

Authority Budget of:

Pennsauken Sewerage Authority

State Filing Year

2022

ADOPTED COPY

For the Period:

January 1, 2022

to

December 31, 2022

www.psewer.com
Authority Web Address

ADOPTED COPY
ADOPTED COPY



Division of Local Government Services

2022 AUTHORITY BUDGET

Certification Section

2022

PENNSAUKEN SEWERAGE AUTHORITY
AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: Paul D Cwert CPA, RMA Date: 2/1/2022

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: Paul D Cwert CPA, RMA Date: 2/22/2022

2022 PREPARER'S CERTIFICATION


PENNSAUKEN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

It is hereby certified that the Authority Budget, including both the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that: all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd Pennsauken, NJ 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@psewer.com		

2022 APPROVAL CERTIFICATION


PENNSAUKEN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Pennsauken Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 11th day of January, 2022

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the governing body thereof.

Officer's Signature:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken, NJ 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@psewer.com		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.psewer.com
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The complete (**All Pages**) annual audits (**Not the Audit Synopsis**) of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Marco DiBattista

Title of Officer Certifying compliance

Treasurer

Signature



2022 AUTHORITY BUDGET RESOLUTION

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 has been presented before the governing body of the Pennsauken Sewerage Authority at its open public meeting of January 11, 2022; and

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewer Authority was to be presented before the governing body of the Pennsauken Sewer Authority at its open public meeting of October 19, 2021; however due to an issue with the Authority email program, correspondence was not received which prevented the Authority from introducing the budget; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,513,500.00, Total Appropriations, including any Accumulated Deficit if any, of \$4,513,500.00 and Total Unrestricted Net Position utilized of 150,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$90,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$90,000.00; and

WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pennsauken Sewerage Authority, at an open public meeting held on January 11, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Pennsauken Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on February 15, 2022.


Bill Orth, Secretary

January 11, 2022

Governing Body member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Oren Lutz	X			
Gregory Schofield	X			
Dennis Archible	X			
Timothy Ellis	X			
James Pennestri	X			


2022 ADOPTION CERTIFICATION

PENNSAUKEN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Pennsauken Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 15th day of, February, 2022.

Officer's Signature:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken, NJ 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@psewer.com		

2022 ADOPTED BUDGET RESOLUTION
PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsauken Sewerage Authority for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Pennsauken Sewerage Authority at its open public meeting of February 15, 2022; and

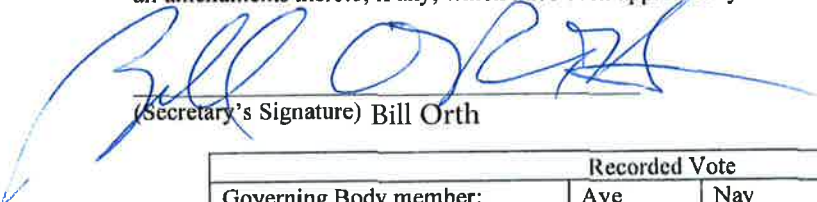
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$4,513,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,513,000.00 and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$90,000.00 and Total Unrestricted Net Position planned to be utilized of \$90,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsauken Sewerage Authority, at an open public meeting held on February 15, 2022 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.



(Secretary's Signature) Bill Orth

2/15/22
(Date)

Governing Body member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Oren Lutz				X
Gregory Schofield	X			
Dennis Archible	X			
Timothy Ellis	X			
James Pennestri	X			

2022 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pennsauken Sewerage Authority
 For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget				FY 2021 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	Total All Operations	Total All Operations		
REVENUES								
Total Operating Revenues	\$ 4,493,500	\$ -	\$ -	\$ -	\$ 4,493,500	\$ 4,573,500	\$ (80,000)	-1.7%
Total Non-Operating Revenues	20,000	-	-	-	20,000	-	-	0.0%
Total Anticipated Revenues	4,513,500	-	-	-	4,513,500	4,593,500	(80,000)	-1.7%
APPROPRIATIONS								
Total Administration	1,407,500	-	-	-	1,407,500	1,333,500	74,000	5.5%
Total Cost of Providing Services	2,900,725	-	-	-	2,900,725	3,059,375	(158,650)	-5.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	50,550	-	-	-	50,550	45,600	4,950	10.9%
Total Operating Appropriations	4,358,775	-	-	-	4,358,775	4,438,475	(79,700)	-1.8%
Total Interest Payments on Debt	4,725	-	-	-	4,725	5,025	(300)	-6.0%
Total Other Non-Operating Appropriations	150,000	-	-	-	150,000	150,000	-	0.0%
Total Non-Operating Appropriations	154,725	-	-	-	154,725	155,025	(300)	-0.2%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,513,500	-	-	-	4,513,500	4,593,500	(80,000)	-1.7%
Less: Total Unrestricted Net Position Utilized	150,000	-	-	-	150,000	150,000	-	0.0%
Net Total Appropriations	4,363,500	-	-	-	4,363,500	4,443,500	(80,000)	-1.8%
ANTICIPATED SURPLUS (DEFICIT)	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	0.0%

