Start Year 2023

End Year 2023

# Authority Budget of:

Pennsauken Sewerage Authority

**State Filing Year** 

**Fiscal Year** 

2023

**ADOPTED COPY** 

For the Period:

January 1, 2023

to

December 31, 2023

www.psewer.com
Authority Web Address



Division of Local Government Services

# **2023 AUTHORITY BUDGET CERTIFICATION SECTION**

## 2023

Pennsauken Sewerage Authority

### **AUTHORITY BUDGET**

FISCAL YEAR: January 01, 2023 to December 31, 2023

### 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: Pare D west, CPA, RMA Date: 1/18/2023

### 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 avert CM RMA Date: 1/18/2023

# 2023 PREPARER'S CERTIFICATION

Pennsauken Sewerage Authority

# **AUTHORITY BUDGET**

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget, including 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 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 assertations contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	mdibattista@psewer.com
Name:	Marco DiBattista
Title:	Treasurer
Address:	1250 John Tipton Blvd. Pennsauken, NJ 0811
Phone Number:	856-663-5542
Fax Number:	856-663-5718
E-mail Address:	mdibattista@psewer.com

# **AUTHORITY INTERNET WEBSITE CERTIFICATION**

	Authority's Web Address:	www.psewer.com
	The purpose of the website or webpage sha activities. N.J.S.A. 40A:5A-17.1 requires	Internet website or a webpage on the municipality's or county's Internet website. all be to provide increased public access to the authority's operations and the following items to be included on the Authority's website at a boxes below to certify the Authority's compliance with N.J.S.A.
V	A description of the Authority's mission an	d responsibilities.
V	The budgets for the current fiscal year and	immediately preceding two prior years.
V	(Similar information includes items such a	inancial Report (Unaudited) or similar financial information s Revenue and Expenditure pie charts, or other types of charts, along with he public in understanding the finances/budget of the Authority).
V	The complete (all pages) annual audits (no two prior years.	t the Audit Synopsis) for the most recent fiscal year and immediately preceding
V	The Authority's rules, regulations and office to the interests of the residents within the A	cial policy statements deemed relevant by the governing body of the Authority Authority's service area or jurisdiction.
V	Notice posted pursuant to the "Open Public date, location and agenda of each meeting.	c Meetings Act" for each meeting of the Authority, setting forth the time
<b>V</b>	The approved minutes of each meeting of least three consecutive fiscal years.	the Authority including all resolutions of the board and their committees; for at
V	The name, mailing address, electronic mail supervision or management over some or a	l address and phone number of every person who exercises day-to-day all of the operations of the Authority.
V		and any other person, firm, business, partnership, corporation or umeration of \$17,500 or more during the preceding fiscal year Authority.
		norized representative of the Authority that the Authority's website or the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed s signifies compliance.
	Name of Officer Certifying Compliance: Title of Officer Certifying Compliance: Signature:	Marco DiBattista  Treasurer  mdibattista@psewer.com

Page C-3

# 2023 APPROVAL CERTIFICATION

Pennsauken Sewerage Authority

# **AUTHORITY BUDGET**

FISCAL YEAR: January 01, 2023 to December 31, 2023

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 Pennsauken Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 18, 2022 Resolution No. 22-37.

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

Officer's Signature:	mdibattista@psewer.com
Name:	Marco DiBattista
Title:	Treasurer
Address:	1250 John Tipton Blvd. Pennsauken, NJ 081
Phone Number:	856-663-5542
Fax Number:	856-663-5718
E-mail Address:	mdibattista@psewer.com

# 2023 AUTHORITY BUDGET RESOLUTION

## Pennsauken Sewerage Authority

### FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget for Pennsauken Sewerage Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the Pennsauken Sewerage Authority at its open public meeting of October 18, 2022 Resolution No. 22-37; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,432,500.00, Total Appropriations including any Accumulated Deficit, if any, of \$4,477,400.00, and Total Unrestriced Net Position planned to be utilized as funding thereof, 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 rents, 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 October 18, 2022 Resolution No. 22-37 that the Annual Budget, including all related schedules, and the Capital Budget/Pr Pennsauken Sewerage Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023, 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 December 13, 2022.

borth@psewer.com	10/18/2022
(Secretary's Signature)	(Date)

**Governing Body Recorded Vote** 

Member	Aye	Nay	Abstain	Absent
Oren Luiz	X	W HITTE SALE		
Gregory Schofield	X	STATES THE STATE OF THE STATE O		
Dennis Archible	X			NEW PROPERTY AND
Timothy Ellis				x
Marie McKenna				X
NEW YORK STATES				
	100 100 00 00 00	200		

# **2023 ADOPTION CERTIFICATION**

Pennsauken Sewerage Authority

# **AUTHORITY BUDGET**

FISCAL YEAR: January 01, 2023 to December 31, 2023

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 12/13/2022 Resolution 22-38.

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

# 2023 ADOPTED BUDGET RESOLUTION

## Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsauken Sewerage Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Pennsauken Sewerage Authority at its open public meeting of 12/13/2022 Resolution 22-38; 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 presented for adoption reflects Total Revenues of \$4,432,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,477,400.00, and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$90,000.00 and Total Unrestriced Net Position Utilized of \$90,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pennsauken Sewerage Authority at an open public meeting held on 12/13/2022 Resolution 22-38 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authorit for the fiscal year beginning January 01, 2023 and ending December 31, 2023 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.

borth@psewer.com	12/13/2022
(Secretary's Signature)	(Date)

**Governing Body Recorded Vote** 

Member	Aye	Nay	Abstain	Absent
Oren Luiz	X			
Gregory Schofield	X			
Dennis Archible	X			
Timothy Ellis	X		Scil 35 do s	
Marie McKenna	X			Sen 186 (2077)
			EXELL XX EXECUTE	
NAMES OF THE PARTY OF				

# 2023 AUTHORITY BUDGET NARRATIVE AND INFORMATION SECTION

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year 2023 proposed Annual Budget and make comparison to the Fiscal Year 2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

In the 2023 budget, revenues are projected to decrease 1.8% or \$81,000.00. No rate increase is planned for 2023, but it appears that the current rates will provide the anticipated revenues. Total net appropriations are also projected to decrease by \$36,100.00 or 0.8%.

#### Revenue Variances

Connection Fees – Residential – 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 - Emergency Main Repairs – The Authority has been experiencing a decrease in emergency main repairs and as a result, the appropriation for these expenses was decreased \$52,000.00 (-27.1%).

Cost of Providing Service - Emergency Station Repairs – The Authority has been experiencing a decrease in emergency main repairs and as a result, the appropration for these expenses was decreased \$52,000.00 (-27.1%).

