PENN HILLS

This line item covers the cost in maintaining the pressure reducing valve located at Penn Hills.

DISTRIBUTION SYSTEM EXPENSES

460.534 PRV – INDEPENDENCE PLACE

This line item covers the cost in maintaining the pressure reducing valve located at Independence Place. In 2024, staff plans to replace the 2" PRV within the vault as it often malfunctions. The estimated cost is \$3,500.

460.536 PRV – OAK HALL

This line item covers the cost in maintaining the pressure reducing valve located at Baldwin Street for the Oak Hall system.

460.537 PRV - ROCKVIEW

This line item covers the cost in maintaining the pressure reducing valve located at Rockview.

A decision to discontinue providing water to Rockview requires the addition of a flushing station at the end of the system along the Benner Pike to keep the water fresh to all customers. The anticipated cost for this small project is \$5,000.

460.541 PRV – NITTANY COMMONS

This line item covers the cost in maintaining the pressure reducing valve located at Nittany Commons.

GENERAL – DISTRIBUTION SYSTEM

465.181 CONTRACT LABOR – COLLEGE TOWNSHIP PERSONNEL

DISTRIBUTION SYSTEM EXPENSES

This line item covers the labor charges incurred when College Township personnel are needed for various projects or to assist with system maintenance. Labor cost associated with capital projects is added to the cost of the project.

465.540 CONTRACT LABOR – TECHNICIANS

This line item covers the cost of labor charges, including scheduled overtime, for five full-time service technicians. Whenever technicians perform services for College Township, leaf collection for example, their time is charged to the Township. Labor cost associated with capital projects is added to the cost of the project.

465.556 LEAK DETECTION SERVICES

This line item covers the costs incurred in employing an independent company to identify leaks in the water system.

465.575 R-O-W, REGULATORY COMPLIANCE

This line item covers the cost of acquiring right of ways, producing the annual consumer confidence report, various permits required by state and federal regulatory bodies, fees associated with DEP, and CDL license expenses. Included in the budget amount is a Safe Water Drinking Fee (SDW) in the amount of \$10,000. This annual fee is assessed by the PA DEP and is based on population served.

465.648 PA ONE CALL SERVICE

This line item covers the monthly per fax charge for identifying underground facilities.

465.760 SMALL TOOLS AND MINOR EQUIPMENT

DISTRIBUTION SYSTEM EXPENSES

This line item covers the cost of acquiring and maintaining small tools used in every day operation.

465.761 REPAIRS AND MAINTENANCE – WATER EQUIPMENT

This line item covers the cost of maintaining specialized water system equipment such as the SCADA System, Chlorine Analyzers, Turbidimeters and gas chlorination equipment. For 2024, the following costs are anticipated:

Hach Company Service Agreement - \$8,848

This agreement will provide four on-site preventive maintenance visits per year, once each quarter, to service the chlorine analyzers and the turbidimeters at the Spring Creek Park Station and Rogers Well. Each visit includes cleaning, calibration and the replacement of any necessary parts to keep the units functioning properly and in compliance with all DEP regulations. Any emergency visits required in between regular scheduled maintenance visits to service or repair the units would also be included in this agreement.

Tri-Star – SCADA Maintenance Agreement - \$6,160

This agreement will provide two working days/trips per year as requested by a Tri-Star technician to verify proper operation of all SCADA controls, instruments and related equipment including annual calibration of equipment to ensure accurate measuring and transmitting of data. This agreement does not provide for any miscellaneous repair of equipment or replacement parts if needed. \$2,000 has been included for any unexpected repairs.

Tri-Star Agreement	\$4,160
Repairs/Parts	<u>\$2,000</u>
	\$6,160

DISTRIBUTION SYSTEM EXPENSES

De Nora Service and Maintenance Plan - \$6,664

De Nora Water Technologies, LLC has previously provided annual inspection and preventative maintenance on the Chlorination System. Each year, services include inspection and general maintenance as well as an estimate for replacement parts.

De Nora Service and Maintenance Plan	\$5,164
Repairs/Parts	<u>\$1,500</u>
	\$6,664

Breons Generator Maintenance Plan - \$1,500

This service and maintenance plan provides one visit per calendar year to perform inspections and preventative maintenance on the trailer mounted standby generator and the Lemont Booster Station standby generator.

Pryze Chemical Feed Pump Service - \$4,000

This agreement covers the maintenance of the chemical feed pumps at Spring Creek Well, Rogers Well, and Oak Hall Well.

465.762 SAFETY EQUIPMENT

In 2004, College Township formed a safety committee.

The purpose of the College Township Safety Committee is to bring workers and management together in a non-adversarial, cooperative effort to detect hazards, correct workplace hazards and increase safety awareness in the workplace.