Revenue Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	\$ 2,750,000						\$ 2,725,000	\$ 25,000	0.9%
Business/Commercial	1,390,000						1,480,000	(90,000)	-6.1%
Industrial							-	-	#DIV/0!
Intergovernmental	237,000						237,000	-	0.0%
Other							-	-	#DIV/0!
Total Service Charges	4,377,000						4,442,000	(65,000)	-1.5%
<i>Connection Fees</i>									
Residential	45,000						60,000	(15,000)	-25.0%
Business/Commercial	10,000						10,000	-	0.0%
Industrial							-	-	#DIV/0!
Intergovernmental	1,000						1,000	-	0.0%
Other							-	-	#DIV/0!
Total Connection Fees	56,000						71,000	(15,000)	-21.1%
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees							-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Interest and Fines on Delinquents	45,000						45,000	-	0.0%
Miscellaneous	15,000						15,000	-	0.0%
Filing Fees	500						500	-	0.0%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	60,500						60,500	-	0.0%
Total Operating Revenues	4,493,500						4,573,500	(80,000)	-1.7%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Non-Operating Revenue							-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	20,000						20,000	-	0.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	20,000						20,000	-	0.0%
Total Non-Operating Revenues	20,000						20,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 4,513,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,513,500	\$ (80,000)	-1.7%

Prior Year Adopted Revenue Schedule

Pennsauken Sewerage Authority

	<i>FY 2021 Adopted Budget</i>						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	\$ 2,725,000						\$ 2,725,000
Business/Commercial	1,480,000						1,480,000
Industrial							-
Intergovernmental	237,000						237,000
Other							-
Total Service Charges	4,442,000	-	-	-	-	-	4,442,000
<i>Connection Fees</i>							
Residential	60,000						60,000
Business/Commercial	10,000						10,000
Industrial							-
Intergovernmental	1,000						1,000
Other							-
Total Connection Fees	71,000	-	-	-	-	-	71,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Interest and Fines on Delinquents	45,000						45,000
Miscellaneous	15,000						15,000
Filing Fees	500						500
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	60,500	-	-	-	-	-	60,500
Total Operating Revenues	4,573,500	-	-	-	-	-	4,573,500
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	20,000						20,000
Penalties							-
Other							-
Total Interest	20,000	-	-	-	-	-	20,000
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000
TOTAL ANTICIPATED REVENUES	\$ 4,593,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,593,500