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Program.

Although Co	OVID-19 has affected the	local economy, it i	s not expected to h	nave a large	impact on res	idential or com	mercial revenue	s.

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

WIID IT WIE OF			
To fund the Pennsauken To	ownship appropriation.	Zex Surface	

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

# Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or 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/Municipal Budget, etc.)

To help balance Pennsauken Township's budget.

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there	exists an accumulated deficit from
prior year's budgets (and funding is included in the proposed budget as a result of a prior year	
eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its n	nost recent audit, it must provide a deficit
reduction plan in response to this question.	G1400 0
The Authority's recording of the Net Pension Liability and Net OPEB Liability as a result of C Authority's unrestricted net position being a deficit at year end. If the liabilities were not record position would not be a deficit. The Authority will continue to pay its contractually required c	rded, the Authority's unrestricted net contribution. If or when the Authority is
nformed that it must pay its unfunded liability, it will then address how the liability will be furates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a	

(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?

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

# Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any propose changes in the rate structure and attach the resolution approving the change in 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 2023 Budget.
rates, indicate answer as "Rates Are Staying The Same".
There is no anticipated change in rates to support the 2023 Budget.

# AUTHORITY CONTACT INFORMATION 2023

Please complete the following information regarding this Authority. <u>All</u> information requested below must be completed.

Name of Authority:	Pennsauken Sewerage Authorit	y		
Federal ID Number:	21-6007419	X I		
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		vo 10 10 10 10 10 10 10 10 10 10 10 10 10	
Preparer's Address:	1250 John Tipton Blvd.		29 X 10	
City, State, Zip:	Pennsauken		NJ	08110
Phone: (ext.)	856-663-5542	Fax:	856-663	-5718
E-mail:	mdibattista@psewer.com	<u> </u>		
Chief Executive Officer*	William Orth			
*Or person who performs these function	ons under another title.			
Phone: (ext.)	856-663-5542	Fax:	856-663	-5718
E-mail:	borth@psewer.com		0.00	
-				
Chief Financial Officer*	Marco DiBattista			wYGIST 12 Y
*Or person who performs these functi	ons under another title.			
Phone: (ext.)	856-663-5542	Fax:	856-663	3-5718
E-mail:	mdibattista@psewer.com			
Name of Auditor:	L. Jarred Corn		X 8/10	
Name of Firm:	Bowman & Company LLP		40.00	
Address:	601 White Horse Road			Milheral
City, State, Zip:	Voorhees		NJ	08043
Phone: (ext.)	856-435-6200	Fax:	856-435	5-0440

jcorn@bowman.cpa

E-mail:

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE**

# Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:	28	
2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:	\$ 1,90	1,568.53
3. Provide the number of regular voting members of the governing body:	5	(5 or 7 per State statute, possibly more for regional authorities)
4. Provide the number of alternate voting members of the governing body:	0	(Maximum is 2)
5. <u>Regional Authorities Only</u> - Did all individuals that were required to file a Financial because of their relationship with the Authority file the form as required? Check to see if individuals filed their FDS on the FDS webpage: <a href="https://www.nj.gov/dd">https://www.nj.gov/dd</a> If "no", provide a list of those individuals who failed to file a Financial Disclosure their failure to file.	N/A ca/divisions/dlgs/re	esources/fds.html.
6. Does the Authority have any amounts receivable from current or former commission compensated employee?  If "yes", provide a list of those individuals, their position, the amount receivable, and a	No	•
7. 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 compensate b. A family member of a current or former commissioner, officer, key employee, or c. An entity of which a current of former commissioner, officer, key employee, or h (or family member thereof) was an officer or direct or indirect owner?  If the answer to any of the above is "yes", provide a description of the transaction incl key employee, or highest compensated employee (or family member thereof) of the Aut to the individual or family member; the amount paid; and whether the transaction was	d employee? highest compensate ighest compensate uding the name of hority; the name of	the commissioner, officer, of the entity and relationship
8. 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 the transferor, a member of the transferor's family, or any other person designated by If "yes", provide a description of the arrangement, the premiums paid, and indicate the	the transferor.	

for

9. 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).

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

# Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

10. Did the Authority pay for meals or catering during the current fiscal year? If "yes", provide a detailed list of all meals and/or catering invoices for the current and provide an explanation for each expenditure listed.	fiscal year
11. Did the Authority pay for travel expenses for any employee of individual listed of If "yes", provide a detailed list of all travel expenses for the current fiscal year and	
<ul> <li>12. Did the Authority provide any of the following to or for a person listed on Page a. First class or charter travel</li> <li>b. Travel for companions</li> <li>c. Tax indemnification and gross-up payments</li> <li>d. Discretionary spending account</li> <li>e. Housing allowance or residence for personal use</li> <li>f. Payments for business use of personal residence</li> <li>g. Vehicle/auto allowance or vehicle for personal use</li> <li>h. Health or social club dues or initiation fees</li> <li>i. Personal services (i.e. maid, chauffeur, chef)</li> <li>If the answer to any of the above is "yes", provide a description of the transaction in and the amount expended.</li> </ul>	No
<ul> <li>13. Did the Authority follow a written policy regarding payment or reimbursement for and/or commissioners during the course of Authority business and does that policy rough feepenses through receipts or invoices prior to reimbursement?</li> <li>If "no", attach an explanation of the Authority's process for reimbursing employees (If your authority does not allow for reimbursements, indicate that in answer).</li> <li>14. Did the Authority make any payments to current or former commissioners or em If "yes", provide explanation, including amount paid.</li> <li>15. Did the Authority make payments to current or former commissioners or employ the performance of the Authority or that were considered discretionary bonuses?</li> </ul>	equire substantiation Yes and commissioners for expenses.  ployees for severance or termination? Yes
If "yes", provide explanation including amount paid.  16. Did the Authority receive any notices from the Department of Environmental Propertity regarding maintenance or repairs required to the Authority's systems to bring the with current regulations and standards that it has not yet taken action to remediate? If "yes", provide explanation as to why the Authority has not yet undertaken the required Authority's plan to address the conditions identified.	otection or any other hem into compliance

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or a	ny other entity	,
due to noncompliance with current regulations (i.e. sewer overflow, etc.)?	No	
If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of th	e fine/assessm	en

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

# Pennsauken Sewerage Authority

### FISCAL YEAR: January 01, 2023 to December 31, 2023

Use the space below to provide clarification for any Questionnaire responses.

- 8. The Authority paid \$499.29 for Bill Orth's Life Insurance per his contract. The Life Insurance Policy has no cash value.
- 9. 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.
- 10. The Authority paid \$200.00 for an employee appreciation luncheon in 2021.

