This unaudited document is for internal use only. Current month activity reflects transactions entered and dated for the month. Transactions received after end of month will be reflected in future reports in YTD amounts. **Exhibit A.1.**

Account Name	Month Actual	YTD Actual	YTD Budget	Difference	Annual Budget	Annual Budget $ Remaining	Annual Budget % Remaining
Income							
Revenues							
Metered Residential	70,849.63	557,932.23	544,166.64	13,765.59	816,250.00	258,317.77	32%
Flat Rate Residential	237,920.43	1,896,099.38	1,895,153.36	946.02	2,842,730.00	946,630.62	33%
Metered Commercial	44,378.80	314,782.98	337,986.64	(23,203.66)	506,980.00	192,197.02	38%
E-Bill Credit	(1,671.00)	(13,201.00)	(13,180.00)	(21.00)	(19,770.00)	(6,569.00)	33%
Metered Institutional	4,375.70	29,676.10	38,693.36	(9,017.26)	58,040.00	28,363.90	49%
Metered Industrial	18,939.20	138,296.05	133,840.00	4,456.05	200,760.00	62,463.95	31%
No Lien Letters	550.00	2,815.00	3,540.00	(725.00)	5,310.00	2,495.00	47%
Penalties & Interest- Non Lien	5,347.18	36,408.80	32,400.00	4,008.80	48,600.00	12,191.20	25%
Penalties & Interest-Liens	3,520.63	28,165.04	25,820.00	2,345.04	38,730.00	10,564.96	27%
Turn On / Off Fees	1,507.50	7,430.00	6,946.64	483.36	10,420.00	2,990.00	29%
Certified Mail	900.00	7,900.00	8,153.36	(253.36)	12,230.00	4,330.00	35%
NSF Bank Charges	20.00	232.00	360.00	(128.00)	540.00	308.00	57%
Prelim Development Fee	940.00	1,100.00	1,366.64	(266.64)	2,050.00	950.00	46%
Developer Charges	4,020.13	24,090.94	14,100.00	9,990.94	21,150.00	(2,940.94)	-14%
Inspection Fees	175.00	2,170.00	3,460.00	(1,290.00)	5,190.00	3,020.00	58%
Excavation / Labor Services		3,950.00	880.00	3,070.00	1,320.00	(2,630.00)	-199%
Reimbursement of Professional Services		477.00	126.64	350.36	190.00	(287.00)	-151%
Utility Rev-PAWC	41.78	474.29	453.36	20.93	680.00	205.71	30%
Tapping Fee-Capacity	3,315.00	119,340.00	229,653.36	(110,313.36)	344,480.00	225,140.00	65%
Tapping Fee-Collection/Distribution		1,760.00	4,840.00	(3,080.00)	7,260.00	5,500.00	76%
Tapping Fee-Connection		2,430.00	4,860.00	(2,430.00)	7,290.00	4,860.00	67%
Sale of Possessions	400.00	847.00	1,880.00	(1,033.00)	2,820.00	1,973.00	70%
Reimbursement from Saxonburg Borough			273.36	(273.36)	410.00	410.00	100%
Refunds & Rebates		13,103.94	3,780.00	9,323.94	5,670.00	(7,433.94)	-131%
Special Purpose Fee	1,650.00	46,200.00	78,006.64	(31,806.64)	117,010.00	70,810.00	61%
Grant		8,918.00		8,918.00	-	(8,918.00)	
Miscellaneous Revenue		(472.56)	3,686.64	(4,159.20)	5,530.00	6,002.56	109%
Total Operating Revenues	**397,179.98**	**3,230,925.19**	**3,361,246.64**	**(130,321.45)**	**5,041,870.00**	**1,810,944.81**	**64%**
Interest Revenue							
Interest Income		14,171.11	23,873.36	(9,702.25)	35,810.00	21,638.89	60%
Interest Income-Unrealized		34,930.85	36,513.36	(1,582.51)	54,770.00	19,839.15	36%
Total Interest Revenue	-	**49,101.96**	**60,386.72**	(11,284.76)	**90,580.00**	41,478.04	**168%**
Total Cash Revenues	**397,179.98**	**3,280,027.15**	**3,421,633.36**	**(141,606.21)**	**5,132,450.00**	**1,852,422.85**	**64%**
Expense							
Legislative - Board Members	538.00	3,851.35	9,880.00	6,028.65	14,820.00	10,968.65	74%
Executive - Manager	14,972.66	127,797.68	134,773.44	6,975.76	202,160.00	74,362.32	37%
Professional Services	14,264.50	140,147.27	126,873.36	(13,273.91)	190,310.00	50,162.73	26%
General Administrative	18,637.93	164,010.23	227,739.92	63,729.69	341,610.00	177,599.77	52%
Engineering & Architectural Services	4,543.03	33,675.24	41,613.28	7,938.04	62,420.00	28,744.76	46%
Office Building Expenses	2,136.82	15,479.89	12,860.00	(2,619.89)	19,290.00	3,810.11	20%
General Services	14,571.17	124,596.22	138,526.72	13,930.50	207,790.00	83,193.78	40%
Customer Service	933.14	5,666.36	6,299.92	633.56	9,450.00	3,783.64	40%
Collection System	30,389.18	133,498.07	166,313.12	32,815.05	249,470.00	115,971.93	46%
Treatment Plant	50,058.82	382,784.96	396,646.72	13,861.76	594,970.00	212,185.04	36%
Tap Ins	213.95	1,119.46	5,686.64	4,567.18	8,530.00	7,410.54	87%
Debt Service *	110,754.52	1,953,192.42	1,852,205.67	(100,986.75)	2,605,600.00	652,407.58	25%
Employee Benefits	20,993.40	200,870.22	195,513.36	(5,356.86)	300,820.00	99,949.78	33%
Capital Projects		35,708.80	445,786.64	410,077.84	668,680.00	632,971.20	95%
Bad Debt Expense				-	10,000.00	10,000.00	100%
Gain or Loss on Sale of Fixed Assets			6,666.64	6,666.64	10,000.00	10,000.00	100%
Total Expenses	**283,007.12**	**3,322,398.17**	**3,767,385.43**	**444,987.26**	**5,495,920.00**	**2,173,521.83**	**60%**
Non-Cash Items							
Developers Contributions		406,100.28	650,440.00	(244,339.72)	975,660.00	569,559.72	58%
Depreciation **				-	1,610,000.00	1,610,000.00	
Total Non-Cash Items	**-**	**406,100.28**	**650,440.00**	**(244,339.72)**	**(634,340.00)**	**(1,040,440.28)**	**58%**
Excess of Revenues over Expenses	**114,172.86**	**363,729.26**	***304,687.93***	***59,041.33***	***(997,810.00)***	***(1,361,539.26)***	**-36%**

* Does not include $46,600 in Amortization

** Depreciation is not included in this budget summary. Will be determined annually during the audit.

SAA Revenue Fund Checks paid for the month

Exhibit A.1.3

Check#	Date	Payee	Comment	Authority	Borough	Park	Total Payment
15294	09/15/2026	ALL WATER SYSTEMS INC	WWTF Pressure Regulator Repair	650.54			650.54
15295	09/15/2026	AMERICAN WATER	Meter Readings, Shut-Offs	193.64			193.64
15296	09/15/2026	BRENNTAG NORTHEAST LLC	Aluminum Sulfate	2171.50			2171.50
15297	09/15/2026	CITCO WATER	McFann Pump Station Repair	535.28			535.28
15298	09/15/2026	DILLON MCCANDLESS KING COULTER A	Professional Services	1476.00			1476.00
15299	09/15/2026	DXP ENTERPRISES, INC.	Process Water Pump	5610.00			5610.00
15300	09/15/2026	EUROFINS DRINKING WATER AND WA	Outsourced Water Testing	175.00			175.00
15301	09/15/2026	EVOQUA WATER TECHNOLOGIES, LLC	UV Wipers	1948.94			1948.94
15302	09/15/2026	HACH COMPANY	Testing Supplies	661.11			661.11
15303	09/15/2026	INTERSTATE PIPE SUPPLY CO	Various Supplies, valves, wrench	631.97	26.14		658.11
15304	09/15/2026	JACKS AUTO PARTS INC	Shock Absorbers	263.50	25.68		289.18
15305	09/15/2026	KAPPE ASSOCIATES INC	Polymer Pump and Labor	3203.70			3203.70
15306	09/15/2026	LANCO CONTROLS GROUP	Professional Services	300.00			300.00
15307	09/15/2026	LOU NEGLEY'S BOTTLED WATER CO	Water	82.00			82.00
15308	09/15/2026	LOU'S GLOVES, INC	Nitrile Gloves for WWTF	314.00			314.00
15309	09/15/2026	MAJOR RENTAL CENTER	Propane	32.00			32.00
15310	09/15/2026	MARY PAPIK	Petty Cash Reimbursement, boots for employees, PD clothing, less employee auction payment	132.22	264.74		396.96
15311	09/15/2026	MRM WC POOLED TRUST	Workers Compensation Monthly Invoice	3004.67	2817.21		5821.88
15312	09/15/2026	MUNI-LINK LLC	Billing System Monthly Invoice	1511.96			1511.96
15313	09/15/2026	NORTH CENTRAL LABORATORIES	Lab Supplies	542.82			542.82
15314	09/15/2026	PA ONE CALL SYSTEM INC	One Call System	189.46	18.46		207.92
15315	09/15/2026	PMAA	Conference Registration	538.00			538.00
15316	09/15/2026	POSTMASTER - ADDRESS CARDS	Address Changes	10.72			10.72
15317	09/15/2026	POSTMASTER - POSTAGE	Prepaid Bill Postage	5000.00			5000.00
15318	09/15/2026	PURVIS BROTHERS INC	Grease	189.70			189.70
15319	09/15/2026	PVS NOLWOOD CHEMICALS INC	Aluminum Sulfate	1192.00			1192.00
15320	09/15/2026	RICOH	Copier Charges	61.26	10.25		71.51
15321	09/15/2026	SARVER TRUE VALUE	McFann Pump Station Repair	51.98			51.98
			Totals:	**$30,673.97**	**$3,162.48**	**$0.00**	**$33,836.45**