Appropriations Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 648,000					\$ 648,000	\$ 618,000	\$ 30,000	4.9%
Fringe Benefits	479,000					479,000	442,000	37,000	8.4%
Total Administration - Personnel	1,127,000	-	-	-	-	1,127,000	1,060,000	67,000	6.3%
<i>Administration - Other (List)</i>									
Other Admin Expense (See Attached)	77,000					77,000	77,000	-	0.0%
									#DIV/0!
									#DIV/0!
									#DIV/0!
Miscellaneous Administration*	203,500					203,500	196,500	7,000	3.6%
Total Administration - Other	280,500	-	-	-	-	280,500	273,500	7,000	2.6%
Total Administration	1,407,500	-	-	-	-	1,407,500	1,333,500	74,000	5.5%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,130,000					1,130,000	1,265,000	(135,000)	-10.7%
Fringe Benefits	806,500					806,500	811,000	(4,500)	-0.6%
Total COPS - Personnel	1,936,500	-	-	-	-	1,936,500	2,076,000	(139,500)	-6.7%
<i>Cost of Providing Services - Other (List)</i>									
Other COPS Expense (See Attached)	788,350					788,350	804,350	(16,000)	-2.0%
									#DIV/0!
									#DIV/0!
									#DIV/0!
Miscellaneous COPS*	175,875					175,875	179,025	(3,150)	-1.8%
Total COPS - Other	964,225	-	-	-	-	964,225	983,375	(19,150)	-1.9%
Total Cost of Providing Services	2,900,725	-	-	-	-	2,900,725	3,059,375	(158,650)	-5.2%
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>									
	50,550	-	-	-	-	50,550	45,600	4,950	10.9%
Total Operating Appropriations	4,358,775	-	-	-	-	4,358,775	4,438,475	(79,700)	-1.8%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	4,725	-	-	-	-	4,725	5,025	(300)	-6.0%
Operations & Maintenance Reserve									#DIV/0!
Renewal & Replacement Reserve									#DIV/0!
Municipality/County Appropriation	150,000					150,000	150,000	-	0.0%
Other Reserves									#DIV/0!
Total Non-Operating Appropriations	154,725	-	-	-	-	154,725	155,025	(300)	-0.2%
TOTAL APPROPRIATIONS	4,513,500	-	-	-	-	4,513,500	4,593,500	(80,000)	-1.7%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,513,500	-	-	-	-	4,513,500	4,593,500	(80,000)	-1.7%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	150,000	-	-	-	-	150,000	150,000	-	0.0%
Other									#DIV/0!
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	150,000	150,000	-	0.0%
TOTAL NET APPROPRIATIONS	\$ 4,363,500	\$ -	\$ -	\$ -	\$ -	\$ 4,363,500	\$ 4,443,500	\$ (80,000)	-1.8%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 217,938.75 \$ - \$ - \$ - \$ - \$ - \$ - \$ 217,938.75

Pennsauken Sewerage Authority
For The Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget Sewer	FY 2021 Proposed Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Other Admin Expense				
Legal	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
Audit	37,000.00	37,000.00	-	0.0%
Other Professional Fees	<u>20,000.00</u>	<u>20,000.00</u>	<u>-</u>	<u>0.0%</u>
	<u>\$ 77,000.00</u>	<u>\$ 77,000.00</u>	<u>\$ -</u>	<u>0.0%</u>
Miscellaneous Administration				
Insurance	\$ 15,000.00	\$ 10,000.00	\$ 5,000.00	50.0%
Postage	10,000.00	10,000.00	-	0.0%
Office Supplies	15,000.00	15,000.00	-	0.0%
Advertising / Printing	15,000.00	15,000.00	-	0.0%
Telephone	22,000.00	20,000.00	2,000.00	10.0%
Service Contracts	25,000.00	25,000.00	-	0.0%
Equipment Rental	3,500.00	3,500.00	-	0.0%
Utilities	25,000.00	25,000.00	-	0.0%
Building Repairs	25,000.00	25,000.00	-	0.0%
Education / Dues	10,000.00	10,000.00	-	0.0%
Civic Involvement	32,500.00	32,500.00	-	0.0%
Miscellaneous	<u>5,500.00</u>	<u>5,500.00</u>	<u>-</u>	<u>0.0%</u>
	<u>\$ 203,500.00</u>	<u>\$ 196,500.00</u>	<u>\$ 7,000.00</u>	<u>3.6%</u>
Other COPS Expense				
Engineering Fees	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
JIF Fund	10,000.00	10,000.00	-	0.0%
Uninsured Liabilities	10,000.00	10,000.00	-	0.0%
Station Utilities	175,000.00	175,000.00	-	0.0%
Trash Removal	10,000.00	10,000.00	-	0.0%
Vehicle Repair & Parts	20,000.00	20,000.00	-	0.0%
Fuel, Oil & Mileage	30,000.00	30,000.00	-	0.0%
Collection System	73,350.00	73,350.00	-	0.0%
Emergency Main Repairs	192,000.00	200,000.00	(8,000.00)	-4.0%
Emergency Station Repairs	192,000.00	200,000.00	(8,000.00)	-4.0%
Permits & Licenses	6,000.00	6,000.00	-	0.0%
Miscellaneous	<u>45,000.00</u>	<u>45,000.00</u>	<u>-</u>	<u>0.0%</u>
	<u>\$ 788,350.00</u>	<u>\$ 804,350.00</u>	<u>\$ (16,000.00)</u>	<u>-2.0%</u>
Miscellaneous COPS				
Insurance	\$ 32,000.00	\$ 34,500.00	\$ (2,500.00)	-7.2%
Worker's Comp Insurance	65,000.00	67,000.00	(2,000.00)	-3.0%
Property Insurance	32,000.00	29,500.00	2,500.00	8.5%
Service Contracts	30,000.00	30,000.00	-	0.0%
Safety	5,000.00	5,000.00	-	0.0%
Landscaping	5,000.00	5,000.00	-	0.0%
Chemicals & Treatment	<u>6,875.00</u>	<u>8,025.00</u>	<u>(1,150.00)</u>	<u>-14.3%</u>
	<u>\$ 175,875.00</u>	<u>\$ 179,025.00</u>	<u>\$ (3,150.00)</u>	<u>-1.8%</u>