12g. The Authority allowed vehicles for personal use for the following people in 2021:

Name	Title	Taxable Benefit
Bill Orth	Executive Director	2,340.00
Anthony Figueroa	Superintendent	699.00
Patrick Olivo	Supervisor	696.00
Marco DiBattista	Assistant Director	702.00

14. The Authority made payments to the following employees for severance in 2021:

Alan Gudis	24,622.00
Gary Keich	2,892.00
Thomas Tillinghast	27,820.00

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

### Pennsauken Sewerage Authority

#### FISCAL YEAR: January 01, 2023 to December 31, 2023

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 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 of officer as defined below and amount of compensation from the Authority.
- 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 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 during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for the 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 officer as officers, if applicable. 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 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 exchance for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as perosnal 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 prperty. 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): The aggregate compensation that is reported (or 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.

Pennsauken Sewerage Authority For the Period January 01, 2023 to December 31, 2023

			Position	Reportable Compensation from Authority (W-2/ 1099)	m Authority (W-2/ 1099)		
Name	Title	Average Hours per Week Dedicated to Position	Highest Compensated Key Employee Officer Commissioner	Pormer 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
1 William Orth	Executive Director	40	×		30,700.00	52,212.41	\$ 242,552.41
2 Marco DiBattista	Assistant Director	40	×	135,200.00 n/a	27,040.00	68,300.24	\$ 230,540.24
3 Anthony Figueroa	Superintendent	40	×		15,250.00	22,849.24	\$ 128,163.24
4 Dennis Archibale	Commissioner	2	×			913.32	\$ 4,513.32
5 Timothy Ellis	Commissioner					913.32	\$ 4,513.32
6 Oren Lutz	Commissioner	2	×			13,913.32	\$ 17,513.32
7 James Pennestri 8 Gresony Schoffeld	Commissioner	2	× × ×	3,600.00 n/a		24,913.32	\$ 28,513.32
5							· ·
10							\$
11							•
12							· ·
13							n v
14							· •
16							\$
17			8				ús ú
18 19							· •
20							v, u
23							n vs
23							v, i
24							n v.
26							*
27							y v
56							·
e :							, ,
37							· s
33							•
34 35							\$
Total:				\$ 402,904.00 \$	- \$ 72,990.00	\$ 184,928.48	\$ 660,822.48

# Schedule of Health Benefits - Detailed Cost Analysis

Pennsauken Sewerage Authority For the Period: January 01, 2023 to December 31, 2023

If no health benefits, check this box:

יי יים ייבטיין פרויכין ייביל י								
	# of Covered							
	Members	<b>Annual Cost</b>		# of Covered				
	(Medical & Rx)	Estimate per	Total Cost	Members	<b>Annual Cost per</b>			
	Proposed	Employee	Estimate	(Medical & Rx)	<b>Employee Current</b>	<b>Total Current</b>	\$ Increase	% Increase
	Budget	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Current Year</b>	Year	Year Cost	(Decrease)	(Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	4	12,950.00	51,800.00	3	12,533.00	37,599.00	14,201.00	37.8%
Parent & Child	5	23,000.00	115,000.00	4	22,050.00	88,200.00	26,800.00	30.4%
Employee & Spouse (or Partner)	2	24,450.00	48,900.00	2	23,650.00	47,300.00	1,600.00	3.4%
Family	5	35,500.00	177,500.00	9	34,033.00	204,198.00	(26,698.00)	-13.1%
Employee Cost Sharing Contribution (enter as negative - )			(69,675.00)			(66,700.00)	(2,975.00)	4.5%
Subtotal	16		323,525.00	15		310,597.00	12,928.00	4.2%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	2	18,950.00	37,900	2	18,100.00	36,200.00	1,700.00	4.7%
Parent & Child			•			٠	1	
Employee & Spouse (or Partner)			•			1	•	
Family		SS 5011 US	•			•	ı	
Employee Cost Sharing Contribution (enter as negative - )	•		(1,300)			(1,300.00)	1	
Subtotal	2		36,600	2		34,900.00	1,700.00	4.9%
Retirees - Health Benefits - Annual Cost								
Single Coverage	10	7,200.00	72,000.00	9	4,621.00	27,726.00	44,274.00	159.7%
Parent & Child			•			•	1	
Employee & Spouse (or Partner)	S	14,040.00	70,200.00	4	12,479.00	49,916.00	20,284.00	40.6%
Family			,	1	11,520.00	11,520.00	(11,520.00)	-100.0%
Employee Cost Sharing Contribution (enter as negative - )			ACTION IN SECURIOR IN COLUMN					
Subtotal	15		142,200.00	11		89,162.00	53,038.00	29.5%
GRAND TOTAL	33		502,325.00	28	"	434,659.00	67,666.00	15.6%
Is medical coverage provided by the SHBP (Yes or No)?			Yes					
Is prescription drug coverage provided by the SHBP (Yes or No)?	r No)?		Yes					

Page N-5

# For the Period: January 01, 2023 to December 31, 2023 Pennsauken Sewerage Authority

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

If no accumulated absences, check this box:

If no accumulated absences, check this box:			Legal Basis for Benefit	or Benefit
	Gross Days of Accumulated Compensated Absences per	Dollar Value of Accrued Compensated Absence	pproved bor greement ssolution	leubivid nployment greement
Individuals Eligible for Benefit	Most Recent Audit	LIADIIILY	≥7	13 ul
BRUTS	61.56	\$ 15,724.75		
DAVI	45.45	\$ 13,210.32	8 W	M 第 90页 III
DIBAT	70.99	\$ 38,006.72		
DORIETY	10.00	\$ 2,824.00		
BRITT	27.56	\$ 7,447.65		
FIGUE	70.63	\$ 24,944.75		
FIGUE1	17.53	\$ 5,159.36		
INGRA	35.78	\$ 10,532.16		
INGR2	42.76	\$ 10,637.76		1 Set 1 Set 1
JARBOUH	11.25	\$ 2,700.00		
NOHNSON	31.88	\$ 9,001.50		
KNEIB	56.26	\$ 13,998.11		
LONGO	46.00	\$ 13,321.60		100
ГОТН	37.25	\$ 10,132.00		
OLIVO	75.88	\$ 25,190.50		
		28211 - 1987 W. B.	30 30 30 30 30 30 30 30 30 30 30 30 30 3	

202,831.18 Total liability for accumulated compensated absences at per most recent audit (this page only) \$