General Expenses

GENERAL EXPENSES

	2016 AUDITED	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023		2024 PROPOSED	
								BUDGET	YTD 11/27 EXPECTED		
OFFICE											
482.600 Contract Labor - Billing and Cust Serv	55,600	57,875	60,270	62,894	67,930	65,969	69,462	73,000	64,546	73,275	77,500
482.605 Contract Labor - College Twp Personnel	11,544	14,205	16,378	15,881	11,983	10,360	9,280	10,000	9,065	10,100	11,000
482.610 Contract Labor - Meter Reading	2,376	2,599	2,308	2,487	0	0	0	0	0	0	0
482.612 Professional Employment Services	0	8	0	0	0	0	0	0	0	0	0
482.620 Office and Other Supplies	1,498	2,321	1,829	1,661	2,273	1,896	2,063	2,250	1,995	2,175	2,250
482.621 Computer and Software Maintenance	4,888	4,775	0	149	6,069	660	0	0	0	0	0
482.625 Postage and Freight Charges	5,492	5,123	5,936	5,372	5,657	6,605	7,321	6,875	7,084	7,725	7,900
482.641 Advertising	372	1,222	227	1,923	1,691	438	503	1,100	1,664	1,815	1,500
482.643 IT Services/Support/Software	2,330	2,960	9,075	4,454	2,641	3,597	12,594	12,300	15,835	16,900	17,250
482.645 Telephone	937	812	1,027	1,048	972	1,083	953	1,100	937	1,020	1,100
482.647 Cellular Phone	610	692	588	513	728	926	737	775	472	525	825
482.655 Uncollectible Accounts	-1,145	-252	-1,087	834	1,734	-369	1,927	0	0	0	0
Subtotal	84,502	92,340	96,551	97,217	101,678	91,165	104,840	107,400	101,598	113,535	119,325
GENERAL PROPERTY											
485.702 Vehicle Repairs and Maintenance	1,479	1,129	8,268	3,732	4,819	4,162	2,862	4,000	5,112	5,575	5,700
485.731 Vehicle Fuels: Gas, Diesel, Oil, Etc	5,370	5,199	6,627	7,255	5,457	6,867	15,214	15,500	9,151	9,985	10,000
485.735 Repairs of Tools and Machinery	732	2,760	657	1,147	1,024	801	1,271	1,300	2,231	2,435	1,800
485.740 Materials and Supplies	1,588	305	2,487	8,473	6,116	7,683	17,842	7,500	15,523	16,935	12,500
485.765 Radio/Paging Equipment and Maint	0	0	68	0	0	0	0	0	4	5	100
485.770 Rental of Equipment	3,349	4,165	4,903	6,615	5,460	12,360	19,625	11,000	3,720	4,060	11,000
Subtotal	12,518	13,558	23,010	27,222	22,876	31,873	56,814	39,300	35,741	38,995	41,100
ENGINEERING AND PROFESSIONAL											
488.810 Engineering Services	48,009	31,138	49,875	34,974	58,718	55,106	60,051	46,500	41,671	45,460	47,900
488.818 Engineering - Inspection	0	0	0	0	0	0	0	0	0	0	0
488.840 Accounting and Audit	13,450	14,545	12,250	15,900	16,330	12,250	12,250	16,750	12,250	12,250	21,350
488.845 Legal	5,899	6,933	5,369	4,478	4,797	10,494	10,446	7,350	6,346	6,925	7,700
488.850 Professional - Other	3,482	4,117	9,114	14,989	285	4,350	53,438	1,000	2,687	2,935	15,000
Subtotal	70,840	56,733	76,608	70,341	80,130	82,200	136,185	71,600	62,954	67,570	91,950
TAXES, BENEFITS, AND INSURANCE											
491.615 Training - Distribution and Office	1,275	1,125	1,020	547	0	315	360	600	980	980	1,200
491.618 Conventions	0	0	0	675	1,980	80	0	2,100	1,030	1,030	1,300
491.738 Clothing and Uniforms	2,628	1,710	1,962	2,053	1,614	1,214	1,669	1,750	924	1,010	1,500
491.802 Dues, Subscriptions, and Memberships	2,705	2,711	2,717	2,723	2,729	2,735	2,741	2,775	3,073	3,075	3,100
491.855 Insurance Policies	19,285	16,545	17,691	19,318	18,530	18,293	27,262	23,750	19,103	19,500	20,500
491.858 Workers' Compensation Insurance	11,113	9,817	9,134	10,251	6,109	6,047	7,679	6,340	5,921	6,000	6,000
491.860 Pension Expense	16,213	14,068	16,638	17,300	20,537	21,027	21,965	22,879	20,732	23,485	24,936
491.865 Bond	164	164	164	170	170	170	170	175	170	170	175

GENERAL EXPENSES

	2016	2017	2018	2019	2020	2021	2022	2023		2024	
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	BUDGET	YTD 11/27	EXPECTED	PROPOSED
491.870 Medical / Dental / Vision Insurance	104,515	110,742	125,297	164,963	154,195	158,541	179,122	175,000	159,766	172,900	235,410
491.871 Health Insurance Opt-Out Program	4,377	2,867	2,234	192	0	0	0	0	0	0	0
491.875 Group Term Life/Disability Insurance	3,138	3,768	3,631	3,167	3,280	3,300	3,484	3,650	3,075	3,700	4,315
491.880 Payroll Taxes - FICA	18,145	19,705	21,790	21,660	21,968	23,975	25,656	27,000	22,118	25,000	26,200
491.881 Unemployment Compensation Insurance	2,218	832	1,195	1,248	2,115	2,250	1,230	3,870	540	575	630
Subtotal	185,776	184,054	203,473	244,269	233,227	237,947	271,338	269,889	237,432	257,425	325,266
MISCELLANEOUS											
494.885 Operational and Management Agreement	88,560	91,392	94,212	104,616	108,192	109,704	113,760	119,280	109,340	119,280	124,704
494.470 Miscellaneous	2,011	86	1,729	86	0	162	569	0	-315	0	0
494.460 Board, Staff, and Professional Meetings	0	0	0	0	0	0	0	0	0	0	0
497.895 Loss (Gain) on Disposal of Assets	-	-	-	-	0	0	0	0	0	0	0
Subtotal	90,571	91,478	95,941	104,702	108,192	109,866	114,329	119,280	109,025	119,280	124,704
TOTAL GENERAL EXPENSE	444,207	438,163	495,583	543,750	546,103	553,051	683,506	607,469	546,750	596,805	702,345

General Expenses

GENERAL EXPENSES

OFFICE

482.600 CONTRACT LABOR – BILLING AND CUSTOMER SERVICE

In accordance with section 5.7 of the management agreement, the Authority reimburses the Township for all non-exempt Township employees' time associated with obligations of the Authority. This account covers the cost of the Customer Service Specialist and approximately 50% of the Tax & Finance Office Assistant's wages. In prior years, prior to reassignment of EIT collection to the Centre Tax Agency, a larger percentage of the Tax & Finance Office Assistant's wages were allocated to the tax department.

