East Cocalico Township Authority
2023 Water Budget

	2020 Actual	2021 Actual	2022 Budget	2022 12-Month Projection	2023 Budget	% change 2023 Budget vs 2022 Budget
OPERATING REVENUE						
401.000 · Rents	1,388,398	1,397,983	1,514,240	1,485,959	1,635,380	8.0%
402.000 · Fire Hydrant Rent	61,740	63,180	64,440	64,440	65,700	2.0%
409.000 · Late Penalties & Fines	2,158	6,984	9,995	9,060	10,400	4.1%
413.000 · Inspection Fees	11,038	4,070	6,000	3,348	5,000	-16.7%
414.000 · Review Fees	2,150	3,725	3,000	1,675	2,000	-33.3%
418.000 · Miscellaneous	5,872	7,764	6,000	3,583	2,000	-66.7%
418.100 · Misc Utility Billing Charges		104	-	976	2,000	
420.000 · Grant Revenue				7,500		
TOTAL OPERATING REVENUE	1,471,356	1,483,810	1,603,675	1,576,541	1,722,480	7.4%
REIMBURSABLE INCOME						
421.000 · Sale of Meters	21,190	25,062	15,620	10,095	14,200	-9.1%
423.000 · Material Sales	3,617	246	1,000	669	1,000	0.0%
424.000 · Legal Fees	674	1,842	2,000	778	1,500	-25.0%
425.000 · Engineering Fees	14,940	7,505	12,000	7,656	12,000	0.0%
425.100 · Engineering Inspection Fees	-	10,415	4,000	45,265	20,000	400.0%
429.000 · Labor Sales	1,033	2,377	2,500	882	1,500	-40.0%
TOTAL REIMBURSABLE INCOME	41,454	47,447	37,120	65,345	50,200	35.2%
TOTAL INCOME	1,512,810	1,531,257	1,640,795	1,641,885	1,772,680	8.0%
OPERATING & MAINTENANCE EXPENSE						
500.000 · Salaries & Wages - Supervision	81,871	84,095	85,590	83,213	90,700	6.0%
501.000 · Wages - Public Works	126,029	129,243	165,342	146,200	189,395	14.5%
501.100 · Overtime - Public Works	15,283	15,016	21,081	16,682	23,680	12.3%
502.000 · Payroll Taxes - FICA	16,321	17,072	20,810	20,569	23,240	11.7%
503.000 · PA Unemployment Tax	435	436	475	475	560	17.9%
503.100 · Pension	10,793	11,147	11,615	11,659	12,180	4.9%
504.000 · Workers Comp Insurance	3,448	3,501	3,615	3,577	4,310	19.2%
505.000 · Insurance	8,607	8,642	8,990	8,667	9,390	4.4%
506.000 · Employee Group Insurance	42,793	43,171	45,000	45,505	60,000	33.3%
507.000 · Maintenance - Buildings	4,514	7,378	5,000	4,649	15,000	200.0%
508.000 · Maintenance - Contents	14,055	13,007	16,500	11,776	13,000	-21.2%
508.100 · Maintenance - WTP	9,197	6,361	10,000	6,728	10,000	0.0%
509.000 · Maintenance - Field Items	13,350	53,749	40,000	26,416	30,000	-25.0%
510.000 · Permit Fees (SRBC & PA DEP)	10,700	10,525	11,000	13,275	11,000	0.0%
511.000 · Contract Services	6,711	6,824	13,000	9,587	11,000	-15.4%
511.100 · Sewer Charges - WTP	54,371	53,136	58,000	61,566	70,000	20.7%
512.000 · Electric	49,429	49,507	58,000	49,667	57,000	-1.7%
512.100 · Electric - WTP	32,914	33,001	32,000	34,942	35,000	9.4%
515.000 · Laboratory Testing	55,315	31,700	26,000	27,267	46,000	76.9%
516.000 · Chemicals	22,287	26,016	33,800	31,551	40,000	18.3%
516.100 · Chemicals - WTP	23,421	17,335	28,600	33,916	40,000	39.9%
520.000 · Certification	494	581	1,000	878	1,000	0.0%
521.000 · Telemetering - Maintenance	-	-	500	125	500	0.0%
522.000 · Telemetering - Lines			-	2,838	5,800	
523.000 · Mileage Reimbursement	17	-	100	32	100	0.0%
525.000 · Repairs to Equipment	1,410	3,388	2,500	2,442	2,750	10.0%
526.000 · Depreciation	672,111	679,840	687,350	687,349	663,236	-3.5%
530.000 · Miscellaneous	7,473	8,220	9,350	10,755	12,200	30.5%
TOTAL OPERATING & MAINTENANCE EXPENSE	1,283,350	1,312,891	1,395,218	1,352,303	1,477,041	5.9%