Page N-6

# Pennsauken Sewerage Authority For the Period: January 01, 2023 to December 31, 2023

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

Agreement Legal Basis for Benefit Employment leubivibnl Resolution Agreement Approved Labor **Dollar Value of** Compensated Accrued Absence Liability **Gross Days of Accumulated** Compensated Absences per **Most Recent Audit** Individuals Eligible for Benefit

Total liability for accumulated compensated absences at per most recent audit (this page only) \$

Page N-6 (2)

# Pennsauken Sewerage Authority For the Period: January 01, 2023 to December 31, 2023

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

		1000		_	
Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar value or Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution ndividual	Employment Agreement
ORTH	OCOL				
ROBINS	70.00	\$ 45,646.00			
SCHOF	22.36				
SLAT	52.31	1			
		4			
		30 m			
			S8 111111 00		11188
Total liability for accumulated compensated absences at per most recent audit (all pages)		\$ 275,124.09			

Page N-6 (Totals)

# **Schedule of Shared Service Agreements**

# Pennsauken Sewerage Authority

For the Period: January 01, 2023 to December 31, 2023

ff no shared services, check this box:

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

Amount to be

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	Received by/ Paid from Authority
Wellightenggrammer and some					100000000000000000000000000000000000000	
9.989.9888411118489991919995055				Semillime	E Heets excell	Secondary IIII TAN
		C		BROWSE TREE	( S ( ) ( )	18300 mm 4850 00
	51676927621175888876881111111111111117025388888	24 D0181 X 200000000000000000000000000000000000		18810113K111288K	180,899	TEST STABILISM
					S80 9250K II	19891198911
				DESCRIPTION OF THE PROPERTY OF		
						20 (0.50 (Sec. )
						381101188
			Am S S S S S S S S S S S S S S S S S S S	28 20		
			77- 81-14TH S			
		HILL STREET	HOW TO THE THE TANK THE THE TANK THE			
					38	
					INSTITUTION IN	
	1000 pt 1000 000 000 000 000 000 000 000 000 0					Man Soossams
				ISSUM III SAN		
						×

# 2023 AUTHORITY BUDGET FINANCIAL SCHEDULES SECTION

# SUMMARY

Pennsauken Sewerage Authority
For the Period: January 01, 2023 to December 31, 2023

% Increase

\$ Increase

		FY 2	023 Prop	FY 2023 Proposed Budget	aet			FY 2022 . Bud	FY 2022 Adopted Budget	(Decrease) Proposed vs. Adopted		(Decrease) Proposed vs. Adopted
			•				Total All	Tota	Total All			
	Sewer					<u>-</u>	Operations	Oper	Operations	All Oper	ations All	All Operations All Operations
REVENUES												
Total Operating Revenues	\$ 4,412,500 \$	<b>⋄</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	\$	\$ 4,412,500	\$	4,493,500	8) \$	(81,000)	-1.8%
Total Non-Operating Revenues	20,000			. *	e.		20,000		20,000			*
Total Anticipated Revenues	4,432,500		16	A	ė.		4,432,500	4	4,513,500	89	(81,000)	-1.8%
APPROPRIATIONS												
Total Administration	1,438,500		9.5	·*		ě	1,438,500	П	1,407,500	ന	31,000	2.2%
Total Cost of Providing Services	2,834,225				Ÿ	ì	2,834,225	2	2,900,725	9)	(99'200)	-2.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	50,550		्य	9	á		50,550		50,550			
Total Operating Appropriations	4,323,275	3				,	4,323,275	4	4,358,775	(3	(35,500)	-0.8%
Total Interest Payments on Debt	4,125	* *	E 1	6.5			4,125		4,725		(009)	-12.7%
Total Non-Operating Appropriations	154,125		1.5				154,125		154,725		(009)	-0.4%
Accumulated Deficit	24	,	135		į				ic.		1	#DIV/01
Total Appropriations and Accumulated Deficit	4,477,400	E,	•	55	Ē	ř.	4,477,400	4	4,513,500	(3	(36,100)	.0.8%
Less: Total Unrestricted Net Position Utilized	150,000				3		150,000		150,000			
Net Total Appropriations	4,327,400		,	,		0	4,327,400	4	4,363,500	(3)	(36,100)	-0.8%
ANTICIPATED SURPLUS (DEFICIT)	\$ 105,100 \$	٠,	٠,	٠,	\$	\$	105,100	v	150,000	\$ (4	(44,900)	-29.9%

Page F-1

### **Revenue Schedule**

# Pennsauken Sewerage Authority For the Period: January 01, 2023 to December 31, 2023

	Sewer	F	FY 2023 Prop	osed Budge	ŧ		Total All	FY 2022 Adopted Budget Total All	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
. OPERATING REVENUES							-			
Service Charges										
Residential	\$ 2,780,000					\$	2,780,000	\$ 2,750,000	\$ 30,000	1.1%
Business/Commercial	1,305,000						1,305,000	1,390,000	(85,000)	-6.1%
Industrial Intergovernmental Other	237,000						237,000	237,000	-	#DIV/01 0.0%
Total Service Charges	4,322,000		-				4,322,000	4,377,000	/FF 0001	#DIV/01
Connection Fees	4,322,000		<u>-</u>		•	<u> </u>	4,322,000	4,377,000	(55,000)	-1.3%
Residential	14,000						14,000	45,000	(21,000)	-68.9%
Business/Commercial	10,000						10,000	10,000	(31,000)	0.0%
Industrial	,							20,000	-	#DIV/0!
Intergovernmental Other	1,000						1,000	1,000	-	0.0% #DIV/0I
Total Connection Fees	25,000		-		-	-	25,000	56,000	(31,000)	-55.4%
Parking Fees										
Meters								-	-	#DIV/01
Permits							-	•	•	#DIV/01
Fines/Penalties							-	-	-	#DIV/01
Other							-	-		#DIV/01
Total Parking Fees		<u> </u>	-	-	•	-		<del></del>		#DIV/0!
Other Operating Revenues (List) Interest and Fines on Deliquents	40.000									
Miscellaneous	49,000 16,000						49,000	45,000	4,000	8.9%
Filing Fees	500						16,000 500	15,000 500	1,000	6.7%
,	300						500	300		0.0%
							8 .	•	•	#DIV/0!
									-	#DIV/0! #DIV/0!
							_		-	#DIV/01
							_	_	_	#DIV/01
								_	_	#DIV/01
							_			#DtV/0!
									-	#DIV/0!
Total Other Revenue	65,500	-		•	-		65,500	60,500	5,000	8.3%
Total Operating Revenues	4,412,500	•	-		•		4,412,500	4,493,500	(81,000)	-1.8%
NON-OPERATING REVENUES Other Nan-Operating Revenues (List)										
							-	-	-	#DIV/0!
							•	-	-	#DIV/OI
							-	-	•	#DIV/01
							-	-	-	#DIV/01
							•	-	-	#DIV/0!
Total Other Non-Operating Revenue			-							#DIV/0!
Interest on Investments & Deposits (List)			<del>:</del>				<del></del>			#DIV/Q!
Interest Earned	20,000						20,000	20,000		0.0%
Penalties	20,000						20,000	20,000	•	0.0% #DIV/0!
Other									-	#DIV/0!
Total Interest	20,000	-	-		-		20,000	20,000	<del></del>	0.0%
Total Non-Operating Revenues	20,000		•	-	-		20,000	20,000		0.0%
TOTAL ANTICIPATED REVENUES	\$ 4,432,500 \$	- \$	- \$	- \$	- \$	٠ \$	4,432,500	\$ 4,513,500	\$ (81,000)	-1.8%

