

**EASTON AREA JOINT SEWER AUTHORITY
COMMONWEALTH OF PENNSYLVANIA**

RESOLUTION #2026-06-15A

**RESOLUTION APPROVING AN UPDATED
HIGH STRENGTH WASTE SURCHARGE FEE**

WHEREAS, the Easton Area Joint Sewer Authority (the "Authority") is a body corporate and politic organized and operated under the provisions of the Pennsylvania Municipality Authorities Act, 53 Pa. C.S. §5601 et seq., as amended (the "Act");

WHEREAS, the Authority imposes a high strength waste surcharge fee, using a method consisting of a combination of capital basis treatment cost allocations and functional treatment costs allocation;

WHEREAS, the Authority Board reviews and updates the high strength waste surcharge fee from time to time based on the Authority's annual audit, Chapter 94 Report, and sewage treatment costs data, the evaluation by the Authority's Consulting Engineer and recommendation of the Authority's Engineering Committee; and

WHEREAS, based on the forgoing, the Authority Board has determined that an update to the current high strength waste surcharge fee is necessary and appropriate.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Easton Area Joint Sewer Authority as follows:

1. The Authority's high strength waste surcharge fee shall be determined, where appropriate, by using the attached Table I - 2024 Allocation of Operation and Maintenance and Capital Costs and the attached Table II - Surcharge Program Cost Update Based on 2024 Data which includes the updated surcharge formula.

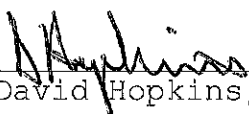
2. The updated high strength waste surcharge fee shall be effective July 1, 2026.

3. All Resolutions or parts of Resolutions inconsistent with this Resolution are hereby repealed insofar, but only insofar, as the same are inconsistent herewith.

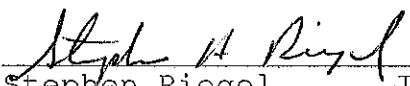
4. If any section, subsection, sentence, clause or phrase of this Resolution is, for any reason, held to be illegal or unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution.

ADOPTED this 15th day of June, 2026.

EASTON AREA JOINT SEWER AUTHORITY

By: 
David Hopkins, Board Chairman

ATTEST:


Stephen Riegel June 15, 2026
Secretary
Easton Authority Joint Sewer Authority

(SEAL)

TABLE I
TO RESOLUTION

2024 Allocation of Operation and Maintenance and Capital Costs

(attached hereto)

TABLE I
EASTON AREA JOINT SEWER AUTHORITY - SURCHARGE PROGRAM COSTS FOR YEAR 2024
ALLOCATION OF OPERATION & MAINTENANCE (O & M) AND CAPITAL COSTS

