MUA- SEWER OPERATING FUND
2026 Budget

	2026 Budget	2025 Budget	As of 9/30/25 2025 YTD	2024	2023	2022	2021
Checking/Savings							
100-000 · Cash - Checking	280,000.00	250,000.00	971,361.76	297,580.28	579,743.38	533,113.86	401,861.05
100-110 · PLGIT Prime	3,815,000.00	3,515,000.00	3,429,903.36	3,065,054.48	2,069,743.18	2,603,632.38	2,282,491.30
100-111 · PLGIT Term	0.00	0.00	0.00	0.00			
Total Checking/Savings	4,095,000.00	3,765,000.00	4,401,265.12	3,362,634.76	2,649,486.56	3,136,746.24	2,684,352.35
Income							
341 · INTEREST							
341-000 · Interest	175,000.00	150,000.00	138,060.57	184,769.02	130,711.51	48,324.80	1,391.74
Total 341 · INTEREST	175,000.00	150,000.00	138,060.57	184,769.02	130,711.51	48,324.80	1,391.74
358 · LOCAL GOV'T CAPITAL/OPER GRANTS							
358-423 · SMT Safety Grant	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
Total 358 · LOCAL GOV'T CAPITAL/OPER GRANTS	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
361 · REVENUES							
361-220 · Admin Fees (15% & Others)	7,500.00	5,000.00	6,988.10	9,066.44	6,532.71	28,007.82	0.00
361-320 · Plan Review	5,000.00	5,000.00	1,850.00	10,600.00	12,350.00	7,500.00	9,900.00
361-365 · Inspect (Sewer Permit ONLY)	7,500.00	7,500.00	5,350.00	9,850.00	8,600.00	19,650.00	15,482.50
361-370 · Inspect Developments	500.00	500.00	0.00	0.00	2,293.00		
361-450 · Pa One Call Refund	300.00	300.00	289.34	332.08	337.02	264.94	147.12
361-500 · Sewer Saddles & Signage	850.00	0.00	5,100.00	0.00	850.00	1,700.00	850.00
361-600 · Sewer Mgmt Fees (every 3 yrs-next 2026)	20,980.00	0.00	240.00	210.00	20,725.00	420.00	90.00
361-950 · Emergency Rep/Others	0.00	0.00	0.00	1,836.65	684.00	1,075.00	425.00
Total 361 · REVENUES	42,630.00	18,300.00	19,817.44	31,895.17	52,371.73	58,617.76	26,894.62
364 · SEWER TREAT REVENUE							
364-100 · Sewer Treatment (Cust Charge reduced to $60 in 2025)	2,500,000.00	3,250,000.00	1,631,314.94	3,393,892.62	3,251,929.67	3,078,992.24	3,005,204.90
364-453 · W. Lebanon Trans Fee	1,980.00	1,980.00	1,485.00	1,980.00	1,917.50	1,855.00	1,855.00
364-900 · Strong Waste Permits & Surcharge Fees	10,000.00	5,000.00	10,850.00	21,250.00	12,200.00	700.00	200.00
Total 364 · SEWER TREAT REVENUE	2,511,980.00	3,256,980.00	1,643,649.94	3,417,122.62	3,266,047.17	3,081,547.24	3,007,259.90
380 · MISC REVENUE							
380-000 · Misc. Revenue	0.00	0.00	0.00	0.00	0.00	20.00	0.00
380-100 · Property Damage (Ins Claim)	0.00	0.00	0.00	0.00	0.00	0.00	4,431.29
380-110 · Conduit Fee (Moravian Manor)	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	15,000.00
Total 380 · MISC REVENUE	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,020.00	19,431.29