482.605 CONTRACT LABOR – COLLEGE TOWNSHIP PERSONNEL

This line item covers time spent by non-exempt personnel in the performance of duties other than billing and customer service. Such duties include payables, budget preparation support, special project accounting, and scheduled overtime incurred for attendance at Authority meetings by the recording secretary.

482.610 CONTRACT LABOR – METER READER

This line item was suspended in 2022.

482.612 PROFESSIONAL EMPLOYMENT SERVICES

The Authority reimburses the Township for the cost of temporary employee services that are needed from time to time.

GENERAL EXPENSES

482.620 OFFICE AND OTHER SUPPLIES

This line item covers the cost of routine office, computer, and other miscellaneous supplies used in the day-to-day operations.

482.621 COMPUTER AND SOFTWARE MAINTENANCE

Please refer to the narrative for 482.643.

482.625 POSTAGE AND SHIPPING CHARGES

This line item covers the cost of postage, mailing services, and shipping charges.

482.641 ADVERTISING

This line item covers the cost incurred for advertising meetings, notifications, and employment opportunities.

482.643 IT SERVICE / SUPPORT / SOFTWARE

Beginning with 2018, this account captured all costs associated with information technology support, service, and software that is not capital in nature (i.e. new acquisition).

482.645 TELEPHONE

This line item covers the cost of monthly local/long distance service and required modem lines.

GENERAL EXPENSES

482.647 CELLULAR PHONE

This line item covers the cost of a cellular phone used by the Manager and a Water Technician. Personal use is reimbursed via payroll deductions.

482.655 UNCOLLECTIBLE ACCOUNTS

This line item covers the cost of employing an outside collection firm in collecting delinquent accounts.

GENERAL PROPERTY

485.702 VEHICLE REPAIRS AND MAINTENANCE

This line item covers 100% of the cost of repairing and maintaining licensed vehicles and off road equipment such as the excavator, owned by the Authority. Where title is shared with the Township, upkeep costs are shared equally.

485.731 VEHICLE FUELS: GAS, DIESEL, OIL, ETC.

This line item covers the cost of fuel and other consumable items in the operation of Authority owned vehicles and equipment. Where title is shared with the Township, these costs are shared equally.

485.735 REPAIRS OF TOOLS AND MACHINERY

This account captures the costs of repairing machinery and tools owned by the Authority.

GENERAL EXPENSES

485.740 MATERIALS AND SUPPLIES

This line item covers materials and supplies not accounted for anywhere else.

485.765 RADIO AND PAGING EQUIPMENT AND MAINTENANCE

The Authority utilizes the Township's radio trunking system which is provided at no charge through the County. Each service vehicle and the backhoe have a radio. This account is used to record the cost associated with this communication equipment.

485.770 RENTAL OF EQUIPMENT

This line item covers the cost of equipment rental in emergency type situations. Equipment rented from the Township is based on an equipment rental rate schedule. Rental cost associated with projects is included in the cost of the project.

ENGINEERING AND PROFESSIONAL

488.810 ENGINEERING - SERVICES

This line item covers the charges from the consulting engineer for routine engineering services such as meeting attendance, completion of the annual loss water report, completion of the annual water system report for the Trustee, SRBC Quality Withdrawal report, etc. Charges related to projects such as design and construction management are added to the cost of these projects.

GENERAL EXPENSES

This account also captures time spent by Township personnel in assisting with various engineering related needs. The Assistant Engineer's efforts include plan reviews, field inspections for contractor work as well as crew projects, assisting with regulatory agencies and other miscellaneous tasks. The GIS Technician tracks all field changes, provides mapping for use by staff and is currently completing the Lead & Copper Service Line Inventory that is mandated by DEP and due by October 2024.

488.840 ACCOUNTING AND AUDIT

Outside auditor services in auditing the Authority's 2023 financial statements and preparing the 2022 Annual Report of Municipal Authorities is expected to cost \$14,850. An estimate of \$6,500 is included for professional consultation on other financial issues, including \$4,000 to update the 2018 Tap Fee Study.

488.845 LEGAL

This budget item covers the cost for the Authority's solicitor plus other legal services that are requested during the year.

488.850 PROFESSIONAL - OTHER

It is expected that there will be an outlay of approximately \$1,000, representing the Authority's share of the cost of maintaining a web site developed by the Water Resources Monitoring Committee regarding source water education.

AquaLith Technologies, LLC has been retained to assist with various land development reviews and the docket renewals for the well stations. A cost of \$15,000 has been included in 2024 to assist with these and various other tasks.

GENERAL EXPENSES

TAXES, BENEFITS, AND INSURANCE

491.615 TRAINING – DISTRIBUTION AND OFFICE

This line item covers the training costs of providing services or personnel certified with the appropriate class and type of certification under the Sewage Treatment Plant and Waterworks Operators Certification Act of 1968. Also, the manager authorizes non-exempt staff members' attendance at courses and seminars that will enhance their job performance. This line item is used for this purpose, as well as training for Authority board members.

491.618 CONVENTIONS

This line item covers the cost of attending the annual PRWA conference and the cost of the appointed officials and/or the manager attending the annual PMAA Conference and other selected seminars.