East Cocalico Township Authority
2023 Water Budget

	2020 Actual	2021 Actual	2022 Budget	2022 12-Month Projection	2023 Budget	% change 2023 Budget vs 2022 Budget
TRANSPORTATION EXPENSES						
551.000 · Gas, Diesel & Motor Oil	4,440	5,348	6,000	5,884	8,750	45.8%
552.000 · Repairs and Service	1,625	2,412	3,000	1,649	2,000	-33.3%
555.000 · Vehicle Insurance	2,264	2,657	2,280	2,532	3,030	32.9%
558.000 · Depreciation	9,404	8,727	8,727	8,727	13,366	53.2%
TOTAL TRANSPORTATION EXPENSES	17,733	19,144	20,007	18,792	27,146	35.7%
REIMBURSABLE COSTS						
561.000 · Purchases - Meters	31,050	6,766	2,360	13,790	1,345	-43.0%
563.000 · Purchases - Other Materials	500	3,059	1,000	250	1,000	0.0%
564.000 · Legal Costs	674	1,842	2,000	778	1,500	-25.0%
565.000 · Engineering Costs	14,940	7,505	12,000	7,656	12,000	0.0%
565.100 · Engineering Inspection Fees	-	10,415	4,000	45,265	20,000	400.0%
TOTAL REIMBURSABLE COSTS	47,164	29,587	21,360	67,739	35,845	67.8%
GENERAL & ADMINISTRATIVE EXPENSE						
602.000 · Salaries & Wages - Office	113,889	109,762	145,100	138,454	159,575	10.0%
602.100 · Overtime - Office	2,240	6,366	5,500	6,672	5,500	0.0%
603.000 · Payroll Taxes - FICA	8,348	8,438	11,520	9,573	12,630	9.6%
603.100 · PA Unemployment Tax	258	194	260	323	260	0.0%
604.000 · Pension	4,666	4,455	5,845	5,969	7,755	32.7%
605.000 · Insurance (errors & omissions)	1,936	1,619	1,770	1,374	1,950	10.2%
605.100 · Employee Group Insurance	29,929	26,231	28,800	30,577	32,000	11.1%
608.000 · Engineering Fees	16,416	44,516	20,000	17,745	25,000	25.0%
609.000 · Legal Fees	11,836	9,402	10,000	5,612	10,000	0.0%
610.000 · Audit & Accounting Fees	9,125	8,940	9,500	9,416	10,000	5.3%
611.000 · Bank Fees	125	3	100	41	1,000	900.0%
612.000 · Officers Expenses	2,700	2,300	3,000	750	3,000	0.0%
613.000 · Postage & Office Supplies	4,751	4,442	4,500	5,225	5,750	27.8%
614.000 · Dues & Subscriptions	2,575	2,562	2,600	2,522	3,300	26.9%
614.100 · Public Emergency Notification	1,164	1,160	1,200	1,460	1,200	0.0%
615.000 · Advertising	3,277	223	500	401	2,000	300.0%
616.000 · Maintenance & Repairs	1,767	2,174	1,500	1,313	1,750	16.7%
617.000 · Training Seminars	972	2,744	3,000	3,237	5,000	66.7%
618.000 · Telephone	4,890	5,082	5,500	4,990	5,500	0.0%
619.000 · Rent	6,375	6,443	6,500	6,665	6,850	5.4%
620.000 · Mileage Reimbursement	245	400	350	484	500	42.9%
621.000 · Water & Sewer	5,715	5,687	6,000	5,851	6,000	0.0%
622.000 · Notary Fees	-	339	-	-	-	
623.000 · Depreciation (office equipment)	236	236	236	236	236	0.0%
624.000 · Uncollectible Accounts	62	-	100	25	100	0.0%
625.000 · General Expense	2,354	3,686	3,500	2,914	3,850	10.0%
626.000 · Depreciation -Computer Hardware	5,879	5,834	5,625	5,623	7,088	26.0%
627.000 · Amortization -Computer Software	8,314	9,074	9,155	9,154	7,034	-23.2%
629.000 · Computer Support	20,268	21,629	23,000	22,444	33,000	43.5%
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	270,312	293,941	314,661	299,050	357,828	13.7%
TOTAL EXPENSE	1,618,558	1,655,563	1,751,246	1,737,883	1,897,860	8.4%
NET ORDINARY INCOME (LOSS)	(105,748)	(124,306)	(110,451)	(95,997)	(125,180)	13.3%
OTHER RECEIPTS						
701.000 · Interest Income	31,783	2,981	3,000	4,395	70,000	2233.3%
705.000 · Gain on Sale of Assets	2,589	(175,112)	2,500	625	2,500	0.0%
706.000 · T-Mobile Rent	24,020	24,741	25,480	25,480	26,250	3.0%
707.000 · Health Insurance Rebate	25,700	35,545	20,000	24,263	20,000	0.0%
TOTAL OTHER RECEIPTS	84,092	(111,845)	50,980	54,763	118,750	132.9%