Exhibit ~ A.1.4

Borough Decrease Adjustments (ACH) to Accounts August 2026

Acct. No.	Name	Date	Borough	Park	SAA	Total
XXX9047	ADT- Police	8/17/2026	$175.58			$175.58
AFLAC	AFLAC	8/26/2026	$602.28			$602.28
XXX798-03	Armstrong--Park	8/14/2026		$124.90		$124.90
XXX424-01	Armstrong - PD	8/21/2026	$128.95			$128.95
Davevic Admin	Davevic Administrative Fee	8/21/2026	$17.96		$36.04	$54.00
Davevic HRA	Davevic HRA Payment	8/11/2026	$32.99		$397.19	$430.18
Davevic HRA	Davevic HRA Payment	8/15/2026	$3.98		$201.02	$205.00
XXX4546	PAWC	8/7/2026	$28.56			$28.56
XXX6805	PAWC	8/24/2026	$1,135.38			$1,135.38
XXX1835	PAWC--Park	8/7/2026		$13.20		$13.20
XXX1804	PAWC--Park	8/7/2026		$19.28		$19.28
XXX1828	PAWC--Park	8/7/2026		$39.67		$39.67
XXX4894	Peoples Gas--Park	8/24/2026		$24.36		$24.36
XXX6945	Peoples Gas	8/18/2026	$26.83			$26.83
XXX6153-00001	Verizon--Police	8/12/2026	$278.76			$278.76
XXX5649 4	Vogel--Park	8/3/2026		$176.51		$176.51
XXX5649 4	Vogel--Park	8/31/2026		$176.51		$176.51
XXX501 689	W. Penn Power	8/5/2026	$600.52			$600.52
XXX786 794	W. Penn Power	8/6/2026	$223.47			$223.47
XXX498 760	W. Penn Power	8/20/2026	$129.58			$129.58
XXX401 862	W. Penn Power--Park	8/20/2026		$12.86		$12.86
XXX401 508	W. Penn Power--Park	8/20/2026		$283.12		$283.12
XXX401 169	W. Penn Power--Park	8/20/2026		$1,386.91		$1,386.91
XXX699 854	W. Penn Power--Park	8/25/2026		$8.96		$8.96
		TOTALS	$3,384.84	$2,266.28	$634.25	$6,285.37

SAA Decrease Adjustments (ACH) to Accounts August 2026

Acct. No.	Name	Date	Borough	Park	SAA	Total
626-01	Armstrong	8/4/2026	$269.39	$25.16	$822.85	$1,117.40
XXX1290	Cintas	8/4/2026	$42.39		$352.86	$395.25
XXX1290	Cintas	8/11/2026	$17.60		$207.92	$225.52
XXX1290	Cintas	8/18/2026	$15.02		$171.33	$186.35
XXX8071	Cintas	8/25/2026	$19.41		$226.46	$245.87
COR	Cornetti Cleaning Service	8/3/2026	$400.00		$400.00	$800.00
FNB	FNB Credit Cards	8/28/2026	$360.46	$98.64	$509.13	$968.23
XXX32100	Guardian	8/4/2026	$21.25		$21.25	$42.50
InvoiceCloud	InvoiceCloud	8/10/2026			$1,545.70	$1,545.70
XXX1013	PAWC	8/7/2026	$16.62		$16.62	$33.24
XXX1129	PAWC	8/7/2026	$13.69		$13.69	$27.38
XXX5694	PAWC	8/7/2026	$7.78		$7.78	$15.56
XXX9289	PAWC	8/7/2026			$13.71	$13.71
XXX4160	Peoples Gas	8/18/2026	$11.49		$11.49	$22.98
XXX6194	Peoples Gas	8/18/2026	$12.46		$12.47	$24.93
XXX8030	Peoples Gas	8/11/2026			$22.98	$22.98
XXX8677	Peoples Gas	8/18/2026	$15.85		$15.85	$31.70
XXX315	Principal Life Insurance	8/24/2026	$94.61		$188.89	$283.50
XXX809	Quadient	8/12/2026	$60.75		$439.25	$500.00
XXX809	Quadient	8/31/2026	$59.86		$120.11	$179.97
XXX220	Selective Insurance	8/28/2026	$2,631.05	$341.75	$7,754.20	$10,727.00
Certified Mail	Simple Certified Mail	8/3/2026			$653.24	$653.24
XXXEye/Dental	UPMC	8/3/2026	$180.79		$882.06	$1,062.85
XXXHealth	UPMC	8/3/2026	$2,468.09		$14,513.97	$16,982.06
XXX665	Verizon - Employee Cells	8/13/2026	$80.69		$557.45	$638.14
Waste - XXX6361	Vogel Disposal	8/3/2026	$76.98		$76.98	$153.96
Waste - XXX3259	Vogel Disposal	8/3/2026			$166.98	$166.98
Waste - XXX6361	Vogel Disposal	8/31/2026	$76.98		$76.98	$153.96
Waste - XXX3259	Vogel Disposal	8/31/2026			$166.98	$166.98
Sludge - XXX0454	Vogel Disposal	8/5/2026			$2,129.00	$2,129.00
Sludge - XXX0454	Vogel Disposal	8/13/2026			$3,157.00	$3,157.00
Sludge - XXX0454	Vogel Disposal	8/26/2026			$2,180.50	$2,180.50
XXX097 670	West Penn Power	8/13/2026			$10,898.79	$10,898.79
XXX223 202	West Penn Power	8/20/2026	$140.97		$140.96	$281.93
XXX224 010	West Penn Power	8/20/2026	$56.19		$56.19	$112.38
XXX949 434	West Penn Power	8/20/2026	$19.66		$19.66	$39.32
XXX702 212	West Penn Power	8/17/2026			$1,142.45	$1,142.45
XXX330 202	West Penn Power	8/20/2026			$137.86	$137.86
XXX256 944	West Penn Power	8/20/2026			$145.52	$145.52
XXX445 608	West Penn Power	8/13/2026			$60.42	$60.42
XXX864 790	West Penn Power	8/13/2026			$31.53	$31.53
XXX263 743	West Penn Power	8/17/2026			$1,886.97	$1,886.97
XXX777 465	West Penn Power	8/17/2026			$1,323.80	$1,323.80
Wolf	Wolf Consulting--Office 365	8/17/2026	$218.79		$262.11	$480.90
Wolf	Wolf Consulting--Comp Suppt/Clou	8/17/2026	$721.97		$1,714.53	$2,436.50
XXX4482-6	Wex Bank	8/5/2026	$919.58		$1,179.19	$2,098.77
	TOTALS		$9,030.37	$465.55	$56,435.66	$65,931.58

