

June 22, 2023

Via Electronic Filing

Rosemary Chiavetta, Secretary
PA Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

RE: The Pittsburgh Water and Sewer Authority – Water – R-2023-3039920;
The Pittsburgh Water and Sewer Authority – Wastewater – R-2023-3039921;
The Pittsburgh Water and Sewer Authority – Stormwater – R-2023-3039919

Dear Secretary Chiavetta:

On May 9, 2023, Pittsburgh Water and Sewer Authority (“PWSA”) filed Volumes 1 and Volumes 2 in support of its base rate request at the above captioned documents. Volume 1 included PWSA’s Responses to Filing Requirements. Please replace the two referenced schedules included with Tab 6 with the enclosed corrected versions.

- FR III.I Operating Expenses for historic test year and the 2 years preceding the test year (pdf pages 82-88)
- FR III.2 Operating Expenses for historic test year adjusted for future operating expenses for ratemaking (pdf pages 90-95)

Copies to be served in accordance with the attached Certificate of Service.

Sincerely,



Deanne M. O'Dell

DMO/lww
Enclosure

cc: Hon. Gail M. Chiodo w/enc.
Cert. of Service w/enc.

CERTIFICATE OF SERVICE

I hereby certify that this day I served a copy of **PWSA's Corrected Schedules to Filing Requirements** upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

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Deanne M. O'Dell, Esq.

Dated: June 22, 2023

Pittsburgh Water & Sewer Authority
Operating Expenses by Account

Direct Operating Expenses	12 Months Ended 12/31/2020	12 Months Ended 12/31/2021	HTY 12 Months Ended 12/31/2022	FTY 12 Months Ended 12/31/2023	Difference	FPFTY 12 Months Ended 12/31/2024
<u>Wages & Salaries</u>						
4001 Salary Wages	\$ 18,314,989	\$ 20,306,538	\$ 22,419,147	\$ 27,627,211	\$ 5,075,182	\$ 32,702,393
4005 OT Premium Pay	1,568,532	1,590,006	1,846,868	1,514,343	89,358	1,603,701
4010 Shift Differential	7,028	112,650	127,551	95,182	5,667	100,849
4015 Semi Skill	2,741	1,843	-	-	-	-
4020 Pay Adjustments	-	-	-	-	-	-
4025 Bonus	-	20,500	239,813	44,550	2,673	47,223
4030 Holiday Pay	901,695	986,382	1,272,459	1,630,917	301,709	1,932,626
4035 Vacation Pay	1,267,026	1,560,447	1,653,162	2,284,802	446,101	2,730,903
4040 Other	-	-	1,787	-	-	-
4045 Sick Pay	27,431	55,215	35,235	12,000	720	12,720
4050 Personal Time Pay	624,502	840,066	980,093	1,603,161	316,261	1,919,421
4055 Comp Time Taken	-	-	-	-	-	-
4060 Comp Time Earned	-	-	-	-	-	-
4065 Jury Duty	819	1,479	5,022	-	-	-
4070 Military Leave	-	4,904	342	-	-	-
4075 Supper Pay	20,104	24,285	31,900	30,020	1,777	31,797
4080 Bereavement	24,901	39,017	37,146	-	-	-
4081 Paid Parental Leave	17,939	-	53,634	-	-	-
4085 Special	76,630	-	41,246	36,000	2,160	38,160
4090 Admin Leave	954,111	183,059	196,008	-	-	-
4095 Severence	3,600	117,468	-	-	-	-
Total Wages & Salaries	\$ 23,808,449	\$ 25,726,391	\$ 28,941,413	\$ 34,878,186	\$ 6,241,608	\$ 41,119,794
<u>Employee Benefits</u>						
4110 Fed Ins Contr Act Tx	1,432,752	1,558,470	1,741,913	2,122,993	423,072	2,546,065
4115 Medicare	341,622	371,286	415,032	505,387	90,064	595,451
4120 Fed Unemploy Tax	-	-	-	-	-	-
4125 State Unemploy Tax	10,670	25,415	27,685	35,000	2,100	37,100
4130 Workers Comp Insur	-	-	-	-	-	-
4135 Med Health Ins	4,133,068	4,438,214	4,789,777	6,398,012	831,742	7,229,754
4140 Med Hlth Ins Waiver	71,034	56,496	58,124	59,399	-	59,399
4145 Short Term Disability	224,139	339,880	336,841	386,190	15,448	401,638
4150 Long Term Disability	27,412	26,732	21,847	51,670	2,067	53,737
4155 Life Ins <50k	37,833	42,793	45,118	58,603	2,344	60,947
4160 Accident Death Dismember	5,094	5,706	6,016	7,814	313	8,126
4165 Dental Ins	149,181	169,559	178,473	207,439	2,074	209,514
4170 Vision Insur	14,860	21,019	24,360	29,782	1,191	30,973
4174 Cust Serv Week	-	-	-	-	-	-
4175 Uniforms	155,329	159,928	150,002	-	-	-
4180 Tuition Reimburse	64,196	71,861	37,289	80,300	9,058	89,358
4185 Retirement Benefit	90,138	89,797	313,439	822,657	35,634	858,291
4195 Misc Benefits	(22,914)	55,845	(43,091)	(53,280)	(3,150)	(56,430)
4199 Payroll Upload Except	(1,385)	(5,192)	-	-	-	-
Total Employee Benefits	\$ 6,736,629	\$ 7,545,277	\$ 8,102,823	\$ 10,711,967	\$ 1,411,956	\$ 12,123,923
TOTAL SALARIES & BENEFITS	\$ 30,545,077	\$ 33,271,669	\$ 37,044,235	\$ 45,590,152	\$ 7,653,564	\$ 53,243,717