ITEM	Actual 2024	Hydraulic Loading		BOD		Suspended Solids		NH3-N	
		%	Amount	%	Amount	%	Amount	%	Amount
<u>ANNUAL O & M COST ALLOCATION</u>									
<u>Directly Allocable Costs</u>									
Salaries/Wages/Overtime	\$1,808,181.53	30.0	\$542,454	25.0	\$452,045	25.0	\$452,045	20.0	\$361,636
Health, Disability, Workers Comp, Other Benefits	\$422,356.18	30.0	\$126,707	25.0	\$105,589	25.0	\$105,589	20.0	\$84,471
FICA & Medicare	\$135,850.17	30.0	\$40,755	25.0	\$33,963	25.0	\$33,963	20.0	\$27,170
Pension Contributions	\$330,225.38	30.0	\$99,068	25.0	\$82,556	25.0	\$82,556	20.0	\$66,045
Training and Dues	\$7,382.10	30.0	\$2,215	25.0	\$1,846	25.0	\$1,846	20.0	\$1,476
Office/Lab/Cleaning Supplies & Management Svcs	\$32,875.57	30.0	\$9,863	25.0	\$8,219	25.0	\$8,219	20.0	\$6,575
Heating Fuel	\$33,672.36	30.0	\$10,102	25.0	\$8,418	25.0	\$8,418	20.0	\$6,734
Vehicle Fuel and Maintenance	\$9,343.85	30.0	\$2,803	25.0	\$2,336	25.0	\$2,336	20.0	\$1,869
Clothing and Safety Supplies	\$21,438.84	30.0	\$6,432	25.0	\$5,360	25.0	\$5,360	20.0	\$4,288
Auditing Services	\$0.00	30.0	\$0	25.0	\$0	25.0	\$0	20.0	\$0
Computer Maintenance, Payroll & Mgmt. Services	\$14,774.50	30.0	\$4,432	25.0	\$3,694	25.0	\$3,694	20.0	\$2,955
Telephone	\$6,328.46	30.0	\$1,899	25.0	\$1,582	25.0	\$1,582	20.0	\$1,266
Engineering Services - Contract Lab	\$76,116.62	30.0	\$22,835	25.0	\$19,029	25.0	\$19,029	20.0	\$15,223
Indirect Costs - To Governmental Units	\$574,159.99	30.0	\$172,248	25.0	\$143,540	25.0	\$143,540	20.0	\$114,832
Repairs, Maintenance and Machinery	\$592,132.51	30.0	\$177,640	25.0	\$148,033	25.0	\$148,033	20.0	\$118,427
Insurances - Property, Casualty	\$147,743.67	30.0	\$44,323	25.0	\$36,936	25.0	\$36,936	20.0	\$29,549
Electricity	\$757,578.87	40.0	\$303,032	25.0	\$189,395	15.0	\$113,637	20.0	\$151,516
Water	\$48,012.09	30.0	\$14,404	25.0	\$12,003	25.0	\$12,003	20.0	\$9,602
Solid Waste	\$285,771.08	15.0	\$42,866	30.0	\$85,731	50.0	\$142,886	5.0	\$14,289
Chemicals	\$1,011,816.05	40.0	\$404,726	0.0	\$0	40.0	\$404,726	20.0	\$202,363
Subtotal - Directly Allocable Costs	\$6,315,759.82	32.1	\$2,028,801.78	21.2	\$1,340,274.50	27.3	\$1,726,397.25	19.3	\$1,220,286.30

TABLE I
EASTON AREA JOINT SEWER AUTHORITY - SURCHARGE PROGRAM COSTS FOR YEAR 2024
ALLOCATION OF OPERATION & MAINTENANCE (O & M) AND CAPITAL COSTS (Continued)