Prior Year Adopted Appropriations Schedule

Pennsauken Sewerage Authority

	<i>FY 2021 Adopted Budget</i>						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 618,000						\$ 618,000
Fringe Benefits	442,000						442,000
Total Administration - Personnel	1,060,000	-	-	-	-	-	1,060,000
<i>Administration - Other (List)</i>							
Other Admin Expense (See Attached)	77,000						77,000
							-
							-
							-
Miscellaneous Administration*	196,500						196,500
Total Administration - Other	273,500	-	-	-	-	-	273,500
Total Administration	1,333,500	-	-	-	-	-	1,333,500
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,265,000						1,265,000
Fringe Benefits	811,000						811,000
Total COPS - Personnel	2,076,000	-	-	-	-	-	2,076,000
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense (See Attached)	804,350						804,350
							-
							-
							-
Miscellaneous COPS*	179,025						179,025
Total COPS - Other	983,375	-	-	-	-	-	983,375
Total Cost of Providing Services	3,059,375	-	-	-	-	-	3,059,375
Total Principal Payments on Debt Service in Lieu of Depreciation	45,600	-	-	-	-	-	45,600
Total Operating Appropriations	4,438,475	-	-	-	-	-	4,438,475
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	5,025	-	-	-	-	-	5,025
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	150,000						150,000
Other Reserves							-
Total Non-Operating Appropriations	155,025	-	-	-	-	-	155,025
TOTAL APPROPRIATIONS	4,593,500	-	-	-	-	-	4,593,500
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,593,500	-	-	-	-	-	4,593,500
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	150,000	-	-	-	-	-	150,000
Other							-
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000
TOTAL NET APPROPRIATIONS	\$ 4,443,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,443,500

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 221,923.75 \$ - \$ - \$ - \$ - \$ - \$ 221,923.75

Net Position Reconciliation

Pennsauken Sewerage Authority

For the Period January 1, 2022 to December 31, 2022

FY 2022 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ (5,775,050)						\$ (5,775,050)
Less: Invested in Capital Assets, Net of Related Debt (1)	5,298,551						5,298,551
Less: Restricted for Debt Service Reserve (1)	55,017						55,017
Less: Other Restricted Net Position (1)	500,000						500,000
Total Unrestricted Net Position (1)	(11,628,619)						(11,628,619)
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	4,833,608						4,833,608
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	7,995,168						7,995,168
Plus: Estimated Income (Loss) on Current Year Operations (2)	150,000						150,000
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,350,158						1,350,158
Unrestricted Net Position Utilized to Balance Proposed Budget							
Unrestricted Net Position Utilized in Proposed Capital Budget	90,000						90,000
Appropriation to Municipality/County (3)	150,000						150,000
Total Unrestricted Net Position Utilized in Proposed Budget	240,000						240,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 1,110,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,110,158
Last issued Audit Report (4)							

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County \$ 217,939 \$ - \$ - \$ - \$ - \$ - \$ 217,939
 (4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2022 AUTHORITY BUDGET

Narrative and Information Section

2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNSAUKEN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

In the 2022 budget, revenues are projected to decrease 1.7% or \$80,000.00. No rate increase is planned for 2022, but it appears that the current rates will provide the anticipated revenues. Total net appropriations are also projected to decrease by \$80,000.00 or 1.7%.

Revenue Variances

Connection Fees – Residential and Business – There are various projects throughout the Township that are nearing completion. As a result, estimated connection fee revenue is expected to decline over the next year.

Appropriation Variances

Cost of Providing Service Salary & Wages – As a result of retirements, this line was decreased by \$135,000.00 (-10.7%) as a result breakage in salary amounts of replacements for the retirees.

Principal Payments on Debt Service – Debt service principal increased by \$4,950.00 (10.9%) as a result of an increase in the debt service schedule.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. **(Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)**

Although COVID-19 has affected the local economy, it is not expected to have a large impact on residential or commercial revenues.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered.