491.738 CLOTHING AND UNIFORMS

This account covers the following: 1) renting and laundering uniforms, 2) renting and cleaning floor mats for the office building, 3) \$400 bi-annual (public works director, road crew, ordinance enforcement officer, engineer, assistant engineer and GIS Technician) boot allowance, 4) insignia shirts for field identification, 5) \$350 bi-annual safety glasses allowance and 6) reimbursement for license renewal for the CDL drivers. An annual inspection of each employee's coat and sweatshirt will be made by the Public Works Director. The Public Works Director will then place an annual order for replacements. There will be exceptions to the annual order for new employees, bad tears, etc.

GENERAL EXPENSES

491.802 DUES, SUBSCRIPTIONS, AND MEMBERSHIPS

This line item covers membership in the Pennsylvania Municipal Authorities Association, the Pennsylvania Rural Water Association, and the American Water Association. The budget makes a small provision for reference sources and miscellaneous subscriptions.

491.855 INSURANCE POLICIES

The Authority maintains public liability, property damage, and workers' compensation insurance. This account covers the cost of all insurance, including the Authority's share of the public official's liability insurance, other than the premiums for workers' compensation insurance which is recorded in account #448.858.

491.858 WORKERS' COMPENSATION INSURANCE

In accordance with section 6.3 of the management agreement, the Township maintains adequate workers' compensation coverage for their employees assigned to performing the obligations of the Township. This account records the annual invoice to the Authority for their portion of the premium.

491.860 PENSION EXPENSE

This line item covers the Authority's share of the cost of providing a pension for the Township employees. The amount budgeted is based on the Minimum Municipal Obligation (MMO) Certification that is completed in September, annually.

GENERAL EXPENSES

491.865 BOND

This represents the cost of bonding those individuals charged with the responsibility of handling funds relating to the Water System.

491.870 MEDICAL/ DENTAL/VISION INSURANCE

Vision:

This line item covers the Authority's share of the cost of providing a vision plan for township employees. Any incremental cost of adding family members will be the sole responsibility of the employee. The monthly premium for 2024 and 2025 prior to employee contribution are \$12.35 for family and \$4.60 for employee only.

Health/Dental:

This line item covers the Authority's share of the cost of providing health and dental insurance coverage for the township employees. The monthly premiums for 2015 - 2024 prior to employee contributions are as follows:

	Health		Dental	
2024	\$1,490	\$3,624	\$29	\$94
2023	\$1,293	\$3,137	\$29	\$94
2022	\$1,186	\$2,867	\$29	\$94
2021	\$1,192	\$2,810	\$28	\$90
2020	\$1,168	\$2,745	\$28	\$90
2019	\$1,252	\$2,924	\$27	\$88
2018	\$1,114	\$2,590	\$27	\$88
2017	\$1,039	\$2,382	\$27	\$86
2016	\$961	\$2,196	\$26	\$83
2015	\$921	\$2,098	\$26	\$83

GENERAL EXPENSES

The township deducts a portion of the cost of the premium from the employee's paycheck.

491.871 HEALTH INSURANCE OPT-OUT PROGRAM

Starting in 2012, employees who choose to opt-out of the Township's health insurance will receive 20% of the Township's cost to cover the employee who has single coverage, or employee and family if they have family coverage. This will only apply to health insurance and not to dental or vision coverage. Also, the additional payment to employee will not be included in their regular salary for pension purposes.

491.875 GROUP TERM LIFE/DISABILITY INSURANCE

This line item covers the Authority's share of the cost of providing life, accident, both short-term and long-term disability insurance for the Township's regular, full-time employees.

491.880 PAYROLL TAXES – SOCIAL SECURITY/MEDICARE

This item covers the township's share of the social security and Medicare taxes on employee wages. The 2024 social security rate is 6.2% of gross earnings up to \$168,600 per employee. The 2024 Medicare rate is 1.45% of gross earnings (no limit). Beginning 1/1/2013, additional .9% Medicare tax went into effect, but due to high income thresholds, this additional tax is not expected to impact College Township employees.

491.881 UNEMPLOYMENT COMPENSATION INSURANCE

In 2024, the township is required to pay 0.9% of each employees first \$10,000 of earnings to cover unemployment compensation insurance.

GENERAL EXPENSES

MISCELLANEOUS

494.460 BOARD, STAFF AND PROFESSIONAL MEETINGS

This item covers the cost of lunch for working luncheon meetings.

494.470 MISCELLANEOUS

This line item includes \$500 for the cost of other miscellaneous or one-time expenses that cannot be directly allocated to another budget item.

494.885 OPERATIONAL AND MANAGEMENT AGREEMENT

College Township provides operation and management of the water system to the Authority pursuant to an AGREEMENT FOR MANAGEMENT SERVICES dated September 23, 1998. In accordance with section 5.8.1 of that agreement, the reimbursement rate has been reviewed and will be \$10,392 per month.

Non-Operating Income (Expense)

NON-OPERATING INCOME (EXPENSE)

	2016	2017	2018	2019	2020	2021	2022	2023		2024	
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	BUDGET	YTD 11/27	EXPECTED	PROPOSED
NON-OPERATING INCOME (EXPENSE)											
341.000 Investment Income	1,857	21,885	22,027	30,850	19,153	4,804	21,495	24,000	26,523	28,250	24,000
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
NET NON-OPERATING INCOME (EXP)	1,857	21,885	22,027	30,850	19,153	4,804	21,495	24,000	26,523	28,250	24,000

12/16

NON-OPERATING INCOME

341.000 INVESTMENT INCOME

This category accounts for interest earnings generated from carrying balances in Authority bank accounts as well as short term and long term investment of surplus funds in allowable investments.

