

Fiscal Year Start Year End Year
 2024 – **2024**

***Authority Budget of:
Pennsauken Sewerage Authority***

State Filing Year 2024

For the Period: January 1, 2024 to December 31, 2024

www.psewer.com
Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Pennsauken Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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: _____ Date: _____

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: _____ Date: 1/12/2024

2024 PREPARER'S CERTIFICATION

Pennsauken Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	mdibattista@psewer.com
Name:	Michael P. Cragin Jr.
Title:	Auditor
Address:	601 White Horse Road Voorhees, NJ 08043
Phone Number:	856-454-3086
Fax Number:	856-454-3086
E-mail Address:	mdibattista@psewer.com

AUTHORITY 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.
- The 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 includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority*).
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding 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: mdibattista@psewer.com

2024 APPROVAL CERTIFICATION

Pennsauken Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 10/17/2023, Resolution 23-37.

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 08110
Phone Number:	856-663-5542
Fax Number:	856-663-5718
E-mail Address:	mdibattista@psewer.com

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2024 ADOPTION CERTIFICATION

Pennsauken Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 12/12/2023, Resolution 23-41.

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

2024 ADOPTED BUDGET RESOLUTION

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsauken Sewerage Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Pennsauken Sewerage Authority at its open public meeting of 12/12/2023, Resolution 23-41; 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 \$4,476,800.00, and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$80,000.00 and Total Unrestricted Net Position Utilized of \$80,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pennsauken Sewerage Authority at an open public meeting held on 12/12/2023, Resolution 23-41 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 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.

mdibattista@psewer.com

(Secretary's Signature)

12/12/2023

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Oren Luiz	X			
Gregory Schofield				X
Dennis Archible	X			
Timothy Ellis	X			
Marie McKenna	X			

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 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 2024 budget, revenues are anticipated to remain the same at \$4,477,400.00 and total net appropriations are projected to decrease by \$600.00 or 0.6% to \$4,476,800.00.

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

The redevelopment of areas of the Township discussed above have had a positive impact on this year's budget as a result of connection fees anticipated.

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.

To fund the Pennsauken Township appropriation.

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 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.

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.

(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?

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

Answer the question below using the space provided.

6. Attach in FAST 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 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 2024 Budget.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

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

Preparer's Name:	Michael P. Cragin, Jr.		
<i>Preparer's Address:</i>	601 White Horse Road		
<i>City, State, Zip:</i>	Voorhees	NJ	08043
<i>Phone: (ext.)</i>	856-454-3086	<i>Fax:</i>	856-454-3086
<i>E-mail:</i>	mcragin@bowman.cpa		

Chief Executive Officer*	Marco DiBattista		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-663-5542	<i>Fax:</i>	856-663-5718
<i>E-mail:</i>	mdibattista@psewer.com		

Chief Financial Officer*	Marco DiBattista		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-663-5542	<i>Fax:</i>	856-663-5718
<i>E-mail:</i>	mdibattista@psewer.com		

Name of Auditor:	Michael P. Cragin, Jr.		
<i>Name of Firm:</i>	Bowman & Company LLP		
<i>Address:</i>	601 White Horse Road		
<i>City, State, Zip:</i>	Voorhees	NJ	08043
<i>Phone: (ext.)</i>	856-454-3086	<i>Fax:</i>	856-454-3086
<i>E-mail:</i>	mcragin@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

26

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:

\$ 1,797,142.07

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. Regional Authorities Only - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

N/A

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

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.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

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 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", provide 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.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

Yes

**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.*

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

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, 2024 to December 31, 2024

10. Did the Authority pay for meals or catering during the current fiscal year? Yes
If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

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

12. 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 | No |
| 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 |
| 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", provide a description of the transaction including the name and position of the individual and the amount expended.

13. 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).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

15. Did the Authority make 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", provide explanation including amount paid.

16. 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", provide 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.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

17. 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", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

8. The Authority paid \$1,912.08 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 \$330.00 for an employee appreciation luncheon in 2022.

