

COVERSHEET

EASTON AREA JOINT SEWER AUTHORITY

2024 OPERATING BUDGET REBATE

FOR CALENDAR YEAR JANUARY 1, 2024 TO DECEMBER 31, 2024

**EASTON AREA JOINT SEWER AUTHORITY
2024 OPERATING BUDGET REBATE
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**EASTON AREA JOINT SEWER AUTHORITY
2024 REBATE SUMMARY
FOR CALENDAR YEAR JANUARY 1, 2024 TO DECEMBER 31, 2024**

<u>REF</u>	<u>SOURCE OF FUNDS</u>		<u>2024 ACTUAL PAYMENTS</u>	<u>2024 ADJUSTED PAYMENT</u>	<u>REBATE (OR BALANCE DUE)</u>
101	EASTON	MEMBER	\$ 2,850,428.78	\$ 2,494,938.35	\$ 355,490.43
103	WILSON	MEMBER	\$ 1,079,046.48	\$ 954,549.20	\$ 124,497.28
105	WEST EASTON	MEMBER	\$ 190,572.46	\$ 187,370.83	\$ 3,201.63
107	PALMER TOWNSHIP	MEMBER	\$ 2,705,548.99	\$ 2,810,284.25	\$ (104,735.26)
109	FORKS TOWNSHIP	MEMBER	\$ 1,960,411.02	\$ 1,803,235.93	\$ 157,175.09
110	TATAMY	MEMBER	\$ 172,899.09	\$ 130,413.70	\$ 42,485.39
111A	WILLIAMS TOWNSHIP	NON-MEMBER	\$ 247,997.51	\$ 192,205.21	\$ 55,792.30
111B	BETHLEHEM TOWNSHIP	NON-MEMBER	\$ 11,045.22	\$ 10,474.08	\$ 571.14
111C	LOWER NAZARETH TOWNSHIP	NON-MEMBER	\$ 10,300.63	\$ 9,768.00	\$ 532.63
111D	STOCKERTOWN BOROUGH	NON-MEMBER	\$ 86,226.43	\$ 77,017.63	\$ 9,208.80
			\$ 9,314,476.61	\$ 8,670,267.18	\$ 644,219.43

**EASTON AREA JOINT SEWER AUTHORITY
REVENUE
COMPARISON OF 2024 BUDGET TO 2024 AUDITED FIGURES**

REF	SOURCE OF FUNDS		2024	2024 ACTUAL	DIFFERENCE
101	EASTON	MEMBER	\$ 2,850,428.77	\$ 2,850,428.77	\$ -
103	WILSON	MEMBER	\$ 1,079,046.47	\$ 1,079,046.47	\$ -
105	WEST EASTON	MEMBER	\$ 190,572.46	\$ 190,572.46	\$ (0.00)
107	PALMER TOWNSHIP	MEMBER	\$ 2,705,548.99	\$ 2,705,548.99	\$ -
109	FORKS TOWNSHIP	MEMBER	\$ 1,960,411.02	\$ 1,960,411.02	\$ -
110	TATAMY	MEMBER	\$ 172,899.10	\$ 172,899.10	\$ -
111A	WILLIAMS TOWNSHIP	NON-MEMBER	\$ 247,997.51	\$ 247,997.51	\$ -
111B	BETHLEHEM TOWNSHIP	NON-MEMBER	\$ 11,045.21	\$ 11,045.21	\$ -
111C	LOWER NAZARETH TOWNSHIP	NON-MEMBER	\$ 10,300.63	\$ 10,300.63	\$ 0.00
	STOCKERTOWN	NON-MEMBER	\$ 86,226.43	\$ 86,226.43	\$ -
111	OTHER MUNICIPALITIES	NON-MEMBER	\$ -	\$ -	\$ -
115	INDUSTRIAL WASTE SURCHARGES		\$ 340,000.00	\$ 605,975.00	\$ (265,975.00)
117	INTEREST INCOME		\$ 3,000.00	\$ 116,024.00	\$ (113,024.00)
118	REIMB.-PRETREATMENT PROGRAM		\$ 175,000.00	\$ 340,386.00	\$ (165,386.00)
119	PERMITS AND APPLICATIONS & OTHER		\$ 8,200.00	\$ 31,132.00	\$ (22,932.00)
	TOTALS		\$ 9,840,676.59	\$ 10,407,993.59	\$ (567,317.00)