To fund the Pennsauken Township appropriation.

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service payments, pilot payments, or other types of contracts or agreements (Example to provide police services to the Authority etc. and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

To help balance Penusauken Towuship's budget.

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

The Authority's recording of the Net Pension Liability and Net OPEB Liability as a result of GASB Statement 68 & 75 resulted in the Authority's unrestricted net position being a deficit at year end. If the liabilities were not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its contractually required contribution. If or when the Authority is informed that it must pay its unfunded liability, it will then address how the liability will be funded and the impact it will have on its rates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a five to ten-year span.

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

There is no anticipated change in rates to support the 2022 Budget.

AUTHORITY CONTACT INFORMATION 2022

Please complete the following information regarding this Authority. All information requested below must be completed.

Name of Authority:	Pennsauken Sewerage Authority		
Federal ID Number:	21-6007419		
Address:	1250 John Tipton Blvd		
City, State, Zip:	Pennsauken	NJ	08110
Phone: (ext.)	856-663-5542	Fax:	856-663-5718

Preparer's Name:	Marco DiBattista		
Preparer's Address:	1250 John Tipton Blvd.		
City, State, Zip:	Pennsauken	NJ	08110
Phone: (ext.)	856-663-5542	Fax:	856-663-5718
E-mail:	mdibattista@psewer.com		

Chief Executive Officer:(1)	William Orth		
Phone: (ext.)	856-663-5542	Fax:	856-663-5718
E-mail:	borth@psewer.com		

Chief Financial Officer(1)	Marco DiBattista		
Phone: (ext.)	856-663-5542	Fax:	856-663-5718
E-mail:	mdibattista@psewer.com		

Name of Auditor:	Kirk N. Applegate		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-435-6200	Fax:	856-435-0440
E-mail:	kapplegate@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNSAUKEN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 27
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$1,940,630.73
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 0
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **Yes If "no,"** provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? No*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*

9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **Yes** If "yes," *attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*

The Authority paid \$1,912.08 for Bill Orth's Life Insurance per his contract. The Life Insurance Policy has no cash value.

10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. ***Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).***

The Township of Pennsauken sets the commissioner's salary. There is no formal evaluation for key employees. Compensation for key employees is included in written employment contract, which are reviewed and approved by the Commissioners.

11) Did the Authority pay for meals or catering during the current fiscal year? **No** If "yes," *attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **No** If "yes," ***attach a detailed list of all travel expenses*** for the current fiscal year and provide an explanation for each expenditure listed.

13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

a. First class or charter travel **No**

b. Travel for companions **No**

c. Tax indemnification and gross-up payments **Yes, The Authority pays gross up payments for the employees who receive vehicle benefits listed below.**

d. Discretionary spending account **No**

e. Housing allowance or residence for personal use **No**

f. Payments for business use of personal residence **No**

g. Vehicle/auto allowance or vehicle for personal use **Yes. The Executive Director Bill Orth, the superintendent Tom Tillinghast, a supervisor, Alan Gudis and the treasurer, Marco Dibattista use Authority vehicles for personal use and the imputed income is reported on their W-2s.**

h. Health or social club dues or initiation fees **No**

i. Personal services (i.e.: maid, chauffeur, chef) **No**

If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes** If "no," *attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*

- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? No *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? ? N/A – **No Outstanding Bonds. The only debt is NJIB loans and they do not require a continuing disclosure** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? No *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

Complete the attached table for all persons required to be listed per #1-4 below.

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority and any other public entities.
- 3) List all of the Authority's former officers, key employees and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial official as officers. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets both of the following criteria:

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest compensated employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: (Use the Most Recent W-2 available 2020 or 2021). The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2022, the most recent W-2 and 1099 should be used 2021 or 2020 (60 days prior to start of budget year is November 1, 2021, with 2020 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 being the most recent calendar year ended).