PAYROLL EXPENSES FOR AUGUST 2026

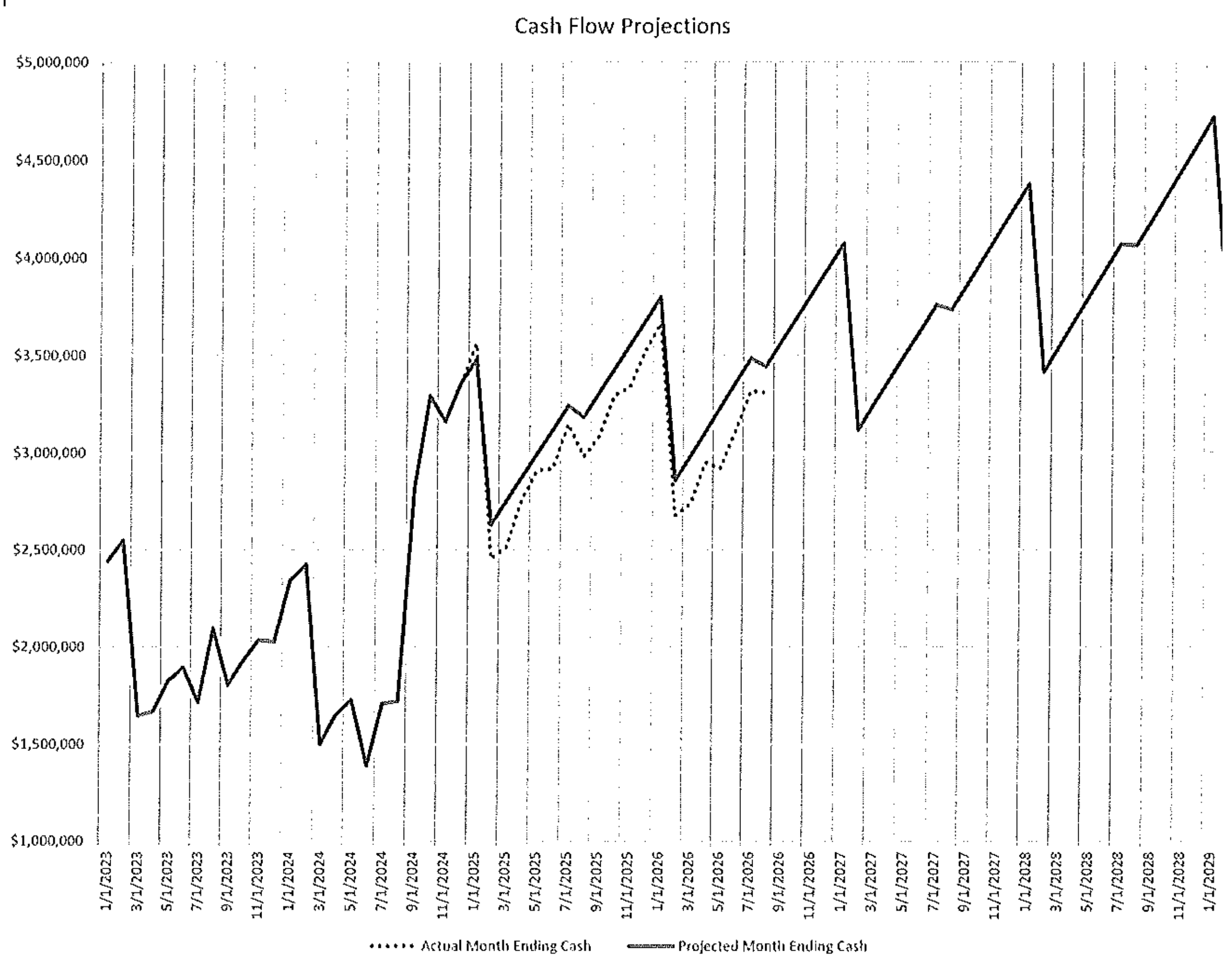
Exhibit ~A.1.6

PAY DATE	DIRECT DEPOSITS	FEDERAL TAXES	STATE & LOCAL TAXES	AIG VALIC - PAUL'S PENSION	AIG VALIC - 457 WITHHOLDING	OTHER PAYROLL WITHHOLDINGS	UWUA UNION DUES	TOTAL
8/7/2026	$34,911.25	$11,857.38	$1,972.80	$678.53	$1,894.32	$1,041.92	$225.00	**$52,581.20**
8/21/2026	$35,513.39	$11,983.16	$1,991.81	$678.53	$1,894.32	$791.35	$225.00	**$53,077.56**
					TOTAL FOR MONTH			$105,658.76

PAY DATE	BOROUGH TOTAL	SAA TOTAL	COMBINED TOTAL
8/7/2026	$18,499.39	$34,081.81	**$52,581.20**
8/21/2026	$18,519.75	$34,557.81	**$53,077.56**
TOTALS	**$37,019.14**	**$68,639.62**	**$105,658.76**

Cash Flow Projections 2023 - 2029

Month	Year 2023 (Ending)	Year 2024 (Ending)	Year 2025 (Ending)		Year 2026 (Ending)		Year 2027 (Ending)		Year 2028 (Ending)		Year 2029 (Ending)	
	Actual Cash	Actual Cash	Projected Cash	Actual Cash	Projected Cash	Actual Cash	Projected Cash	Actual Cash	Projected Cash	Actual Cash	Projected Cash	Actual Cash
Jan	$2,442,093	$2,341,577	***$3,479,384***	$3,560,515	***$3,797,772***	$3,662,746	***$4,070,214***	$0	***$4,373,688***	$0	***$4,714,728***	$0
Feb	$2,546,187	$2,424,476	***$2,631,053***	$2,454,019	***$2,859,044***	$2,677,686	***$3,117,597***	$0	***$3,412,633***	$0	***$3,741,313***	$0
Mar	$1,646,959	$1,500,780	***$2,753,098***	$2,513,033	***$2,983,923***	$2,736,022	***$3,245,312***	$0	***$3,543,184***	$0	***$3,874,699***	$0
Apr	$1,667,494	$1,649,937	***$2,875,142***	$2,760,770	***$3,108,802***	$2,949,058	***$3,373,026***	$0	***$3,673,735***	$0	***$4,008,085***	$0
May	$1,826,083	$1,727,557	***$2,997,187***	$2,909,664	***$3,233,680***	$2,919,125	***$3,500,741***	$0	***$3,804,286***	$0	***$4,141,472***	$0
Jun	$1,893,410	$1,390,461	***$3,119,232***	$2,918,596	***$3,358,559***	$3,112,228	***$3,628,456***	$0	***$3,934,837***	$0	***$4,274,858***	$0
Jul	$1,717,370	$1,710,405	***$3,241,276***	$3,147,572	***$3,483,437***	$3,315,046	***$3,756,170***	$0	***$4,065,388***	$0	***$4,408,244***	$0
Aug	$2,092,998	$1,721,702	***$3,184,715***	$2,981,147	***$3,442,985***	$3,307,164	***$3,732,279***	$0	***$4,059,138***	$0	***$4,420,591***	$0
Sep	$1,805,301	$2,817,592	***$3,306,759***	$3,082,178	***$3,567,863***	$0	***$3,859,993***	$0	***$4,189,689***	$0	***$4,553,978***	$0
Oct	$1,928,995	$3,290,818	***$3,428,804***	$3,293,680	***$3,692,742***	$0	***$3,987,708***	$0	***$4,320,240***	$0	***$4,687,364***	$0
Nov	$2,034,320	$3,163,021	***$3,550,849***	$3,336,267	***$3,817,621***	$0	***$4,115,423***	$0	***$4,450,791***	$0	***$4,820,750***	$0
Dec	$2,027,970	$3,357,340	***$3,672,893***	$3,521,557	***$3,942,499***	$0	***$4,243,137***	$0	***$4,581,342***	$0	***$4,954,136***	$0



Summary of Bank Statements as of 8/31/26					
BANK		NON-RESTRICTED	RESTRICTED		TOTAL
Revenue Fund		$ 787,670.46			$ 787,670.46
PennVest Fund		$ 110,828.75			$ 110,828.75
PNC Money Market		$ 150,240.05		1	$ 150,240.05
PLGIT					
	Class Acct	$ 574,215.06			$ 574,215.06
PLGIT Total:		**$ 574,215.06**			**$ 574,215.06**
Nextier Cash Account		$ 64,623.54			$ 64,623.54
Nextier Money Market		$ 45,940.13			$ 45,940.13
BNY-Mellon					
	Acc 00129871		$ 1.04	2	$ 1.04
**	Acc 00129872	$ 167,518.94	$ 1,344,750.00	3	$ 1,512,268.94
	** Does not include August interest				
	Acc 00736270				$ -
	Acc 00736271				$ -
	Acc 00736272				$ -
	Acc 00736274		$ 128.60	4	$ 128.60
BNY-Mellon Total:		**$ 167,518.94**	**$ 1,344,879.64**		**$ 1,512,398.58**
FNB Escrow		$ 61,247.90			$ 61,247.90
TOTALS:		***$ 1,962,284.83***	***$ 1,344,879.64***		***$ 3,307,164.47***

Notes :

1. This is the amount the Board authorized to cover the accrued sick bank policy.
2. This amount is to keep account open.
3. This is the amount we must keep in for the bond payment. We can not use this.
4. This BNY account includes $128.60 for future arbitrage rebate payments.

