

**Water Fund: 2024
Red Lion Municipal Authority**

		2018	2019	2020	2021	2022	2023	2023	2023	2024	Budget Variance
Account	Account Description	Actual (Audit)	Actual (Audit)	Actual (Audit)	Actual (Audit)	Actual (Audit)	Budget	Year to Date	Projected Year End	Budget	2023 Budget -> 2024 Budget
WATER FUND REVENUE											
INCOME											
342-400	Cellular Facility Rental						\$110,287.38	\$72,523.82	\$96,698.43	\$110,287.38	\$0.00
378-100	Charges for Services	\$3,631,749.80	\$3,680,614.82	\$3,933,318.02	\$3,839,610.00	\$3,926,148.70	\$3,887,355.00	\$2,867,061.66	\$3,822,748.88	\$3,949,671.71	\$62,316.71
378-150	Penalties						\$40,000.00	\$37,781.10	\$50,374.80	\$40,000.00	\$0.00
379-210	Turn On Fee						\$25,000.00	\$10,440.00	\$13,920.00	\$90,000.00	\$65,000.00
380-100	Miscellaneous Revenue	\$55,036.77	\$49,530.56	\$61,106.85	\$149,585.00	\$99,251.85	\$54,500.00	\$87,161.41	\$116,215.21	\$54,500.00	\$0.00
541-100	Interest and Earnings	\$533.90	\$378.82	\$59.32	\$259.00	\$2,472.65	\$2,750.00	\$6,267.91	\$8,357.21	\$2,750.00	\$0.00
541-200	Interest PLGIT	\$13,806.89	\$36,855.16	\$45,926.82	\$1,195.00	\$29,053.85	\$21,500.00	\$68,822.54	\$91,763.39	\$40,000.00	\$18,500.00
541-400	Other Misc Income							\$1,450.00	\$1,933.33		
	Edgewood Tank Fee Residential \$5									\$1,011,000.00	\$1,011,000.00
	Edgewood Tank Fee Commercial \$25									\$71,400.00	\$71,400.00
	Edgewood Tank Fee Institutional \$50									\$24,000.00	\$24,000.00
	Edgewood Tank Fee Industrial \$115									\$55,200.00	\$55,200.00
	(Historical Record Correction)	\$0.00	\$1,040.00	\$55.81							
Total Water Revenue		\$3,701,127.36	\$3,768,428.96	\$4,040,466.82	\$3,990,649.00	\$4,056,927.05	\$4,141,392.38	\$3,151,508.44	\$4,202,011.25	\$5,448,809.09	\$1,307,416.71

WATER FUND EXPENDITURE

PAYROLL											
402-100	Salaries	\$880,671.78	\$889,426.90	\$963,209.04	\$967,074.00	\$965,201.58	\$1,082,846.00	\$724,562.84	\$966,083.79	\$1,160,470.00	\$77,624.00
402-150	Payroll Benefits	\$378,191.92	\$318,405.63	\$391,070.30	\$590,813.23	\$336,625.19	\$388,375.00	\$246,800.72	\$329,067.63	\$455,942.00	\$67,567.00
402-160	Payroll Taxes	\$70,592.37	\$72,172.40	\$77,229.71	\$78,687.00	\$99,515.12	\$85,750.00	\$52,013.80	\$69,351.73	\$88,542.00	\$2,792.00
OFFICE/GENERAL ADMINISTRATION											
410-001	General Office Supplies	\$39,085.42	\$33,636.67	\$33,178.35		\$61,313.90	\$42,000.00	\$51,145.49	\$68,193.99	\$70,000.00	\$28,000.00
410-002	Computers & Software	\$28,895.48	\$26,691.73	\$52,985.33	\$1,144.17	\$52,220.95	\$13,450.00	\$28,836.32	\$38,448.43	\$43,450.00	\$30,000.00
410-003	Cleaning & Maintenance	\$7,724.50	\$7,355.99	\$8,050.95		\$13,487.77	\$10,800.00	\$16,213.18	\$21,617.57	\$10,800.00	\$0.00
410-200	Legal & Professional Fees	\$125,943.84	\$159,587.88	\$83,352.23	\$139,649.82	\$123,059.05	\$78,000.00	\$172,786.01	\$230,381.35	\$175,000.00	\$97,000.00
410-300	Engineering	\$50,853.48	\$11,733.98	\$35,622.40	\$16,352.00	\$74,686.00	\$30,000.00	\$57,113.99	\$76,151.99	\$100,000.00	\$70,000.00
410-400	Advertising	\$2,944.37	\$3,090.97	\$1,389.18	\$904.00	\$1,292.00	\$3,000.00	\$929.00	\$1,238.67	\$3,000.00	\$0.00
410-500	Miscellaneous	\$15,420.61	\$33,601.12	\$25,303.40	\$10,646.70	\$37,923.77	\$37,000.00	\$16,401.16	\$21,868.21	\$37,000.00	\$0.00
410-600	Dues & Subscriptions	\$3,912.50	\$4,097.50	\$1,553.50	\$225.00	\$6,636.00	\$4,500.00	\$476.00	\$634.67	\$4,500.00	\$0.00
UTILITIES											
448-050	Heat	\$2,840.20	\$4,003.62	\$3,146.69	\$4,041.00	\$6,517.45	\$10,000.00	\$5,373.73	\$7,164.97	\$10,000.00	\$0.00
448-100	Telephone	\$12,844.30	\$13,606.26	\$14,183.41	\$16,706.36	\$20,545.55	\$15,500.00	\$14,234.68	\$18,979.57	\$15,500.00	\$0.00
448-150	Electricity	\$218,923.47	\$208,513.88	\$213,932.78	\$212,159.00	\$262,315.27	\$294,750.00	\$302,168.89	\$402,891.85	\$402,012.50	\$107,262.50
448-200	Materials and Supplies	\$332,207.55	\$292,866.97	\$258,692.92	\$171,803.19	\$180,452.14	\$329,138.59	\$396,230.13	\$425,000.00	\$329,138.59	\$0.00
448-300	Repairs & Maintenance	\$342,723.83	\$351,146.27	\$178,133.43	\$189,822.57	\$570,211.14	\$488,500.00	\$291,282.51	\$388,376.68	\$488,500.00	\$0.00
448-400	Training	\$1,670.00	\$1,775.00	\$455.00	\$1,841.00	\$3,802.00	\$4,500.00	\$2,567.34	\$3,423.12	\$4,500.00	\$0.00
448-500	Sludge Removal	\$35,886.28	\$33,801.12	\$29,324.35	\$31,750.00	\$35,946.20	\$42,500.00	\$18,077.00	\$24,102.67	\$42,500.00	\$0.00