Pittsburgh Water & Sewer Authority
Operating Expenses by Account

	12 Months Ended 12/31/2020	12 Months Ended 12/31/2021	HTY 12 Months Ended 12/31/2022	FTY 12 Months Ended 12/31/2023	Difference	FPFTY 12 Months Ended 12/31/2024
Direct Operating Expenses						
<u>Chemicals</u>						
5005 Alum	262,617	220,342	385,881	379,200	75,840	455,040
5010 Boiler Chemicals	37,852	31,447	44,908	33,600	6,720	40,320
5015 Calcium Hypochlorite	17,000	-	-	20,000	4,000	24,000
5020 Cat Flocc TL	88,779	75,641	91,395	97,800	19,560	117,360
5025 Caustic Soda	3,978	1,665	692	2,400	480	2,880
5030 Chlorine Cylinders	-	1,493	77,095	85,000	17,000	102,000
5035 Chlorine Rail Car	-	29,447	345,902	850,000	170,000	1,020,000
5040 Citric Acid	9,920	6,720	25,042	8,000	1,600	9,600
5045 Copper Sulphate	-	-	-	-	-	-
5050 Ferric Chloride	1,504,817	1,496,523	2,476,476	2,400,000	480,000	2,880,000
5055 Hydrofluorosilicic Acid	150,933	138,961	173,067	192,000	38,400	230,400
5060 Lime	529,609	546,091	617,865	650,000	130,000	780,000
5065 Potassium Permanganate	125,776	128,024	-	-	-	-
5070 Powdered Active Carbon	-	88,050	-	-	-	-
5075 Soda Ash	732,716	487,117	552,444	529,800	105,960	635,760
5080 Sodium Hypochlorite	445,308	459,862	821,697	800,400	160,080	960,480
5085 Sodium Carbonate Peroxyhy	16,480	4,000	21,600	18,000	3,600	21,600
Chemicals	\$ 3,925,786	\$ 3,715,383	\$ 5,634,065	\$ 6,066,200	\$ 1,213,240	\$ 7,279,440
<u>Equipment</u>						
5120 Computer & Peripherals	337,329	1,120,979	404,167	274,237	16,454	290,691
5125 Computers Networking	3,860	5,168,583	4,756,653	175,859	10,552	186,411
5140 Furniture Fixture	140,096	58,933	86,157	12,507	750	13,257
5145 Grounds Maint	128,850	300,015	437,722	315,250	18,915	334,165
5147 Lab Equip	96,553	273,282	98,872	100,000	6,000	106,000
5150 Machinery	173,961	398,031	559,547	333,000	19,980	352,980
5160 Office Equipment	37,070	6,547	2,096	-	-	-
5170 Pumps & Motors	-	-	32,142	64,000	(64,000)	-
5180 SCADA Equipment	-	-	32,656	282,682	(282,682)	-
5190 Vehicles	577	801,884	1,571,317	2,411,093	(343,253)	2,067,840
Equipment	\$ 918,296	\$ 8,128,254	\$ 7,981,328	\$ 3,968,628	\$ (617,284)	\$ 3,351,343
<u>Materials</u>						
5205 Asphalt Cold Patch	85,097	66,238	90,662	90,000	305,043	395,043
5210 Asphalt Cold-City	-	-	-	-	-	-
5215 Asphalt Hot-City	-	-	-	-	-	-
5220 Asphalt Hotmix	-	-	16,333	24,000	1,440	25,440
5225 Asphalt Patch Bit Sealer	-	-	-	-	-	-
5227 Brick	402	1,331	-	1,200	72	1,272
5230 Cement Bagged	811	3,467	4,501	2,400	144	2,544
5235 Gravel	-	-	-	-	-	-
5240 Iron Steel Brass	205	-	-	-	-	-
5245 Lumber	26,047	37,554	38,008	36,000	2,160	38,160
5250 Sand	2,658	4,786	-	-	-	-
5255 Slag	338,716	372,554	519,497	540,000	32,400	572,400
5260 Stone	-	-	-	-	-	-
5265 Top Soil	1,871	4,069	4,147	4,800	288	5,088
Materials	\$ 455,807	\$ 489,999	\$ 673,147	\$ 698,400	\$ 341,547	\$ 1,039,947