MUA- SEWER OPERATING FUND
2026 Budget

			As of 9/30/25				
	2026 Budget	2025 Budget	2025 YTD	2024	2023	2022	2021
391 · FIXED ASSETS							
391-100 · Sale Of Fixed Assets	500.00	500.00	5,000.00	1,812.90	678.30	578.00	350.00
Total 391 · FIXED ASSETS	500.00	500.00	5,000.00	1,812.90	678.30	578.00	350.00
392 · INTERFUND TRANSFER							
392-093 · Transfer from Cap Reserve - addt'l loan principal	0.00	0.00	0.00	0.00	500,000.00	250,000.00	250,000.00
Total 392 · INTERFUND TRANSFER	0.00	0.00	0.00	0.00	500,000.00	250,000.00	250,000.00
395 · REFUND PRIOR YR EXP							
395-000 · Prior Yr Refund - Benecon Rebate	13,000.00	9,135.00	27,797.83	16,099.22	18,278.94	40,051.56	5,993.14
Total 395 · REFUND PRIOR YR EXP	13,000.00	9,135.00	27,797.83	16,099.22	18,278.94	40,051.56	5,993.14
Total Income	2,748,110.00	3,439,915.00	1,834,325.78	3,656,698.93	3,973,087.65	3,485,139.36	3,311,320.69

2026 Budget

	2026 Budget	2025 Budget	As of 9/30/25 2025 YTD	2024	2023	2022	2021
Expense							
429 · EXPENSES							
429-110 · Authority Bd Wages	2,940.00	2,940.00	1,323.00	2,695.00	2,744.00	2,744.00	2,793.00
429-120 · Wages (incl.OT, oncall, Jared & Dave-25/75, Matt & Jodi-50/50)	276,992.00	274,308.00	146,007.95	218,308.35	226,591.60	259,045.05	260,260.59
429-155 · Escrow $1000 (x 3)	3,000.00	3,000.00	1,005.81	2,277.97	1,353.90	2,358.39	1,832.03
429-156 · Health Insurance (less 2% contribution)	139,665.00	128,198.00	96,170.22	117,138.59	127,803.62	138,959.46	146,720.50
429-158 · Life/AD&D/LTD Insurance	885.00	800.00	642.35	493.32	615.82	1,013.01	1,050.84
429-160 · Pension (w/out state aid) **(3 1/2)**	28,888.00	35,734.00	0.00	0.00	1,028.00	21,312.18	26,351.00
429-161 · FICA - Social Security - 7.65%	21,190.00	16,832.00	11,028.25	17,103.66	16,938.59	19,355.85	18,533.10
429-162 · Unemployment - 2.15% up to $10k (3)	645.00	645.00	1,290.00	432.93	859.99	820.00	1,500.00
429-210 · Office & Dept Supplies/Postage	5,500.00	5,000.00	2,860.09	2,862.19	4,353.46	2,684.51	3,535.32
429-231 · Gasoline	5,000.00	6,000.00	2,007.69	3,586.86	2,762.04	5,354.45	3,161.49
429-238 · Uniforms (Cintas, Tshirts, workboots)	750.00	750.00	449.40	1,152.43	741.26	1,623.27	1,513.41
429-245 · Vehicle Maintenance	5,000.00	5,000.00	4,088.90	3,023.70	1,250.43	3,457.51	7,065.70
2021 - $5420 8 rear Flusher Trk tires							
429-250 · Rep & Maint/Sludge Disposal	100,000.00	100,000.00	15,296.59	59,001.95	66,712.80	22,330.80	23,717.88
Manhole spraying, trench restorations, tools, small equip, generator maint. @ Koch, Rockwood, Water St & Frances Ann PS, disposable gloves, etc. **2024 - $4800 - New PS air release valves (Water St & 8th Ave)**							
429-300 · Banking/CD Fees	600.00	850.00	501.72	1,211.68	1,064.40	1,070.89	7,529.55
429-310 · Plan Review	750.00	1,000.00	39.25	596.00	192.50	458.25	2,568.75
429-311 · Auditor Fees	16,500.00	12,540.00	11,871.60	7,826.32	7,495.40	7,757.68	4,472.17
429-312 · Engineer Consultant Fees	15,000.00	13,000.00	26,089.86	13,724.50	15,153.10	7,251.71	6,241.23
429-314 · Legal Fees	10,000.00	10,000.00	7,107.23	8,659.98	8,396.93	20,816.57	16,128.76
429-315 · Legal Fees - Del Accts Reimbursed	3,000.00	3,000.00	784.42	2,882.10	2,365.41		
429-320 · Communications-phone/tablet/int	5,700.00	6,500.00	3,894.07	4,470.73	3,458.15	3,790.31	3,729.96
429-340 · Advertising / Printing	2,300.00	2,300.00	1,734.78	3,016.36	2,498.88	2,469.22	2,002.25
429-350 · Fidelity Bond/Treasurer	250.00	250.00	250.00	292.00	250.00	250.00	250.00
429-351 · Commercial/E&O Insurance	16,000.00	13,500.00	9,791.72	10,940.56	13,767.29	13,359.30	14,053.98
429-354 · Workers Comp Insurance	3,837.60	3,631.00	2,722.77	4,505.60	7,962.09	6,487.42	5,415.73
429-361 · PS Utilities-elec, gas, dialers, SW	21,000.00	20,000.00	14,611.00	17,634.71	16,857.99	17,164.66	17,354.39
429-364 · Sewer Treatment	1,600,000.00	1,500,000.00	870,431.16	1,527,620.65	1,500,668.70	1,376,723.75	1,352,304.18
429-367 · Water Termination Fee	2,000.00	2,000.00	1,350.00	1,950.00	2,475.00	1,650.00	1,800.00
429-371 · Office Equip/Computer/IT	35,000.00	33,000.00	25,149.91	36,043.52	31,777.14	22,086.92	24,297.79
429-384 · Equipment Rental	6,000.00	5,000.00	5,350.00	3,900.00	3,400.00	500.00	0.00
429-420 · Memberships/Dues/Subscriptions	6,500.00	6,500.00	2,764.00	5,986.45	3,593.20	3,703.75	4,209.00
429-450 · PA One Call/Breakthrough Concepts/ESRI (ArcGIS)	9,300.00	8,000.00	3,925.48	2,960.57	2,799.95	1,775.02	2,195.85

