East Cocalico Township Authority
2022 Water Budget

	2019 Actual	2020 Actual	2021 Budget	2021 12-Month Projection	2022 Budget	% change 2022 Budget vs 2021 Budget
OPERATING REVENUE						
401.000 · Rents	1,332,927	1,388,398	1,433,000	1,427,740	1,514,240	5.7%
402.000 · Fire Hydrant Rent	59,580	61,740	63,180	63,180	64,440	2.0%
403.000 · Perm Reserved Capacity Fees	3,203	-	-	-	-	
409.000 · Late Penalties & Fines	7,973	2,158	7,375	6,004	9,995	35.5%
413.000 · Inspection Fees	9,482	11,038	12,000	5,156	6,000	-50.0%
414.000 · Review Fees	250	2,150	1,000	4,042	3,000	200.0%
418.000 · Miscellaneous	4,797	5,872	4,000	7,307	6,000	50.0%
TOTAL OPERATING REVENUE	1,418,213	1,471,356	1,520,555	1,513,428	1,603,675	5.5%
REIMBURSABLE INCOME						
421.000 · Sale of Meters	21,054	21,190	20,100	22,550	15,620	-22.3%
423.000 · Material Sales	1,921	3,617	1,000	412	1,000	0.0%
424.000 · Legal Fees	1,139	674	2,000	1,800	2,000	0.0%
425.000 · Engineering Fees	13,176	14,940	12,000	7,345	12,000	0.0%
425.100 · Engineering Inspection Fees	3,948	-	4,000	11,081	4,000	0.0%
426.100 - Reimbursable Fees	-	-	100	-	-	
428.000 - Sub-Contractor	-	-	100	-	-	
429.000 · Labor Sales	2,060	1,033	1,500	2,627	2,500	66.7%
TOTAL REIMBURSABLE INCOME	43,298	41,454	40,800	45,815	37,120	-9.0%
TOTAL INCOME	1,461,511	1,512,810	1,561,355	1,559,244	1,640,795	5.1%
OPERATING & MAINTENANCE EXPENSE						
500.000 · Salaries & Wages - Supervision	79,308	81,871	82,460	83,842	85,590	3.8%
501.000 · Wages - Public Works	114,147	126,029	130,075	132,605	165,342	27.1%
501.100 · Overtime - Public Works	14,498	15,283	16,415	16,129	21,081	28.4%
502.000 · Payroll Taxes - FICA	15,455	16,321	17,515	17,126	20,810	18.8%
503.000 · PA Unemployment Tax	781	435	435	509	475	9.2%
503.100 · Pension	8,854	10,793	11,260	11,154	11,615	3.2%
504.000 · Workers Comp Insurance	4,123	3,448	3,610	3,530	3,615	0.1%
505.000 · Insurance	8,803	8,607	9,165	8,743	8,990	-1.9%
506.000 · Employee Group Insurance	44,411	42,793	47,300	44,072	45,000	-4.9%
507.000 · Maintenance - Buildings	2,690	4,514	4,500	8,128	5,000	11.1%
508.000 · Maintenance - Contents	14,395	14,055	15,000	15,491	16,500	10.0%
508.100 · Maintenance - WTP	9,041	9,197	11,000	7,611	10,000	-9.1%
509.000 · Maintenance - Field Items	27,356	13,350	20,000	55,462	40,000	100.0%
510.000 · Permit Fees (SRBC & PA DEP)	10,578	10,700	11,000	12,358	11,000	0.0%
511.000 · Contract Services	5,847	6,711	11,400	4,093	13,000	14.0%
511.100 · Sewer Charges - WTP	47,238	54,371	54,765	54,121	58,000	5.9%
512.000 · Electric	56,986	49,429	60,000	51,805	58,000	-3.3%
512.100 · Electric - WTP	32,269	32,914	33,000	32,308	32,000	-3.0%
515.000 · Laboratory Testing	32,537	55,315	28,000	25,135	26,000	-7.1%
516.000 · Chemicals	26,999	22,287	26,000	26,229	33,800	30.0%
516.100 · Chemicals - WTP	12,717	23,421	22,000	20,128	28,600	30.0%
520.000 · Certification	1,161	494	1,000	528	1,000	0.0%
521.000 · Telemetering - Maintenance	2,250	-	1,000	167	500	-50.0%
523.000 · Mileage Reimbursement	80	17	100	17	100	0.0%
525.000 · Repairs to Equipment	1,038	1,410	2,000	3,347	2,500	25.0%
526.000 · Depreciation	665,873	672,111	674,104	674,103	687,350	2.0%
530.000 · Miscellaneous	7,413	7,473	8,500	8,356	9,350	10.0%
TOTAL OPERATING & MAINTENANCE EXPENSE	1,246,847	1,283,350	1,301,604	1,317,097	1,395,218	7.2%
TRANSPORTATION EXPENSES						
551.000 · Gas, Diesel & Motor Oil	5,753	4,440	6,000	5,700	6,000	0.0%
552.000 · Repairs and Service	5,553	1,625	3,000	2,886	3,000	0.0%
555.000 · Vehicle Insurance	2,084	2,264	2,840	2,694	2,280	-19.7%
558.000 · Depreciation	7,491	9,404	8,727	8,727	8,727	0.0%