EXPENDITURES
COMPARISON OF 2024 BUDGET TO 2024 AUDITED FIGURES

	EXPENDITURES		2024	2024 ACTUAL	DIFFERENCE
204	SOLICITOR		\$61,000.00	\$71,987.00	-\$10,987.00
204A	OUTSIDE LEGAL SERVICES		\$5,000.00	\$0.00	\$5,000.00
206A	BOARD MEMBER COMPENSATION		\$9,000.00	\$9,000.00	\$0.00
205B	OFFICER'S COMPENSATION		\$2,600.00	\$1,650.00	\$950.00
206	RECORDING SECRETARY		\$1,800.00	\$1,800.00	\$0.00
208	ADMINISTRATIVE EXPENSE		\$20,000.00	\$20,000.00	\$0.00
209	ADMINISTRATIVE SECRETARY		\$13,261.00	\$0.00	\$13,261.00
209	MEETINGS AND CONFERENCES		\$3,000.00	\$0.00	\$3,000.00
210	AUDITOR/ CPA		\$17,400.00	\$17,400.00	\$0.00
211	ACCOUNTANT		\$26,000.00	\$26,910.00	-\$910.00
214	OFFICE SUPPLIES & POSTAGE		\$7,000.00	\$4,666.00	\$2,334.00
215	OFFICE EQUIPMENT & LEASES		\$10,000.00	\$10,000.00	\$0.00
216	FRINGE BENEFITS		\$4,000.00	\$42.00	\$3,958.00
236A	CONSULTING ENGINEERING -ENG COSTS		\$107,000.00	\$95,185.00	\$11,815.00
236B	CONSULTING ENGINEERING-PRETREATMENT		\$10,300.00	\$10,192.00	\$108.00
239	IPP DATA MANAGEMENT SYSTEM & LAPTOP		\$4,250.00	\$27,007.00	-\$22,757.00
240	SEWAGE TREATMENT EXPENSE		\$6,242,862.00	\$6,504,919.00	-\$262,067.00
240A	SEWAGE TREATMENT EXPENSE-CAPITAL		\$100,000.00	\$15,971.00	\$84,029.00
241	VEHICLE AND TRUCK MAINTENANCE		\$15,000.00	\$15,000.00	\$0.00
242A	PRETREATMENT CONSULTANT-ALEX & ED		\$171,862.00	\$0.00	\$171,862.00
242B	IPP 5-YEAR PLAN - (SHRED FILES)		\$1,500.00	\$0.00	\$1,500.00
243	CONTRACT LAB		\$104,914.00	\$101,372.00	\$3,542.00
244	OFFICER'S LIABILITY INSURANCE		\$15,000.00	\$15,000.00	\$0.00
245	INSURANCE - VEHICLES		\$25,000.00	\$27,787.00	-\$2,787.00
248	DEBT SERVICE - 2015 ISSUE		\$1,854,203.00	\$865,316.00	\$988,888.00
	DEBT SERVICE - 2021 ISSUE		\$328,735.00	\$328,735.00	\$0.00
	DEBT SERVICE 2024 SERIES		\$0.00	\$1,306,688.00	-\$1,306,688.00
248A	BOND FEES - CAP		\$5,000.00	\$161,159.00	-\$156,159.00
248B	PERMITS AND LICENSING ITEMS		\$25,000.00	\$16,481.00	\$8,519.00
250 A	CAPITAL EXPENDITURES		\$407,000.00	\$0.00	\$407,000.00
250 B	LEASE - JET VAC TRUCK		\$93,000.00	\$92,795.00	\$205.00
250 C	COMMON USE LINE INSPECT & M & REPAIRS	14 Miles	\$50,000.00	\$16,713.00	\$33,287.00
251	CONTINGENCY		\$100,000.00	\$0.00	\$100,000.00
	TOTALS		\$9,840,677.00	\$9,763,774.00	\$76,903.00

