

## Savings Account Values (Investments)

### JRS Funds

Cash on Hand (estimate)	\$2,100,000.00
FNB Certificate of Deposit	\$1,069,513.00
FNB Money Market-1	\$284,624.00
FNB Money Market-2	\$284,345.00
Ameriserv Certificate of Deposit	\$2,000,000.00
Ameriserv NOW account	\$398,690.00
Pennvest 1	\$82,041.00
Pennvest 2	\$26,007.00
Pennvest 3 <i>(Non-Revolving Deposits)</i>	\$41,510.00
Pennvest 4	\$47,258.00
Pennvest 5	\$155,455.00
Pennvest 6	\$68,342.00
Pennvest 7	\$57,240.00
First Summit Bank NOW account	\$249,517.00
<b>Beginning Balance (1/1/2026)</b>	<b>Total: \$6,864,542.00</b>

**Johnstown Regional Sewage Budget 2026**

Beginning Cash Balance

\$ 6,706,244.84

\$ 7,248,681.84

	Proposed 2024 Revenue	2024 Actual Revenue	2024 Variance Revenue	Proposed 2025 Revenue	2025 Projected Revenue	2025 Variance Revenue	Proposed 2026 Revenue
CONVEYANCE & TREATMENT FEES	\$ 8,246,512.00	\$ 8,999,312.00	\$ 752,800.00	\$ 8,429,773.00	\$ 8,588,191.00	\$ 158,418.00	\$ 8,513,191.00
SEWAGE DUMPING FEES	\$ 2,150,000.00	\$ 1,775,362.00	\$ (374,638.00)	\$ 2,150,000.00	\$ 2,153,940.00	\$ 3,940.00	\$ 2,145,000.00
INDUSTRIAL PRETREATMENT FEES	\$ 75,000.00	\$ 72,558.00	\$ (2,442.00)	\$ 75,000.00	\$ 44,028.00	\$ (30,972.00)	\$ 50,000.00
MISCELLANEOUS REVENUES	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ -	\$ -	\$ -
PENALTIES & INTEREST	\$ 50,000.00	\$ 64,104.00	\$ 14,104.00	\$ 50,000.00	\$ 68,860.00	\$ 18,860.00	\$ 70,000.00
INTEREST INCOME	\$ 50,000.00	\$ 386,093.00	\$ 336,093.00	\$ 100,000.00	\$ 203,332.00	\$ 103,332.00	\$ 200,000.00
ARPA H2O GRANT REVENUE	\$ -	\$ 35,513.00	\$ 35,513.00	\$ 1,135,244.00	\$ 260,060.00	\$ (875,184.00)	\$ 821,669.00
LOAN REPAYMENTS FROM JRA (REVOLVING ACCOUNT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,200.00
LOAN REPAYMENTS FROM JRA (CIW ACCOUNT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,725.00
SEWER LATERAL COMPLIANCE PROGRAM	\$ 420,000.00	\$ 296,844.00	\$ (123,156.00)	\$ 350,000.00	\$ 253,830.00	\$ (96,170.00)	\$ 265,000.00
<b>REVENUE</b>	<b>\$ 10,991,512.00</b>	<b>\$ 11,629,787.00</b>		<b>\$ 12,290,017.00</b>	<b>\$ 11,572,241.00</b>		<b>\$ 12,158,785.00</b>