East Cocalico Township Authority
2022 Water Budget

	2019 Actual	2020 Actual	2021 Budget	2021 12-Month Projection	2022 Budget	% change 2022 Budget vs 2021 Budget
TOTAL TRANSPORTATION EXPENSES	20,881	17,733	20,567	20,007	20,007	-2.7%
REIMBURSABLE COSTS						
561.000 · Purchases - Meters	16,399	31,050	16,200	8,468	2,360	-85.4%
563.000 · Purchases - Other Materials	-	500	1,000	3,225	1,000	0.0%
564.000 · Legal Costs	1,139	674	2,000	1,800	2,000	0.0%
565.000 · Engineering Costs	13,176	14,940	12,000	7,345	12,000	0.0%
565.100 · Engineering Inspection Fees	3,948	-	4,000	11,081	4,000	0.0%
566.000 · Reimbursable Costs	-	-	200	-	-	
568.000 · Purchases - Subcontractors	72	-	200	33	-	
TOTAL REIMBURSABLE COSTS	34,734	47,164	35,600	31,953	21,360	-40.0%
GENERAL & ADMINISTRATIVE EXPENSE						
602.000 · Salaries & Wages - Office	102,156	113,889	107,245	109,298	145,100	35.3%
602.100 · Overtime - Office	1,511	2,240	2,000	4,837	5,500	175.0%
603.000 · Payroll Taxes - FICA	7,430	8,348	8,360	8,232	11,520	37.8%
603.100 · PA Unemployment Tax	359	258	195	226	260	33.3%
604.000 · Pension	5,082	4,666	4,045	4,068	5,845	44.5%
605.000 · Insurance (errors & omissions)	1,925	1,936	2,100	1,762	1,770	-15.7%
605.100 · Employee Group Insurance	31,654	29,929	28,200	26,541	28,800	2.1%
608.000 · Engineering Fees	19,547	16,416	20,000	15,174	20,000	0.0%
609.000 · Legal Fees	6,191	11,836	8,000	10,130	10,000	25.0%
610.000 · Audit & Accounting Fees	8,925	9,125	9,355	9,041	9,500	1.5%
611.000 · Bank Fees	1,130	125	500	86	100	-80.0%
612.000 · Officers Expenses	2,450	2,700	3,000	500	3,000	0.0%
613.000 · Postage & Office Supplies	3,604	4,751	4,000	4,541	4,500	12.5%
614.000 · Dues & Subscriptions	2,537	2,575	2,300	1,733	2,600	13.0%
614.100 · Public Emergency Notification	1,201	1,164	1,200	1,360	1,200	0.0%
615.000 · Advertising	134	3,277	500	287	500	0.0%
616.000 · Maintenance & Repairs	1,504	1,767	1,500	1,704	1,500	0.0%
617.000 · Training Seminars	2,058	972	2,000	2,972	3,000	50.0%
618.000 · Telephone	5,107	4,890	5,500	5,169	5,500	0.0%
619.000 · Rent	6,375	6,375	6,500	6,551	6,500	0.0%
620.000 · Mileage Reimbursement	307	245	350	369	350	0.0%
621.000 · Water & Sewer	5,345	5,715	5,500	6,535	6,000	9.1%
622.000 · Notary Fees	-	-	250	380	-	
623.000 · Depreciation (office equipment)	236	236	235	236	236	0.4%
624.000 · Uncollectible Accounts	-	62	100	17	100	0.0%
625.000 · General Expense	1,777	2,354	2,500	3,879	3,500	40.0%
626.000 · Depreciation -Computer Hardware	4,988	5,879	5,622	5,622	5,625	0.1%
627.000 · Amortization -Computer Software	6,110	8,314	9,059	9,059	9,155	1.1%
689.000 · Computer Training	-	-	100	-	-	
629.000 · Computer Support	19,787	20,268	21,000	21,910	23,000	9.5%
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	249,431	270,312	261,216	262,218	314,661	20.5%
TOTAL EXPENSE	1,551,893	1,618,558	1,618,987	1,631,275	1,751,246	8.2%
NET ORDINARY INCOME (LOSS)	(90,382)	(105,748)	(57,632)	(72,031)	(110,451)	91.6%
OTHER RECEIPTS						
701.000 · Interest Income	47,977	31,783	3,000	2,921	3,000	0.0%
704.000 · Misc Income			100	-	-	
705.000 · Gain on Sale of Assets	-	2,589	2,500	417	2,500	0.0%
706.000 · T-Mobile Rent	23,321	24,020	24,740	24,658	25,480	3.0%
707.000 · Health Insurance Rebate	25,573	25,700	15,000	38,045	20,000	33.3%
792.000 · Transfer to Water from Sewer	-	-	-	-	-	
TOTAL OTHER RECEIPTS	96,870	84,092	45,340	66,040	50,980	12.4%
CONTRIBUTED INCOME						
920.000 · Tapping Fees	427,729	253,851	220,740	368,000	161,875	-26.7%