Pittsburgh Water & Sewer Authority
Operating Expenses by Account

	12 Months Ended 12/31/2020	12 Months Ended 12/31/2021	HTY 12 Months Ended 12/31/2022	FTY 12 Months Ended 12/31/2023	Difference	FPFTY 12 Months Ended 12/31/2024
Direct Operating Expenses						
<u>Operating Contracts</u>						
5305 Annual Sewer Contract	8,056,519	13,197,606	7,955,492	8,540,715	512,443	9,053,157
5310 Boiler Compressr Elevtr	-	1,789	-	-	-	-
5315 CB Cleaning	752,218	766,916	342,948	550,000	33,000	583,000
5316 CB Repairs	-	-	-	-	-	-
5328 Curb Box Repair	-	-	-	-	-	-
5330 Debris Removal	302,860	253,044	223,224	263,300	15,798	279,098
5335 Drag Bucket	-	-	1,867	-	-	-
5340 Dumpster	46,827	54,765	34,437	28,200	1,692	29,892
5341 Vactor Debri Remove Cont	154,930	216,304	193,742	220,000	13,200	233,200
5342 Emergency WaterLine Repair	5,365,542	4,175,951	4,963,764	4,563,124	273,787	4,836,911
5343 Manhole & Point Repair Contract	-	-	-	1,500,000	90,000	1,590,000
5344 Pump & Motor Contract	-	-	-	600,000	36,000	636,000
5345 Inspection	(34,374)	-	63,638	7,500	450	7,950
5347 Inspection Field	1,417,601	2,646,352	2,781,286	2,751,165	165,070	2,916,235
5348 Line Televising	-	-	-	-	-	-
5350 Key Lock Serv	1,230	143	435	-	-	-
5355 Landscape (Grounds)	118,865	334,444	247,378	332,756	19,965	352,721
5360 Meters	-	-	-	249,990	14,999	264,989
5370 Operating Contract Other	5,296,671	5,937,187	4,464,562	1,288,908	7,577,334	8,866,242
5375 Radionuclides	-	-	-	651,399	39,084	690,483
5380 Intr-Gov Proj Panther Hollow	-	-	-	556,260	(84,552)	471,709
5383 Sewage Treatment	-	-	-	-	-	-
5385 Temporary Help	-	68,100	31,201	-	-	-
5390 Welding	15,500	-	-	-	117,927	117,927
5395 Water Relay DISC	-	-	-	-	-	-
5396 Sewer Relay DISC	-	-	-	-	-	-
Operating Contracts	\$ 21,494,389	\$ 27,652,600	\$ 21,303,973	\$ 22,103,316	\$ 8,826,199	\$ 30,929,515
<u>Repairs & Maintenance</u>						
5402 Annual Software Support	1,424,283	1,657,369	2,551,517	3,729,434	223,766	3,953,201
5405 Bldg Property Repairs	173,305	370,605	501,344	32,827	1,970	34,796
5408 Computer Hardware	43,050	122,291	49,971	71,149	4,269	75,418
5411 Computer Software Support	48,050	66,307	86,997	49,900	2,994	52,894
5413 Concrete Repairs	5,248,496	7,394,000	8,409,527	7,392,784	443,567	7,836,351
5415 Cranes Repairs	40,971	26,400	1,045	90,000	5,400	95,400
5417 Electrical Repairs	175,886	73,479	43,446	145,200	8,712	153,912
5420 Fence Repairs	42,175	52,760	2,960	-	-	-
5422 Fence Installation	13,309	251,252	71,305	169,000	10,140	179,140
5427 GIS Hardware Software	3,068	2,992	3,536	4,980	299	5,279
5432 Hardware Repairs	-	-	-	-	-	-
5437 Heavy Equip Repair	32,326	7,099	2,860	-	-	-
5439 HVAC Plumbing	157,489	134,772	86,499	100,200	6,012	106,212
5444 Hydrant A Section	-	-	-	-	-	-
5445 Hydrant Misc Parts	-	-	-	-	-	-
5447 Hydrant Repair Parts	-	-	-	-	-	-
5452 Machinery Repairs	43,085	181,084	165,366	322,068	19,324	341,392
5457 Office Equip Repairs	1,156	1,540	323	-	-	-
5462 Plant Repairs	297,515	320,729	453,765	521,500	31,290	552,790
5467 Power Tool Repairs	1,736	13,103	673	3,000	180	3,180
5472 Road Repair Plant	-	-	-	-	-	-
5475 Scanner	-	-	-	-	-	-
5482 Tool Repairs	983	5,309	14,913	10,000	600	10,600
5484 Hand Tool Repairs	1,475	2,208	-	-	-	-
5486 Misc Tool Repairs	779	1,299	-	-	-	-
5488 CC TV Repairs	25,493	-	-	-	-	-
5490 Vactor Repairs	17,358	-	-	-	-	-
5491 Vehicle Repairs	890,330	674,450	970,667	1,022,999	61,380	1,084,379
5496 Repair Maint Other	108,291	59,818	125,494	35,471	1,068	36,539
Repairs & Maintenance	\$ 8,790,610	\$ 11,418,866	\$ 13,542,207	\$ 13,700,511	\$ 820,971	\$ 14,521,482