Item	Actual 2024	Hydraulic Loading		BOD		Suspended Solids		NH3-N	
		%	Amount	%	Amount	%	Amount	%	Amount
<u>Indirectly Allocable Costs</u>									
Solicitor Services/Outside Legal	\$71,987.00	32.1	\$23,124	21.2	\$15,276	27.3	\$19,677	19.3	\$13,909
Board/Officer Compensation	\$10,650.00	32.1	\$3,421	21.2	\$2,260	27.3	\$2,911	19.3	\$2,058
Administrative/Recording Secretary	\$1,800.00	32.1	\$578	21.2	\$382	27.3	\$492	19.3	\$348
Auditor / CPA	\$17,400.00	32.1	\$5,589	21.2	\$3,692	27.3	\$4,756	19.3	\$3,362
Accountant	\$26,910.00	32.1	\$8,644	21.2	\$5,711	27.3	\$7,356	19.3	\$5,199
Administrative, Meeting, Office	\$34,666.00	32.1	\$11,136	21.2	\$7,357	27.3	\$9,476	19.3	\$6,698
Fringe Benefits	\$42.00	32.1	\$13	21.2	\$9	27.3	\$11	19.3	\$8
Consulting Engineer- General Services	\$95,185.00	32.1	\$30,576	21.2	\$20,199	27.3	\$26,019	19.3	\$18,391
Consulting Engineer- Pretreatment Services	\$10,192.00	32.1	\$3,274	21.2	\$2,163	27.3	\$2,786	19.3	\$1,969
Pretreatment Data Management & Consulting	\$27,007.00	32.1	\$8,675	21.2	\$5,731	27.3	\$7,382	19.3	\$5,218
Contract Lab Services	\$101,372.00	32.1	\$32,564	21.2	\$21,512	27.3	\$27,710	19.3	\$19,586
Liability and Vehicle Insurance	\$57,787.00	32.1	\$18,563	21.2	\$12,263	27.3	\$15,796	19.3	\$11,165
Debt Service - Bonds 2015	\$865,315.00	32.1	\$277,964	21.2	\$183,629	27.3	\$236,532	19.3	\$167,190
Debt Service - Bonds 2021	\$328,735.00	32.1	\$105,599	21.2	\$69,761	27.3	\$89,859	19.3	\$63,516
Debt Service - Bonds 2024	\$1,306,688.00	32.1	\$419,745	21.2	\$277,294	27.3	\$357,180	19.3	\$252,469
Bond Fees	\$161,159.00	32.1	\$51,769	21.2	\$34,200	27.3	\$44,052	19.3	\$31,138
Contingencies	\$0.00	32.1	\$0	21.2	\$0	27.3	\$0	19.3	\$0
Jet - Vac Truck Lease	\$92,795.00	32.1	\$29,808	21.2	\$19,692	27.3	\$25,365	19.3	\$17,929
Capital Costs + Sewage Treatment Expense Capital	\$15,971.00	32.1	\$5,130	21.2	\$3,389	27.3	\$4,366	19.3	\$3,086
Common Use Line Inspection & Repairs	\$16,713.00	100.0	\$16,713	0.0	\$0	0.0	\$0	0.0	\$0
Permits and Licensing	\$16,481.00	32.1	\$5,294	21.2	\$3,497	27.3	\$4,505	19.3	\$3,184
Subtotal - Indirectly Allocable Costs	\$3,258,855.00	32.5	\$1,058,181.27	21.1	\$688,018.60	27.2	\$886,231.46	19.2	\$626,423.67

TABLE I
EASTON AREA JOINT SEWER AUTHORITY - SURCHARGE PROGRAM COSTS FOR YEAR 2024
ALLOCATION OF OPERATION & MAINTENANCE (O & M) AND CAPITAL COSTS (Continued)