East Cocalico Township Authority
2022 Water Budget

	2019 Actual	2020 Actual	2021 Budget	2021 12-Month Projection	2022 Budget	% change 2022 Budget vs 2021 Budget
921.000 · Contributed Capital	17,903	13,636	44,320	286,938	61,365	38.5%
TOTAL CONTRIBUTED INCOME	445,631	267,487	265,060	654,939	223,240	-15.8%
TOTAL OTHER RECEIPTS & CONTRIBUTED INCOME	542,502	351,579	310,400	720,978	274,220	-11.7%
OTHER EXPENSE						
800.000 · Note Issuance Costs	-	99,207				
802.000 · Interest Expense - Funded Debt	129,913	61,803	39,225	39,225	36,975	-5.7%
804.100 · Amort Exp - Deferred Loss	10,872	14,670	29,476	29,476	29,476	0.0%
TOTAL OTHER EXPENSE	140,785	175,680	68,701	68,701	66,451	-3.3%
NET INCOME (LOSS)	311,335	70,152	184,067	580,246	97,318	-47.1%
792.000 · Transfer to Water from Sewer (line item removed-2020)		*2,000,000*				
MISCELLANEOUS CASH TRANSACTIONS						
PRINCIPAL PAYMENT ON NOTE	(60,000)	(120,000)	(150,000)	(150,000)	(150,000)	
(NONE CASH ITEMS) DEPRECIATION	684,697	695,944	697,747	697,747	711,093	
CASH FROM OPERATIONS GAIN (LOSS)	936,031	646,096	731,814	1,127,993	658,411	