East Cocalico Township Authority
2023 Water Budget

	2020 Actual	2021 Actual	2022 Budget	2022 12-Month Projection	2023 Budget	% change 2023 Budget vs 2022 Budget
CONTRIBUTED INCOME						
920.000 · Tapping Fees	253,851	386,675	161,875	116,076	139,802	-13.6%
921.000 · Contributed Capital	13,636	280,334	61,365	39,050	89,880	46.5%
922.000 · Developer Contribution		14,850	-	-	-	
TOTAL CONTRIBUTED INCOME	267,487	681,859	223,240	155,126	229,682	2.9%
TOTAL OTHER RECEIPTS & CONTRIBUTED INCOME	351,579	570,014	274,220	209,889	348,432	27.1%
OTHER EXPENSE						
800.000 · Note Issuance Costs	99,207	-				
802.000 · Interest Expense - Funded Debt	61,803	39,037	36,975	36,975	34,725	-6.1%
804.100 · Amort Exp - Deferred Loss	14,670	24,765	29,476	29,476	29,476	0.0%
TOTAL OTHER EXPENSE	175,680	63,802	66,451	66,451	64,201	-3.4%
NET INCOME (LOSS)	70,152	381,906	97,318	47,441	159,051	63.4%
792.000 · Transfer to Water from Sewer (line item removed-2020)		*2,000,000*				
MISCELLANEOUS CASH TRANSACTIONS						
PRINCIPAL PAYMENT ON NOTE	(120,000)	(150,000)	(150,000)	(150,000)	(150,000)	
(NONE CASH ITEMS) DEPRECIATION	695,944	703,711	711,093	711,088	690,960	
CASH FROM OPERATIONS GAIN (LOSS)	646,096	935,617	658,411	608,529	700,011	
RATE ANALYSIS						
Net Ordinary Income	(105,748)	(124,306)	(110,451)	(95,997)	(125,180)	
Total Receipts	84,092	(111,845)	50,980	54,763	118,750	
Tapping Fees	253,851	386,675	161,875	116,076	139,802	
Capital Contributions	13,636	280,334	61,365	39,050	89,880	
Less Total Other Expense	(175,680)	(63,802)	(66,451)	(66,451)	(64,201)	
Plus Interest Expense	61,803	39,037	36,975	36,975	34,725	
Cash Available for Debt Service Payment	131,955	406,093	134,293	84,416	193,776	
Principal & Interest Payment	181,803	189,037	186,975	186,975	184,725	
Excess or (Additional) income required	(49,848)	217,056	(52,682)	(102,559)	9,051	
Percent Rate Increase Required	3.59%	0%	3.5%	6.90%	0%	
Current Rate	6.85	6.85	6.85	7.10	7.65	
Amount of Rate Increase Required	0.25	-	0.24	0.49	-	
Recommended New Rate	7.10	6.85	7.09	7.59	7.65	