# **Prior Year Adopted Revenue Schedule**

#### Pennsauken Sewerage Authority

				Total All Operations
			<del></del>	Operations
				\$ 2,750,000
				1,390,000
				-
				237,000
			-	4,377,000
				45,000
				10,000
				-
				1,000
				-
			-	56,000
				-
				45,000
				15,000
				500
				500
				2
				-
				-
di.			15.	60,500
3	- 3	200	. 12	4,493,500
	-			
				2
				-
		<u> </u>		-
	-			
•				
•				20.000
				20,000
•				20,000
-		- 1		20,000
	<			

Page F-3

### **Appropriations Schedule**

# Pennsauken Sewerage Authority For the Period: January 01, 2023 to December 31, 2023

			FY 2023 Prop	osed Budget			T-4-1 All	FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer						Total All perations	Total All Operations	All Consultance	All Oncombine
OPERATING APPROPRIATIONS	- JEWEI		-				peracions	Operations	All Operations	All Operations
Administration - Personnel										
Salary & Wages	\$ 660,500					\$	660,500	\$ 648,000	\$ 12,500	1.9%
Fringe Benefits	494,500					•	494,500	479,000	15,500	3.2%
Total Administration - Personnel	1,155,000	-		•			1,155,000	1,127,000	28,000	2.5%
Administration - Other (List)										2.570
Other Admin Expense (See Attached)	77,000						77,000	77,000		0.0%
	•									₩DIV/Q!
									_	#DIV/0!
							-	-		#DIV/OI
Miscellaneous Administration®	206,500						206,500	203,500	3,000	1.5%
Total Administration - Other	283,500	-				-	283,500	280,500	3,000	1.1%
Total Administration	1,438,500	-	-				1,438,500	1,407,500	31,000	2.2%
Cost of Providing Services - Personnel										
Salary & Wages	1,159,000						1,159,000	1,130,000	29,000	2.6%
Fringe Benefits	812,000				100		812,000	806,500	5,500	0.7%
Total COPS - Personnel	1,971,000			-		-	1,971,000	1,936,500	34,500	1.8%
Cost of Providing Services - Other (List)			V.							
Other COPS Expense (See Attached)	399,350						399,350	404,350	(5,000)	-1.2%
Emergency Main Repairs	140,000						140,000	192,000	(52,000)	-27.1%
Emergency Station Repairs	140,000						140,000	192,000	(52,000)	-27.1%
										#DIV/0!
Miscellaneous COPS*	183,875						183,875	175,875	8,000	4.5%
Total COPS - Other	863,225						863,225	964,225	(101,000)	-10.5%
Total Cost of Providing Services	2,834,225		-	-			2,834,225	2,900,725	(66,500)	-2.3%
Total Principal Payments on Debt Service in					,					
Lieu of Depreciation	50,550	•	-	-		•	50,550	50,550	-	0.0%
Total Operating Appropriations	4,323,275				-	-	4,323,275	4,358,775	(35,500)	-0.8%
NON-OPERATING APPROPRIATIONS				• •	·					
Total Interest Payments on Debt	4,125	•		-	-	-	4,125	4,725	(600)	-12.7%
Operations & Maintenance Reserve							-	-		#DIV/01
Renewal & Replacement Reserve								-	-	#DIV/01
Municipality/County Appropriation	150,000						150,000	150,000	-	0.0%
Other Reserves										#DIV/01
Total Non-Operating Appropriations	154,125		-	-	•	•	154,125	154,725	(600)	-0.4%
TOTAL APPROPRIATIONS	4,477,400		•	+0		1.4	4,477,400	4,513,500	(36,100)	-0.8%
ACCUMULATED DEFICIT					725-731-3					#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED										
DEFICIT	4,477,400						4,477,400	4,513,500	(36,100)	-0.8%
UNRESTRICTED NET POSITION UTILIZED		-								
Municipality/County Appropriation	150,000		-	+3	-	-	150,000	150,000	-	0.0%
Other										#DIV/01
Total Unrestricted Net Position Utilized	150,000		100				150,000	150,000	<del></del>	0.0%

<sup>&</sup>quot; 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.

# AUTHORITY <u>PROPOSED</u> APPROPRIATIONS APPROPRIATION DETAIL PAGE

Pennsauken Sewerage Authority

For the Period: January 01, 2023 to December 31, 2023

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

Line Item:	Sewer				
STEP SUPPLIES TO SEE SUPPLIES TO THE				, E. Danie, 86 a	
Other Admin Expense					
Legal	20,000				
Audit	37,000				
Other Professional Fees	20,000				
	NAME OF TAXABLE PARTY.			OII OF THE STATE O	
	77,000				
Miscellaneous Administration				X - S SEE	5001 000 ABO
Insurance	11,000				E011-34110-H303
Postage	14,000				STATE OF THE STATE
Office Supplies	15,000				(e-100))
Advertising / Printing	15,000				
Telephone	25,000				DOMESTIC STATE OF THE STATE OF
Service Contracts	25,000				-2- 100-100-10
Equipment Rental	3,500	X   255			2008 3 85
Utilities	25,000		LALANI E. L. E.		NEW YEAR
Building Repairs	25,000			35.00	1 5 2 V 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Education / Dues	10,000		SERVICE CONTRACTOR	4 <b>- 3</b> - 3 - 3 - 3 - 3	Control All Control
Civic Involvment	32,500				Teamnam séine
Miscellaneous	5,500			10 No. of the Control	
			724		7 0 200
SHOCKED COMPANY OF THE PARTY OF	206,500				
		(10 (10 (10 (10 (10 (10 (10 (10 (10 (10		2011(10)(11)(20)(A.1.)	
	Programme in the contract of t				
				XIII HESSA WAS EX	
(attenue de la companya de la compan					
	A see See State of Second			The Department of the State of	
	111 200 100				AV THE EX THE TAXABLE
	HILL TO THE TOTAL TO THE T				