Pittsburgh Water & Sewer Authority
Operating Expenses by Account

Direct Operating Expenses	12 Months	12 Months	HTY	FTY	Difference	FPFTY
	Ended 12/31/2020	Ended 12/31/2021	12 Months Ended 12/31/2022	12 Months Ended 12/31/2023		12 Months Ended 12/31/2024
<u>Misc. Operating</u>						
5570 Testing Misc	448,212	627,450	356,972	258,500	15,510	274,010
Misc. Operating	\$ 448,212	\$ 627,450	\$ 356,972	\$ 258,500	\$ 15,510	\$ 274,010
<u>Inventory - Castings</u>						
6015 Casting Manhole CBasin	33,882	35,438	6,139	42,400	2,544	44,944
6025 Casting Risers Lids	8,481	78,996	31,491	46,000	2,760	48,760
6035 Casting Sewer Inlet	15,068	18,700	2,649	18,000	1,080	19,080
6060 Casting Water Valve Box	130,605	304,884	78,218	126,000	7,560	133,560
Inventory - Castings	\$ 188,036	\$ 438,019	\$ 118,496	\$ 232,400	\$ 13,944	\$ 246,344
<u>Inventory - Clarifier</u>						
6115 Clarifier Part Floc	-	-	-	-	-	-
6120 Clarifier Part Screw	-	-	-	-	-	-
6125 Clarifier Part Sludge	-	-	-	-	-	-
Inventory - Clarifier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Inventory - Equipment</u>						
6200 Inventory-Equip	-	-	45,451	-	-	-
6220 Fire Extinguishers	-	-	-	-	-	-
6245 Materials Handling	2,475	3,960	-	-	-	-
6260 Safety Equipment	62,634	71,621	32,880	61,200	3,672	64,872
6280 Vacuum Chlorinators	-	-	-	-	-	-
Inventory - Equipment	\$ 65,109	\$ 75,581	\$ 78,331	\$ 61,200	\$ 3,672	\$ 64,872
<u>Inventory - Hardware</u>						
6300 Inventory-Hardware	11,554	15,636	455,618	16,000	960	16,960
6315 Fittings	135,925	200,645	124,035	186,600	11,196	197,796
6320 Hardware Other	-	-	-	-	-	-
6325 Hose Fitting	8,331	12,035	7,650	12,360	742	13,102
6330 Keys & Locks	-	-	-	-	-	-
6335 Lights	4,180	9,895	1,674	5,400	324	5,724
6340 Machinery Misc	10,015	13,514	7,596	10,000	600	10,600
6345 Meters	10,825	10,683	13,756	12,000	720	12,720
6350 Plumbing Inv Exp	10,945	22,634	8,808	20,000	1,200	21,200
6355 Power Tool Inv Exp	9,265	13,646	6,013	12,000	720	12,720
6360 Tools Inv Exp	125,316	148,504	71,303	115,000	6,900	121,900
6365 Hand Tools Inv Exp	-	-	-	19,000	1,140	20,140
Inventory - Hardware	\$ 326,356	\$ 447,193	\$ 696,453	\$ 408,360	\$ 24,502	\$ 432,862
<u>Inventory - Heavy Equipment</u>						
6420 Backhoe	556	789	-	-	-	-
Inventory - Heavy Equipment	\$ 556	\$ 789	\$ -	\$ -	\$ -	\$ -
<u>Inventory - Miscellaneous</u>						
6500 Inventory-Misc	18,516	121,075	25,902	32,000	1,920	33,920
6506 Batteries	596	216	545	1,000	60	1,060
6515 Cleaning	14,283	6,319	5,307	8,280	497	8,777
6518 Concrete Accessories	-	-	-	-	-	-
6520 Copier Paper	-	-	-	-	-	-
6525 Filters	-	-	-	-	-	-
6526 Filters HVAC	-	-	-	-	-	-
6530 FirstAid	1,883	470	501	1,200	72	1,272
6540 Lamps	-	-	-	-	-	-
6544 Lubricating Oil	10,676	8,901	1,365	3,120	187	3,307
6548 Paint Oils Putty Glass	4,818	8,431	1,625	1,800	108	1,908
6552 Paper Products	-	-	-	-	-	-
6555 Pump Oil	-	-	-	-	-	-
6565 Sewer Matls Supplies	143	-	-	-	-	-
6570 Testing Dyes	5,364	8,104	3,645	6,000	360	6,360
6580 Vehicle Oil	1,588	1,942	-	1,200	72	1,272
6585 Welding Supplies-Inventory	-	1	-	-	-	-
Inventory - Miscellaneous	\$ 57,866	\$ 155,459	\$ 38,891	\$ 54,600	\$ 3,276	\$ 57,876
<u>Inventory - Parts</u>						
6645 Parts Other	36,631	111,017	35,252	38,400	2,304	40,704
6680 Yard	136,439	258,300	105,087	180,000	10,800	190,800
Inventory - Parts	\$ 173,070	\$ 369,316	\$ 140,339	\$ 218,400	\$ 13,104	\$ 231,504