MUA- SEWER OPERATING FUND
2026 Budget

	2026 Budget	2025 Budget	As of 9/30/25 2025 YTD	2024	2023	2022	2021
2026 - GIS upgrades by SESI (split w/Twp 70/30) $1330 2025 - GIS upgrades by SESI							
429-451 · Contracted Svcs - Payroll	1,600.00	1,300.00	1,067.59	1,287.96	1,362.43	1,256.39	1,158.63
429-452 · S Lebanon Transport Fee	1,880.00	1,880.00	1,410.00	1,880.00	1,880.00	1,768.75	1,556.25
429-460 · Meetings/Conferences/Training	5,000.00	5,000.00	759.45	4,761.10	920.35	765.00	1,789.00
429-470 · Misc Expenses	200.00	200.00	0.00	0.00	0.00	0.00	150.00
429-489 · Pmt of Prior Yr Expenses (Water project dedication)	10,000.00						
429-490 - Special Projects - Christmas/Employee Appreciation (taken from 380-110 conduit fee)	5,000.00	5,000.00	0.00	667.88	2,323.22	573.26	500.00
429-720 · Capital Improvements	63,009.00	116,828.00	75,762.59	0.00	34.88	10,404.00	0.00
2026 - New 3-way valve - Water St PS - $17,500 2026 - Paving & fencing - Francis Ann & Kochenderfer PS - $41,000 2026 - Konica Minolta C361i copier (split w/ Twp) - $3045 2026 - Dell Latitude laptop (Admin Assistant) - $ 924 2026 - Dell Desktop (Counter - split w/ Twp) - $ 540 2025 - Paving & Fencing (Francis Ann / Hill St / Water St) 52,500 2025 - Water St PS control panel (2024 carry over) - $62,030 2025 - new Sewer Billing Clerk PC - $1,200 2025 - new iPad for wastewater crew - $549 each x 2 2024 - New control panel & SMC soft starts - Water St PS 2023 - OmniSite for Jay St & Frances Ann 2022 - OmniSite for Water St & Koch. PS $15,000 2021 - Front Office Renov ($3570/2=$1785 split w/Twp							
Total 429 · EXPENSES	2,430,881.60	2,350,486.00	1,349,538.85	2,090,895.62	2,084,452.52	1,983,141.33	1,967,742.33
473 · DEBT SERVICE							
473-100 · Fulton Bank Loan - Principal (Paid in FULL in 2024)	0.00	0.00	0.00	522,538.84	650,932.20	637,798.90	573,337.90
473-110 · Fulton Bank Loan - Addt'l Princ	0.00	0.00	0.00	0.00	500,000.00	1,290,000.00	250,000.00
473-200 · Fulton Bank Loan - Interest	0.00	0.00	0.00	4,634.11	24,554.73	61,458.81	67,846.57
Total 473 · DEBT SERVICE	0.00	0.00	0.00	527,172.95	1,175,486.93	1,989,257.71	891,184.47
Total Expense	2,430,881.60	2,350,486.00	1,349,538.85	2,618,068.57	3,259,939.45	3,972,399.04	2,858,926.80
Total Unappropriated Funds	**4,412,228.40**	**4,854,429.00**	**4,886,052.05**	**4,401,265.12**	**3,362,634.76**	**2,649,486.56**	**3,136,746.24**
CURRENT YEAR							
2026 Expenditures Grand Total	2,430,881.60						
2026 Current Yr Revenue Grand Total	2,748,110.00						
2026 BUDGET-Remaining Funds	317,228.40						