Water Fund: 2024
Red Lion Municipal Authority

		2018	2019	2020	2021	2022	2023	2023	2023	2024	Budget Variance
Account	Account Description	Actual (Audit)	Actual (Audit)	Actual (Audit)	Actual (Audit)	Actual (Audit)	Budget	Year to Date	Projected Year End	Budget	2023 Budget > 2024 Budget
INSURANCE											
486-100	Property Insurance	\$31,420.50	\$33,281.50	\$33,022.23	\$57,712.00	\$39,762.75	\$40,000.00	\$30,259.00	\$40,345.33	\$40,000.00	\$0.00
486-200	Liability Insurance	\$25,314.00	\$24,616.50	\$23,897.50	\$0.00	\$33,897.00	\$31,500.00	\$26,267.00	\$35,022.67	\$31,500.00	\$0.00
486-300	Vehicle Insurance					\$4,476.00					
500-100	2012 PennVEST	\$872,337.60	\$932,848.56	\$1,166,916.39	\$932,849.00	\$932,849.00	\$932,848.56	\$699,633.00	\$932,848.56	\$932,848.56	\$0.00
	2023 PennVEST									\$237,025.08	\$237,025.08
489-000	Other Misc Expenses							\$1,921.60			
	(Historical Record Correction)	(\$4,249.15)	(\$3,679.39)	(\$999.86)							
Total Water Expenditure		\$3,476,154.85	\$3,452,581.06	\$3,593,649.23	\$3,424,180.04	\$3,862,735.83	\$3,964,959.00	\$3,155,293.39	\$4,101,193.44	\$4,682,229.00	\$717,270.58
Net income for the year		\$224,972.51	\$315,847.90	\$446,817.59	\$566,468.96	\$194,191.22	\$176,433.38	(\$3,784.95)	\$100,817.81	\$766,580.09	
Income as % of debt service					60.7%	20.8%	18.9%		10.8%	65.5%	
Proposed Rate Increase:					Residential	2.00%	Bulk	5.00%	Com/Ind/Inst	5.00%	

**Sewer Fund: 2024 Budget
Red Lion Municipal Authority**

Account	Account Description	2018 Actual (Audit)	2019 Actual (Audit)	2020 Actual (Audit)	2021 Actual (Audit)	2022 Actual (Audit)	2023 Budget	2023 Year to Date	2023 Projected Year End	2024 Budget	Budget Variance 2023 Budget > 2024 Budget
SEWER FUND REVENUE											
378-100	Charges for Services	\$1,166,991.82	\$1,206,587.69	\$1,179,335.35	\$1,161,143.00	\$1,188,965.50	\$1,170,176.00	\$863,622.49	\$1,151,496.65	\$1,200,435.26	\$30,259.26
378-150	Penalties						\$25,000.00	\$20,381.16	\$27,174.88	\$35,000.00	\$10,000.00
380-100	Misc Income				\$133.00						
541-100	Interest and Earnings	\$4,492.12	\$333.79	\$24.97	\$16.00	\$16.64	\$0.00	\$337.25	\$449.67	\$0.00	
541-200	Interest PLGIT	\$10,010.92	\$22,117.31	\$6,298.85	\$532.00	\$15,023.36	\$10,000.00	\$46,107.77	\$61,477.03	\$45,000.00	\$35,000.00
	(Historical Record Correction)	\$3,253.92	\$3,329.95	\$5,285.40							
Total Sewer Income		\$1,184,748.78	\$1,232,368.74	\$1,190,944.57	\$1,161,824.00	\$1,204,005.50	\$1,205,176.00	\$930,448.67	\$1,240,598.23	\$1,280,435.26	\$35,000.00