RATE ANALYSIS

Net Ordinary Income	(90,382)	(105,748)		(72,031)	(110,451)
Total Receipts	96,870	84,092		66,040	50,980
Tapping Fees	427,729	253,851		368,000	161,875
Capital Contributions	17,903	13,636		286,938	61,365
Less Total Other Expense	(140,785)	(175,680)		(68,701)	(66,451)
Plus Interest Expense	129,913	61,803		39,225	36,975
Cash Available for Debt Service Payment	441,248	131,955		619,471	134,293
Principal & Interest Payment	189,913	181,803		189,225	186,975
Excess or (Additional) income required	251,335	(49,848)		430,246	(52,682)
Percent Rate Increase Required	0%	3.6%		0%	3.48%
Current Rate	6.85	6.85		6.85	6.85
Amount of Rate Increase Required	-	0.25		-	0.24
Recommended New Rate	6.85	7.10		6.85	7.09

FINAL - Board Approved 12/22/21
New Rate - $12.55/1000 gallons

East Cocalico Township Authority
2022 Sewer Budget

	2019 Actual	2020 Actual	2021 Budget	2021 12-Month Projection	2022 Budget	% change 2022 Budget vs 2021 Budget
OPERATING REVENUE						
401.000 · Rents	2,124,695	2,108,959	2,175,400	2,182,507	2,315,040	6.4%
401.100 · Sewer Rents - WTP	47,238	54,371	54,765	54,121	58,000	5.9%
409.000 · Late Penalties & Fines	14,838	4,308	11,198	11,046	15,275	36.4%
413.000 · Inspection Fees	16,599	15,396	12,000	5,411	6,000	-50.0%
414.000 · Review Fees	1,400	2,150	1,000	3,917	3,000	200.0%
418.000 · Miscellaneous	1,522	1,921	1,500	1,484	1,500	0.0%
TOTAL OPERATING REVENUE	2,206,292	2,187,105	2,255,863	2,258,485	2,398,815	6.3%
REIMBURSABLE INCOME						
423.000 · Material Sales	315	-	200	172	200	0.0%
424.000 · Legal Fees	2,680	674	2,500	1,884	1,500	-40.0%
425.000 · Engineering Fees	15,236	14,724	10,000	6,995	10,000	0.0%
425.100 · Engineering Inspection Fees	4,041	3,228	4,250	11,123	4,000	-5.9%
426.100 · Reimbursable Fees	-	-	200	-	-	-100.0%
428.000 · Subcontract	718	-	200	33	-	-100.0%
429.000 · Labor Sales	1,059	337	500	1,448	1,000	100.0%
TOTAL REIMBURSABLE INCOME	24,050	18,963	17,850	21,655	16,700	-6.4%
TOTAL INCOME	2,230,342	2,206,068	2,273,713	2,280,140	2,415,515	6.2%
OPERATING & MAINTENANCE EXPENSE						
500.000 · Salaries & Wages - Supervision	79,308	81,871	82,460	83,842	85,590	3.8%
501.000 · Wages - Public Works	114,147	126,029	130,075	132,605	165,342	27.1%
501.100 · Overtime - Public Works	14,498	15,283	16,415	16,129	21,081	28.4%
502.000 · Payroll Taxes - FICA	15,455	16,321	17,515	17,127	20,810	18.8%
503.000 · PA Unemployment Tax	781	435	435	509	475	9.2%
503.100 · Pension	8,854	10,793	11,260	11,154	11,615	3.2%
504.000 · Workers Comp Insurance	4,123	3,448	3,610	3,530	3,615	0.1%
505.000 · Insurance	8,803	8,607	9,165	8,743	8,990	-1.9%
506.000 · Employee Group Insurance	44,411	42,793	47,300	44,048	45,000	-4.9%
507.000 · Maintenance - Buildings	616	75	1,000	441	1,000	0.0%
508.000 · Maintenance - Contents	8,761	23,238	15,000	11,336	15,000	0.0%
509.000 · Maintenance - Field Items	18,680	20,707	22,000	19,178	22,000	0.0%
510.000 · Permit Fees	53	-	100	17	100	0.0%
511.000 · Contract Services	1,720	342	400	367	400	0.0%
512.000 · Electric	21,781	19,718	22,000	20,132	20,000	-9.1%
513.000 · Sewer Treatment - Adamstown	31,488	24,945	42,650	42,989	124,667	192.3%
514.000 · Sewer Treatment - Ephrata	614,145	656,642	775,659	775,659	856,329	10.4%
514.100 · Sewer Interceptor Cost -Ephrata	12,967	8,958	22,381	22,381	24,763	10.6%
514.200 · Sewer Debt Service - Ephrata	245,075	239,161	235,657	235,657	249,525	5.9%
515.000 · Laboratory Testing	3,216	3,152	3,300	3,162	3,300	0.0%
520.000 · Certification	907	339	700	503	700	0.0%
521.000 · Telemetering - Repairs	-	-	300	-	200	-33.3%
522.000 · Telemetering - Lines	5,736	6,050	6,300	6,533	6,500	3.2%
523.000 · Mileage Reimbursement	80	17	100	17	100	0.0%
525.000 · Repairs to Equipment	862	1,399	2,000	3,657	2,500	25.0%
526.000 · Depreciation	558,132	566,608	567,058	567,058	567,770	0.1%
530.000 · Miscellaneous	4,325	5,260	5,000	4,471	5,500	10.0%
TOTAL OPERATING & MAINTENANCE EXPENSE	1,818,921	1,882,192	2,039,840	2,031,243	2,262,872	10.9%
TRANSPORTATION EXPENSES						
551.000 · Gas, Diesel & Motor Oil	5,753	4,440	6,000	5,700	6,000	0.0%
552.000 · Repairs and Service	5,553	1,625	3,000	2,881	3,000	0.0%
555.000 · Vehicle Insurance	2,084	2,264	2,840	2,694	2,280	-19.7%
558.000 · Depreciation	7,491	9,404	8,727	8,727	8,727	0.0%