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

Pennsauken Sewerage Authority

to December 31, 2022

For the Period January 1, 2022

A B C D E F G H I J K L M N O P Q R S T

Position (Can Check more than 1 Column for each person)

Reportable Compensation from Authority (W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1. William Orth	Executive Director	40	x					\$ 156,520	n/a	\$ 34,629	\$ 46,644	\$ 237,793	None				\$	237,793
2. Thomas Tillinghast	Superintendent	40	x					109,096	n/a	18,959	38,364	166,419	None					166,419
3. Marco DiBattista	Treasurer	40	x					125,000	n/a	24,366	63,264	212,630	Pennsauken Twp	Deputy Mayor	5	\$ 16,784	\$ 1,284	230,698
4. Alan Gudis	Maintenance Supervisor	40		x				96,512	n/a	12,905	35,143	144,560	None					144,560
5. Dennis Archibale	Commissioner	2	x					3,600	n/a	789	789	4,389	None					4,389
6. Timothy Ellis	Commissioner	2	x					3,600	n/a	789	789	4,389	None					4,389
7. Oren Lutz	Commissioner	2	x					3,600	n/a	789	789	4,389	None					4,389
8. James Pennestri	Commissioner	2	x					3,600	n/a	789	789	4,389	None					4,389
9. Gregory Schofield	Commissioner	2	x					3,600	n/a	789	789	4,389	None					4,389
10.								0		0	0	0	0					0
11.								0		0	0	0	0					0
12.								0		0	0	0	0					0
13.								0		0	0	0	0					0
14.								0		0	0	0	0					0
15.								0		0	0	0	0					0
Total:								\$ 505,128	\$ -	\$ 90,859	\$ 274,361	\$ 820,348				\$ 16,784	\$ 1,284	\$ 838,416

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

Pennsauken Sewerage Authority

For the Period January 1, 2022 to December 31, 2022

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Actual	Proposed Budget	Actual	Current Year	Current Year	Current Year	Current Year			
Active Employees - Health Benefits - Annual Cost											
Single Coverage	3		\$ 12,533	\$ 37,600	7		\$ 9,499	\$ 66,495	\$ (28,895)	-43.5%	
Parent & Child	4		22,050	88,200	4		17,856	71,423	16,777	23.5%	
Employee & Spouse (or Partner)	2		23,650	47,300	3		18,452	55,356	(8,056)	-14.6%	
Family	6		34,033	204,200	6		26,503	159,017	45,183	28.4%	
Employee Cost Sharing Contribution (enter as negative -)				(66,700)				(77,300)	10,600	-13.7%	
Subtotal	15			310,600	20			274,991	35,609	12.9%	
Commissioners - Health Benefits - Annual Cost											
Single Coverage	2		18,100	36,200					36,200	#DIV/0!	
Parent & Child										#DIV/0!	
Employee & Spouse (or Partner)										#DIV/0!	
Family										#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)				(1,300)					(1,300)	#DIV/0!	
Subtotal	2			34,900	0				34,900	#DIV/0!	
Retirees - Health Benefits - Annual Cost											
Single Coverage	10		7,300	73,000	6		4,621	27,724	45,276	163.3%	
Parent & Child					0					#DIV/0!	
Employee & Spouse (or Partner)	5		14,000	70,000	4		12,479	49,914	20,086	40.2%	
Family					1		11,520	11,520	(11,520)	-100.0%	
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!	
Subtotal	15			143,000	11			89,158	53,842	60.4%	
GRAND TOTAL	32			\$ 488,500	31			\$ 364,149	\$ 124,351	34.1%	

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

Yes	Yes or No
Yes	Yes or No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Accumulated Liability for Compensated Absences

Pennsauken Sewerage Authority

For the Period

January 1, 2022

to

December 31, 2022

Complete the below table for the Authority's accrued liability for compensated absences.

X Box if Authority has no Compensated Absences

		Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Individuals Eligible for Benefit						
Administration (See Attached)	265.24	\$ 107,616				
O&M (See Attached)	832.75	266,539				
Total liability for accumulated compensated absences at beginning of current year			\$ 374,155			

The total Amount Should agree to most recently issued audit report for the Authority

Pennsauken Sewerage Authority

For the Period January 1, 2022 to December 31, 2022

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability
BRITT	46.85	\$ 11,431.40
DIBAT	65.50	34,060.00
KNEIB	53.51	13,057.05
LUTH	34.38	9,157.50
ORTH	65.00	39,910.00
	<u>265.24</u>	<u>\$ 107,615.95</u>
BRUTS	48.95	\$ 13,901.80
DAVI	31.05	8,954.82
DORIETY	32.25	8,926.80
FIGUE	80.03	27,720.66
FIGUE1	21.69	6,254.68
GUDIS	105.00	39,774.00
INGRA	36.78	10,561.78
INGR2	42.16	10,287.65
JOHNSON	32.50	8,996.00
KEICH	52.06	15,056.48
LONGO	45.88	13,028.50
OLIVO	85.00	27,676.00
ROBINS	28.79	8,302.32
SCHOF	35.50	10,082.00
SLAT	65.13	18,495.50
TILLI	90.00	38,520.00
	<u>832.75</u>	<u>\$ 266,538.98</u>