Pittsburgh Water & Sewer Authority
Operating Expenses by Account

	12 Months Ended 12/31/2020	12 Months Ended 12/31/2021	HTY 12 Months Ended 12/31/2022	FTY 12 Months Ended 12/31/2023	Difference	FPFTY 12 Months Ended 12/31/2024
Direct Operating Expenses						
<u>Inventory - Pipe</u>						
6705 Pipe	4,452	1,855	254,405	-	-	-
6710 Pipe Ductile	523,557	532,629	440,996	750,000	45,000	795,000
6755 Pipe Plastic	2,909	2,047	6,185	4,500	270	4,770
6765 Pipe Service Line	10,934	14,081	7,901	12,200	732	12,932
Inventory - Pipe	\$ 541,853	\$ 550,611	\$ 709,487	\$ 766,700	\$ 46,002	\$ 812,702
<u>Inventory - Valves</u>						
6805 Valves <12in	-	-	-	-	-	-
6810 Valves >16in	-	-	-	-	-	-
6820 Valves GA	-	-	-	-	-	-
6825 Valves Misc	96,029	135,740	308,513	218,000	13,080	231,080
Inventory - Valves	\$ 96,029	\$ 135,740	\$ 308,513	\$ 218,000	\$ 13,080	\$ 231,080
INVENTORY TOTAL	\$ 1,448,874	\$ 2,172,709	\$ 2,090,510	\$ 1,959,660	\$ 117,580	\$ 2,077,240
DIRECT OPERATING TOTAL	\$ 48,143,530	\$ 65,580,385	\$ 64,360,423	\$ 65,203,814	\$ 13,206,785	\$ 78,410,599
<u>Fees</u>						
7003 Bank Fees	269,922	284,867	317,538	360,000	21,600	381,600
7005 Certification Fees	550	3,130	70	23,105	1,386	24,492
7010 Membership Fees	81,919	88,731	127,425	118,826	7,130	125,955
7015 Permits	709,870	2,328,977	436,356	475,100	28,506	503,606
7020 Registration Fees	1,520	100,050	4,510	4,000	240	4,240
7030 Licenses	825	-	-	2,100	126	2,226
7035 Customer CC Fees	518,324	432,702	435,202	470,000	(433,800)	36,200
Total Fees	\$ 1,582,930	\$ 3,238,458	\$ 1,321,100	\$ 1,453,131	\$ (374,812)	\$ 1,078,319
<u>Freight and Postage</u>						
7105 Freight Hauling	-	-	-	-	-	-
7110 Freight Shipping	40,134	16,446	4,322	3,480	209	3,689
7115 Postage	330,345	414,313	483,688	444,450	26,667	471,117
Total Freight and Postage	\$ 370,479	\$ 430,759	\$ 488,010	\$ 447,930	\$ 26,876	\$ 474,806
<u>Leases & Rents</u>						
7210 Copier Fax Machine	84,898	85,132	59,644	58,122	3,487	61,609
7215 Equip Rental	191,672	93,227	111,323	28,148	1,689	29,836