East Cocalico Township Authority
2022 Sewer Budget

	2019 Actual	2020 Actual	2021 Budget	2021 12-Month Projection	2022 Budget	% change 2022 Budget vs 2021 Budget
TOTAL TRANSPORTATION EXPENSES	20,881	17,733	20,567	20,002	20,007	-2.7%
REIMBURSABLE COSTS						
561.000 · Purchases - Meters	-	-	200	4,859	2,360	1080.0%
563.000 · Purchases - Other Materials	-	-	2,500	142	200	-92.0%
564.000 · Legal Costs	2,680	674	10,000	1,884	1,500	-85.0%
565.000 · Engineering Costs	15,236	14,724	4,250	6,995	10,000	135.3%
565.100 · Engineering Inspection Fees	4,041	3,228	200	11,123	4,000	1900.0%
568.000 · Purchases - Subcontract	718	-	200	33	-	-100.0%
TOTAL REIMBURSABLE COSTS	22,676	18,626	17,350	25,036	18,060	4.1%
GENERAL & ADMINISTRATIVE EXPENSE						
602.000 · Salaries & Wages - Office	102,156	113,889	107,245	109,298	145,100	35.3%
602.100 · Overtime - Office	1,511	2,243	2,000	4,838	5,500	175.0%
603.000 · Payroll Taxes - FICA	7,430	8,348	8,360	8,232	11,520	37.8%
603.100 · PA Unemployment Tax	358	258	195	226	260	33.3%
604.000 · Pension	5,082	4,666	4,045	4,068	5,845	44.5%
605.000 · Insurance (errors & omissions)	1,925	1,936	2,100	1,762	1,770	-15.7%
605.100 · Employee Group Insurance	31,654	29,929	28,200	26,541	28,800	2.1%
608.000 · Engineering Fees	22,564	17,016	18,000	19,114	20,000	11.1%
609.000 · Legal Fees	3,509	2,465	5,000	5,642	10,000	100.0%
610.000 · Audit & Accounting Fees	8,925	9,125	9,355	9,041	9,500	1.5%
611.000 · Bank Fees	2,951	367	500	83	100	-80.0%
612.000 · Officers Expenses	2,450	2,700	3,000	500	3,000	0.0%
613.000 · Postage & Office Supplies	3,604	4,751	4,000	4,514	4,500	12.5%
614.000 · Dues & Subscriptions	2,537	2,485	2,300	1,733	2,000	-13.0%
615.000 · Advertising	134	3,277	500	287	500	0.0%
616.000 · Maintenance & Repairs	1,504	1,767	1,500	1,704	1,500	0.0%
617.000 · Training Seminars	1,783	787	2,000	2,382	3,000	50.0%
618.000 · Telephone	5,107	4,890	5,500	5,170	5,500	0.0%
619.000 · Rent	6,375	6,375	6,500	6,551	6,500	0.0%
620.000 · Mileage Reimbursement	307	245	350	369	350	0.0%
621.000 · Water & Sewer	591	1,257	750	1,174	1,250	66.7%
622.000 · Notary Fees	-	-	250	380	-	
623.000 · Depreciation (office equipment)	-	-	-	-	-	
624.000 · Uncollectible Accounts		62	100	-	100	0.0%
625.000 · General Expense	1,777	2,354	2,500	3,285	3,500	40.0%