Debt Service Considerations:

- We are required to maintain $1,344,750 in our BNY accounts for our largest annual debt service payment. Typical annual debt service payments are $1,230,000.

- We maintain a balance of $110,828.75 in our Pennvest Fund to cover monthly Pennvest payments.

Exhibit~A.2.3

SAXONBURG AREA AUTHORITY
(Butler County, Pennsylvania)
SUMMARY OF 2027 BUDGET - ALL BUDGETED FUNDS

Sewer Revenues	2023 Actual	2024 Actual	2025 Actual	2026 YE Estimate	2027 Budget
Sewer Usage Revenue (Residential)	$3,257,350	$3,593,713	$3,672,496	$3,697,347	$3,759,920
Sewer Usage Revenue (Commercial)	$468,926	$524,347	$498,654	$472,174	$485,280
Sewer Usage Revenue (Industrial)	$187,639	$182,319	$209,423	$213,755	$213,760
Sewer Usage Revenue (Institutional)	$46,094	$53,270	$52,375	$44,326	$47,160
E-Bill Credits	$0	($1,484)	($18,978)	($19,882)	($20,880)
Tapping, Capacity, Collection, Connection, and Inspection Fees	$244,358	$338,033	$152,495	$277,129	$553,270
Developer Contributions	$11,462	$1,305,680	$260,614	$816,995	$1,776,800
Penalty & Interest; Interest From Investments	$196,737	$203,549	$184,170	$163,892	$176,630
Grant Funds	$300,184	$613,816	$0	$8,918	$480,640
Other Sewer Income and Receipts	$53,491	$68,663	$92,228	$101,872	$97,140
Total Revenue and Receipts	**$4,766,241**	**$6,881,906**	**$5,103,478**	**$5,776,527**	**$7,569,720**
Sewer Expenses					
Legislative-Board Members	$5,031	$11,653	$7,411	$14,201	$15,900
Executive-Manager	$174,165	$182,345	$190,381	$195,684	$209,710
Professional Services	$155,633	$152,594	$150,680	$192,143	$193,030
General Administration	$216,890	$275,815	$262,076	$252,230	$341,390
Engineering & Architectural Services	$57,571	$67,079	$55,376	$51,500	$64,930
Office Expenses	$13,250	$12,161	$21,480	$22,576	$29,880
General Services	$212,850	$205,095	$215,722	$191,291	$180,270
Customer Services	$6,804	$6,831	$6,235	$8,562	$9,880
Collection	$185,830	$167,478	$247,056	$205,806	$249,050
Treatment	$428,041	$624,542	$549,511	$574,066	$665,920
Tap-Ins	$1,441	$5,913	$9,272	$1,593	$7,900
Debt Service & Fees	$2,613,893	$2,601,583	$2,603,446	$2,608,143	$2,611,450
Employee Benefits	$241,101	$250,408	$279,785	$311,975	$294,930
Capital projects	($28,365)	$1,372,605	$45,967	$60,000	$659,000
Gain (Loss) on Sale of Fixed Assets	$53,041	$5,197	$0	$0	$1,730
Total Expenses	**$4,337,175**	**$5,941,299**	**$4,644,398**	**$4,689,770**	**$5,534,970**
Sewer Expenses					
Total Depreciation	$1,608,025	$1,617,704	$1,669,363	$1,610,000	$1,680,000
Sewer Expenses					
Total Expenses (Including Depreciation)	**$5,945,200**	**$7,559,003**	**$6,313,761**	**$6,299,770**	**$7,214,970**

Source: Saxonburg Area Authority 2027 Annual
Budget Report, adopted ______

ACCT #	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YE ESTIMATE	2027 BUDGET
	REVENUES					
321	**PERMIT FEES**					
	Gas Well Drilling Agreement	0	0	0	0	0
	Total Permit Fees	**0**	**0**	**0**	**0**	**0**
341	**INTEREST**					
208-341-4013-00	Interest Earned	50,331	27,908	35,810	19,398	25,970
208-364-4131-00	Debt Service Interest	67,166	65,997	54,770	48,109	54,270
	Total Interest	**117,497**	**93,905**	**90,580**	**67,506**	**80,240**
364	**CUSTOMER REVENUES**					
208-364-4010-00	Metered Residential	792,801	822,193	816,250	841,807	856,980
208-364-4011-00	Flat Rate Residential	2,800,913	2,850,304	2,842,730	2,855,540	2,902,940
208-364-4012-00	Metered Commercial	524,347	498,654	506,980	472,174	485,280
208-364-4009-00	e-Bill Credit	-1,484	-18,978	-19,770	-19,882	-20,880
208-364-4014-00	Metered Institutional	53,270	52,375	58,040	44,326	47,160
208-364-4016-00	Metered Industrial	182,319	209,423	200,760	213,755	213,760
208-364-4018-00	No Lien letters	4,125	4,565	5,310	4,141	4,210
208-364-4029-00	Penalties & Interest (non-lien)	47,327	48,018	48,600	54,138	54,140
208-364-4031-00	Penalties & Interest (lien)	38,725	42,248	38,730	42,248	42,250
208-364-4040-00	Turn on/off Fees	9,973	9,958	10,420	11,319	11,320
208-364-4050-00	Certified Mail	12,274	11,980	12,230	11,840	12,230
208-364-4052-00	NSF Bank Charges	340	600	540	332	380
208-364-4060-00	Prelim.Development Fee	2,650	2,160	2,050	1,633	1,890
208-364-4061-00	Developer Charges	23,988	27,655	21,150	46,051	39,310
208-364-4062-00	Inspection Fees	2,993	1,995	5,190	3,174	4,030
208-364-4063-00	Excavation/Labor Services	988	988	1,320	4,938	3,620
208-364-4065-00	Reimbursement of Professional Services	0	225	190	596	270
208-364-4066-00	Utility Revenues-PAWC	466	614	680	666	620
208-364-4111-00	Tapping Fee-Capacity	225,420	112,710	344,480	181,722	381,230
208-364-4112-00	Tapping Fee-Collection	2,640	5,060	7,260	2,511	4,840
208-364-4113-00	Tapping Fee- Connection	14,580	14,580	7,290	4,253	9,720
208-364-4119-00	Sale of Possessions	175	40	2,820	1,059	740
208-364-4122-00	Reimbursement from Saxonburg Borough	0		410	0	410
208-364-4137-00	Refunds and Rebates	9,660	33,269	5,670	19,656	20,860
208-364-4171-00	Special Purpose Fee	92,400	18,150	117,010	85,470	153,450
208-364-4197-00	MIP Grant	613,816		0	8,918	480,640
208-364-4198-00	Miscellaneous	4,025	176	5,530	-359	1,280
208-366-4116-00	Developers Contributions	1,305,680	260,614	975,660	816,995	1,776,800
	Total Customer Revenues	**6,764,408**	**5,009,573**	**6,017,530**	**5,709,020**	**7,489,480**
	TOTAL REVENUES	**6,881,906**	**5,103,478**	**6,108,110**	**5,776,527**	**7,569,720**
	TOTAL REVENUES (less grants and Dev. Cont)	4,962,410	4,842,864	5,132,450	4,950,614	5,312,280
	EXPENSES					
400	**LEGISLATIVE - BOARD MEMBERS**					
208-400-5331-00	Expense Reimbursements	1,529	2,120	1,120	600	1,420
208-400-5341-00	Advertising/Printing	507	345	490	404	690
208-400-5420-00	Dues & Subscriptions	6,850	1,007	4,410	6,483	3,690
208-400-5421-00	Training & Conferences	2,267	1,938	6,800	6,222	8,100
208-400-4555-00	Contributions	500	2,000	2,000	492	2,000
	Total Legislative - Board Members	**11,653**	**7,411**	**14,820**	**14,201**	**15,900**
401	**EXECUTIVE - MANAGER**					
208-401-5121-00	Salaries & Wages	164,899	170,260	178,110	176,639	185,240