2024 CAPITAL BUDGET

College Township Water Authority
2024 CAPITAL BUDGET

		Capital Budget					5 Year Totals
		Year 2024	Out Years				
			2025	2026	2027	2028	
<u>Water System Upgrade Construction Projects</u>		Funding					
Planned Capital Projects :							
Ranking:							
1	Pike St - Phase 3 - 425 LF	2022 Water Revenue Note	\$ 167,500				\$ 167,500
2	Houserville - northside of College to Ivy Hill	2022 Water Revenue Note	\$ 176,000				\$ 176,000
3	Ivy Hill connection to Mountainview ^{1,2}	Funds on Hand	\$ 75,000	\$ 130,000			\$ 205,000
4	138-176 Limerock Terr - connect lots to 8" DIP	2022 Water Revenue Note	\$ 5,000				\$ 5,000
5	Matilda/Mulberry Backlot - Replace ~600' of 2" steel	2022 Water Revenue Note / Inhouse Crew	\$ 30,000				\$ 30,000
6	Norle/Oakwood Backlot- Replace ~840' of 2" steel	2022 Water Revenue Note / Inhouse Crew	\$ 45,000				\$ 45,000
	First Ave (Rhodes to Bush Ave) - Replace 8" ^{1,4}	Small Water/Sewer State Grant		\$ 500,000			\$ 500,000
	Creekside Dr - Houserville to Mitch	Funds on Hand		\$ 319,000			\$ 319,000
	Stewart Dr - CAT to Corning	2022 Water Revenue Note / Inhouse Crew	\$ 125,000				\$ 125,000
			\$ 423,500	\$ 330,000	\$ 819,000	\$ -	\$ -
	<u>Oak Hall Well Related Projects</u>						\$ 1,572,500
	Oak Hall Well Development Continuation	2022 Water Revenue Note / Grant	\$ 50,000	\$ 952,000	\$ 870,000		\$ 1,872,000
	Oak Hall Transmission Mains Continuation	2022 Water Revenue Note	\$ 605,000				\$ 605,000
	Oak Hall Booster Station	2022 Water Revenue Note	\$ 119,680	\$ 29,920			\$ 149,600
	Boalsburg Pike	2022 Water Revenue Note	\$ 431,200	\$ 107,800			\$ 539,000
			\$ 50,000	\$ 2,107,880	\$ 1,007,720	\$ -	\$ -
							\$ 3,165,600
<u>Equipment and Capital Purchases</u>							
	See attached listing of Proposed Purchases	Funds on Hand	\$ 183,615	\$ 237,625	\$ 143,175	\$ 94,925	\$ 82,625
							\$ 741,965
TOTAL CAPITAL PURCHASES			\$ 657,115	\$ 2,675,505	\$ 1,969,895	\$ 94,925	\$ 82,625
							\$ 5,480,065
<u>Expected Funding:</u>							
	Pending Grant Application	<i>Oak Hall Projects</i>		\$ (952,000)	\$ (48,000)		\$ (1,000,000)
	Pending Grant Application	<i>First Ave Project</i>			\$ (333,333)		\$ (333,333)
	2022 Water Revenue Note	<i>Oak Hall Projects</i>	\$ (50,000)	\$ (1,155,880)	\$ (959,720)		\$ (2,165,600)
	2022 Water Revenue Note	<i>Other Projects</i>	\$ (348,500)	\$ (200,000)	\$ (485,667)		\$ (1,034,167)
			\$ (398,500)	\$ (2,307,880)	\$ (1,826,720)	\$ -	\$ -
							\$ (4,533,100)
TOTAL REQUIRED TO BE PAID FROM FUNDS ON HAND			\$ 258,615	\$ 367,625	\$ 143,175	\$ 94,925	\$ 82,625
							\$ 946,965

College Township Water Authority - Planned Capital Purchases

Ranking	Capital Asset	Estimated Cost	2024	2025	2026	2027	2028
1	Replace Chlorine Analyzer and Controller - Spring Creek	\$ 6,000	\$ 6,000				
2	Replace Chlorine Analyzer and Controller - Rogers	\$ 6,000	\$ 6,000				
3	Cross connection control/Backflow Prevention Program	\$ 31,875	\$ 6,375	\$ 6,375	\$ 6,375	\$ 6,375	\$ 6,375
4	Struble Tank Maintenance ⁽²⁾	\$ 35,500	\$ 35,500				
5	Radio-read Conversion	\$ 296,700	\$ 60,750	\$ 60,150	\$ 58,800	\$ 63,750	\$ 53,250
6	Existing SCADA backup ⁽¹⁾	\$ 38,990	\$ 38,990				
7	Commercial Meters Replacement Program	\$ 115,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
8	Replace Van #64 with Utility Body Truck	\$ 75,000		\$ 75,000			
9	Purchase Additional Data Loggers & Correlator ⁽³⁾	\$ 65,000		\$ 10,000	\$ 55,000		
10	Purchase 'Hydrant Buddy'	\$ 5,500		\$ 5,500			
11	Pave Struble Tank Road & Install Fence ⁽⁴⁾	\$ 56,000		\$ 56,000			
12	Replace 1997 Schonstedt Metal Detectors	\$ 1,600		\$ 1,600			
13	Replace 2002 Fire Hydrant Flow Test Kit	\$ 1,800				\$ 1,800	
14	Dale St Reservoir - Continued Maintenance	\$ 7,000	\$ 7,000				
Totals		\$ 741,965	\$ 183,615	\$ 237,625	\$ 143,175	\$ 94,925	\$ 82,625

(1) Required Improvement to ensure viable backup to existing SCADA packs (possible to include with Oak Hall Well Project)

(2) 2024-Outside Maintenance

(3) Loggers- 2025; Correlator- 2026

(4) Possible Grant Project

CONSTRUCTION PROJECTS/CAPITAL ASSET PURCHASES

2024 PLANNED CAPITAL PROJECTS

NOTE: Estimates of Project Costs include contract costs, in-house labor, engineering, and other “soft” costs.