**EASTON AREA JOINT SEWER AUTHORITY
2024 ORIGINAL OPERATING BUDGET
SOURCE OF FUNDS
FOR CALENDAR YEAR JANUARY 1, 2024 TO DECEMBER 31, 2024**

<u>REF</u>	<u>SOURCE OF FUNDS</u>		<u>CAPITAL</u>	<u>OPERATING</u>	<u>TOTAL</u>
101	EASTON	MEMBER	\$865,620.95	\$1,984,807.83	\$2,850,428.78
103	WILSON	MEMBER	\$419,897.95	\$659,148.53	\$1,079,046.48
105	WEST EASTON	MEMBER	\$59,467.06	\$131,105.40	\$190,572.46
107	PALMER TOWNSHIP	MEMBER	\$880,603.99	\$1,824,945.00	\$2,705,548.99
109	FORKS TOWNSHIP	MEMBER	\$537,498.78	\$1,422,912.24	\$1,960,411.02
110	TATAMY	MEMBER	\$53,996.58	\$118,902.51	\$172,899.09
111A	WILLIAMS TOWNSHIP	NON-MEMBER	\$79,149.17	\$168,848.34	\$247,997.51
111B	BETHLEHEM TOWNSHIP	NON-MEMBER	\$11,045.22	\$0.00	\$11,045.22
111C	LOWER NAZARETH TOWNSHIP	NON-MEMBER	\$10,300.63	\$0.00	\$10,300.63
111D	STOCKERTOWN BOROUGH	NON-MEMBER	\$25,457.28	\$60,769.15	\$86,226.43
111	OTHER MUNICIPALITIES	NON-MEMBER	\$0.00	\$0.00	\$0.00
115	INDUSTRIAL WASTE SURCHARGES		\$0.00	\$340,000.00	\$340,000.00
117	INTEREST INCOME		\$1,500.00	\$114,524.00	\$116,024.00
118	REIMB.-PRETREATMENT PROGRAM		\$0.00	\$175,000.00	\$175,000.00
119	PERMITS AND APPLICATIONS		\$0.00	\$8,200.00	\$8,200.00
			\$2,944,537.59	\$7,009,163.00	\$9,953,700.59

EASTON AREA JOINT SEWER AUTHORITY
2024 OPERATING BUDGET
AUDITED REVENUES
FOR CALENDAR YEAR JANUARY 1, 2024 TO DECEMBER 31, 2024

<u>REF</u>	<u>SOURCE OF FUNDS</u>		<u>CAPITAL</u>	<u>OPERATING</u>	<u>TOTAL</u>
101	EASTON	MEMBER	\$865,620.95	\$1,984,807.83	\$2,850,428.78
103	WILSON	MEMBER	\$419,897.95	\$669,148.53	\$1,079,046.48
105	WEST EASTON	MEMBER	\$59,467.06	\$131,105.40	\$190,572.46
107	PALMER TOWNSHIP	MEMBER	\$880,603.99	\$1,824,945.00	\$2,705,548.99
109	FORKS TOWNSHIP	MEMBER	\$537,498.78	\$1,422,912.24	\$1,960,411.02
110	TATAMY	MEMBER	\$53,996.58	\$118,902.51	\$172,899.09
111A	WILLIAMS TOWNSHIP	NON-MEMBER	\$79,149.17	\$168,843.34	\$247,992.51
111B	BETHLEHEM TOWNSHIP	NON-MEMBER	\$11,045.22	\$0.00	\$11,045.22
111C	LOWER NAZARETH TOWNSHIP	NON-MEMBER	\$10,300.63	\$0.00	\$10,300.63
111D	STOCKERTOWN BOROUGH	NON-MEMBER	\$25,457.28	\$60,769.15	\$86,226.43
111	OTHER MUNICIPALITIES	NON-MEMBER	\$0.00	\$0.00	\$0.00
115	INDUSTRIAL WASTE SURCHARGES		\$0.00	\$605,975.00	\$605,975.00
117	INTEREST INCOME		\$0.00	\$116,024.00	\$116,024.00
118	REIMB.-PRETREATMENT PROGRAM		\$0.00	\$340,386.00	\$340,386.00
119	PERMITS AND APPLICATIONS		\$0.00	\$31,132.00	\$31,132.00
			\$2,943,037.59	\$7,464,951.00	\$10,407,988.59