ACCT #	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YE ESTIMATE	2027 BUDGET
208-401-5158-00	Pension Contributions	16,296	16,946	17,810	17,664	18,520
208-401-5271-00	Computer Expenses	183	1,990	2,000	116	2,000
208-401-5331-00	Expense Reimbursements	258	150	1,100	15	1,100
208-401-5341-00	Advertising/Printing	0		300	0	300
208-401-5420-00	Dues & Subscriptions	397	561	1,740	600	1,450
208-401-5421-00	Training & Conferences	312	474	1,100	650	1,100
	Total Executive - Manager	**182,345**	**190,381**	**202,160**	**195,684**	**209,710**
402	**PROFESSIONAL SERVICES**					
208-402-5311-00	Accounting & Auditing Services	16,572	19,077	18,600	19,092	19,150
208-402-5313-00	Contracted Engineer Services	0		500	0	500
208-402-5314-00	Legal Services	7,437	7,021	10,140	14,280	13,700
208-402-5317-00	IT Consulting Services	50,397	48,696	73,420	61,909	61,960
208-402-5352-00	Liability/Property Insurance	78,188	75,886	87,650	96,861	97,720
	Total Professional Services	**152,594**	**150,680**	**190,310**	**192,143**	**193,030**
406	**GENERAL ADMINISTRATIVE**					
208-406-5121-00	Salaries & Wages	176,251	150,803	187,960	191,758	171,370
208-406-5210-00	Office Supplies	11,210	11,261	14,590	11,713	14,590
208-406-5212-00	Document Destruction	82		180	0	180
208-406-5238-00	Clothing	398	328	1,050	805	1,050
208-406-5262-00	Minor Equipment	850	50	370	57	2,370
208-406-5271-00	Computer Expenses	21,020	30,122	3,430	4,018	7,500
208-406-5315-00	Payroll Expenses	2,149	1,769	330	739	320
208-406-5321-00	Internet/Office Phones	1,478	6,218	1,530	2,575	1,700
208-406-5325-00	Postage	26,973	30,659	23,130	25,837	23,650
208-406-5326-00	Cell Phones	2,134	2,046	1,650	2,050	1,940
208-406-5331-00	Expense Reimbursements	1,631	2,319	1,840	493	1,840
208-406-5341-00	Advertising/Printing	2,875	236	470	0	570
208-406-5355-00	Dishonesty Bonds	2,366	1,804	1,870	1,869	1,880
208-406-5361-00	Office-Electric	1,141	1,582	1,670	1,624	1,580
208-406-5362-00	Office-Gas	785	1,208	790	1,609	1,460
208-406-5363-00	Office-Water	213	213	230	231	210
	Rent SAA	0		0	0	0
208-406-5386-00	Equipment Rental	1,736	2,924	1,160	1,910	2,760
208-406-5400-00	Collection expenses	0		300	0	300
208-406-5402-00	Tap Fee Reimbursements	18,842	5,691	1,000	1,000	2,000
208-406-5403-00	Bank Charges	0	-2	480	75	480
208-406-5420-00	Dues & Subscriptions	385	3,463	350	116	230
208-406-5421-00	Training & Conferences	3,189	1,939	5,010	1,222	3,560
208-406-5828-00	Lien Write Off	105	7,443	92,220	2,530	99,850
	Total General Administration	**275,815**	**262,076**	**341,610**	**252,230**	**341,390**
408	**ENGINEERING & DEVELOPMENT SERVICES**					
208-408-5121-00	Salaries & Wages	66,839	53,262	59,660	51,484	62,160
208-408-5262-00	Minor Equipment	85		50	16	50
208-408-5271-00	Computer Expenses	0	2,098	1,990	0	2,000
208-408-5331-00	Expense Reimbursements	-12	15	100	0	100
208-408-5341-00	Advertising/Printing	166		70	0	70
208-408-5421-00	Training & Conferences	0		550	0	550
	Total Engineering and Development Services	**67,079**	**55,376**	**62,420**	**51,500**	**64,930**
409	**OFFICE BUILDING EXPENSES**					
208-409-5121-00	Salaries & Wages	3,402	6,389	6,270	14,737	15,340
208-409-5239-00	Tools & Materials	146	169	550	321	550
208-409-5252-00	Repairs & Maintenance	4,404	5,314	3,990	5,689	5,730

ACCT #	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YE ESTIMATE	2027 BUDGET
208-409-5365-00	Garbage	1,106	824	900	997	950
208-409-5373-00	Non-Building Improvements	1,502	3,230	3,500	328	3,500
208-409-5372-00	Building Improvements	824	4,333	3,130	0	3,130
208-409-5452-00	Security	255	255	380	286	270
208-409-5458-00	Grounds Keeping	522	966	570	218	410
	Total General Government Building and Plant	**12,161**	**21,480**	**19,290**	**22,576**	**29,880**
430	**GENERAL SERVICES**					
208-430-5121-00	Salaries & Wages	156,930	162,172	151,760	130,198	114,900
208-430-5231-00	Vehicle Fuel/Diesel	8,889	9,916	9,180	10,106	10,110
208-430-5232-00	Diesel -Garages	2,544		3,490	2,918	3,490
208-430-5238-00	Clothing	6,166	8,258	8,910	7,733	9,260
208-430-5239-00	Tools & Materials	7,232	9,686	5,810	8,535	6,150
208-430-5251-00	Other Vehicle Expenses	11,095	9,108	10,700	16,325	16,460
208-430-5252-00	Repairs & Maintenance	277	526	500	38	500
208-430-5253-00	Other Vehicle Expenses- Trailers	422	62	600	562	600
208-430-5262-00	Minor Equipment	512	2,116	1,430	2,535	1,380
208-430-5271-00	Computer Expenses	121	73	1,370	2,514	2,510
208-430-5322-00	PA1 Call Expenses	2,871	2,669	2,410	496	2,410
208-430-5326-00	Cell Phones	3,329	3,524	4,040	3,496	3,490
208-430-5331-00	Expense Reimbursements	1,228	223	1,300	27	1,300
208-430-5341-00	Advertising/Printing	0		100	0	100
208-430-5361-00	Garages-Electric	1,143	1,773	1,320	1,821	1,780
208-430-5362-00	Garages-Gas	982	1,484	1,500	1,913	1,730
208-430-5363-00	Garage-Water	399	337	410	281	340
208-430-5373-00	Garages-Building Improvements	0	3,785	1,650	979	1,590
208-430-5386-00	Equipment Rental	0		100	0	100
208-430-5420-00	Dues & Subscriptions	0		200	58	200
208-430-5421-00	Training & Conferences	911	9	910	756	1,770
208-430-5452-00	Garage-Security	44		100	0	100
	Total General Services	**205,095**	**215,722**	**207,790**	**191,291**	**180,270**
440	**CUSTOMER SERVICE**					
208-440-5121-00	Salaries & Wages	4,204	3,812	5,710	6,539	6,140
208-440-5140-00	Labor-Meter Reading and Shut Offs - PAWC	1,655	2,423	2,730	1,998	2,730
208-440-5239-00	Tools & Materials	0		250	25	250
208-440-5265-00	Meter Replacements	972		720	0	720
208-440-5271-00	Computer Expenses	0		40	0	40
	Total Customer Service	**6,831**	**6,235**	**9,450**	**8,562**	**9,880**
441	**COLLECTION / DISTRIBUTION**					
208-441-5121-00	Salaries & Wages	52,872	48,685	70,840	47,501	58,320
208-441-5232-00	Diesel-Generators	1,017		2,860	2,408	2,860
208-441-5239-00	Tools & Materials	13,694	30,339	34,500	8,741	17,700
208-441-5252-00	Repairs & Maintenance	33,044	62,015	38,470	59,847	65,640
208-441-5262-00	Minor equipment	30	11,680	4,150	30	8,650
208-441-5321-00	Internet/Office Phones	4,100	1,548	3,720	3,251	3,900
208-441-5331-00	Expense Reimbursements	171		250	0	250
208-441-5361-00	Pump Stations - Electric	43,701	57,938	58,000	65,255	63,890
208-441-5363-00	Pump Stations - Water	236	243	250	185	230
208-441-5366-00	Permits	653	350	460	250	460
208--441-5373-00	Pump Stations-Building Improvements	0		1,500	0	1,500
208-441-5386-00	Equipment Rental	211		970	0	970
208-441-5451-00	Contracted services	17,597	34,259	33,000	18,338	24,180
208-441-5458-00	Pump Stations-Grounds Keeping	153		500	0	500
	Total Collection / Distribution	**167,478**	**247,056**	**249,470**	**205,806**	**249,050**