7255 Office Rent	971,698	866,472	910,359	960,530	1,015,130	1,975,659
7260 Pagers	-	-	-	60,000	3,600	63,600
7265 RadioLease(City)	-	-	-	-	-	-
Total Leases & Rents	\$ 1,248,268	\$ 1,044,831	\$ 1,081,327	\$ 1,106,799	\$ 1,023,906	\$ 2,130,705
<u>Professional Services</u>						
7305 Advertising	13,754	18,282	14,267	31,236	1,874	33,110
7306 Annual Report	-	50,198	-	-	-	-
7307 Advertising - Marketing	-	-	-	-	-	-
7310 Annual Audit	48,613	-	53,632	57,200	3,432	60,632
7315 Billing Contract	408,853	253,616	303,633	216,000	12,960	228,960
7321 Coll Agency Sewage	-	-	-	-	-	-
7323 Consultants	2,298,014	1,864,371	5,315,332	5,850,917	(1,748,945)	4,101,972
7325 Consumer Confidence Rpt	1,476	-	-	-	-	-
7328 Contingencies	134,585	49,600	-	-	-	-
7330 Construction Management	-	-	-	1,314,587	78,875	1,393,463
7332 Consulting Engineers	69,487	124,419	52,859	174,000	(89,560)	84,440
7335 Misc Serv NonCapital	3,565,574	2,451,037	2,246,172	337,500	20,250	357,750
7345 Ins Auto	128,253	48,707	68,166	74,983	4,499	79,482
7348 Ins Commercial Prop	255,350	241,203	286,159	329,083	19,745	348,828
7353 Ins Gen Liability	22,500	26,495	77,234	83,413	5,005	88,417
7359 Ins Officers Director	77,306	117,308	140,923	152,197	9,132	161,329
7365 Ins WorkersComp	480,217	425,469	447,152	447,152	26,829	473,981
7366 Ins WorkersComp City	33,352	28,219	19,488	12,406	744	13,150
7368 Internet Connection Serv	1,568	-	-	-	-	-
7370 Legal	2,620,392	3,304,993	2,210,514	2,973,450	(721,593)	2,251,857
7371 Legal Self Ins	-	-	-	-	-	-
7373 Minority Women Bus Enter	-	-	-	-	-	-
7375 Meter Services	788,812	844,923	772,653	753,913	45,235	799,148
7382 Payroll Services	125,460	123,422	135,758	169,397	10,164	179,561
7383 Prof Service Other	5,315,886	4,144,401	3,085,391	3,001,009	180,061	3,181,070
7389 Trust Admin	77,385	76,885	60,485	85,000	5,100	90,100
7390 Water Liens	30,000	385,217	60,114	80,000	(80,000)	-
Total Professional Services	\$ 16,496,838	\$ 14,578,766	\$ 15,349,933	\$ 16,143,442	\$ (2,216,193)	\$ 13,927,249