MUA- CAPITAL RESERVE FUND
2026 Budget

	2026 Budget	2025 Budget	As of 9/30/25 2025 YTD	2024	2023	2022	2021
Checking/Savings							
100-010 · PLGIT Checking Account	6,800.00	2,000.00	56,290.64	19,261.36	14,919.95	19,667.08	45,626.05
107-016 · PLGIT Prime	6,288,765.00	5,372,890.00	5,998,940.74	1,447,443.32	1,109,083.78	1,718,284.59	1,641,484.63
107-01X · PLGIT Term	0.00	0.00	0.00	3,000,000.00	3,262,864.66		
107-020 · Depository Acct (FCCB)	200.00	200.00	200.00	200.00	200.00	200.00	200.00
109-XXX · CDs	0.00	0.00	0.00	0.00	0.00	2,551,585.77	2,546,324.91
Total Authority Checking/Savings	6,295,765.00	5,375,090.00	6,055,431.38	4,466,904.68	4,387,068.39	4,289,737.44	4,233,635.59
107-025 · Fulton Pennvest Acct (Rockwood)	7,796.00	7,796.00	7,864.37	7,840.37	7,816.37	7,796.00	7,796.37
107-030 · Swatara Escrow	15,000.00	15,000.00	15,003.89	15,028.08	14,998.09	15,003.59	15,000.87
Total All Checking/Savings	6,318,561.00	5,397,886.00	6,078,299.64	4,489,773.13	4,409,882.85	4,312,537.03	4,256,432.83
Income							
341 · INTEREST							
341-000 · Interest (CDs mature)	225,000.00	200,000.00	187,157.36	327,421.59	135,620.62	113,945.36	6,071.41
Total 341 · INTEREST	225,000.00	200,000.00	187,157.36	327,421.59	135,620.62	113,945.36	6,071.41
354 · STATE CAPITAL/OPERATING GRANTS							
354-044 · PA Small Water & Sewer Grant	289,847.00						
Total 354 · STATE CAPITAL/OPERATING GRANTS	289,847.00						
361 · REVENUES							
361-360 · Tapping Fees ($3,100 each)	365,800.00	319,852.60	385,635.78	797,550.46	375,143.12	196,390.52	321,600.00
R&L Carriers - 14 EDUS **AutoSuds Car Wash - 10 EDUS** **Hearthside - 10 per year (120 lots)** **Godshall's - 36 EDUS** **Manor View - 10 per year (31 lots)** **Briar Ridge - 12 per year (144 EDUs)** **Homes for Life (W. Leb) - 26 units**							
361-361 · Capacity Charge (EDU)	192,360.00	77,860.00	84,440.00	941,190.00	73,280.00	286,250.00	39,720.00
(EDU $2090 CoLA + $200 MA)							
2026 - R & L Carriers - 14 EDUs **2026 - AutoSuds Car Wash - 10 EDUS** **2026 - Hearthside (120 lots) ph 2 - 24 EDUs** **2026 - Godshall's - 36 EDUs** **2025 - Godshall's - 8 EDUs** **2025 - Manor View - 30 EDUs** **2025 - Sheetz - 8 EDUs** **2025 - Nolt (Swatara) - 18 EDUs** **2024 - Hearthside (120 lots) ph 1 - 29 lots** **2024 - Homes for Life (W. Leb) - 26 units** **2023 - Briar Ridge Commons - 144 EDUs** **2021 - Crossings Ph 4 - 58 EDUs**							