Item	Actual 2024	Hydraulic Loading		BOD		Suspended Solids		NH3-N	
		%	Amount	%	Amount	%	Amount	%	Amount
CAPITAL COST ALLOCATION									
1988 Directly Allocable Costs									
Aerobic Digester I	\$483,471.50	0.0	\$0	30.0	\$145,041	40.0	\$193,389	30.0	\$145,041
Blower Building	\$279,473.00	0.0	\$0	30.0	\$83,842	40.0	\$111,789	30.0	\$83,842
Secondary Clarifiers 5, 6 & 7	\$974,725.70	25.0	\$243,681	25.0	\$243,681	25.0	\$243,681	25.0	\$243,681
Flow Division Box 2 & 3	\$225,039.25	20.0	\$45,008	30.0	\$67,512	20.0	\$45,008	30.0	\$67,512
Secondary Sludge Wet Well	\$74,239.05	10.0	\$7,424	30.0	\$22,272	20.0	\$14,848	40.0	\$29,696
Chlorine Building	\$107,190.25	90.0	\$96,471	5.0	\$5,360	0.0	\$0	5.0	\$5,360
Sludge Dewatering	\$1,141,852.00	0.0	\$0	0.0	\$0	100.0	\$1,141,852	0.0	\$0
Oxidation Ditch I	\$3,216,284.95	10.0	\$321,628	30.0	\$964,885	10.0	\$321,628	50.0	\$1,608,142
Sludge Pump House	\$201,838.00	10.0	\$20,184	30.0	\$60,551	20.0	\$40,368	40.0	\$80,735
Sludge Sump and Valve Pits	\$63,595.35	0.0	\$0	0.0	\$0	100.0	\$63,595	0.0	\$0
1998 & 2002 thru 2024 Directly Allocable Costs									
Influent Screen Building	\$410,800.00	30.0	\$123,240	30.0	\$123,240	40.0	\$164,320	0.0	\$0
Upgrade Digester No. 1	\$37,539.41	0.0	\$0	30.0	\$11,262	40.0	\$15,016	30.0	\$11,262
Primary Sludge Pump Station	\$242,714.56	25.0	\$60,679	25.0	\$60,679	25.0	\$60,679	25.0	\$60,679
Upgrade Digester No. 2	\$345,357.00	20.0	\$69,071	30.0	\$103,607	20.0	\$69,071	30.0	\$103,607
Digester Boiler Building	\$422,321.16	0.0	\$0	0.0	\$0	80.0	\$337,857	20.0	\$84,464
Secondary Sludge Dewatering	\$110,484.00	10.0	\$11,048	30.0	\$33,145	20.0	\$22,097	40.0	\$44,194
SCADA System	\$904,996.00	25.0	\$226,249	25.0	\$226,249	25.0	\$226,249	25.0	\$226,249
Grit System	\$749,418.00	0.0	\$0	10.0	\$74,942	90.0	\$674,476	0.0	\$0
Sludge Conveyor System	\$148,850.00	0.0	\$0	0.0	\$0	75.0	\$111,638	25.0	\$37,213
Anerobic Digester No. 1 Rehab	\$906,473.70	0.0	\$0	0.0	\$0	75.0	\$679,855	25.0	\$226,618
Primary Clarifier Project	\$1,098,727.09	0.0	\$0	15.0	\$164,809	85.0	\$933,918	0.0	\$0
Chlorine Contact Tank Project	\$218,000.00	100.0	\$0	0.0	\$0	0.0	\$0	0.0	\$0
Digester Gas System Upgrades	\$671,768.50	0.0	\$0	10.0	\$67,177	80.0	\$537,415	10.0	\$67,177
Centrifuge System	\$1,851,912.95	0.0	\$0	0.0	\$0	100.0	\$1,851,913	0.0	\$0
Oxidation Ditch Improvements	\$653,386.00	50.0	\$326,693	25.0	\$163,347	0.0	\$0	25.0	\$163,347
Digester No. 2 and Return Lift Station	\$1,121,678.59	40.0	\$448,671	10.0	\$112,168	40.0	\$448,671	10.0	\$112,168
WWTP Equipment Upgrade Project	\$1,853,381.13	60.0	\$1,112,029	10.0	\$185,338	20.0	\$370,676	10.0	\$185,338
Wastewater Pumping Station Upgrades	\$6,079,207.89	100.0	\$6,079,208	0.0	\$0	0.0	\$0	0.0	\$0
Second Street PS - Force Main Repairs	\$270,650.00	100.0	\$270,650	0.0	\$0	0.0	\$0	0.0	\$0
Second Street PS - Force Main Replacement	\$64,625.00	100.0	\$64,625	0.0	\$0	0.0	\$0	0.0	\$0
Disk Filter System	\$3,695,481.27	20.0	\$739,096	20.0	\$739,096	60.0	\$2,217,289	0.0	\$0
Replacement of Mechanical Bar Screens	\$866,126.00	20.0	\$173,225	20.0	\$173,225	60.0	\$519,676	0.0	\$0
New Administration and Lab Building	\$3,930,133.11	30.0	\$1,179,040	25.0	\$982,533	25.0	\$982,533	20.0	\$786,027
Digester No. 1 Cleaning & Misc. Improvements	\$41,253.00	15.0	\$6,188	30.0	\$12,376	50.0	\$20,627	5.0	\$2,063
Subtotal - Directly Allocable Costs	\$33,462,993.41	34.7	\$11,624,109	14.4	\$4,826,337	37.1	\$12,420,133	13.1	\$4,374,413

TABLE I
EASTON AREA JOINT SEWER AUTHORITY - SURCHARGE PROGRAM COSTS FOR YEAR 2024
ALLOCATION OF OPERATION & MAINTENANCE (O & M) AND CAPITAL COSTS (Continued)