PIKE STREET – PHASE 3 (LIMEROCK TERRACE TO NORTH SIDE OF COLLEGE AVE) - \$167,000

This project is a result of PENNDOT’s plans to replace the bridge over Spring Creek at College Avenue and Columbia Gas’s plans to install a gas line across College Avenue in the same vicinity. A collaborative effort with Columbia will result in cost savings to both entities with respect to traffic control and restoration efforts. The estimated cost for this portion of the project is \$167,000.

HOUSERVILLE ROAD – (NORTH SIDE OF COLLEGE AVE TO IVY HILL RD) - \$176,000

This project continues the above-referenced Phase 3 project by replacing/relocating the existing water line that traverses along Spring Creek to the edge of Houserville Road from the termination point of that project to Ivy Hill Road. This project is in conjunction with a Columbia Gas project to connect their utility from College Avenue to Spring Lea Road and a Township project to construct a sidewalk along the west side of Houserville Road from Spring Creek Park to College Avenue. The estimated cost for the water line project is \$176,000.

IVY HILL / MOUNTAINVIEW CONNECTION - \$75,000

This project will complete a loop that provides relief to the existing waterline that parallels Pike Street / Houserville Road. The project includes a connection of new 8” DIP between Ivy Hill Drive and Mountainview Avenue. Administration work including engineering and easements was started in 2023 but this effort will continue into 2024 as there was a change in ownership. Once easements are secured, construction can commence on the first section from Ivy Hill to Mountainview Road at a cost of \$75,000. Construction of the remaining section which will connect Mountainview to College Avenue is anticipated in 2025 with a cost of \$130,000.

PROJECTS TO BE COMPLETED BY CTWA CREW – \$80,000

Several projects can be completed by the crew and are described below:

CONSTRUCTION PROJECTS/CAPITAL ASSET PURCHASES

138-176 LIMEROCK TERRACE CONNECTIONS - \$5,000

This project connects six properties that are currently on the existing 1” steel pipe to the new 8” DIP water main that was installed along Limerock Terrace in 2018. The estimated cost is \$5,000.

MATILDA / MULBERRY BACKLOT WATER LINE REPLACEMENT - \$30,000

Approximately 600 ft of 2” steel pipe will be replaced with 2” plastic along the backlots between Matilda Avenue and Mulberry St. Estimate cost is \$30,000.

NORLE / OAKWOOD BACKLOT WATER LINE REPLACEMENT - \$45,000

Approximately 840 ft of 2” steel pipe will be replaced with 2” plastic along the backlots between Norle Street and Oakwood Drive. Estimate cost is \$45,000.

OAK HALL WELL DEVELOPMENT CONTINUATION

This project is to bring a third water well on-line to support the water supply for the Authority’s system. The project includes the construction of a 1,250 gpm groundwater supply well, conversion of OH-19 into a booster station for Oak Hall Park, and construction of a second booster station to supply low pressure customers in Oak Hall. Preliminary engineering and permit applications were complete in 2021. The budget assumes the permits for these facilities will be issued at some point in 2024 with final design, bidding, and construction in 2025 and 2026.

OAK HALL TRANSMISSION MAINS CONTINUATION

This project is to install the 12-inch transmission mains necessary to convey the Oak Hall Well water supply into the Authority’s low pressure zone. The project include construction of approximately 7,500 lf. of 12-inch ductile iron waterline from the Oak Hall Well to an existing 12-inch main in Whitehill Street. Design and permit applications were complete in 2021. Permits were issued for this project in 2022. The budget assumes the project is bid and constructed in 2025:

Bidding =	\$12,000
Construction =	\$530,000
Lenape Lane Extension (bid as alternate) =	\$40,000

CONSTRUCTION PROJECTS/CAPITAL ASSET PURCHASES

Engineering services during construction =	<u>\$23,000</u>
Total estimated budget for 2025 =	\$605,000

OAK HALL BOOSTER STATION

Once the Oak Hall Well OH-20 is put on-line, the existing Oak Hall Pressure Zone will be eliminated, and Oak Hall will revert to the low pressure zone. This will lower the water pressure in Oak Hall. The Oak Hall Booster Station is a proposed small booster station to serve approximately 15 homes within Oak Hall (along Brush Valley Road and Lenape Lane) that will have substandard pressure after the proposed Oak Hall Well OH-20 is put on-line.

It is hoped that this project will be bid and partially constructed in 2025. The budgeted expenses for this project in 2025 is \$119,680.

BOALSBURG PIKE

The Boalsburg Pike waterline is a proposed 2,600 lf 12-inch water transmission main from Baldwin Street to Whitehill Street along Boalsburg Pike. This transmission main is necessary to convey the proposed water supply from the proposed Oak Hall Well OH-20 to the water system's low pressure zone. It is hoped that this project will be bid and partially constructed in 2025. The budgeted expenses for this project in 2025 is \$431,200.

2024 EQUIPMENT AND CAPITAL ASSET PURCHASES

REPLACE CHLORINE ANALYZER AND CONTROLLER (SPRING CREEK WELL) - \$6,000

Although the current chlorine analyzer can be supported, getting parts is difficult. A new analyzer and controller are proposed for 2024.