12g. The Authority allowed vehicles for personal use for the following people in 2022:

Name	Title	Taxable Benefit
Bill Orth	Executive Director	2,340.00
Anthony Figueroa	Superintendent	753
Patrick Olivo	Supervisor	750
Marco DiBattista	Assistant Director	756

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

Pennsauken Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 or 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 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): 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, 2024 to December 31, 2024

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			
			Commissioner	Officer	Key Employee	Highest Compensated 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.)
1 William Orth	Executive Director	40	x		x	\$ 162,864.00	n/a	\$ 31,320.00	\$ 55,211.53	\$ 249,395.53
2 Marco DiBattista	Assistant Director	40	x			\$ 144,976.00	n/a	\$ 22,443.00	\$ 78,750.89	\$ 246,169.89
3 Anthony Figueroa	Superintendent	40			x	\$ 91,832.00	n/a	\$ 16,997.75	\$ 24,037.93	\$ 132,867.68
4 Dennis Archibale	Commissioner	2	x			\$ 3,600.00	n/a		\$ 275.40	\$ 3,875.40
5 Timothy Ellis	Commissioner	2	x			\$ 3,600.00	n/a		\$ 275.40	\$ 3,875.40
6 Oren Lutz	Commissioner	2	x			\$ 3,600.00	n/a		\$ 15,275.40	\$ 18,875.40
7 Marie McKenna	Commissioner	2	x			\$ 3,600.00	n/a		\$ 275.40	\$ 3,875.40
8 Gregory Schofield	Commissioner	2	x			\$ 3,600.00	n/a		\$ 30,275.40	\$ 33,875.40
9									\$ -	\$ -
10									\$ -	\$ -
11									\$ -	\$ -
12									\$ -	\$ -
13									\$ -	\$ -
14									\$ -	\$ -
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28									\$ -	\$ -
29									\$ -	\$ -
30									\$ -	\$ -
31									\$ -	\$ -
32									\$ -	\$ -
33									\$ -	\$ -
34									\$ -	\$ -
35									\$ -	\$ -
Total:						\$ 417,672.00	\$ -	\$ 70,760.75	\$ 204,377.36	\$ 692,810.11

Schedule of Health Benefits - Detailed Cost Analysis

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	4	12,950.00	51,800.00	4	12,950.00	51,800.00	-	
Parent & Child	5	23,000.00	115,000.00	5	23,000.00	115,000.00	-	
Employee & Spouse (or Partner)	2	24,450.00	48,900.00	2	24,450.00	48,900.00	-	
Family	5	35,500.00	177,500.00	5	35,500.00	177,500.00	-	
Employee Cost Sharing Contribution (enter as negative -)			(70,975.00)			(69,675.00)	(1,300.00)	1.9%
Subtotal	16		322,225.00	16		323,525.00	(1,300.00)	-0.4%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	2	18,950.00	37,900	2	18,950.00	37,900.00	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)						(1,300.00)	1,300.00	-100.0%
Subtotal	2		37,900	2		36,600.00	1,300.00	3.6%
Retirees - Health Benefits - Annual Cost								
Single Coverage	10	7,200.00	72,000.00	10	7,200.00	72,000.00	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	5	14,040.00	70,200.00	5	14,040.00	70,200.00	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal	15		142,200.00	15		142,200.00	-	
GRAND TOTAL	33		502,325.00	33		502,325.00	-	

Is medical coverage provided by the SHBP (Yes or No)?	Yes
Is prescription drug coverage provided by the SHBP (Yes or No)?	Yes

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

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

If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
BRITT	240.25	\$ 8,990.03	x		
BRUTS	204.78	\$ 7,788.24	x		
DAVI	1.6	\$ 60.64	x		
DIBAT	5	\$ 2,872.00			x
DORIETY	48.89	\$ 1,827.28	x		
FIGUE	27.38	\$ 2,957.50			x
FIGUE1	24.08	\$ 2,471.08	x		
INGRA	180.7	\$ 7,604.09	x		
INGR2	173.02	\$ 7,748.09	x		
JARBOUH	78.76	\$ 4,156.88	x		
JOHNSON	52.2	\$ 1,900.08	x		
KNEIB	226.6	\$ 7,262.53	x		
LONGO	181.81	\$ 7,515.95	x		
LUTH	160	\$ 8,061.50	x		
OLIVO	24.63	\$ 8,421.75	x		

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 79,637.63

**Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ -			

Schedule of Shared Service Agreements (Cont.)