**Easton Area Joint Sewer Authority
By Member & Non Member Municipality for 2024 Budget**

			Easton Member	Wilson Boro Member	West Easton Member	Palmer Twp. Member	Forks Twp. Member	Tatamy Boro Member	Williams Twp Non-Member	Beth Twp Non-Member	Lower Nazareth Non-Member	Stockertown Non-Member	Total	
Auditor/ CPA	210	C	\$2,100.00											
Accountant	211	C	\$3,000.00											
Sewage Treatment Expense	240	C	\$100,000.00											
Capital Expenditures		C	\$650,000.00											
Contract Lab		C												
less estimated interest earned		C												
Sub- Total			\$755,100.00	\$222,093.79	\$107,733.94	\$15,257.59	\$225,938.04	\$137,906.97	\$13,853.83	\$20,307.43	\$2,833.89	\$2,642.85	\$6,531.62	\$755,099.95
				28.4123%	14.2675%	2.0206%	29.9216%	18.2634%	1.8347%	2.6894%	0.3753%	0.3500%	0.8650%	100.0000%
Total *			\$755,100.00	\$222,093.79	\$107,733.94	\$15,257.59	\$225,938.04	\$137,906.97	\$13,853.83	\$20,307.43	\$2,833.89	\$2,642.85	\$6,531.62	\$755,099.95
Operating percentages			100.0000%	31.1516%	10.3454%	2.0577%	28.6426%	22.3327%	1.8662%	2.6501%	0.0000%	0.0000%	0.9538%	100.0000%
Total			\$6,371,439.00	\$1,984,807.83	\$859,148.53	\$131,105.40	\$1,824,945.00	\$1,422,912.24	\$118,902.51	\$168,848.34	\$0.00	\$0.00	\$60,769.15	\$6,371,439.00
Operating & Non Debt Serv.			\$7,126,539.00	\$2,206,991.82	\$766,852.47	\$146,362.99	\$2,050,883.04	\$1,560,819.21	\$132,756.34	\$189,155.77	\$2,833.89	\$2,642.85	\$67,300.77	\$7,126,539.95
Debt Service Amount			Amount	Easton	Wilson Boro	West Easton	Palmer Twp.	Forks Twp.	Tatamy Boro	Williams Twp	Beth Twp	Lower Nazareth	Stockertown	Total
			\$2,187,937.84	\$643,527.16	\$312,164.00	\$44,209.47	\$654,665.95	\$399,591.80	\$40,142.75	\$58,841.74	\$8,211.33	\$7,657.78	\$18,925.66	\$2,187,937.64
			\$2,187,937.84	\$643,527.16	\$312,164.00	\$44,209.47	\$654,665.95	\$399,591.80	\$40,142.75	\$58,841.74	\$8,211.33	\$7,657.78	\$18,925.66	\$2,187,937.64
			\$2,943,037.64	\$865,620.95	\$419,897.95	\$59,467.06	\$880,603.99	\$537,498.78	\$53,996.58	\$79,149.17	\$11,045.22	\$10,300.63	\$25,457.28	\$2,943,037.59
			\$2,943,037.64	\$865,620.95	\$419,897.95	\$59,467.06	\$880,603.99	\$537,498.78	\$53,996.58	\$79,149.17	\$11,045.22	\$10,300.63	\$25,457.28	\$2,943,037.59
		B2 & C	100.0000%	29.4123%	14.2675%	2.0206%	29.9216%	18.2634%	1.8347%	2.6894%	0.3753%	0.3500%	0.8650%	100.0000%
			\$9,314,476.84	\$2,650,428.77	\$1,070,046.47	\$190,672.46	\$2,705,548.09	\$1,960,411.02	\$172,896.00	\$247,997.51	\$11,045.22	\$10,300.63	\$86,226.43	\$9,314,476.59