# AUTHORITY <u>PROPOSED</u> APPROPRIATIONS APPROPRIATION DETAIL PAGE

Pennsauken Sewerage Authority

For the Period: January 01, 2023 to December 31, 2023

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

Line Item:	Sewer	9)		
Other CORC Evenne				
Other COPS Expense	25.000			
Engineering Fees	25,000			
JIF Fund	5,000			
Uninsured Liabilities	10,000			
Station Utilities	175,000			
Trash Removal	10,000			Al .
Vehicle Repair & Parts	20,000	0		
Fuel,Oil & Mileage	30,000			00 11 12 2
Collection System	73,350	10 = 18   18   14 × 10 = 18   1 = 1	The same of the sa	MILESCH W
Permits & Licenses	6,000			
Miscellaneous	45,000			
To P Tomos I in the	399,350			
	000,000			
Miscellaneous COPS	American State Sta		3X	# N 3
Insurance	32,000		00 1 500 1 1 1 2 C. N	(A=00010-00)
Worker's Comp Insurance	67,000		8 = 1 = 1   1   1   1   1   1   1   1   1	25-23-000
Property Insurance	38,000		CONTRACTOR OF THE CONTRACTOR O	Sust me for
Service Contracts	30,000			
Safety	5,000			
Landscaping	5,000			
Chemicals & Treatment	6,875			
rea veg etc	183,875			
			CONTRACTOR CONTRACTOR CONTRACTOR	
	1	100 E		
	I STENSON TO ST			
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	The Table of the Control of the Cont			xext file that
				W 100
			7. C 1853 C 1812 D 18	
and the second second second				
				V V-V
				9-5- 20 E
	0			
ARRON MENTAL SECTION AND ARROWS				===38811.5
	0 12 10 0 10 10			**************************************

# AUTHORITY <u>PROPOSED</u> APPROPRIATIONS APPROPRIATION DETAIL PAGE

Pennsauken Sewerage Authority

For the Period: January 01, 2023 to December 31, 2023

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

Line Item:	Sewer			200 200 100 100 100 100 100 100 100 100		
W. 1880 Mary 2011 - 32 93				5 00 0		L
				1,50		
			ORDER AND WINNERSON WORKSON			
					1.0	
194 201	a) girer					
						MA WILEY
CONTRACTOR OF THE CO	SI JESSE LITTE					
				- 100		
					William Bridge	
	100-100-100					
CONTRACTOR OF STREET						
		700 100			HIRES COUNTY	
	OOL PRANGEMENT OF COMM					
				A		
					8 1/3	
0.10.10						
And the Control of th						
	50 G 81 E7 - 10 - 10 - 5					
		N MARKETON AND A		100		
				5554		
4 161					ATTEMPT TO STATE OF THE PARTY O	1 2 2 3 W
NE 2 PROBLEM STATE OF SHOOTH AND					100 No.	
	EST STATE OF STREET	100000000000000000000000000000000000000			100000000000000000000000000000000000000	Company of the State of the Sta
			13 1/20%			200000000000000000000000000000000000000
				- 00		

#### **Prior Year Adopted Appropriations Schedule**

#### Pennsauken Sewerage Authority

FY 2022 Adopted Budget Total All Sewer Operations **OPERATING APPROPRIATIONS** Administration - Personnel Salary & Wages 648.000 \$ 648,000 Fringe Benefits 479,000 479,000 Total Administration - Personnel 1,127,000 1,127,000 Administration - Other (List) Other Admin Expense (See Attached) 77,000 77,000 Miscellaneous Administration\* 203,500 203,500 Total Administration - Other 280,500 280,500 **Total Administration** 1,407,500 1,407,500 Cost of Providing Services - Personnel Salary & Wages 1,130,000 1,130,000 **Fringe Benefits** 806,500 806,500 Total COPS - Personnel 1,936,500 1,936,500 Cost of Providing Services - Other (List) Other COPS Expense (See Attached) 404,350 404,350 **Emergency Main Repairs** 192,000 192,000 **Emergency Station Repairs** 192,000 192,000 Miscellaneous COPS\* 175,875 175,875 Total COPS - Other 964,225 964,225 **Total Cost of Providing Services** 2,900,725 2,900,725 Total Principal Payments on Debt Service in Lieu of Depreciation 50,550 50,550 **Total Operating Appropriations** 4,358,775 4,358,775 **NON-OPERATING APPROPRIATIONS Total Interest Payments on Debt** 4,725 4,725 Operations & Maintenance Reserve Renewal & Replacement Reserve Municipality/County Appropriation 150,000 150,000 Other Reserves **Total Non-Operating Appropriations** 154,725 154,725 **TOTAL APPROPRIATIONS** 4,513,500 4,513,500 **ACCUMULATED DEFICIT TOTAL APPROPRIATIONS & ACCUMULATED** DEFICIT 4,513,500 4,513,500 **UNRESTRICTED NET POSITION UTILIZED** Municipality/County Appropriation 150,000 150,000 Other **Total Unrestricted Net Position Utilizec** 150,000 150,000 **TOTAL NET APPROPRIATIONS** 4,363,500 \$ - \$ \$ \$ 4,363,500

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

<sup>\*</sup> 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.

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Pennsauken Sewerage Authority

### FY 2022 Adopted Budget

Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"

Line Item:	Sewer				
Other Admin Expense					
Legal	20,000				
Audit Char Professional Force	37,000			No.	
Other Professional Fees	20,000				A1 (4)
	77.000				
	77,000				
Miscellaneous Administration					10 10 2 M A 7 H
Insurance	15,000			CO Melica	
Postage	10,000		19	A STATE OF THE STA	H-610
Office Supplies	15,000			1100	
Advertising / Printing	15,000				
Telephone	22,000			·	
Service Contracts	25,000			Details By A	
Equipment Rental	3,500				ACCEPTANCE OF
Utilities	25,000				The second second
Building Repairs	25,000				A CONTRACTOR
Education / Dues	10,000		X (1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		Resiliation Resty
Civic Involvment	32,500			and the City	
Miscellaneous	5,500			"n a la l	Edward Con-
				m managaran	
	203,500			The second	
	COMPANIES OF THE				
					STEED HEST LIBERT I
		Will state the state of		CONTRACTOR OF	
				000	Company & Marini
					The State of the S
				8	
					1 8UEN
			#23		
			100		
					XIV COLUMN
	Sello de la fina	1 20		a same a	
mittalia di escali il di escala	DATE OF THE PARTY			2	