Item	Actual 2024	Hydraulic Loading		BOD		Suspended Solids		NH3-N	
		%	Amount	%	Amount	%	Amount	%	Amount
<u>1988 Indirectly Allocable Costs</u>									
Mobilization	\$63,013.40	34.7	\$21,889	14.4	\$9,088	37.1	\$23,388	13.1	\$8,237
Sitework	\$919,584.85	34.7	\$319,438	14.4	\$132,631	37.1	\$341,313	13.1	\$120,212
Control Building & Lab Addition	\$231,488.25	34.7	\$80,413	14.4	\$33,387	37.1	\$85,919	13.1	\$30,261
Retaining Wall	\$64,630.25	34.7	\$22,451	14.4	\$9,322	37.1	\$23,988	13.1	\$8,449
New Garage	\$249,331.50	34.7	\$86,611	14.4	\$35,961	37.1	\$92,542	13.1	\$32,594
Underground Piping	\$1,039,060.00	34.7	\$360,940	14.4	\$149,863	37.1	\$385,658	13.1	\$135,830
Electrical Contract 5	\$562,491.70	34.7	\$195,394	14.4	\$81,128	37.1	\$208,775	13.1	\$73,531
Plumbing Contract 6	\$91,030.00	34.7	\$31,621	14.4	\$13,129	37.1	\$33,787	13.1	\$11,900
HVAC Contract 7	\$130,830.00	34.7	\$45,447	14.4	\$18,869	37.1	\$48,559	13.1	\$17,103
Administrative Costs	\$1,898,505.00	34.7	\$659,488	14.4	\$273,820	37.1	\$704,650	13.1	\$248,180
<u>1998 & 2002 thru 2024 Indirectly Allocable Costs</u>									
Mobilization	\$68,207.00	34.7	\$23,693	14.4	\$9,837	37.1	\$25,316	13.1	\$8,916
Sitework	\$97,000.00	34.7	\$33,695	14.4	\$13,990	37.1	\$36,003	13.1	\$12,680
Underground Piping	\$95,700.00	34.7	\$33,244	14.4	\$13,803	37.1	\$35,520	13.1	\$12,510
Electrical Contract	\$1,460,935.52	34.7	\$507,488	14.4	\$210,709	37.1	\$542,241	13.1	\$190,979
HVAC Contract	\$61,294.00	34.7	\$21,292	14.4	\$8,840	37.1	\$22,750	13.1	\$8,013
Sludge Cover	\$74,400.00	0.0	\$0	0.0	\$0	80.0	\$59,520	20.0	\$14,880
Digester Stairs	\$9,675.00	0.0	\$0	0.0	\$0	80.0	\$7,740	20.0	\$1,935
Maintenance Shop	\$61,200.00	25.0	\$15,300	25.0	\$15,300	25.0	\$15,300	25.0	\$15,300
Aeration Basin Coating	\$106,908.00	0.0	\$0	0.0	\$0	80.0	\$85,526	20.0	\$21,382
Grit System	\$121,965.00	0.0	\$0	10.0	\$12,197	90.0	\$109,769	0.0	\$0
Sludge Conveyor System	\$7,230.00	0.0	\$0	0.0	\$0	75.0	\$5,423	25.0	\$1,808
Anerobic Digester No. 1 Rehab	\$115,708.00	0.0	\$0	0.0	\$0	75.0	\$86,781	25.0	\$28,927
Administrative Cost	<u>\$1,286,722.00</u>	<u>34.7</u>	<u>\$446,971</u>	<u>14.4</u>	<u>\$185,583</u>	<u>37.1</u>	<u>\$477,580</u>	<u>13.1</u>	<u>\$168,205</u>
Subtotal - Indirectly Allocable Costs	\$8,816,909.47	34.7	\$2,905,374.35	14.4	\$1,227,457.11	37.1	\$3,458,046.26	13.1	\$1,171,830.94
<u>Annual O & M Costs</u>									
Directly Allocable Costs	\$6,315,759.82		\$2,028,801.78		\$1,340,274.50		\$1,726,397.25		\$1,220,286.30
Indirectly Allocable Costs	<u>\$3,258,855.00</u>		<u>\$1,058,181</u>		<u>\$688,019</u>		<u>\$886,231</u>		<u>\$626,424</u>
Total Annual O & M Costs	\$9,574,615		\$3,086,983		\$2,028,293		\$2,612,629		\$1,846,710
<u>Capital Costs</u>									
Directly Allocable Costs	\$33,462,993.41		\$11,624,109		\$4,826,337		\$12,420,133		\$4,374,413
Indirectly Allocable Costs	<u>\$8,816,909.47</u>		<u>\$2,905,374</u>		<u>\$1,227,457</u>		<u>\$3,458,046</u>		<u>\$1,171,831</u>
Total Capital Costs	\$42,279,902.88		\$14,529,484		\$6,053,794		\$15,878,180		\$5,546,244