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EASTON AREA JOINT SEWER AUTHORITY
2024 BUDGET WORKSHEET

OPERATING MUNICIPALITIES

TOTAL AMOUNT	\$6,897,639.00
OTHER SOURCES	\$526,200.00
NET TO BE DIVIDED AMONG MUNICIPALITIES	\$6,371,439.00
CAPITAL MUNICIPALITIES	
TOTAL AMOUNT	\$2,943,037.64
CAPITAL OTHER INCOME	
NET TO BE DIVIDED AMONG MUNICIPALITIES	\$2,943,037.64
TOTAL CAPITAL AND OPERATING PAYMENTS	\$9,314,476.64

\$9,840,676.64

**Easton Area Joint Sewer Authority
By Member & Non Member Municipality for 2024 Budget AUDITED**

			Easton Member	Wilson Boro Member	West Easton Member	Palmer Twsp. Member	Forks Twsp. Member	Tatamy Boro Member	Williams Twsp Non-Member	Beth Twsp Non-Member	Lower Nazareth Non-Member	Stockertown Non-Member	Total	
Auditor/ CPA	210	C	\$3,480.00											
Accountant	211	C	\$0.00											
Sewage Treatment Expense	240	C	\$15,971.00											
Capital Expenditures		C	\$16,713.00											
Contract Lab		C												
less estimated interest earned														
Sub- Total			\$36,164.00	\$10,636.74	\$5,159.75	\$730.77	\$10,820.89	\$6,604.82	\$663.51	\$972.58	\$135.72	\$126.57	\$312.82	\$36,164.17
			100.0000%	29.4125%	14.2675%	2.0206%	29.9216%	18.2634%	1.8347%	2.6894%	0.3753%	0.3500%	0.8650%	100.0000%
Total *			\$36,164.00	\$10,636.74	\$5,159.75	\$730.77	\$10,820.89	\$6,604.82	\$663.51	\$972.58	\$135.72	\$126.57	\$312.82	\$36,164.17
Operating percentages			100.0000%	28.4736%	9.4629%	2.3278%	33.5955%	22.0011%	1.3472%	1.9925%	0.0000%	0.0000%	0.8994%	100.0000%
Total			\$5,879,401.00	\$1,674,077.82	\$556,363.77	\$130,978.75	\$1,975,215.44	\$1,293,530.69	\$79,209.03	\$117,148.77	\$0.00	\$0.00	\$52,876.72	\$5,879,401.00
Operating & Non Debt Serv.			\$5,915,565.00	\$1,684,714.56	\$561,523.52	\$131,709.52	\$1,986,036.33	\$1,300,135.51	\$79,872.54	\$118,121.35	\$135.72	\$126.57	\$53,189.54	\$5,915,565.17
Debt Service Amount			Amount	Easton	Wilson Boro	West Easton	Palmer Twsp.	Forks Twsp.	Tatamy Boro	Williams Twsp	Beth Twsp	Lower Nazareth	Stockertown	Total
			\$2,754,692.00	\$810,223.78	\$393,025.68	\$55,661.31	\$824,247.92	\$503,100.42	\$50,541.16	\$74,083.86	\$10,338.36	\$9,641.42	\$23,828.09	\$2,754,692.00
			\$2,754,692.00	\$810,223.78	\$393,025.68	\$55,661.31	\$824,247.92	\$503,100.42	\$50,541.16	\$74,083.86	\$10,338.36	\$9,641.42	\$23,828.09	\$2,754,692.00
			\$2,790,856.00	\$820,860.52	\$398,185.43	\$56,392.08	\$835,068.81	\$509,705.23	\$51,204.67	\$75,056.44	\$10,474.08	\$9,768.00	\$24,140.90	\$2,790,856.17
			\$2,790,856.00	\$2,494,938.35	\$954,549.20	\$187,370.83	\$2,810,284.25	\$1,803,235.93	\$130,413.70	\$192,205.21	\$10,474.08	\$9,768.00	\$77,017.63	\$5,670,257.17
	B2 & C		100.0000%	29.4125%	14.2675%	2.0206%	29.9216%	18.2634%	1.8347%	2.6894%	0.3753%	0.3500%	0.8650%	100.0000%