MUA- CAPITAL RESERVE FUND
2026 Budget

		2026 Budget	2025 Budget	2025 YTD (As of 9/30/25)	2024	2023	2022	2021
	361-362 · Special Purpose Fee I ($800)	16,000.00	30,400.00	23,200.00	800.00	3,200.00	800.00	5,380.00
	Hearthside - 120 lots - 10 per year @ $800 **Manor View - 31 lots - 10 per year @ $800**							
	361-363 · Special Purpose Fee II ($1,125)	22,500.00	42,750.00	32,625.00	1,125.00	3,375.00	1,125.00	1,125.00
	Hearthside - 120 lots - 10 @ $1125 **Manor View - 31 lots - 10 @ $1125**							
	361-367 · Special Purpose IV ($2,000)	0.00	64,000.00	158,000.00	66,000.00	54,000.00	28,000.00	44,000.00
	Eliminated mid 2025 due to PS upgrades by Landmark **Crossings - 10 lots per year** **Mapledale - 10 lots per year** **Briar Ridge - 12 units per bldg.**							
Total 361 · REVENUES		596,660.00	534,862.60	683,900.78	1,806,665.46	508,998.12	512,565.52	411,825.00
364 · SEWER								
	364-100 · Swatara Debt Payments	31,185.00	31,161.00	23,389.11	32,050.56	32,882.02	32,022.44	32,655.16
	(NLTMA paid off their portion 2016)							
Total 364 · SEWER		31,185.00	31,161.00	23,389.11	32,050.56	32,882.02	32,022.44	32,655.16
380 · MISC REVENUE								
	380-000 · Misc Revenue	0.00	0.00	0.00	0.00	0.00	0.00	264.38
Total 380 · MISC REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	264.38
391 · FIXED ASSET DISPOSAL								
	391-100 · Sale of Fixed Assets	0.00	75,000.00	75,000.00	0.00	0.00	0.00	0.00
	2025 - Sale of flusher truck to S. Lebanon							
Total 391 · FIXED ASSET DISPOSAL		0.00	75,000.00	75,000.00	0.00	0.00	0.00	0.00
Total Income		1,142,692.00	841,023.60	969,447.25	2,166,137.61	677,500.76	658,533.32	450,815.95