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

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

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget							FY 2023 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer						Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 4,412,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,412,500	\$ 4,412,500	\$ -	
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000	20,000	-	
Total Anticipated Revenues	4,432,500	-	-	-	-	-	4,432,500	4,432,500	-	
APPROPRIATIONS										
Total Administration	1,438,500	-	-	-	-	-	1,438,500	1,438,500	-	
Total Cost of Providing Services	2,834,225	-	-	-	-	-	2,834,225	2,834,225	-	
Total Principal Payments on Debt Service in Lieu of Depreciation	50,550	-	-	-	-	-	50,550	50,550	-	
Total Operating Appropriations	4,323,275	-	-	-	-	-	4,323,275	4,323,275	-	
Total Interest Payments on Debt	3,525	-	-	-	-	-	3,525	4,125	(600)	-14.5%
Total Other Non-Operating Appropriations	150,000	-	-	-	-	-	150,000	150,000	-	
Total Non-Operating Appropriations	153,525	-	-	-	-	-	153,525	154,125	(600)	-0.4%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,476,800	-	-	-	-	-	4,476,800	4,477,400	(600)	0.0%
Less: Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000	150,000	-	
Net Total Appropriations	4,326,800	-	-	-	-	-	4,326,800	4,327,400	(600)	0.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ 105,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,700	\$ 105,100	\$ 600	0.6%

Revenue Schedule

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

		FY 2024 Proposed Budget		FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Sewer		Total All Operations	Total All Operations	All Operations	All Operations	
OPERATING REVENUES						
<i>Service Charges</i>						
Residential	2,780,000	\$ 2,780,000	\$ 2,780,000	\$ -	0.0%	
Business/Commercial	1,305,000	1,305,000	1,305,000	-	0.0%	
Industrial		-	-	-	#DIV/0!	
Intergovernmental	237,000	237,000	237,000	-	0.0%	
Other		-	-	-	#DIV/0!	
Total Service Charges	4,322,000	4,322,000	4,322,000	-	0.0%	
<i>Connection Fees</i>						
Residential	12,000	12,000	14,000	(2,000)	-14.3%	
Business/Commercial	12,000	12,000	10,000	2,000	20.0%	
Industrial		-	-	-	#DIV/0!	
Intergovernmental	1,000	1,000	1,000	-	0.0%	
Other		-	-	-	#DIV/0!	
Total Connection Fees	25,000	25,000	25,000	-	0.0%	
<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	50,000	50,000	49,000	1,000	2.0%	
Miscellaneous	15,000	15,000	16,000	(1,000)	-6.3%	
Filing Fees	500	500	500	-	0.0%	
		-	-	-	#DIV/0!	
		-	-	-	#DIV/0!	
		-	-	-	#DIV/0!	
		-	-	-	#DIV/0!	
		-	-	-	#DIV/0!	
		-	-	-	#DIV/0!	
		-	-	-	#DIV/0!	
Total Other Revenue	65,500	65,500	65,500	-	0.0%	
Total Operating Revenues	4,412,500	4,412,500	4,412,500	-	0.0%	
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	20,000	-	0.0%	
Penalties		-	-	-	#DIV/0!	
Other		-	-	-	#DIV/0!	
Total Interest	20,000	20,000	20,000	-	0.0%	
Total Non-Operating Revenues	20,000	20,000	20,000	-	0.0%	
TOTAL ANTICIPATED REVENUES	\$ 4,432,500	\$ 4,432,500	\$ 4,432,500	\$ -	0.0%	

Prior Year Adopted Revenue Schedule

Pennsauken Sewerage Authority

FY 2023 Adopted Budget

	Sewer	Total All Operations
OPERATING REVENUES		
<i>Service Charges</i>		
Residential	2,780,000	\$ 2,780,000
Business/Commercial	1,305,000	1,305,000
Industrial		-
Intergovernmental	237,000	237,000
Other		-
Total Service Charges	4,322,000	4,322,000
<i>Connection Fees</i>		
Residential	14,000	14,000
Business/Commercial	10,000	10,000
Industrial		-
Intergovernmental	1,000	1,000
Other		-
Total Connection Fees	25,000	25,000
<i>Parking Fees</i>		
Meters		-
Permits		-
Fines/Penalties		-
Other		-
Total Parking Fees	-	-
<i>Other Operating Revenues (List)</i>		
Interest and Fines on Delinquents	49,000	49,000
Miscellaneous	16,000	16,000
Filing Fees	500	500
		-
		-
		-
		-
		-
		-
		-
Total Other Revenue	65,500	65,500
Total Operating Revenues	4,412,500	4,412,500
NON-OPERATING REVENUES		
<i>Other Non-Operating Revenues (List)</i>		
		-
		-
		-
		-
		-
<i>Other Non-Operating Revenues</i>	-	-
<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	\$ 4,432,500	\$ 4,432,500