\$5,670,257.00	\$2,484,938.35	\$954,549.20	\$187,370.83	\$2,810,284.25	\$1,803,235.93	\$130,413.70	\$192,205.21	\$10,474.08	\$9,768.00	\$77,017.63	\$5,670,257.17
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**EASTON AREA JOINT SEWER AUTHORITY
2024 BUDGET WORKSHEET - AUDITED**

OPERATING MUNICIPALITIES

TOTAL AMOUNT	\$6,972,918.00
OTHER SOURCES	\$1,093,517.00
NET TO BE DIVIDED AMONG MUNICIPALITIES	\$5,879,401.00
CAPITAL MUNICIPALITIES	
TOTAL AMOUNT	\$2,790,856.00
CAPITAL OTHER INCOME	
NET TO BE DIVIDED AMONG MUNICIPALITIES	\$2,790,856.00
TOTAL CAPITAL AND OPERATING PAYMENTS	\$8,670,257.00

\$9,763,774.00

EASTON AREA JOINT SEWER AUTHORITY
FORMULAS USED FOR AUDITED 2026 BUDGET

CAPITAL COST ALLOCATION	2026 CAPACITY		2021 CAPACITY	
	DEBT SERVICE RESERVED CAP	DEBT SERVICE RESERVE CAPACITY % 1997 A	B.L.L. & RESERVE PER CENTAGE	B.L.L. & RESERVED CAPACITY TOTAL
EASTON	2,669,000	35.1184%	29.4125%	2,941,250.00
WILSON	1,426,750	18.7730%	14.2875%	1,426,750.00
WEST EASTON	200,000	2.6316%	2.0206%	202,065.00
PALMER TOWNSHIP	1,950,000	25.6579%	29.9216%	2,992,160.00
FORKS TOWNSHIP	1,321,000	17.3816%	18.2834%	1,826,340.00
TATAMY	0	0.0000%	1.8347%	183,473.00
WILLIAMS TOWNSHIP	24,000	0.3158%	2.6894%	268,937.00
BETHLEHEM TOWNSHIP	9,250	0.1217%	0.3753%	37,530.00
LOWER NAZARETH TOWNSHIP	0	0.0000%	0.3500%	35,000.00
BOROUGH OF STOCKERTOWN	0		0.8850%	88,500.00
TOTALS	7,600,000	100.0000%	100.0000%	10,000,000.00

MUNICIPALITIES	FLOW INFORMATION		PERCENTAGE
	2024 FLOW INFORMATION		
EASTON		608,640,317	28.4736%
WILSON		169,041,750	9.4629%
FORKS TOWNSHIP		393,017,488	22.0011%
PALMER TOWNSHIP		600,135,904	33.5955%
WEST EASTON		39,795,685	2.2278%
TATAMY		24,066,328	1.3472%
WILLIAMS TOWNSHIP		35,593,677	1.9925%
BETHLEHEM TOWNSHIP		0	0.0000%
BOROUGH OF STOCKERTOWN		16,065,700	0.8994%
TOTALS		1,786,356,849	100.0000%

EASTON AREA JOINT SEWER AUTHORITY
Summary of Water Use and Capacity For 2026 Budget Purposes

Municipality	2026 Capacity		2025 Capacity		2024 Water Use In Service Area	
	Reserved	Total (3)	Reserved	Total (3)	TOTAL	AVERAGE
	(gpd)	(gpd)	(gpd)	(gpd)	(gallons)	(gpd)
City of Easton (1)	2,669,000	2,941,250	2,669,000	2,941,250	508,640,317	1,393,535
Township of Forks	1,321,000	1,826,340	1,321,000	1,826,340	393,017,488	1,076,760
Township of Palmer (2)	1,950,000	2,992,160	1,950,000	2,992,160	600,135,904	1,644,208
Borough of West Easton	200,000	202,060	200,000	202,060	39,795,685	109,029
Borough of Wilson	1,426,750	1,426,750	1,426,750	1,426,750	169,041,750	463,128
Borough of Tatamy	0	183,473	0	183,473	24,066,328	65,935
Glendon Borough	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1
Bethlehem Township	9,250	37,530	9,250	37,530	See Note 2	See Note 2
Williams Township						
- Easton Franchised Area	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1
- Township Owned Area	24,000	266,937	24,000	266,937	35,593,877	97,517
Lower Nazareth Township						
- Palmer Franchised Area	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
- Township Owned Area	0	35,000	0	35,000	0	0
Borough of Stockertown	0	86,500	0	86,500	16,065,700	44,016
TOTALS	7,600,000	10,000,000	7,800,000	10,000,000	1,766,356,849	4,894,128

Note 1: City of Easton data includes Reserved and BLL capacity for "franchised" areas of Williams Township and Glendon Borough. Glendon Borough flow = 4,620,635 gallons.