MUA- CAPITAL RESERVE FUND
2026 Budget

	2026 Budget	2025 Budget	2025 YTD (As of 9/30/25)	2024	2023	2022	2021
Expense							
429 · EXPENSES							
429-300 · Cash Management	50.00	50.00	32.85	94.35	16.45	29.44	36.60
429-615 · EDU's City ($2090)	175,560.00	71,060.00	135,850.00	545,490.00	64,790.00	271,700.00	29,260.00
2026 - R & L Carriers - 14 EDUs **2026 - Autosuds Car Wash - 10 EDUs** **2026 - Hearthside - phase 2 - 24 EDUs** **2026 - Godshalls - 36 EDUs** **2025 - Godshalls - 8 EDUs** **2025 - Manor View - 30 EDUs** **2025 - Sheetz - 8 EDU** **2025 - Nolt (Swatara) - 18 EDUs** **2024 - Homes for Life (W. Leb) - 26 units** **2023 - Briar Ridge Commons - 144 EDUs** **2023 - Hearthside - (120 lots) phase 1 - 29 EDUs**							
429-720 · Capital Improvements	350,000.00	0.00	0.00	0.00	0.00	6,265.44	82,786.34
2026 - Force main replacements - Kochenderfer & Francis Ann PS (possible Grant) **2021 - $294,263 Gravity line Orange Ln PS** **2021 - $72,500 Hill St PS improvements**							
429-740 · Capital Purchases	0.00	570,000.00	569,984.63	0.00	0.00	1,209.05	0.00
2025 - $569,984.63 Flush Truck **2023 - $92,637 Godwin Trash Pump Replac.** **2022 - $26,500 Generator Frances Ann PS**							
Total 429 · EXPENSES	525,610.00	641,110.00	705,867.48	545,584.35	64,806.45	279,203.93	112,082.94
471 · DEBT SERVICE							
471-100 · Pennvest Loan - Principal	29,530.00	29,236.00	21,899.59	28,945.25	28,657.37	28,372.33	28,090.14
471-200 · Pennvest Loan - Interest	1,632.00	1,925.00	1,471.52	2,216.23	2,504.11	2,789.15	3,071.34
Total 471 · DEBT SERVICE	31,162.00	31,161.00	23,371.11	31,161.48	31,161.48	31,161.48	31,161.48
492 · INTERFUND TRANSFER							
492-092 · Transfer to Sewer Op - Addt'l loan principal	0.00	0.00	0.00	0.00	500,000.00	250,000.00	250,000.00
492-200 · Swatara Escrow Pmts - delinquent accts	0.00	0.00	202.22	865.08	1,696.54	836.96	1,469.68
Total 492 · INTERFUND TRANSFER	0.00	0.00	202.22	865.08	501,696.54	250,836.96	251,469.68
Total Expense	556,772.00	672,271.00	729,440.81	577,610.91	597,664.47	561,202.37	394,714.10
Total Unappropriated Funds	**6,881,685.00**	**5,543,842.60**	**6,295,437.82**	**6,055,431.38**	**4,466,904.68**	**4,387,068.39**	**4,289,737.44**
CURRENT YEAR							
2026 Expenditures Grand Total	556,772.00						
2026 Current Yr Revenue Grand Total	1,142,692.00						
2026 BUDGET-Remaining Funds	585,920.00						

MUA - Water Operating Fund
2026 Budget

	2025 Budget	2025 YTD (As of 10/29/25)	2024	2023	2022
Checking/Savings					
100-000 · Cash-Checking	140,000.00	117,667.82	106,165.20	79,224.30	157,333.70
Total Checking/Savings	140,000.00	117,667.82	106,165.20	79,224.30	157,333.70
Income					
341-000 · Interest	1,800.00	4,733.25	1,920.59	1,455.98	437.45
361-360 · Tapping Fees ($3900 each)	124,800.00	206,700.00	128,700.00	105,300.00	49,200.00
Crossings - 10 EDU/yr Mapledale - 10 EDU/yr Briar Ridge - 12 EDUs per bldg.					
378-900 · Debt Service - COLA	195,840.00	114,754.09	194,921.72	186,461.99	180,590.59
EDU count 2024 = 850 as of 7/31/2024 850*$60*4=$204,000*96%=$195,840		EDU count 2024 = 861	EDU count 2023 = 827	EDU count 2022 = 809	EDU count 2021 = 787
Total Income	322,440.00	326,187.34	325,542.31	293,217.97	230,228.04
Expense					
448-300 · Bank Fees	50.00	84.00	396.03	0.00	0.00
448-311 · Auditor Fees	3,960.00	3,338.40	2,415.60	2,019.60	1,796.00
448-313 · Engineering Fees	0.00	5,372.90			
448-314 · Legal Fees	0.00	388.50	0.00	76.00	0.00
473-100 · Loan ACNB Bank - Principal (Paid in FULL in 2025)	95,754.00	39,711.60	94,235.40	92,740.70	91,269.60
473-110 · Loan ACNB - Addt'l Principal	100,000.00	212,409.75	210,000.00	160,000.00	200,000.00
473-200 · Loan ACNB Bank - Interest	5,160.00	1,555.45	6,992.66	11,440.77	15,271.84
Total Expense	204,924.00	262,860.60	314,039.69	266,277.07	308,337.44
Total Unappropriated Funds	**257,516.00**	**180,994.56**	**117,667.82**	**106,165.20**	**79,224.30**

Water loan paid off May 2025 and remaining fund balance transferred to Sewer Operating in 2025 at year end.

Water Fund CLOSED in 2025