REPLACE CHLORINE ANALYZER AND CONTROLLER (ROGERS WELL) - \$6,000

CONSTRUCTION PROJECTS/CAPITAL ASSET PURCHASES

Although the current chlorine analyzer can be supported, getting parts is difficult. A new analyzer and controller are proposed for 2024.

CROSS CONNECTION CONTROL/BACKFLOW PREVENTION PROGRAM - \$6,375

This program was started in 2009 to inspect customer interior water service connections for compliance with CTWA Rules and Regulations for the proper installation of backflow prevention devices and overall correct meter set area plumbing. Residential inspections are completed.

In 2018, CTWA contracted with National Water Specialties Company (NAWSC) to administer a Backflow Prevention Inspection Program. The initial contract was for 2-years and provided an incremental 1-year automatic renewal. In 2024, CTWA will continue its contract with PAWSC for the Backflow Prevention Inspection Program for an estimated \$6,375.

STRUBLE TANK INSIDE MAINTENANCE - \$35,500

The tank inspection conducted in 2022 revealed necessary maintenance for both inside and outside of the tank. Inside repairs were completed in 2023. The outside repairs and maintenance scheduled for 2024 include:

- Chemical wash the roof and tank sidewalls.

- Recondition / recaulk ALL horizontal and vertical seams, bottom manway and roof assembly.

- Inspect exterior and repair any miscellaneous minor glass chips, etc. to prevent potential corrosion, etc.

RADIO-READ METER PROGRAM - \$60,750

Staff will continue the conversion of residential meters to Radio-Read. In 2024, approximately 200 meters will be converted.

SCADA BACKUP CONVERSION – ROGERS WELL – \$38,990

The current SCADA unit at Rogers Well is an original SCADApack Controller. It has been obsolete for over 10 years. An upgrade to a SCADApack 300 series was planned for 2023, but never occurred. In June, Schneider (who provides support for the units) announced their newer SCADA pack 300 series controllers would no longer be supported or available. Their new controller is the 400 series; however, converting the Rogers Well unit to the newest model requires complete reprogramming

CONSTRUCTION PROJECTS/CAPITAL ASSET PURCHASES

and rewiring. Due to the lack of upgrade support from Schneider, Tri-Star, Inc. is recommending using Allen-Bradley PLCs. The Allen-Bradley units can coexist with the remaining SCADApack controllers and allows CTWA to upgrade the remaining units over time, as needed. The cost to convert Rogers Well SCADApack represents the effort needed to migrate to the Allen-Bradley system.

DALE ST RESERVOIR COVER MAINTENANCE (CONTINUED) - \$7,000

JH Waters, Inc., cleaned the cover in 2023 and reworked several of the weight channels, but was not able to complete the installation of an additional vent before inclement weather. This work will be carried over to 2024.

COMMERCIAL METER REPLACEMENT PROGRAM - \$23,000

The next target group for the commercial meter replacement program will be 1-1/2" and smaller. This project will continue into 2024.

Appendix



College Township Water Authority
 Water Revenue Note, Series of 2022
 Water Series
 Jersey Shore State Bank Proposal

10 Years Fixed at 4.25
 Variable Thereafter, cap of 5

DRP
 DOWN

JSSB
 BANK

CNB
 BANK

1 2 3 4 5 6 7 8 9 10

Series of 2015
 Annual Debt
 Service After
 Refunding
 (Column 28)

Total Annual
 Debt Service
 (Column 6 + 7)