**PROPOSED VS. ACTUAL REVENUE**

\$ 638,275.00 Favorable

\$ (717,776.00) Favorable

	Proposed 2024 Expense	2024 Actual Expense	2024 Variance Expense	Proposed 2025 Expense	2025 Projected Expense	2025 Variance Expense	Proposed 2026 Expense
DORNICK POINT CONTRACT OPERATION	\$ 1,739,581.00	\$ 1,739,581.00	\$ -	\$ 1,791,286.00	\$ 1,791,286.00	\$ -	\$ 1,844,619.00
SLUDGE SCREENINGS & DISPOSAL							
Sludge Disposal	\$ 260,000.00	\$ 197,824.00	\$ (62,176.00)	\$ 220,774.00	\$ 221,619.00	\$ 845.00	\$ 230,000.00
Sludge Hauling	\$ 310,000.00	\$ 387,379.00	\$ 77,379.00	\$ 600,000.00	\$ 629,740.00	\$ 29,740.00	\$ 500,000.00
Screenings Disposal	\$ 15,000.00	\$ 11,486.00	\$ (3,514.00)	\$ 15,000.00	\$ 8,455.00	\$ (6,545.00)	\$ 10,000.00
UTILITIES							
Electric	\$ 245,000.00	\$ 240,837.00	\$ (4,163.00)	\$ 240,000.00	\$ 260,406.00	\$ 20,406.00	\$ 265,000.00
Gas	\$ 23,000.00	\$ 9,767.00	\$ (13,233.00)	\$ 10,000.00	\$ 8,578.00	\$ (1,422.00)	\$ 10,000.00
Water	\$ 25,000.00	\$ 22,720.00	\$ (2,280.00)	\$ 25,000.00	\$ 22,155.00	\$ (2,845.00)	\$ 24,000.00
Internet Telephone	\$ 6,500.00	\$ 6,090.00	\$ (410.00)	\$ 6,800.00	\$ 7,412.00	\$ 612.00	\$ 7,500.00
Trash Removal	\$ 3,000.00	\$ 2,265.00	\$ (735.00)	\$ 3,000.00	\$ 2,399.00	\$ (601.00)	\$ 3,000.00
CHEMICALS							
Bleach & Dechlorination	\$ 352,720.00	\$ 263,826.00	\$ (88,894.00)	\$ 300,000.00	\$ 250,212.00	\$ (49,788.00)	\$ 275,000.00
Lime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Polymer	\$ 450,000.00	\$ 274,896.00	\$ (175,104.00)	\$ 280,000.00	\$ 274,896.00	\$ (5,104.00)	\$ 280,000.00
Liquid Oxygen	\$ 750,000.00	\$ 941,157.00	\$ 191,157.00	\$ 1,000,000.00	\$ 958,748.00	\$ (41,252.00)	\$ 960,000.00
Odor Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Magnesium Hydroxide	\$ 230,000.00	\$ 288,737.00	\$ 58,737.00	\$ 300,000.00	\$ 252,548.00	\$ (47,452.00)	\$ 280,000.00
Industrial Pre-Treatment - Lab Services	\$ 20,000.00	\$ 9,139.00	\$ (10,861.00)	\$ 10,000.00	\$ 11,175.00	\$ 1,175.00	\$ 12,000.00
WWTP - Lab Services	\$ 50,000.00	\$ 39,642.00	\$ (10,358.00)	\$ 50,000.00	\$ 47,786.00	\$ (2,214.00)	\$ 74,000.00
WWTP - Materials & Supplies	\$ 55,409.00	\$ 57,147.00	\$ 1,738.00	\$ 65,000.00	\$ 75,079.00	\$ 10,079.00	\$ 60,000.00
JRA ADMINISTRATIVE BUDGET	\$ 525,190.00	\$ 525,190.00	\$ -	\$ 539,526.00	\$ 539,526.00	\$ -	\$ 548,659.00
SEWER LATERAL COMPLIANCE PROGRAM	\$ 420,000.00	\$ 325,793.00	\$ (94,207.00)	\$ 350,000.00	\$ 164,044.00	\$ (185,956.00)	\$ 175,000.00
LOAN TO JRA (REVOLVING ACCOUNT)	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 125,000.00
LOAN TO JRA (CIW ACCOUNT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000.00
PROFESSIONAL SERVICES							
Engineer - Chapter 94 Report, Annual Svcs., NPDES renewal, BioSolids Renewal	\$ 40,000.00	\$ 109,720.00	\$ 69,720.00	\$ 100,000.00	\$ 63,919.00	\$ (36,081.00)	\$ 70,000.00
Accounting	\$ 80,000.00	\$ 65,898.00	\$ (14,102.00)	\$ 95,000.00	\$ 77,262.00	\$ (17,738.00)	\$ 80,000.00
Legal	\$ 50,000.00	\$ 45,314.00	\$ (4,686.00)	\$ 50,000.00	\$ 71,270.00	\$ 21,270.00	\$ 75,000.00
Other (Surveys, Misc. Services)	\$ 20,000.00	\$ 7,634.00	\$ (12,366.00)	\$ 15,000.00	\$ 41,102.00	\$ 26,102.00	\$ 15,000.00
CONTRACTED SERVICES							
Interceptor Repairs, Maintenance & CCTV	\$ 200,000.00	\$ -	\$ (200,000.00)	\$ 300,000.00	\$ -	\$ (300,000.00)	\$ 175,000.00
WWTP Repairs and Maintenance	\$ 50,000.00	\$ 35,726.00	\$ (14,274.00)	\$ 50,000.00	\$ 31,180.00	\$ (18,820.00)	\$ 40,000.00
Billing Services (RDM & EADs Group)	\$ 755,000.00	\$ 787,085.00	\$ 32,085.00	\$ 780,000.00	\$ 788,400.00	\$ 8,400.00	\$ 790,000.00
INSURANCE COMMERCIAL GENERAL LIABILITY	\$ 55,000.00	\$ 53,194.00	\$ (1,806.00)	\$ 58,000.00	\$ 60,171.00	\$ 2,171.00	\$ 65,000.00
CAPITAL IMPROVEMENTS							
WWTP Plant - and (ARPA H2O Grants)	\$ 400,000.00	\$ 212,604.00	\$ (187,396.00)	\$ 657,704.00	\$ 696,166.00	\$ 38,462.00	\$ 1,033,774.00
Interceptor	\$ 234,000.00	\$ 231,531.00	\$ (2,469.00)	\$ 300,000.00	\$ 25,000.00	\$ (275,000.00)	\$ 125,000.00
Engineering	\$ 50,000.00	\$ 3,630.00	\$ (46,370.00)	\$ 60,000.00	\$ 5,823.00	\$ (54,177.00)	\$ 15,000.00
CONSENT ORDER & AGREEMENT ACTIONS							
Mandatory Monitoring Cost - Engineering & Legal Fees	\$ 30,000.00	\$ 20,635.00	\$ (9,365.00)	\$ 30,000.00	\$ 22,202.00	\$ (7,798.00)	\$ 25,000.00
Penalties & Fines	\$ 15,000.00	\$ 16,000.00	\$ 1,000.00	\$ 15,000.00	\$ 9,667.00	\$ (5,333.00)	\$ 12,000.00
Flow Monitoring - Laurel Run	\$ 15,000.00	\$ 36,496.00	\$ 21,496.00	\$ 45,000.00	\$ 35,798.00	\$ (9,202.00)	\$ 40,000.00
Sealing of SSO's	\$ 100,000.00	\$ -	\$ (100,000.00)	\$ 50,000.00	\$ -	\$ (50,000.00)	\$ 15,000.00
DEBT SERVICE (P & I)							
Series 2018 and Series 2020 Bond Issue	\$ 975,271.00	\$ 973,758.00	\$ (1,513.00)	\$ 972,800.00	\$ 970,946.00	\$ (1,854.00)	\$ 972,800.00
PennWORKS(A)	\$ 201,855.00	\$ 202,500.00	\$ 645.00	\$ 201,855.00	\$ 201,855.00	\$ -	\$ 201,855.00
INTERCEPTOR DEBT SERVICE (P & I)							
ME# 71373 Master Meter Sell Street	\$ 359,395.00	\$ 359,395.00	\$ -	\$ 359,395.00	\$ 359,395.00	\$ -	\$ 359,395.00
ME# 27847 Walnut Grove et al.	\$ 271,103.00	\$ 271,103.00	\$ -	\$ 271,103.00	\$ 271,103.00	\$ -	\$ 271,103.00
ME# 71399 Franklin Street	\$ 142,976.00	\$ 142,976.00	\$ -	\$ 142,976.00	\$ 142,976.00	\$ -	\$ 142,976.00
ME# 27857 Woodvale/Oakhurst	\$ 258,205.00	\$ 258,205.00	\$ -	\$ 258,205.00	\$ 258,205.00	\$ -	\$ 258,205.00
ME# 71421 Horner Street	\$ 918,126.00	\$ 918,126.00	\$ -	\$ 918,126.00	\$ 918,126.00	\$ -	\$ 918,126.00
ME# 71430 Ohio Street	\$ 297,243.00	\$ 169,164.00	\$ (128,079.00)	\$ 169,164.00	\$ 169,164.00	\$ -	\$ 169,164.00
Fairfield Avenue	\$ 284,010.00	\$ 284,010.00	\$ -	\$ 284,010.00	\$ 284,010.00	\$ -	\$ 284,010.00
<b>EXPENSE</b>	<b>\$ 11,282,584.00</b>	<b>\$ 10,548,180.00</b>		<b>\$ 11,989,724.00</b>	<b>\$ 11,104,804.00</b>		<b>\$ 12,062,186.00</b>