Pittsburgh Water & Sewer Authority
Operating Expenses by Account

	12 Months Ended 12/31/2020	12 Months Ended 12/31/2021	HTY 12 Months Ended 12/31/2022	FTY 12 Months Ended 12/31/2023	Difference	FPFTY 12 Months Ended 12/31/2024
Direct Operating Expenses						
<u>Supplies</u>						
7405 Computer Software Supplies	68,804	41,807	92,218	50,000	87,800	137,800
7422 Fuel-Gasses	351,684	207,784	530,663	544,000	103,200	647,200
7423 Fuel Kerosene	1,212	644	504	1,200	72	1,272
7424 Fuel Propane	1,066	1,843	1,174	1,800	108	1,908
7435 GIS Plotter Xerox	-	-	-	171,650	10,299	181,949
7440 Grounds & Maint Supp	504,239	406,359	548,184	392,200	23,532	415,732
7443 ICE	-	-	-	-	-	-
7445 Lab Chemicals	2,673	2,009	2,054	6,000	360	6,360
7447 Lab Supplies	69,045	141,047	139,295	100,000	6,000	106,000
7450 Office Supplies	40,600	36,461	31,372	42,251	2,535	44,786
7460 Uniforms	-	-	21,081	-	-	-
7490 Welding Supplies	20,209	7,340	26,720	18,000	1,080	19,080
Total Supplies	\$ 1,059,533	\$ 845,295	\$ 1,393,264	\$ 1,327,101	\$ 234,986	\$ 1,562,087
<u>Travel & Entertainment</u>						
7505 TE Airfare	13,192	-	-	4,500	270	4,770
7510 TE Auto Rentals	-	-	-	150	9	159
7520 TE Fuel	-	-	-	-	-	-
7540 TE Lodging	5,944	-	115	10,100	606	10,706
7545 TE Meals	613	540	2,671	1,000	60	1,060
7550 TE Mileage	63	5,725	-	-	-	-
7555 TE SeminarsConferences	379	1,280	1,380	62,300	3,738	66,038
7560 TE Training	20,027	51,481	202,413	159,000	9,540	168,540
7575 TE Travel Misc	30,034	34,182	67,485	17,615	1,057	18,672
7590 TE Travel Purch Orders	-	-	-	-	-	-
Total Travel & Entertainment	\$ 70,251	\$ 93,207	\$ 274,063	\$ 254,665	\$ 15,280	\$ 269,945
<u>Utilities</u>						
7605 Electric	3,784,526	4,759,105	5,558,804	6,000,000	900,000	6,900,000
7650 Natural Gas City	314,785	340,044	370,175	360,000	54,000	414,000
7675 Telemeter	110,655	186,385	289,804	240,000	14,400	254,400
7680 Cellular Phone	144,037	169,538	203,634	213,264	12,796	226,060
7681 Local Phones	151,083	169,432	183,587	171,600	10,296	181,896
7682 Long Distance	182	-	-	-	-	-
7683 Internet	39,490	33,928	37,325	50,987	3,059	54,046
Total Utilities	\$ 4,544,758	\$ 5,658,432	\$ 6,643,329	\$ 7,035,851	\$ 994,551	\$ 8,030,402
<u>Miscellaneous Admin</u>						
7705 Bad Debt	-	-	-	-	-	-
7710 Capital Asset Reclass	(5,917,956)	(7,141,744)	(10,010,402)	(13,294,639)	(797,678)	(14,092,317)
7711 DISC Asset Reclass	-	-	-	-	-	-
7712 Cash Discount Taken	(680)	(1,959)	(3,105)	(2,400)	(144)	(2,544)
7715 Claims Deductibles	556,304	988,353	505,098	750,000	45,000	795,000
7720 Customer Refund CSM	-	(600,149)	(480,616)	(500,000)	(30,000)	(530,000)
7721 Customer Refund AP	494,192	497,270	786,109	500,000	30,000	530,000
7730 Fines Penalties	24,455	27,274	28,026	18,000	1,080	19,080
7735 LienBuyBkExp	-	-	-	-	-	-
7742 Education & Outreach	41,710	73,552	59,724	69,700	4,182	73,882
7743 Employee Fund	-	-	-	-	-	-
7750 Inv Adjustments	-	(5,201)	120,360	-	-	-
7760 Misc Gen Admin Exp	19,701	19	657,887	-	-	-
7765 One Call	18,186	25,144	17,669	24,000	1,440	25,440
7770 Publication Subscription	14,089	21,036	17,515	21,438	1,286	22,724
7787 3rd Pty LW Exp	-	-	-	-	-	-
7789 3rd Pty Sew Trt Exp	-	-	-	-	-	-
7799 Grants Awarded by PWSA	-	-	-	-	-	-
8005 City Indirect Costs (Pension & Taxes)	4,049,473	3,892,872	61,393	1,632,500	97,950	1,730,450
8070 Sewer Direct	-	-	-	-	-	-
8071 Sewer Indirect	-	-	-	-	-	-
8180 Non.City Water Reimburse	435,952	176,864	172,434	170,461	10,228	180,689
Total Miscellaneous Admin	\$ (264,573)	\$ (2,046,669)	\$ (8,067,908)	\$ (10,610,940)	\$ (636,656)	\$ (11,247,596)
IRECT OPERATING EXPENSES	\$93,135,535	\$111,320,007	\$107,109,556	\$111,503,347	\$17,439,263	\$128,942,610