Schedule of Shared Service Agreements

Pennsauken Sewerage Authority
 January 1, 2022 to December 31, 2022

For the Period
 If No Shared Services X this Box X

Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

Pennsauken Sewerage Authority
For The Period October 1, 2020 to September 30, 2021

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

1 None.

2

3

4

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

2022
PENNSAUKEN
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2022 CERTIFICATION OF AUTHORITY CAPITAL
BUDGET/PROGRAM

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

[X]

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Pennsauken Sewerage Authority, on the 11th day of January, 2022.

Officer's Signature:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken, NJ 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@psewer.com		

2022 CAPITAL BUDGET/PROGRAM MESSAGE

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects?

Yes.

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes.

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes.

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

The capital budget will be financed through net position.

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

None.

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

None.

Add additional sheets if necessary.

Proposed Capital Budget

Pennsauken Sewerage Authority
For the Period January 1, 2022 to December 31, 2022

		<i>Funding Sources</i>					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>	See Attached	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -
	Total	90,000	90,000	-	-	-	-
<i>N/A</i>							
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

Pennsauken Sewerage Authority
 For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Trucks	\$ 25,000.00	\$ 25,000				
Pumps and Controls	25,000	25,000				
Computer Equipment	5,000	5,000				
Office Equipment	5,000	5,000				
Operations Equipment and Maintenance	25,000	25,000				
Building Upkeep and Repairs	5,000	5,000				
Sewer Main Lining	-					
Station Upgrades	-					
TOTAL PROPOSED CAPITAL BUDGET	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Pennsauken Sewerage Authority
For the Period January 1, 2022 to December 31, 2022

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2022	2023	2024	2025	2026	2027
<i>Sewer</i> See Attached	\$ 450,000	\$ 90,000	\$ 90,000	\$ 80,000	\$ 55,000	\$ 80,000	\$ 55,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	450,000	90,000	90,000	80,000	55,000	80,000	55,000
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	\$ 450,000	\$ 90,000	\$ 90,000	\$ 80,000	\$ 55,000	\$ 80,000	\$ 55,000

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

Dennauken Sewerage Authority
 For the Period January 1, 2022 to December 31, 2022

Fiscal Year Beginning in

	Estimated Total Cost	Current Year					
		Proposed Budget	2023	2024	2025	2026	2027
<i>Sewer</i>							
Trucks	\$ 75,000	\$ 25,000		\$ 25,000		\$ 25,000	
Pumps and Controls	155,000	25,000	\$ 50,000	20,000	\$ 20,000	20,000	\$ 20,000
Computer Equipment	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Office Equipment	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Operations Equipment and Maintenance	130,000	25,000	25,000	20,000	20,000	20,000	20,000
Building Upkeep and Repairs	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Sewer Main Lining	-	-	-	-	-	-	-
Station Upgrades	-	-	-	-	-	-	-
TOTAL	\$ 450,000	\$ 90,000	\$ 90,000	\$ 80,000	\$ 55,000	\$ 80,000	\$ 55,000

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

5 Year Capital Improvement Plan Funding Sources

Pennsauken Sewerage Authority

For the Period January 1, 2022 to December 31, 2022

		<i>Funding Sources</i>					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer	See Attached	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
		-					
		-					
		-					
		-					
	Total	450,000	450,000	-	-	-	-
N/A		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
N/A		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
N/A		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
N/A		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
TOTAL		\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
	Total 5 Year Plan per CB-4	\$ 450,000					
	Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

Pennsauken Sewerage Authority
 For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
<i>Sewer</i>					
Trucks	\$ 75,000	\$ 75,000			
Pumps and Controls	155,000	155,000			
Computer Equipment	30,000	30,000			
Office Equipment	30,000	30,000			
Operations Equipment and Maintenance	130,000	130,000			
Building Upkeep and Repairs	30,000	30,000			
Sewer Main Lining	-	-			
Station Upgrades	-	-			
Total 5 Year Plan per CB-4	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balance check					

- If amount is other than zero, verify that projects listed above match projects listed on CB-4.

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.