EXPENSE VARIANCE (SUM OF BUDGETED VS. ACTUAL EXPENSE) \$ (734,404.00) (Unfavorable) \$ (959,920.00) (Unfavorable)  
 NET VARIANCE \$ (96,129.00) (Unfavorable) \$ (1,677,696.00) Favorable

**PROJECTED CHANGE IN CASH \$ (291,072.00) \$ 1,081,607.00 \$300,293.00 \$96,599.00**

Ending Cash Balance

\$7,248,681.84

\$ 7,304,408.84

**\*The fluctuation of revenue could be due to the following:**

Collection rate of Inactive Mandatory Tap Fees are approx. 50% \$2,703,272.00 Cash Flow prior to debt Service \$2,499,578.00  
 Number of structures that now qualify for the Category A Rate. \$2,402,979.00 Debt Service \$2,402,979.00  
 Delinquency rate is 7% \$ 1.12 Ratio (Per Bond Documents - Should be 1.10:1.0) \$1.04

(A) PennWORKS \$2,520,000 @ 2% for 14.25 Years or \$17,000 per month

(1) ME # 71373 = \$7,415,874 @ 1.47% for 180 months @ \$25,101.54 (Final Amortization)

(2) ME # 27847 = \$5,920,548 @ 1.077% for 180 months @ \$22,454.5 (Final Amortization)

(3) ME # 71399 = \$2,480,500 @ 1.0% for 12-months @ \$11,407.68/mo. & 1.601% (beginning of year 6) for 12-months @ \$11,918.61/mo. (Final Amortization)

(4) ME # 27875 = \$5,920,548 @ 1.0% for 12-months @ \$27,228.28/mo. (Final Amortization)

(5) ME # 71421 = \$18,500,000 @ 1.0% for 12-months @ \$376,510.52/mo. (Final Amortization)

(6) ME # 71430 = \$4,529,045 @ 1.0% for 12-months @ \$27,819.73/mo. (Final Amortization)

(7) ME # 71349 = \$1,582,142.65 @ 1.0% for 8 months @ \$21,652.45/mo. (Interim Amortization)