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Pennsauken Sewerage Authority

### FY 2022 Adopted Budget

Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"

Line Item:	Sewer			
Other COPS Expense				united to
Engineering Fees	25,000			
JIF Fund	10,000			
Uninsured Liabilities			8 9 9	
Station Utilities	10,000			
Trash Removal	175,000			
Vehicle Repair & Parts	10,000			
	20,000			
Fuel,Oil & Mileage	30,000			
Collection System	73,350			
Permits & Licenses	6,000			
Miscellaneous	45,000			1193
CANONI COMPANIES -	404,350			
Miscellaneous COPS				
Insurance	32,000		ELL RECEIL DESIGN DESCRIPTION	
Worker's Comp Insurance	65,000			
Property Insurance	32,000			
Service Contracts	30,000			
Safety	5,000		THE RESERVE THE RESERVE	100
Landscaping	5,000			000
Chemicals & Treatment	6,875			
	175,875			75.7
				Taxability (
ACCURATE STORY AND STREET	2000			
				SHOK I
				(100.00)
				- 13 F s
				<u> </u>
			- If a company of the	
				W = -
	e stall troud to			Littless.
		089 831-8 11-1 00	THE PERSON NAMED IN COLUMN	100000
				W-132-16
			The second secon	300 mm 2

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Pennsauken Sewerage Authority

### FY 2022 Adopted Budget

Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"

Line Item:	Sewer		discription of the en-			
						- E
		arrest francisco	and the second			
Colonia all'alla di						
		gin grotistico				
				0.00		
		W 1 2 2 2	W W			
			9.1		1010	
	80000					(S) (C) (B) (C)
				- X - IX		
			· · ·			1
			- X			
		Maria Consum	#			
	PART CONTROL S					
		20000			E W. S. S. S. S.	NU S R R
		## V W		N CONTRACTOR	3	
		TX == EXXX				
Sales Sales Sales				77.00	THE CONTRACTOR	E - C1 (21)
THE PARTY OF THE P						Commence of the Commence of th
		9 (763) (800) (810)	m	8,,,,,		1
	The second second				9.11	
	22		territoria de la composición dela composición de la composición dela composición dela composición dela composición de la composición de la composición de la composición de la composición dela composición de la composición dela composición dela composición dela composición dela composición dela composición dela compos			
The second secon				100000	2111	
					25000	
						A CONTRACTOR
		20 N. C				William Parent
	716		9 05			
				=		
						100
			Vietna se space			
				SIHE -		
100 E 200 E 200 E 200 E 200 E 200 E			EXXII. = 0			
					Type and the	- 200 - 57
	The second second					THE RESERVED

# Debt Service Schedule - Principal

# Pennsauken Sewerage Authority

_
ببا
ä
ã
ş
£
×
8
듭
ă
五
쁌
Ξ
٤
S
2
⋝
¥
ō
£
Ħ
₹

						Fiscal Year Ending in	nding in					
	Date of Local Finance Board Approval	2022 (Adopted Budget)	2023 (I Bu	2023 (Proposed Budget)		2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
Sewer NJEIT Trust 2010	:	\$ 50,550	w	055'05	w	50,543 \$	543 \$	50,543 \$	50,543 \$	302,	\$ 15,000 \$	\$ 271,427
Total Principal		50,550		50,550		50,543	50,543	50,543	50,543	3,705	15,000	271,427
Total Principal									,			
Total Principal					- 11							
Total Principal				11	Ш		•	a	, A	3		
Total Principal						. *						
Total Principal TOTAL PRINCIPAL ALL OPERATIONS		\$ 50,550	\sqrt{w}	50,550	w	50,543 \$	50,543 \$	50,543 \$	50,543 \$	3,705	\$ 15,000	\$ 271,427

Page F-6

**Debt Service Schedule - Interest** 

Pennsauken Sewerage Authority

If Authority has no debt, check this box:□

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	7	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
Sewer NJEIT Trust 2010	\$ 4,725	\$ 4,125	w	3,525 \$	2,925 \$	2,325 \$	1,800 \$	1,200 \$	909	\$ 16,500
Total Interest Payments	4,725	4,125		3,525	2,925	2,325	1,800	1,200	009	16,500
ļ										,
Total Interest Daymente					3	3	57			
iotal interest Payments				į				•		'
Total Interest Payments		r				23.	•	2.1	•	:
										10
										677
Total Interest Payments	•	1			:0	÷			29	
										•
Total Interest Payments	•	Э			÷	э	Ċ?	:		
										•
										•
Total Interest Payments				- 1		- 1	- 1	- 1	•	
I UTAL INTEREST ALL OPERATIONS	\$ 4,725	\$ 4,125	S	3,525 \$	2,925 \$	2,325 \$	1,800 \$	1,200 \$	009	\$ 16,500

Page F-7

# Net Position Reconciliation

# Pennsauken Sewerage Authority

For the Period: January 01, 2023 to December 31, 2023

+
a
0
B
×
3
$\boldsymbol{\omega}$
73
_
Ö
Ψ,
Ō
Q
0
5
d.
-
ĒD.
N
0
N
>
LL,

						•	
	Sewer					ō	Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ (7,347,911)		:			\$	\$ (7,347,911)
Less: Invested in Capital Assets, Net of Related Debt (1)	4,927,910						4,927,910
Less: Restricted for Debt Service Reserve (1)	55,017						55,017
Less: Other Restricted Net Position (1)	200,000						200,000
Total Unrestricted Net Position (1)	(12,830,838)	,	,		ı	- (1	(12,830,838)
Less: Designated for Non-Operating Improvements & Repairs						•	
Less: Designated for Rate Stabilization							ı
Less: Other Designated by Resolution							1
Plus: Accrued Unfunded Pension Liability (1)	4,711,819						4,711,819
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	9,565,719					_	9,565,719
Plus: Estimated Income (Loss) on Current Year Operations (2)							
Plus: Other Adjustments (attach schedule)							'
UNRESTRICTED NET POSITION AVAILABLE FOR LISE IN PROPOSED BLIDGET	1 446 700	,		ı	,		1 446 700
Unrestricted Net Position Utilized to Balance Proposed Budget	20.10.11						201/01/1
Unrestricted Net Position Utilized in Proposed Capital Budget	000'06	•	•				90.000
Appropriation to Municipality/County (3)	150,000		,		1	1	150,000
Total Unrestricted Net Position Utilized in Proposed Budget	240,000		Ŧ.	r	e	j.	240,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,206,700 \$	<b>₹</b> \$	\$	<b>\$</b>	\$ -	<>-	- \$ 1,206,700

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

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

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

<sup>- \$ 216,164</sup> \$ 216,164 \$ Maximum Allowable Appropriation to Municipality/County

<sup>(4)</sup> 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.