626.000 · Depreciation -Computer Hardware	747	1,597	1,528	1,528	1,528	0.0%
627.000 · Amortization -Computer Software	53	1,261	1,382	1,382	1,394	0.9%
628.000 · Computer Training	-	-	100	-	-	
629.000 · Computer Support	19,787	20,268	21,000	21,068	23,000	9.5%
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	234,822	244,318	238,260	240,871	296,017	24.2%
TOTAL EXPENSE	2,097,300	2,162,868	2,316,017	2,317,152	2,596,956	12.1%
NET ORDINARY INCOME	133,042	43,200	(42,305)	(37,012)	(181,441)	328.9%
OTHER RECEIPTS						
701.000 · Interest Income	145,467	87,271	6,500	5,248	5,000	-23.1%
704.000 · Misc Income	-	-	100	-	-	
705.000 · Gain on Sale of Assets	-	2,589	2,500	417	2,500	0.0%
707.000 · Health Insurance Rebate	25,573	25,700	15,000	38,045	20,000	33.3%
TOTAL OTHER RECEIPTS	171,040	115,559	24,100	43,709	27,500	14.1%
CONTRIBUTED INCOME						
920.000 · Tapping Fees	262,468	341,754	209,770	235,363	111,055	-47.1%
TOTAL CONTRIBUTED INCOME	262,468	341,754	209,770	235,363	111,055	-47.1%
TOTAL OTHER RECEIPTS & CONTRIBUTED INCOME	433,508	457,313	233,870	279,072	138,555	-40.8%

East Cocalico Township Authority
2022 Sewer Budget

	2019 Actual	2020 Actual	2021 Budget	2021 12-Month Projection	2022 Budget	% change 2022 Budget vs 2021 Budget
OTHER EXPENSE						
892.000 · Transfer from Sewer	-	-	-	-	-	
TOTAL OTHER EXPENSE	-	-	-	-	-	
NET INCOME (LOSS)	**566,549**	**500,513**	**191,566**	**242,059**	**(42,886)**	**-122.4%**
892.000 · Transfer from Sewer (line item removed - 2020)		*2,000,000*				
MISCELLANEOUS CASH TRANSACTIONS						
(NONE CASH ITEMS) DEPRECIATION	566,423	578,869	578,695	578,694	579,419	
CASH FROM OPERATIONS GAIN (LOSS)	1,132,972	1,079,382	770,261	820,754	536,533	

RATE ANALYSIS

Net Ordinary Income	133,042	43,200		(37,012)	(181,441)
Total Receipts	171,040	115,559		43,709	27,500
Tapping Fees	262,468	341,754		235,363	111,055
Less Total Other Expense	-	-		-	-
Cash Available for Debt Service Payment	566,549	500,513		242,059	(42,886)
Principal & Interest Payment	-	-		-	-
Excess or (Additional) income required	566,549	500,513		242,059	(42,886)
Percent Rate Increase Required	0%	0%		0%	1.96%
Current Rate	12.10	12.10		12.10	12.10
Amount of Rate Increase Required	-	-		-	0.24
Recommended New Rate	12.10	12.10		12.10	12.34