Existing Annual
 Debt Service

Difference

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Series of 2015 Annual Debt Service After Refunding (Column 28)	Total Annual Debt Service (Column 6 + 7)	Existing Annual Debt Service	Difference
12/6/2022									
1/1/2023		4.250	15,522.83	15,522.83	15,522.83	598,328.18	613,851.01	615,109.62	-1,258.61
7/1/2023		4.250	111,764.38	111,764.38	111,764.38	398,772.43	622,301.18	622,764.51	-463.33
1/1/2024		4.250	111,764.38	111,764.38	111,764.38	406,863.42	630,392.17	630,827.94	-435.77
7/1/2024		4.250	111,764.38	111,764.38	111,764.38	409,734.06	638,262.81	638,784.71	-521.90
1/1/2025		4.250	111,764.38	111,764.38	111,764.38	487,369.16	716,685.41	719,344.34	-2,658.93
7/1/2025	5,000	4.250	111,764.38	116,764.38	116,764.38	487,106.57	716,167.82	719,132.17	-2,964.35
1/1/2026		4.250	111,658.13	111,658.13	111,658.13	487,211.43	716,017.68	719,235.99	-3,218.31
7/1/2026	6,000	4.250	111,658.13	117,658.13	117,658.13	486,570.29	716,121.54	718,531.85	-2,410.31
1/1/2027		4.250	111,530.63	111,530.63	111,530.63	489,163.02	716,416.77	718,034.68	-1,996.54
7/1/2027	6,000	4.250	111,530.63	117,530.63	117,530.63	488,996.89	716,038.14	718,034.68	-1,996.54
1/1/2028		4.250	111,403.13	111,403.13	111,403.13	488,726.15	716,554.90	563,692.28	152,862.62
7/1/2028	6,000	4.250	111,403.13	117,403.13	117,403.13	440,280.81	716,955.81	563,281.71	153,674.09
1/1/2029		4.250	111,275.63	111,275.63	111,275.63	63,585.21	716,460.21	63,585.21	652,875.00
7/1/2029	7,000	4.250	111,275.63	118,275.63	118,275.63	63,585.21	716,460.21	63,585.21	652,875.00
1/1/2030		4.250	111,126.88	111,126.88	111,126.88		716,225.00		716,225.00
7/1/2030	5,000	4.250	111,126.88	116,126.88	116,126.88		716,225.00		716,225.00
1/1/2031		4.250	111,020.63	111,020.63	111,020.63		716,425.00		716,425.00
7/1/2031	5,000	4.250	111,020.63	116,020.63	116,020.63		716,425.00		716,425.00
1/1/2032		4.250	110,914.38	110,914.38	110,914.38		716,225.00		716,225.00
7/1/2032	5,000	4.250	110,914.38	116,914.38	116,914.38		716,225.00		716,225.00
1/1/2033	6,000	4.250	110,914.38	116,914.38	116,914.38		716,225.00		716,225.00
7/1/2033	16,000	5.000 *	130,337.50	130,337.50	130,337.50		716,225.00		716,225.00
1/1/2034		5.000 *	130,337.50	146,337.50	146,337.50		716,225.00		716,225.00
7/1/2034	393,000	5.000 *	129,937.50	129,937.50	129,937.50		716,225.00		716,225.00
1/1/2035		5.000 *	129,937.50	522,937.50	522,937.50		716,225.00		716,225.00
7/1/2035	476,000	5.000 *	120,112.50	120,112.50	120,112.50		716,225.00		716,225.00
1/1/2036		5.000 *	120,112.50	596,112.50	596,112.50		716,225.00		716,225.00
7/1/2036	500,000	5.000 *	108,212.50	108,212.50	108,212.50		716,225.00		716,225.00
1/1/2037		5.000 *	108,212.50	608,212.50	608,212.50		716,225.00		716,225.00
7/1/2037	525,000	5.000 *	95,712.50	95,712.50	95,712.50		716,225.00		716,225.00
1/1/2038		5.000 *	95,712.50	620,712.50	620,712.50		716,225.00		716,225.00
7/1/2038	551,000	5.000 *	82,587.50	82,587.50	82,587.50		716,225.00		716,225.00
1/1/2039		5.000 *	82,587.50	633,587.50	633,587.50		716,225.00		716,225.00
7/1/2039	579,000	5.000 *	68,812.50	68,812.50	68,812.50		716,225.00		716,225.00
1/1/2040		5.000 *	68,812.50	647,812.50	647,812.50		716,225.00		716,225.00
7/1/2040	608,000	5.000 *	54,337.50	54,337.50	54,337.50		716,225.00		716,225.00
1/1/2041		5.000 *	54,337.50	662,337.50	662,337.50		716,225.00		716,225.00
7/1/2041	638,000	5.000 *	39,137.50	39,137.50	39,137.50		716,225.00		716,225.00
1/1/2042		5.000 *	39,137.50	677,137.50	677,137.50		716,225.00		716,225.00
7/1/2042	670,000	5.000 *	23,187.50	23,187.50	23,187.50		716,225.00		716,225.00
1/1/2043		5.000 *	23,187.50	693,187.50	693,187.50		716,225.00		716,225.00
7/1/2043	257,500	5.000 *	6,437.50	6,437.50	6,437.50		716,225.00		716,225.00
1/1/2044		5.000 *	6,437.50	263,937.50	263,937.50		716,225.00		716,225.00
1/1/2044	257,500	5.000 *	6,437.50	263,937.50	263,937.50		716,225.00		716,225.00

Totals 5,259,500. 3,961,592.83 9,221,092.83 9,221,092.83 9,221,092.83

5,732,707.62 14,953,800.45 8,010,516.50
 5,732,707.62 14,953,800.45 8,010,516.50

able rate capped at 5%.



College Township Water Authority
Water Revenue Note, Series of 2015
Remaining Debt Service After Refunding
Yellow Denotes Already paid

CNB
 BANK

10 Years Fixed at 4.25%
 Variable Thereafter, cap of 5%

23	24	25	26	27	28
<u>Date</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
1/1/2022		1.469	50,486.41	50,486.41	
7/1/2022		1.469	36,541.77	547,841.77	598,328.18
1/1/2023	511,300	1.469	32,169.61	32,169.61	
7/1/2023	333,900	1.469	32,702.81	366,602.81	398,772.43
1/1/2024		1.469	29,867.60	29,867.60	
7/1/2024	346,800	1.469	30,195.82	376,995.82	406,863.42
1/1/2025		1.469	27,142.10	27,142.10	
7/1/2025	355,000	1.469	27,591.97	382,591.97	409,734.06
1/1/2026		3.68	61,425.53	61,425.53	
7/1/2026	363,500	3.68	62,443.63	425,943.63	487,369.16
1/1/2027		3.68	54,699.97	54,699.97	
7/1/2027	376,800	3.68	55,606.60	432,406.60	487,106.57
1/1/2028		3.68	47,992.02	47,992.02	
7/1/2028	390,700	3.68	48,519.41	439,219.41	487,211.43
1/1/2029		3.68	40,499.51	40,499.51	
7/1/2029	404,900	3.68	41,170.78	446,070.78	486,570.29
1/1/2030		3.68	33,007.96	33,007.96	
7/1/2030	422,600	3.68	33,555.06	456,155.06	489,163.02
1/1/2031		4.18	28,611.33	28,611.33	
7/1/2031	431,300	4.18	29,085.55	460,385.55	488,996.89
1/1/2032		4.18	19,655.08	19,655.08	
7/1/2032	449,200	4.18	19,871.07	469,071.07	488,726.15
1/1/2033		4.18	10,106.65	10,106.65	
7/1/2033	419,900	4.18	10,274.16	430,174.16	440,280.81
1/1/2034		4.18	1,281.98	1,281.98	
7/1/2034	61,000	4.18	1,303.23	62,303.23	63,585.21
1/1/2035					
Totals	4,866,900		865,807.62	5,732,707.62	5,732,707.62

Percent remaining

0.71