Appropriations Schedule

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

		FY 2024 Proposed Budget		FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
		Sewer	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 660,500		\$ 660,500	\$ 660,500	\$ -	0.0%
Fringe Benefits	494,500		494,500	494,500	-	0.0%
Total Administration - Personnel	1,155,000		1,155,000	1,155,000	-	0.0%
<i>Administration - Other (List)</i>						
Other Admin Expense (See Attached)	77,000		77,000	77,000	-	0.0%
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
Miscellaneous Administration*	206,500		206,500	206,500	-	0.0%
Total Administration - Other	283,500		283,500	283,500	-	0.0%
Total Administration	1,438,500		1,438,500	1,438,500	-	0.0%
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	1,159,000		1,159,000	1,159,000	-	0.0%
Fringe Benefits	812,000		812,000	812,000	-	0.0%
Total COPS - Personnel	1,971,000		1,971,000	1,971,000	-	0.0%
<i>Cost of Providing Services - Other (List)</i>						
Other COPS Expense (See Attached)	399,350		399,350	399,350	-	0.0%
Emergency Main Repairs	140,000		140,000	140,000	-	0.0%
Emergency Station Repairs	140,000		140,000	140,000	-	0.0%
			-	-	-	#DIV/0!
Miscellaneous COPS*	183,875		183,875	183,875	-	0.0%
Total COPS - Other	863,225		863,225	863,225	-	0.0%
Total Cost of Providing Services	2,834,225		2,834,225	2,834,225	-	0.0%
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	4,323,275	-	0.0%
NON-OPERATING APPROPRIATIONS						
Total Interest Payments on Debt	3,525		3,525	4,125	(600)	-14.5%
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	153,525		153,525	154,125	(600)	-0.4%
TOTAL APPROPRIATIONS	4,476,800		4,476,800	4,477,400	(600)	0.0%
ACCUMULATED DEFICIT						
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,476,800		4,476,800	4,477,400	(600)	0.0%
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	\$ 4,326,800	\$ -	\$ 4,326,800	\$ 4,327,400	\$ (600)	0.0%

* 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 \$ 216,163.75 \$ - \$ - \$ - \$ - \$ - \$ - \$ 216,163.75

Prior Year Adopted Appropriations Schedule

Pennsauken Sewerage Authority

FY 2023 Adopted Budget

	Sewer		Total All Operations
OPERATING APPROPRIATIONS			
<i>Administration - Personnel</i>			
Salary & Wages	\$ 660,500		\$ 660,500
Fringe Benefits	494,500		494,500
Total Administration - Personnel	1,155,000	-	1,155,000
<i>Administration - Other (List)</i>			
Other Admin Expense (See Attached)	77,000		77,000
			-
			-
Miscellaneous Administration*	206,500		206,500
Total Administration - Other	283,500	-	283,500
Total Administration	1,438,500	-	1,438,500
<i>Cost of Providing Services - Personnel</i>			
Salary & Wages	1,159,000		1,159,000
Fringe Benefits	812,000		812,000
Total COPS - Personnel	1,971,000	-	1,971,000
<i>Cost of Providing Services - Other (List)</i>			
Other COPS Expense (See Attached)	399,350		399,350
Emergency Main Repairs	140,000		140,000
Emergency Station Repairs	140,000		140,000
			-
Miscellaneous COPS*	183,875		183,875
Total COPS - Other	863,225	-	863,225
Total Cost of Providing Services	2,834,225	-	2,834,225
Total Principal Payments on Debt Service in Lieu of Depreciation	50,550	-	50,550
Total Operating Appropriations	4,323,275	-	4,323,275
NON-OPERATING APPROPRIATIONS			
Total Interest Payments on Debt	4,125	-	4,125
Operations & Maintenance Reserve			-
Renewal & Replacement Reserve			-
Municipality/County Appropriation	150,000		150,000
Other Reserves			-
Total Non-Operating Appropriations	154,125	-	154,125
TOTAL APPROPRIATIONS	4,477,400	-	4,477,400
ACCUMULATED DEFICIT			-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,477,400	-	4,477,400
UNRESTRICTED NET POSITION UTILIZED			
Municipality/County Appropriation	150,000	-	150,000
Other			-
Total Unrestricted Net Position Utilized	150,000	-	150,000
TOTAL NET APPROPRIATIONS	\$ 4,327,400	\$ -	\$ 4,327,400

* 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 \$ 216,163.75 \$ - \$ - \$ - \$ - \$ - \$ 216,163.75