East Cocalico Township Authority
2023 Sewer Budget

	2020 Actual	2021 Actual	2022 Budget	2022 12-Month Projection	2023 Budget	% change 2023 Budget vs 2022 Budget
OPERATING REVENUE						
401.000 · Rents	2,108,959	2,168,680	2,315,040	2,259,688	2,453,945	6.0%
401.100 · Sewer Rents - WTP	54,371	53,136	58,000	61,566	70,000	20.7%
409.000 · Late Penalties & Fines	4,308	13,419	15,275	16,268	16,205	6.1%
413.000 · Inspection Fees	15,396	4,499	6,000	3,485	5,000	-16.7%
414.000 · Review Fees	2,150	3,600	3,000	1,975	2,000	-33.3%
418.000 · Miscellaneous	1,921	1,610	1,500	1,985	1,500	0.0%
TOTAL OPERATING REVENUE	2,187,105	2,244,944	2,398,815	2,344,967	2,548,650	6.2%
REIMBURSABLE INCOME						
423.000 · Material Sales	-	139	200	50	100	-50.0%
424.000 · Legal Fees	674	1,842	1,500	653	1,500	0.0%
425.000 · Engineering Fees	14,724	9,308	10,000	7,540	12,000	20.0%
425.100 · Engineering Inspection Fees	3,228	10,415	4,000	45,265	20,000	400.0%
429.000 · Labor Sales	337	1,365	1,000	250	500	-50.0%
TOTAL REIMBURSABLE INCOME	18,963	23,069	16,700	53,758	34,100	104.2%
TOTAL INCOME	2,206,068	2,268,013	2,415,515	2,398,724	2,582,750	6.9%
OPERATING & MAINTENANCE EXPENSE						
500.000 · Salaries & Wages - Supervision	81,871	84,095	85,590	83,213	90,700	6.0%
501.000 · Wages - Public Works	126,029	129,243	165,342	146,200	189,395	14.5%
501.100 · Overtime - Public Works	15,283	15,016	21,081	16,682	23,680	12.3%
502.000 · Payroll Taxes - FICA	16,321	17,072	20,810	20,569	23,240	11.7%
503.000 · PA Unemployment Tax	435	436	475	608	560	17.9%
503.100 · Pension	10,793	11,147	11,615	11,659	12,180	4.9%
504.000 · Workers Comp Insurance	3,448	3,501	3,615	3,577	4,310	19.2%
505.000 · Insurance	8,607	8,642	8,990	8,667	9,390	4.4%
506.000 · Employee Group Insurance	42,793	43,147	45,000	45,262	60,000	33.3%
507.000 · Maintenance - Buildings	75	274	1,000	1,169	3,000	200.0%
508.000 · Maintenance - Contents	23,238	9,284	15,000	12,628	15,000	0.0%
509.000 · Maintenance - Field Items	20,707	16,289	22,000	19,745	20,000	-9.1%
510.000 · Permit Fees	-	-	100	25	100	0.0%
511.000 · Contract Services	342	360	400	447	500	25.0%
512.000 · Electric	19,718	18,987	20,000	18,921	20,000	0.0%
513.000 · Sewer Treatment - Adamstown	24,945	42,890	124,667	132,586	167,133	34.1%
514.000 · Sewer Treatment - Ephrata	656,642	674,999	856,329	856,329	947,885	10.7%
514.100 · Sewer Interceptor Cost -Ephrata	8,958	15,348	24,763	24,763	24,177	-2.4%
514.200 · Sewer Debt Service - Ephrata	239,161	257,254	249,525	249,525	294,193	17.9%
515.000 · Laboratory Testing	3,152	2,855	3,300	3,333	3,500	6.1%
520.000 · Certification	339	606	700	708	700	0.0%
521.000 · Telemetering - Maintenance	-	-	200	-	200	0.0%
522.000 · Telemetering - Lines	6,050	6,577	6,500	6,552	7,000	7.7%
523.000 · Mileage Reimbursement	17	-	100	32	100	0.0%
525.000 · Repairs to Equipment	1,399	3,698	2,500	2,009	2,500	0.0%
526.000 · Depreciation	566,608	567,951	567,770	567,771	560,444	-1.3%
530.000 · Miscellaneous	5,260	4,753	5,500	5,102	5,750	4.5%
TOTAL OPERATING & MAINTENANCE EXPENSE	1,882,192	1,934,424	2,262,872	2,238,079	2,485,637	9.8%
TRANSPORTATION EXPENSES						
551.000 · Gas, Diesel & Motor Oil	4,440	5,348	6,000	5,884	8,750	45.8%
552.000 · Repairs and Service	1,625	2,407	3,000	1,649	2,000	-33.3%
555.000 · Vehicle Insurance	2,264	2,657	2,280	2,532	3,030	32.9%
558.000 · Depreciation	9,404	8,727	8,727	8,727	13,366	53.2%
TOTAL TRANSPORTATION EXPENSES	17,733	19,139	20,007	18,792	27,146	35.7%