TABLE II

TO RESOLUTION

Surcharge Program Cost Update Based on 2024 Data

(attached hereto)

**TABLE II
EASTON AREA JOINT SEWER AUTHORITY
SURCHARGE PROGRAM COST UPDATE BASED ON 2024 DATA**

EXPENDITURE ⁽¹⁾	BOD-5	TSS	NH3-N
- Annual Operational Cost	\$2,028,293	\$2,612,629	\$1,846,710
- Capital Amortization ⁽²⁾	345,310	905,696	316,359
TOTAL	\$2,373,603	\$3,518,324	\$2,163,069

2024 AVERAGE DAILY VALUES FOR:

Plant Flow	=	5.79 MGD
BOD-5 Influent	=	282 mg/l
TSS Influent	=	244 mg/l
NH3-N Influent	=	33.3 mg/l

2024 ANNUAL PLANT LOADINGS FOR:

BOD-5	=	282 mg/l	x 8.34 x 5.68 x 365	=	4,970	x 10x3 lbs./year
TSS	=	244 mg/l	x 8.34 x 5.68 x 365	=	4,301	x 10x3 lbs./year
NH3-N	=	33.3 mg/l	x 8.34 x 5.68 x 365	=	587	x 10x3 lbs./year

2024 TREATMENT COSTS FOR:

BOD-5	=	\$2,373,603	/	4,970	10x3 lbs./year	=	\$477.55	/10x3 lbs.
TSS	=	\$3,518,324	/	4,301	10x3 lbs./year	=	\$818.10	/10x3 lbs.
NH3-N	=	\$2,163,069	/	587	10x3 lbs./year	=	\$3,685.43	/10x3 lbs.

UPDATED SURCHARGE

$$\text{FORMULA (SF)}^{(3)} = 0.00834 \times Q1 \times [(BOD-5 - 250) \times \$477.75 + (TSS - 250) \times \$818.10 + (NH3-N - 25) \times \$3,685.43]$$

- WHERE:
- SF is the surcharge amount when concentrations for BOD-5, TSS and NH3-N exceed normal domestic levels listed below.
 - The factor "0.00834" is a constant to convert concentration expressed as mg/l to 10x3 pounds per million gallons.
 - Q1 is the industrial user's wastewater volume for the time period, expressed in million gallons.
 - BOD-5, TSS and NH3-N represent respectively, five-day biological oxygen demand, total suspended solids and ammonia-nitrogen with all concentrations expressed in mg/l.
 - The values 250, 250 and 25 are constants which express the waste load concentration of BOD-5, TSS and NH3-N, respectively, determined to be normal values for domestic sewage.

(1) See Table I for the development of the cost factors for the three conventional pollutants.

(2) This cost represents the amount necessary to recover the total capital cost allocation over a twenty-five year period at 5.5 percent interest per year.

(3) If BOD-5 values are less than 250 mg/l, TSS values are less than 250 mg/l or NH3-N values are less than 25 mg/l, any negative values calculated are set equal to zero and not considered as part of this equation.

SECRETARY CERTIFICATION

I HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2026 - 06 - 15A adopted by the Board of the Easton Area Joint Sewer Authority at a regular meeting held on the 15th day of June, 2026, in lawful session duly assembled.



Print Name: Stephen Riegel

Secretary

Easton Authority Joint Sewer Authority

6-18-26
(Date)

(SEAL)