ACCT #	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YE ESTIMATE	2027 BUDGET
442	**TREATMENT**					
208-442-5121-00	Salaries & Wages	148,925	157,670	192,390	159,362	211,380
208-442-5232-00	Diesel	431		930	2,386	2,390
208-442-5234-00	Oils & Lubricants	3,839	5,646	5,570	8,778	8,780
208-442-5239-00	Tools & Materials	48,715	21,610	36,750	41,627	41,630
208-442-5244-00	Treatment Chemicals	92,069	62,532	61,000	91,873	91,870
208-442-5252-00	Repairs & Maintenance	60,212	32,835	43,500	8,197	16,200
208-442-5262-00	Minor Equipment	10,337	21,530	12,050	18,073	19,650
208-442-5271-00	Computer Expenses	182	1,798	1,760	665	3,250
208-442-5321-00	Internet/Office Phones	4,626	1,928	4,650	4,048	4,860
208-442-5331-00	Expense Reimbursements	103	204	700	148	700
208-442-5361-00	STP - Electric	76,993	105,169	99,420	132,552	123,550
208-442-5362-00	STP - Gas	1,979	2,449	1,480	3,660	3,380
208-442-5364-00	Sludge Removal	96,067	52,188	56,000	55,268	56,380
208-442-5365-00	Garbage	1,806	1,788	2,040	2,054	2,050
208-442-5366-00	Permits	11,530	2,000	6,300	2,125	6,300
208-442-5373-00	Building Improvements	2,267	1,551	6,400	0	2,000
208-442-5386-00	Equipment Rental	395	97	200	181	220
208-442-5420-00	Dues & Subscriptions	743	1,002	830	368	830
208-442-5421-00	Training & Conferences	2,432	5,769	4,500	2,090	2,340
208-442-5451-00	Contracted Services	44,785	64,469	43,700	28,239	51,830
208-442-5452-00	Security	2,481	2,144	10,000	2,327	1,220
208-442-5457-00	Outsourced Water Quality Testing	13,584	2,132	2,960	9,629	13,270
208-442-5458-00	Groundskeeping	40	3,001	1,840	418	1,840
	Total Treatment	**624,542**	**549,511**	**594,970**	**574,066**	**665,920**
443	**TAP-INS**					
208-443-5121-00	Salaries & Wages	1,112	2,007	1,660	907	1,030
208-443-5239-00	Tools & Materials	3,616	1,796	2,000	686	2,000
208-443-5331-00	Expense Reimbursements	0		250	0	250
208-443-5386-00	Equipment Rental	0	80	830	0	830
208-443-5451-00	Contracted services	1,185	5,390	3,790	0	3,790
	Total Tap-Ins	**5,913**	**9,272**	**8,530**	**1,593**	**7,900**
475	**DEBT PRINCIPAL**					
208-471-5405-00	2005 Pennvest Loan-Principal	1,155,015	1,166,618	1,178,340	1,178,338	1,190,180
208-475-5406-00	Bond Issue Principal	835,000	860,000	885,000	885,000	915,000
	Total Debt Principal	**1,990,015**	**2,026,618**	**2,063,340**	**2,063,338**	**2,105,180**
472	**DEBT INTEREST**					
208-472-5406-00	Bond Issue Interest	386,150	362,813	343,940	343,938	316,940
208-472-5404-00	2005 Pennvest Loan-Interest	175,467	163,864	150,720	150,716	138,880
208-472-5408-00	Amortization	46,601	46,601	46,600	46,601	46,600
	Bond Insurance Expense			0	0	0
208-475-5407-00	Arbitrage			1,000	0	500
	Total Debt Interest	**608,218**	**573,277**	**542,260**	**541,254**	**502,920**
475	**MANAGEMENT FEES**					
208-475-5409-00	Management Fee	3,350	3,550	3,350	3,550	3,350
	Total Management Fees	**3,350**	**3,550**	**3,350**	**3,550**	**3,350**
483	**PENSIONS / RETIREMENT FUND CONTR.**					
208-483-5160-00	Pension Plan Expenses	0		4,200	9,000	10,300
	Total Pensions / Retirement Fund Contr.	**0**	**0**	**4,200**	**9,000**	**10,300**

ACCT #	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YE ESTIMATE	2027 BUDGET
484	**WORKMAN'S COMPENSATION**					
208-484-5153-00	Worker's Compensation	22,922	23,296	23,640	33,711	35,090
	Total Workman's Compensation	**22,922**	**23,296**	**23,640**	**33,711**	**35,090**
485	**UNEMPLOYMENT INSURANCE**					
208-485-5161-00	Unemployment Compensation Insurance	4,074	6,785	3,420	3,418	3,330
	Total Unemployment Compensation	**4,074**	**6,785**	**3,420**	**3,418**	**3,330**
487	**EMPLOYEE BENEFITS**					
208-485-5161-00	Social Security	47,949	46,713	54,120	49,543	51,200
208-485-5163-00	Medicare	11,214	10,927	12,660	11,587	11,980
208-487-5141-00	Accrued Benefit Expense	-8,687	6,376	2,000	1,000	3,000
208-487-5152-00	Dental	8,641	9,061	10,260	9,428	7,150
208-487-5154-00	Vision	1,109	1,069	1,350	1,119	930
208-487-5155-00	Hospitalization	153,270	157,853	169,480	176,748	155,020
208-487-5156-00	Employee Deductions for Insurance	-1,288	-2,400	-930	-2,098	-3,130
208-487-5157-00	Life Insurance	2,122	2,125	2,270	2,168	2,210
208-487-5159-00	HRA Utilization	9,083	17,980	15,000	16,351	17,850
	Total Employee Benefits	**223,412**	**249,704**	**266,210**	**265,846**	**246,210**
489/900	**DEPRECIATION & BAD DEBT EXPENSE**					
208-489-5800-00	Depreciation Expense	1,595,979	1,669,363	1,610,000	1,610,000	1,670,000
208-498-5900-00	Bad Debt Expense	21,725	0	10,000	0	10,000
	Total Depreciation Expense	**1,617,704**	**1,669,363**	**1,620,000**	**1,610,000**	**1,680,000**
492	**INTERFUND OPERATING TRANSFERS**					
	Transfer to Borough	0		0	0	0
	Total Interfund Operating Transfers	**0**	**0**	**0**	**0**	**0**
493	**CAPITAL PROJECTS**					
208-493-5610-00	Capital Projects / Purchases (Historical)	1,372,605	45,967	668,680	60,000	659,000
	Total Capital Projects	**1,372,605**	**45,967**	**668,680**	**60,000**	**659,000**
499	**GAIN (LOSS) ON SALE OF FIXED ASSETS**					
208-499-4100-00	Gain (Loss) on Sale of Fixed Assets	5,197	0	10,000	0	1,730
	Total Gain (Loss) on Sale of Fixed Assets	**5,197**	**0**	**10,000**	**0**	**1,730**
	TOTAL EXPENSES	**7,559,003**	**6,313,761**	**7,105,920**	**6,299,770**	**7,214,970**
	SURPLUS OF REVENUES OVER EXPENSES	**-677,097**	**-1,210,283**	**-997,810**	**-523,243**	**354,750**
	SURPLUS NET OF DEPR. & AMORT	**987,208**	**505,681**	**668,790**	**1,133,358**	**2,081,350**
	Total Cash Revenue	5,537,501	4,800,616	5,093,720	4,917,284	5,750,670
	Total O&M Cash Expenses	1,965,158	1,991,091	2,109,420	2,022,647	2,166,290
	Total Debt Service Cash Expenses	2,551,632	2,553,295	2,559,000	2,557,992	2,561,500
	Total Capital Project Cash Expenses	1,372,605	45,967	668,680	60,000	659,000
	Total Cash Expenses	5,889,396	4,590,354	5,337,100	4,640,639	5,386,790
	Total Cash Surplus (Deficit)	-351,895	210,263	-243,380	276,645	363,880