East Cocalico Township Authority
2023 Sewer Budget

	2020 Actual	2021 Actual	2022 Budget	2022 12-Month Projection	2023 Budget	% change 2023 Budget vs 2022 Budget
REIMBURSABLE COSTS						
561.000 · Purchases - Meters	-	5,857	2,360	13,790	1,345	-43.0%
563.000 · Purchases - Other Materials	-	109	200	50	200	0.0%
564.000 · Legal Costs	674	1,842	1,500	653	1,500	0.0%
565.000 · Engineering Costs	14,724	9,308	10,000	7,540	12,000	20.0%
565.100 · Engineering Inspection Fees	3,228	10,415	4,000	45,265	20,000	400.0%
TOTAL REIMBURSABLE COSTS	18,626	27,531	18,060	67,298	35,045	94.0%
GENERAL & ADMINISTRATIVE EXPENSE						
602.000 · Salaries & Wages - Office	113,889	109,762	145,100	138,454	159,575	10.0%
602.100 · Overtime - Office	2,243	6,366	5,500	6,672	5,500	0.0%
603.000 · Payroll Taxes - FICA	8,348	8,438	11,520	9,573	12,630	9.6%
603.100 · PA Unemployment Tax	258	194	260	323	260	0.0%
604.000 · Pension	4,666	4,455	5,845	5,969	7,755	32.7%
605.000 · Insurance (errors & omissions)	1,936	1,619	1,770	1,374	1,950	10.2%
605.100 · Employee Group Insurance	29,929	26,231	28,800	30,577	32,000	11.1%
608.000 · Engineering Fees	17,016	23,691	20,000	17,584	25,000	25.0%
609.000 · Legal Fees	2,465	5,364	10,000	4,196	10,000	0.0%
610.000 · Audit & Accounting Fees	9,125	8,940	9,500	9,416	10,000	5.3%
611.000 · Bank Fees	367	-	100	25	1,000	900.0%
612.000 · Officers Expenses	2,700	2,300	3,000	750	3,000	0.0%
613.000 · Postage & Office Supplies	4,751	4,421	4,500	5,225	5,750	27.8%
614.000 · Dues & Subscriptions	2,485	2,562	2,000	1,454	3,300	65.0%
615.000 · Advertising	3,277	223	500	125	2,000	300.0%
616.000 · Maintenance & Repairs	1,767	2,174	1,500	1,313	1,750	16.7%
617.000 · Training Seminars	787	2,154	3,000	2,512	3,000	0.0%
618.000 · Telephone	4,890	5,076	5,500	4,993	5,500	0.0%
619.000 · Rent	6,375	6,443	6,500	6,665	6,850	5.4%
620.000 · Mileage Reimbursement	245	400	350	484	500	42.9%
621.000 · Water & Sewer	1,257	1,425	1,250	1,888	2,000	60.0%
622.000 · Notary Fees	-	339	-	-	-	
623.000 · Depreciation (office equipment)	-	-	-	-	-	
624.000 · Uncollectible Accounts	62	-	100	-	100	0.0%
625.000 · General Expense	2,354	3,092	3,500	2,914	3,850	10.0%