# 2023

# Pennsauken Sewerage Authority (Authority Name)

# 2023 AUTHORITY CAPITAL BUDGET/PROGRAM

# **2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM**

# Pennsauken Sewerage Authority (Authority Name)

riscal Teal: January 01, 2023 to December 31, 2023
Check the box for the applicable statement below:
☑ 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, of
governing body of the Pennsauken Sewerage Authority, on October 18, 2022.
☐ It is hereby certified that the governing body of the Pennsauken Sewerage Authority have elected <b>NOT</b> to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Pennsauken Sewerage Authority, for the following reason(s):

Officer's Signature:	mdibattista@psewer.com
Name:	Marco DiBattista
Title:	Treasurer
Address:	1250 John Tipton Blvd. Pennsauken, NJ 081
Phone Number:	856-663-5542
Fax Number:	856-663-5718
E-mail Address:	mdibattista@psewer.com

# 2023 CAPITAL BUDGET/PROGRAM MESSAGE

# Pennsauken Sewerage Authority

Fiscal Year: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the government).	
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 lifecycle costs; and is it consistent with the 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
noode decision over propined.	103
4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the de Debt Authorizations (example - rate increase).	ebt service for the
N/A	
5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburbar as defined in the State Development and Redevelopment Plan.	n Planning Areas
N/A	
6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State I designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for t Plan.	<b>—</b>
N/A	91
	and the second second

# **Proposed Capital Budget**

### **Pennsauken Sewerage Authority**

For the Period: January 01, 2023 to December 31, 2023

			Fu	nding Sources		
			Renewal &			<u> </u>
	Estimated Total	Unrestricted Net	Replacement	Debt		Other
-	Cost	Position Utilized	Reserve	Authorization	Capita   Grants	Sources
Sewer						
Trucks	\$ -					
Pumps and Controls	50,000	50,000				
Computer Equipment	5,000	5,000				
Subtotal 1 (From Below)	35,000	35,000				
Total	90,000	90,000	•	-		-
Office Equipment	5,000	5,000				
Operations Equip/Maintenance	25,000	25,000				
Bldg Upkeep/Repairs	5,000	5,000				
Subtotal 1 (Carried Above)	(35,000)	(35,000)				
Total				-	-	7.
					-	
	1					
Total						
			<del>-</del>	-		
	12					
Total		9		-	-	-
	92					
	8					
	-					
Total	-			-		
	-					
	· ·					
	-					
Total						
TOTAL PROPOSED CAPITAL BUDGET	\$ 90,000	\$ 90,000			\$ - \$	
	7 30,000	7 30,000	7 -		\$ - \$	5-6

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.

# **5 Year Capital Improvement Plan**

### **Pennsauken Sewerage Authority**

For the Period: January 01, 2023 to December 31, 2023

Fiscal Year Beginning in

	Estimated Total Cost		ent Budget ear 2023	2024	2025	2026	2027	2028
Sewer						<u> </u>		
Trucks	\$ 75,000	\$		\$ 25,000	\$	25,000 \$	25,000	
Pumps and Controls	150,000		50,000	20,000	20,000	20,000	20,000	20,000
Computer Equipment	30,000		5,000	5,000	5,000	5,000	5,000	5,000
Subtotal 1 (From Below)	185,000		35,000	30,000	30,000	30,000	30,000	30,000
Total	440,000		90,000	80,000	55,000	80,000	80,000	55,000
Office Equipment	30,000		5,000	5,000	5,000	5,000	5,000	5,000
Operations Equip/Maintenance			25,000	20,000	20,000	20,000	20,000	20,000
Bldg Upkeep/Repairs	30,000		5,000	5,000	5,000	5,000	5,000	5,000
Subtotal 1 (Carried Above)	(185,000)		(35,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total	- '	1	-	-	-	13	- (50)000)	- (30)000)
	*1		×					
	-1							
	-		- 2					
Total	· ·			2	(2)	20		
	7		22					
	**		25					
\$41.75	-7	_						
Total		-			-		•	
	¥.		12					
	25		-					
Total								
iotai	-			<del>-</del>		•	•	
	- t							
	**							
	-							
Tatal	-		-					
Total TOTAL	\$ 440,000	\$	90,000	\$ 80,000 \$	55,000 \$	80,000 \$	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 01, 2023 to December 31, 2023

						nding Sources		
					Renewal &			
		ated Total		stricted Net	Replacement	Debt		
		Cost	Posit	ion Utilized	Reserve	Authorization	Capital Grants	Other Sources
Sewer								
Trucks	\$	75,000	\$	75,000				
Pumps and Controls		150,000		150,000				
Computer Equipment		30,000		30,000				
Subtotal 1 (From Below)		185,000		185,000				
Total		440,000		440,000	-	-	*	1
Office Equipment		30,000		30,000				
Operations Equip/Maintenance		125,000		125,000				
Bldg Upkeep/Repairs		30,000		30,000				
Subtotal 1 (Carried Above)		(185,000)		(185,000)				
Total		-		-	_	-		25
•								
		=						
		25						
		_						
Total		_		-	-	_	-	-
•								
		Ψ.						
		23						
55 339								
Total		-		-	-			
		5						
		-						
Total								
Total				-	<del>-</del>	-		
Total				_	5		823	
TOTAL	Ś	440,000	\$	440,000				\$ -
Total 5 Year Plan per CB-4	\$	440,000		4-10,000	¥		<del>-</del>	<del>y</del>
iotai o real riali per Co-4	7	440,000						

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.

Balance check

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

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

Contracting Unit:	Pennsauken Sewerage Authority	Year Ending:	December 31, 2021
The following is a complete list on please consult NJAC, 5:30-11.1 et sec	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.A.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.	ded by more than 20 per	cent. For regulatory details
		le s	
For each change order listed abo	For each change order listed above, submit with introduced budget a copy of the coverning body resolution authorizing the change order and an Affidavit of Bublication for	ing the chance order and	d an Affidadi of Dublication for
the newspaper notice required by N.J.A. If you have not had a change or	the newspaper notice required by <u>N.J.A.C.</u> 5:30-11.9(d). (Afridavit must include a copy of the newspaper notice.)  If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here	ing the creatige order and i	and certify below.

Appendix to Budget Document

10/18/2022 Date

borth@psewer.com Clerk/Secretary to the Governing Body