**Pittsburgh Water & Sewer Authority
Operating Expenses for Ratemaking**

System Operating Expenses	HTY 12 Months Ended 12/31/2022	FTY 12 Months Ended 12/31/2023	Adjustments	FPFTY 12 Months Ended 12/31/2024	Annualizing Adjustments	FPFTY 12 Months Ended 12/31/2024
<u>Direct Operating Expenses</u>						
Administrative Division						
Executive Director	\$ 2,570,082	\$ 2,788,992	\$ 766,697	\$ 3,336,779	\$ -	\$ 3,336,779
Customer Service	7,768,329	9,214,830	1,809,318	9,577,647	-	9,577,647
Management Information Systems	9,733,025	6,291,824	(2,120,774)	7,612,251	-	7,612,251
Finance	9,859,016	10,119,574	1,037,987	10,897,002	-	10,897,002
Human Resources	1,501,220	1,750,667	934,649	2,435,869	-	2,435,869
Legal	3,080,031	4,638,131	1,135,747	4,215,777	-	4,215,777
Safety & Security	847,280	2,051,186	1,493,751	2,341,031	-	2,341,031
Public Affairs	1,229,537	1,469,848	673,152	1,902,689	-	1,902,689
Operations Division						
Environmental Compliance	\$ 4,427,185	\$ 4,234,203	\$ 211,447	\$ 4,638,632	\$ -	\$ 4,638,632
Warehouse	621,623	531,048	(58,986)	562,637	-	562,637
Ops Capital Assets	-	-	-	-	-	-
Water Quality (Lab)	2,423,278	2,400,034	253,104	2,676,383	-	2,676,383
Water Treatment Plant	20,944,573	24,047,029	6,261,674	27,206,247	-	27,206,247
Sewer Operations	2,568,876	3,322,879	8,788,218	11,357,094	-	11,357,094
Water Distribution	15,742,708	15,929,517	1,955,591	17,698,299	-	17,698,299
Engineering & Construction Division						
Engineering & Construction	\$ 28,219,979	\$ 26,947,789	\$ (1,097,075)	\$ 27,122,905	\$ -	\$ 27,122,905
<i>Subtotal: Direct Operating Expenses</i>						
	\$ 111,536,741	\$ 115,737,550	22,044,501	\$ 133,581,242	\$ -	\$ 133,581,242
<u>Indirect Operating Expenses</u>						
Loss / (Gain) on ALCOSAN Billings	\$ (413,783)	\$ 1,766,508	2,480,597	\$ 2,066,814	\$ -	\$ 2,066,814
City Services	-	-	-	-	-	-
Non-City Water Payments	-	-	-	-	-	-
Covid-Related Expenses	-	-	263,215	263,215	-	263,215
<i>Subtotal: Other Operating Expenses</i>						
	\$ (413,783)	\$ 1,766,508	\$ 2,743,813	\$ 2,330,030	\$ -	\$ 2,330,030
<i>Total: System Operating Expenses</i>						
	\$ 111,122,958	\$ 117,504,058	\$ 46,832,814	\$ 135,911,272	\$ -	\$ 135,911,272