626.000 · Depreciation -Computer Hardware	1,597	1,555	1,528	1,428	2,947	92.9%
627.000 · Amortization -Computer Software	1,261	1,397	1,394	1,495	1,757	26.0%
629.000 · Computer Support	20,268	20,788	23,000	22,444	24,500	6.5%
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	244,318	249,409	296,017	277,851	332,474	12.3%
TOTAL EXPENSE	2,162,868	2,230,503	2,596,956	2,602,020	2,880,302	10.9%
NET ORDINARY INCOME	43,200	37,510	(181,441)	(203,295)	(297,552)	64.0%
OTHER RECEIPTS						
701.000 · Interest Income	87,271	5,034	5,000	9,821	123,000	2360.0%
705.000 · Gain on Sale of Assets	2,589	-	2,500	625	2,500	0.0%
707.000 · Health Insurance Rebate	25,700	35,545	20,000	24,263	20,000	0.0%
TOTAL OTHER RECEIPTS	115,559	40,579	27,500	34,709	145,500	429.1%
CONTRIBUTED INCOME						
920.000 · Tapping Fees	341,754	238,656	111,055	90,045	145,553	31.1%
TOTAL CONTRIBUTED INCOME	341,754	238,656	111,055	90,045	145,553	31.1%
TOTAL OTHER RECEIPTS & CONTRIBUTED INCOME	457,313	279,235	138,555	124,754	291,053	110.1%
OTHER EXPENSE						

East Cocalico Township Authority
2023 Sewer Budget

	2020 Actual	2021 Actual	2022 Budget	2022 12-Month Projection	2023 Budget	% change 2023 Budget vs 2022 Budget
TOTAL OTHER EXPENSE	-	-	-	-	-	
NET INCOME (LOSS)	**500,513**	**316,745**	**(42,886)**	**(78,541)**	**(6,499)**	**-84.8%**
892.000 · Transfer from Sewer (line item removed - 2020)		*2,000,000*				
MISCELLANEOUS CASH TRANSACTIONS						
(NONE CASH ITEMS) DEPRECIATION	578,869	579,630	579,419	579,420	578,514	
CASH FROM OPERATIONS GAIN (LOSS)	1,079,382	896,375	536,533	500,879	572,015	
RATE ANALYSIS						
Net Ordinary Income	43,200	37,510	(181,441)	(203,295)	(297,552)	
Total Receipts	115,559	40,579	27,500	34,709	145,500	
Tapping Fees	341,754	238,656	111,055	90,045	145,553	
Less Total Other Expense	-	-	-	-	-	
Cash Available for Debt Service Payment	500,513	316,745	(42,886)	(78,541)	(6,499)	
Principal & Interest Payment	-	-		-	-	
Excess or (Additional) income required	500,513	316,745	(42,886)	(78,541)	(6,499)	
Percent Rate Increase Required	0%	0%	1.98%	4.67%	0.29%	
Current Rate	12.10	12.10	12.10	12.55	13.30	
Amount of Rate Increase Required	-	-	0.24	0.59	0.04	
Recommended New Rate	12.10	12.10	12.34	13.14	13.34	