SEWER FUND EXPENDITURE

PAYROLL											
402-100	Salaries	\$136,677.56	\$151,612.08	\$144,086.45	\$140,530.00	\$91,330.71	\$139,423.00	\$58,068.95	\$77,425.27	\$145,085.00	\$5,662.00
402-150	Payroll Benefits	\$41,600.74	\$43,739.37	\$55,990.09	\$53,274.00	\$36,485.93	\$62,400.00	\$36,861.66	\$49,148.88	\$78,020.00	\$15,620.00
402-160	Payroll Taxes	\$10,455.91	\$11,742.32	\$11,204.00	\$645.00	(\$522.00)	\$10,864.00	\$21,402.08	\$21,500.00	\$14,358.00	\$3,494.00
OFFICE/GENERAL ADMINISTRATION											
410-001	General Office Supplies	\$10,527.20	\$11,426.33	\$10,254.48	\$12,066.00	\$1,742.31	\$11,100.00	\$964.30	\$1,285.73	\$11,100.00	\$0.00
410-002	Computers & Software	\$1,860.10	\$0.00	\$42.00		\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00
410-003	Cleaning & Maintenance										
410-200	Legal & Professional Fees	\$3,438.75	\$2,782.50	\$2,712.50	\$2,758.00	\$0.00	\$12,650.00	\$3,351.00	\$4,468.00	\$12,650.00	\$0.00
410-300	Engineering	\$9,512.84	\$9,541.40	\$16,028.48	\$7,855.84	\$3,706.23	\$6,000.00	\$0.00		\$50,000.00	\$44,000.00
410-400	Advertising	\$222.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00
410-500	Miscellaneous	\$39.45	\$0.00	\$0.00	\$338,779.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410-600	Dues & Subscriptions										
UTILITIES											
448-050	Heat	\$3,521.16	\$3,466.80	\$2,622.11	\$545.00	\$4,433.46	\$5,150.00	\$3,341.70	\$4,455.60	\$5,150.00	\$0.00
448-150	Electricity	\$30,046.90	\$20,544.77	\$19,764.76	\$18,983.00	\$22,875.38	\$35,500.00	\$24,497.58	\$32,663.44	\$35,500.00	\$0.00
448-200	Materials and Supplies	\$4,356.72	\$36,753.24	\$17,453.52	\$6,640.38	\$940.17	\$5,500.00	\$2,142.57	\$2,856.76	\$5,500.00	\$0.00
448-300	Repairs & Maintenance	\$89,782.50	\$102,448.90	\$74,024.63	\$31,354.00	\$92,511.23	\$82,900.00	\$6,532.79	\$8,710.39	\$82,900.00	\$0.00
448-600	Sewer Treatment	\$521,655.76	\$519,467.85	\$350,396.07	\$183,252.00	\$0.00	\$575,654.43	\$268,609.32	\$540,547.35	\$591,513.43	\$15,859.00
448-400	Training	\$0.00	\$270.00	\$120.00	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	\$700.00	\$350.00
INSURANCE											
486-100	Property Insurance	\$10,473.50	\$10,900.50	\$10,947.75	\$11,318.00	\$13,254.25	\$18,500.00	\$0.00	\$18,500.00	\$18,500.00	\$0.00
486-200	Liability Insurance	\$8,438.00	\$8,205.50	\$7,897.50	\$7,898.00		\$12,000.00	\$0.00	\$8,000.00	\$12,000.00	\$0.00
DEBT SERVICE											
541-300	Capital One Loan	\$71,122.29	\$67,809.58	\$214,965.00	\$57,181.00	\$216,340.00	\$216,340.00	\$166,116.66	\$216,340.00	\$216,390.00	\$50.00
	(Historical Record Correction)	\$58,171.13	\$30,659.98	\$0.00							

Sewer Fund: 2024 Budget
Red Lion Municipal Authority

Account	Account Description	2018 Actual (Audit)	2019 Actual (Audit)	2020 Actual (Audit)	2021 Actual (Audit)	2022 Actual (Audit)	2023 Budget	2023 Year to Date	2023 Projected Year End	2024 Budget	Budget Variance 2023 Budget > 2024 Budget
Total Expenditure Sewer Operations		\$1,011,902.51	\$1,031,370.80	\$938,509.34	\$873,079.22	\$483,097.67	\$1,195,331.43	\$591,888.61	\$985,901.42	\$1,280,366.43	\$85,035.00
Net income for the year		\$172,846.27	\$200,997.94	\$252,435.23	\$288,744.78	\$720,907.83	\$9,844.57	\$338,560.06	\$254,696.81	\$68.83	
Income as % of debt service					19.80%	30.01%	4.55%		117.73%	0.03%	
Proposed Rate Increase										4.25%	