Note 2: Palmer Township data includes Reserved and BLL capacity for a "franchised" area of Lower Nazareth Township, all flow from Lower Nazareth Township and all flow from Bethlehem Township. Flow from Lower Nazareth Twp. = 26,893,500 gallons. Flow from Bethlehem Twp. = 9,651,826 gallons.

Note 3: Total Capacity = Reserved Capacity + BLL Capacity.

EASTON AREA JOINT SEWER AUTHORITY
STATEMENT OF AUTHORITY REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2024

	O = Operating C = Capital	Budgeted Amounts	Actual Amounts	Positive/ (Negative) Variance
REVENUES				
Budget contributions	O	\$ 6,371,439	\$ 7,152,285	\$ 780,846
Budget contributions	C	2,943,037	2,187,937	(755,100)
Industrial program - pretreatment cost recovery income	O	340,000	605,975	265,975
Interest income	O	3,000	116,024	113,024
Reimbursement - pretreatment program	O	175,000	340,386	165,386
Permits, applications, and other	O	8,200	5,386	(2,814)
TOTAL REVENUES		<u>9,840,676</u>	<u>10,407,993</u>	<u>567,317</u>
EXPENDITURES				
Solicitor services	O	61,000	71,987	(10,987)
Board/officer compensation	O	11,600	10,650	950
Administrative/recording secretary	O	15,060	1,800	13,260
Auditing services	O	15,300	13,920	1,380
Auditing services	C	2,100	3,480	(1,380)
Accounting services	O	23,000	26,910	(3,910)
Accounting services	C	3,000	-	3,000
Legal services	O	5,000	-	5,000
Administrative, meeting, office	O	40,000	34,666	5,334
Fringe benefits	O	4,000	42	3,958
Engineering consulting	O	107,000	95,185	11,815
Engineering - pretreatment	O	10,300	10,162	108
IPP data management system	O	4,250	27,007	(22,757)
Sewage treatment expense	O	8,242,852	6,504,919	(262,067)
Sewage treatment expense	C	100,000	15,971	84,029
Contracted laboratory services	O	104,914	101,372	3,542
Liability and vehicle insurance	O	55,000	57,787	(2,787)
Pretreatment consulting service	O	173,362	-	173,362
Debt service - including 10% coverage - 2015 series	C	1,654,203	865,315	988,888
Debt service - 2021 series	C	328,735	328,735	-
Debt service - 2024 series	C	-	1,306,688	(1,306,688)
Bond fees	C	5,000	161,159	(156,159)
Contingency costs	C	100,000	-	100,000
Lease - jet vac truck	C	93,000	92,795	205
Capital costs	C	407,000	-	407,000
Common use line inspect and maintenance and repairs	C	50,000	16,713	33,287
Permits and licensing	O	25,000	16,481	8,519
TOTAL EXPENDITURES		<u>9,840,676</u>	<u>9,783,774</u>	<u>76,902</u>
REVENUES OVER (UNDER) EXPENDITURES		<u>\$ -</u>	<u>644,219</u>	<u>\$ 644,219</u>
Reconciliation of Budgeted Revenues and Expenditures to Statement of Revenues, Expenses and Changes in Net Position:				
Depreciation and amortization			(1,869,636)	
Amortization of bond premium			158,596	
Debt service principal retired			1,265,000	
Lease principal retired			79,706	
Interest from capital			457,335	
Debt service coverage			234,585	
Insurance reimbursement			275,808	
Rebates to municipalities			(1,321,877)	
CHANGE IN NET POSITION			<u>\$ (76,164)</u>	