	TOTAL	BOROUGH	SEWER	INCLUDED IN O&M
2027 SPECIAL BUDGET ITEMS				
ONE TIME PROJECTS				
STREET RESURFACING PROJECT	$ **20,000**	$ 20,000	$ -	**NO**
STORM SEWER IMPROVEMENTS PROJECT	$ **10,000**	$ 10,000	$ -	**NO**
MANHOLE REHAB (FORCE MAIN DISCHARGES)	$ **15,000**	$ -	$ 14,000	**YES**
PUMP STATION PLC UPGRADES	$ **30,000**	$ -	$ 30,000	**NO**
UPGRADED WEBSITE HOSTING	$ **5,000**	$ -	$ 5,000	**YES**
PUMP REPLACEMENTS	$ **110,000**	$ -	$ 110,000	**NO**
WWTF SHED/STORAGE BUILDING	$ **25,000**	$ -	$ 25,000	**NO**
MANDOOR FOR WWTF GARAGE	$ **4,700**	$ -	$ 4,700	**YES**
NEW SCADA COMPUTER	$ **2,500**	$ -	$ 2,500	**YES**
SCUM PUMP AGITATOR	$ **3,000**	$ -	$ 3,000	**YES**
ELECTRICAL SAFETY GEAR FOR PUMP STATIONS	$ **4,500**	$ -	$ 4,500	**YES**
CAROL DRIVE SEWER LINE REPLACEMENT PROJECT	$ **375,000**		$ 375,000	**NO**
AIR BAGS FOR SALT TRUCK	$ **1,700**	$ 850	$ 850	**YES**
AIR HOSE FOR PORTABLE COMPRESSOR	$ **300**	$ 150	$ 150	**YES**
METAL DETECTOR	$ **1,450**	$ 166	$ 1,284	**YES**
INSULATE FOR GARAGE OFFICE	$ **610**	$ 305	$ 305	**YES**
UNDERCOATING FOR SALT TRUCK	$ **350**	$ 175	$ 175	**YES**
NEW PANINI MACHINE	$ **2,000**	$ -	$ 2,000	**YES**
RECURRING OR SEMI-RECURRING PROJECTS				
HILLER CENTRIFUGE PM SERVICE	$ **6,000**	$ -	$ 6,000	**YES**
NEW A/C OR FURNACE UNIT FOR MUNICIPAL BUILDING	$ **6,250**	$ 3,125	$ 3,125	**YES**
GENERATOR MAINTENANCE	$ **7,175**	$ -	$ 7,175	**YES**
BATTERY BACKUPS FOR PUMP STATIONS AND PLANT	$ **1,200**	$ -	$ 1,200	**YES**
MXU REPLACEMENTS	$ **1,000**	$ -	$ 1,000	**YES**
PUMP REBUILD KITS (FOR PUMP STATIONS)	$ **35,000**	$ -	$ 35,000	**NO**
MANHOLE RISERS	$ **6,500**	$ -	$ 6,500	**YES**
NEW PCs FOR EMPLOYEES	$ **5,000**	$ 2,500	$ 2,500	**YES**
TIRES FOR A VEHICLE	$ **1,500**	$ 139	$ 1,361	**YES**
DONATION REQUESTS	$ **2,000**	$ -	$ 2,000	**YES**
FLOW METER CALIBRATIONS (HCS PLANT PUMP STATIONS)	$ **2,000**	$ -	$ 2,000	**YES**
VACUUM WET WELLS	$ **3,000**	$ -	$ 3,000	**YES**
UV BULBS AND WIPERS	$ **19,000**	$ -	$ 19,000	**NO**
MUFFIN MONSTER BLADE ROTATION	$ **7,500**	$ -	$ 7,500	**YES**
UNSPECIFIED EMERGENCY	$ **75,000**	$ 10,000	$ 65,000	**NO**
Total Costs	$ **789,235**	$ 47,410	$ **740,825**	
Included in O&M Portion of Budget	$ 90,235	$ 37,410	$ 81,825	
Total Capital Projects for 2026	$ 699,000	$ 10,000	$ 659,000	

Employee	2026	2027 BUDGET	BOROUGH %	PARK %	SEWER %	BOROUGH	PARK	SEWER	% Raise
AMBER FLAHERTY	$ 51,833.60	$ 39,312.00	11.18%	0.22%	88.60%	$ 4,395.08	$ 86.49	$ 34,830.43	0.050
JACOB HARRISON	$ 66,654.20	$ 68,250.00	6.54%	0.33%	93.13%	$ 4,463.55	$ 225.23	$ 63,561.23	0.035
NICOLE FARNEY	$ 41,288.00	$ 39,312.00	4.37%	0.08%	95.55%	$ 1,717.93	$ 31.45	$ 37,562.62	
STEVE MAY	$ 58,331.00	$ 61,247.55	86.94%	13.06%	0.00%	$ 53,248.62	$ 7,998.93	$ -	
MARY PAPIK	$ 47,665.80	$ 50,049.09	29.24%	0.00%	70.76%	$ 14,634.35	$ -	$ 35,414.74	
JORDAN RAY	$ 59,321.60	$ 62,287.68	0.21%	0.00%	99.79%	$ 130.80	$ -	$ 62,156.88	
PAUL CORNETTI	$ 176,417.76	$ 185,238.65	0.00%	0.00%	100.00%	$ -	$ -	$ 185,238.65	
MARTY CULP	$ 79,740.44	$ 71,925.00	9.20%	0.00%	90.80%	$ 6,617.10	$ -	$ 65,307.90	
LINDA KOVACIK	$ 6,615.00	$ 6,000.00	100.00%	0.00%	0.00%	$ 6,000.00	$ -	$ -	
CHIEF BEACHEM	$ 82,092.00	$ 84,965.22	100.00%	0.00%	0.00%	$ 84,965.22	$ -	$ -	
JEFF SNEDDON	$ 71,663.00	$ 74,171.21	100.00%	0.00%	0.00%	$ 74,171.21	$ -	$ -	
CHRISTIAN	$ 62,400.00	$ 64,584.00	100.00%	0.00%	0.00%	$ 64,584.00	$ -	$ -	
NATE	$ 66,560.00	$ 68,889.60	100.00%	0.00%	0.00%	$ 68,889.60	$ -	$ -	
JUSTIN BAPTISTE (PT)	$ 26,208.00	$ 27,125.28	100.00%	0.00%	0.00%	$ 27,125.28	$ -	$ -	
POLICE OT	$ 3,150.00	$ 3,260.25	100.00%	0.00%	0.00%	$ 3,260.25	$ -	$ -	
TOTALS	**$ 899,940.40**	**$ 906,617.52**				**$ 414,203.00**	**$ 8,342.09**	**$ 484,072.43**	
			POLICE			$ 328,995.56	$ -	$ -	
			OFFICE ONLY			$ 85,207.44	$ 8,342.09	$ 484,072.43	
			UNION TOTALS (ADJ)			$ 32,394.29	$ 11,773.69	$ 341,807.96	
						$ 446,597.29	$ 20,115.78	$ 825,880.39	$ 1,292,593.47
			COMBINED PERCENT			34.55%	1.56%	63.89%	
						36.11%			
			TOTAL WITHOUT POLICE			$ 117,601.73	$ 20,115.78	$ 825,880.39	$ 963,597.91
			% WITHOUT POLICE			12.20%	2.09%	85.71%	
						14.29%			
			TOTAL OFFICE ONLY			$ 85,207.44	$ 8,342.09	$ 484,072.43	$ 577,621.97
			% OFFICE ONLY			14.75%	1.44%	83.80%	
						16.20%			
			TOTAL UNION ONLY			$ 32,394.29	$ 11,773.69	$ 341,807.96	$ 385,975.94
			% UNION ONLY			8.393%	3.050%	88.557%	
				BOROUGH TOTAL %		11.44%			

	SAXONBURG BOROUGH AND AREA AUTHORITY		
	SCHEDULE OF JOINT EXPENDITURES SPLITS		
	FOR THE YEAR 2027		
	TO BE USED IF ACTUAL SPLIT CANNOT BE DETERMINED		
		BOROUGH	**AUTHORITY**
402	**PROFESSIONAL SERVICES**		
402.5314	Special Legal Services	11.44%	88.56%
402.5317	Computer	36.11%	63.89%
402.5352	Insurance	36.11%	63.89%
402.5317	Technical	36.11%	63.89%
406	**EMPLOYEES**		
401.5121	Salaries & Wages-Borough Manager	100.00%	0.00%
401.5121	Salaries & Wages-Authority Manager	0.00%	100.00%
406.5121	Salaries & Wages-Billing Technician I	4.45%	95.55%
406.5121	Salaries & Wages-Billing Technician II	11.40%	88.60%
406.5121	Salaries & Wages-Billing Coordinator	29.24%	70.76%
406.5121	Salaries & Wages-Director of Finance	6.87%	93.13%
430.5121	Salaries & Wages-Director of Operations/Superintendent	9.20%	90.80%
430.5121 / 408.5121	Salaries & Wages-Director of Development	0.21%	99.79%
430.5121	Salaries & Wages-Work Crews	11.44%	88.56%
	GENERAL GOVERNMENT ADMINISTRATION		
406.5210	Office Supplies	14.29%	85.71%
406.5262	Small Items of Equipment	14.29%	85.71%
406-5238	Clothing	14.29%	85.71%
406.5271	Computer Expenses	14.29%	85.71%
406.5273	Computer Programs	14.29%	85.71%
406.5315	Payroll Expenses	36.11%	63.89%
406.5321	Internet / Telephone Charges	50.00%	50.00%
406.5325	Postage Meter Deposits	14.29%	85.71%
406.5331	Expense Reimbursements	16.20%	83.80%
406.5341	Printing	16.20%	83.80%
406.5352	Liability Insurance	36.11%	63.89%
406.5361	Office-Electric	50.00%	50.00%
406.5362	Office-Gas	50.00%	50.00%
406.5363	Office - Water	50.00%	50.00%
406.5386	Equipment Rental	16.20%	83.80%
406.5420	Dues Subscrip. & Memberships	16.20%	83.80%
406.5421	Meetings & Conferences	16.20%	83.80%

SAXONBURG BOROUGH AND AREA AUTHORITY			
SCHEDULE OF JOINT EXPENDITURES SPLITS			
FOR THE YEAR 2027			
TO BE USED IF ACTUAL SPLIT CANNOT BE DETERMINED			
		BOROUGH	**AUTHORITY**
430	**GENERAL SERVICES**		
430.5262	Small Items of Equipment-Gen. Ser.	11.44%	88.56%
430.5231	Vehicle Fuel-Gasoline-Gen. Ser.	11.44%	88.56%
430.5232	Vehicle Fuels-Diesel-Gen. Ser.	11.44%	88.56%
430.5238	Clothing & Uniforms	11.44%	88.56%
430.5239	Supplies & Materials	11.44%	88.56%
430.5251	Vehicle Parts-Gen. Ser.	11.44%	88.56%
430.5252	Repairs & Maintenance Supplies-Gen. Ser.	11.44%	88.56%
430.5253	Repairs & Maintenance Trailers-Gen. Ser.	11.44%	88.56%
430.5271	Computer Expenses	11.44%	88.56%
430.5326	Communications-Cellular-Gen. Ser.	11.44%	88.56%
430.5361	Garage-Electric	50.00%	50.00%
430.5362	Garage-Gas	50.00%	50.00%
430.5363	Garage-Water	50.00%	50.00%
430.5373	Garage-Building Improvements	50.00%	50.00%
430.5386	Equipment Rental-Gen. Ser.	11.44%	88.56%
430.5420	Dues Subscrip. & Memberships-Gen. Ser.	11.44%	88.56%
430.5452	Garage-Security	50.00%	50.00%
430.5421	Meetings & Conferences-Gen. Ser.	11.44%	88.56%
493.561 **	Capital Improvements-General Construction	50.00%	50.00%

Exhibit~A.2.4

Maher Duessel Audit Proposals

Fiscal Year	Proposal #1 5-Year	Proposal #2 3-Year	Proposal #3 1-Year
2026	$ 19,100.00	$ 19,150.00	$ 19,530.00
2027	$ 19,750.00	$ 19,750.00	
2028	$ 20,325.00	$ 20,325.00	
2029	$ 20,950.00		
2030	$ 21,550.00		

For reference, most recent proposal

Fiscal Year	***Current***
2023	$ 16,200.00
2024	$ 17,600.00
2025	$ 18,600.00

LIEN / CONNECTION ISSUES

	Clinton	Jefferson	Middlesex	Penn	Saxonburg	Total
Disconnected for Non-Payment & Liened			0	0		0
Liened & Not Connected (or Water Off)			10	5	0	15
Liened & Connected			0	0		0
Current & Not Connected			22	6		28
Liened w/Pay Plan Connected			0	0		0
Liened w/Pay Plan Not Connected			1	0		1
Prepaid Taps			2	22		24
Bldg Razed / No Plumbing / Tap Paid	1	1	19	26	6	53
Inspection Port Liens			1			1
TOTAL	1	1	55	59	6	122

August 31, 2026

Exhibit ~ A.3.2

BUTLER COUNTY CHAMBER OF COMMERCE

Exhibit~A.5.1.3

Serving the local business community since 1896.

"We Mean Business"

RECEIVED AUG 3 1 2026

Dear Vital Chamber Stakeholder,

We are excited to host the **4th Annual Dan Swartz Memorial Clay Shoot on Friday, October 9th at Castlewood Rod & Gun Club in Ellwood City!** This growing event brings together business and community leaders for a great day of networking, camaraderie, and friendly competition while supporting the Butler County Chamber of Commerce.

Why Your Support Matters

As an organization that does not receive direct public funding, events like the Clay Shoot help fuel our work throughout Butler County. Your support allows us to invest in **small business and entrepreneurship, workforce and leadership development, economic development and advocacy, nonprofit support, and initiatives that create a stronger, more vibrant Butler County.**

Three Ways to Support the Shoot:

Take a Team: Bring your coworkers, customers, or friends! Team registration includes f**our shooters, ammunition, two full meals, and an open bar following the shoot,** plus raffles, prizes, and networking.

Sponsor:
- **Standard Sign – $100**
- **Exclusive Standalone Sign – $250**

Signage deadline: September 25th

Donate: We are seeking **gift cards, merchandise, experiences, and baskets** for our basket raffle. Donations are requested by **October 2nd.**

Whether you shoot, sponsor, donate—or do all three—your support helps us continue creating opportunities for businesses and people to succeed across Butler County.

Thank you for your continued support. We hope to see you at Castlewood on October 9th!

With gratitude,

Jordan Grady
President

Thank You!! :)

STANDARD SIGN
SCAN ME

EXCLUSIVE SIGN
SCAN ME

SHOOT SIGN UP
SCAN ME

P.O. Box 1082 • Butler, Pennsylvania 16003-1082
724.283.2222 • ButlerCountyChamber.com

Butler County Chamber of Commerce
130 S Main St
Butler, PA 16001-5941
US
7242832222
office@Butlercountychamber.com

Annual Community Investment

BILL TO
Vital Community Stakeholder

DATE	PLEASE PAY	DUE DATE
08/17/2026	$100.00	09/25/2026

DATE		DESCRIPTION	AMOUNT
10/09/2026	**2026 Clay Shoot**	Standard Station Sign	100.00

Please consider sponsoring a station sign at our Annual Clay Shoot! Your support is appreciated!

TOTAL DUE $100.00

THANK YOU.

Butler County Chamber of Commerce
130 S Main St
Butler, PA 16001-5941
US
7242832222
office@Butlercountychamber.com

BUTLER COUNTY
CHAMBER OF COMMERCE

Annual Community Investment

BILL TO
Vital Community Stakeholder

DATE	PLEASE PAY	DUE DATE
08/17/2026	$250.00	09/25/2026

DATE		DESCRIPTION	AMOUNT
10/09/2026	**2026 Clay Shoot**	Exclusive Station Sign	250.00

Please consider sponsoring a station sign at our Annual Clay Shoot! Your support is appreciated!

TOTAL DUE	$250.00

THANK YOU.

Relentless Advocacy. Boundless Opportunities. Promoting Your Success. Rooted in Community.

Exhibit ~C.1.1

Development Sewer Connection Status

Development	Total Number of EDUs	EDU Tap Fees Paid	EDUs Eligible to Pay Tap Fee	% EDUs Paid	EDUs Connected	EDUs Eligible to Connect	Unconnected EDUs	% of Development Connected
Oak Trace	9	8	1	88.9%	8	0	1	88.9%
Stoneybrook Phase 2 (Partial)*	12	10	2	83.3%	10	0	2	83.3%
Fieldstone	62	55	7	88.7%	55	0	7	88.7%
Isabella Street	14	7	7	50.0%	7	0	7	50.0%
Sienna Village B-1	49	23	26	46.9%	19	4	30	38.8%
Liberty Pointe	36	36	0	100.0%	32	4	4	88.9%
Shadow Ridge	24	7	17	29.2%	7	0	17	29.2%
Highpointe at Middlesex Crossing	64	8	56	12.5%	3	5	61	4.7%
Total	**270**	**154**	**116**	**57.0%**	**141**	**13**	**129**	**52.2%**

**Estimated 12 units serviceable.*

Saxonburg Area Authority

Aging Report

Exhibit C.2.2

Filters: Aging Profile: Standard Aging, Billing Group: Sewer, Aging Date: 09/05/2026 11:59 PM, Include: All Balances, Group By: Account Status, Sort By: Account Number, Report Type: Summary

Aging Summary

Account Status	Water	Sewer	Other	Total	Current	30 days	60 days	90 Days	120 days
Active	0.00	596,501.95	685,089.49	1,281,591.44	350,966.35	30,470.07	10,679.74	6,477.70	882,997.58
Suspended	0.00	1,539.22	7.50	1,546.72	1,478.38	10.29	26.80	31.79	-0.54
Inactive	0.00	1,331.18	0.00	1,331.18	185.54	302.46	55.25	-39.01	826.94
Pending	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**599,372.35**	**685,096.99**	**1,284,469.34**	**352,630.27**	**30,782.82**	**10,761.79**	**6,470.48**	**883,823.98**

Accounts Receivable Analysis	
A/R From Report	$ 1,284,469.34
+ Credit Balances (Customer Prepaid)	$ (5,716.38)
Total "Owed" to SAA	$ 1,290,185.72
A/R From Non-Liened Customers	$ 380,888.86
A/R From Liens (16 Customers)	$ 909,296.86
1 of the Liens Have Payment Plans	$ 26,920.46

Exhibit ~ D.1.11

PENN TOWNSHIP VOLUNTEER FIRE DEPT
2026

DONATION REQUEST

02076
T006

[ ]-PLEASE CORRECT NAME

(✓) CHECK AMOUNT DONATED

			Other
$50.00	$75.00	$100.00	$

Thank you in advance for your continued support.

MAKE CHECK PAYABLE TO:

002032

PENN TOWNSHIP VOLUNTEER FIRE DEPT
311 AIRPORT ROAD
BUTLER PA 16002

BUSINESS OCCUPANT
161 RENFREW ROAD
RENFREW PA 16053

006

INFORMATION CALLS ONLY
724-586-5030

ALL EMERGENCY CALLS
DIAL 9-1-1

1