Debt Service Schedule - Principal

Pennsauken Sewerage Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
<i>Sewer</i>										
NJEIT Trust 2010		\$ 50,550	\$ 50,550	\$ 50,543	\$ 50,543	\$ 50,543	\$ 37,012	\$ 15,000		\$ 254,191
										-
										-
Total Principal		50,550	50,550	50,543	50,543	50,543	37,012	15,000	-	254,191
										-
Total Principal		-	-	-	-	-	-	-	-	-
										-
Total Principal		-	-	-	-	-	-	-	-	-
										-
Total Principal		-	-	-	-	-	-	-	-	-
										-
Total Principal		-	-	-	-	-	-	-	-	-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 50,550	\$ 50,550	\$ 50,543	\$ 50,543	\$ 50,543	\$ 37,012	\$ 15,000	\$ -	\$ 254,191

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	Moody's	Fitch	Standard & Poors
Bond Rating	N/R	N/R	N/R
Year of Last Rating	N/A	N/A	N/A

Debt Service Schedule - Principal (Detail Page)

Pennsauken Sewerage Authority

Fiscal Year Ending in

	Date of Local Finance Board Approval	2023 (Adopted Budget)	2024 (Proposed Budget)	<i>Fiscal Year Ending in</i>						Total Principal Outstanding
				2025	2026	2027	2028	2029	Thereafter	
										\$ -
										\$ -
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TOTAL PRINCIPAL ALL OPERATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debt Service Schedule - Interest

Pennsauken Sewerage Authority

If Authority has no debt, check this box:

		<i>Fiscal Year Ending in</i>							Total Interest Payments Outstanding	
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
<i>Sewer</i>	NJEIT Trust 2010	\$ 4,125	\$ 3,525	\$ 2,925	\$ 2,325	\$ 1,800	\$ 1,200	\$ 600		\$ 12,375
	Total Interest Payments	4,125	3,525	2,925	2,325	1,800	1,200	600	-	12,375
										-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
										-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
										-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
										-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
										-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
										-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
	TOTAL INTEREST ALL OPERATIONS	\$ 4,125	\$ 3,525	\$ 2,925	\$ 2,325	\$ 1,800	\$ 1,200	\$ 600	\$ -	\$ 12,375

Debt Service Schedule - Interest (Detail Page)

Pennsauken Sewerage Authority

Fiscal Year Ending in

	<u>2023 (Adopted Budget)</u>	<u>2024 (Proposed Budget)</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Thereafter</u>	Total Interest Payments Outstanding
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
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									\$ -
									\$ -
TOTAL INTEREST ALL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Net Position Reconciliation

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

FY 2024 Proposed Budget

	Sewer								Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ (5,842,954)								\$ (5,842,954)
Less: Invested in Capital Assets, Net of Related Debt (1)	4,727,122								4,727,122
Less: Restricted for Debt Service Reserve (1)	54,417								54,417
Less: Other Restricted Net Position (1)	500,000								500,000
Total Unrestricted Net Position (1)	(11,124,493)	-	-	-	-	-	-	-	(11,124,493)
Less: Designated for Non-Operating Improvements & Repairs									-
Less: Designated for Rate Stabilization									-
Less: Other Designated by Resolution									-
Plus: Accrued Unfunded Pension Liability (1)	3,531,453								3,531,453
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	9,592,183								9,592,183
Plus: Estimated Income (Loss) on Current Year Operations (2)	105,700								105,700
Plus: Other Adjustments (attach schedule)									-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,104,842	-	-	-	-	-	-	-	2,104,842
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	80,000	-	-	-	-	-	-	-	80,000
Appropriation to Municipality/County (3)	150,000	-	-	-	-	-	-	-	150,000
Total Unrestricted Net Position Utilized in Proposed Budget	230,000	-	-	-	-	-	-	-	230,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR									
Last issued Audit Report (4)	\$ 1,874,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,874,842

(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 \$ 216,164 \$ - \$ - \$ - \$ - \$ - \$ - \$ 216,164

(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.

FISCAL YEAR 2024

Pennsauken Sewerage Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Pennsauken Sewerage Authority

(Authority Name)

Fiscal Year: January 01, 2024 to December 31, 2024

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, 2023.

It is hereby certified that the governing body of the Pennsauken Sewerage Authority have elected **NOT** 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 08110
Phone Number:	856-663-5542
Fax Number:	856-663-5718
E-mail Address:	mdibattista@psewer.com

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Pennsauken Sewerage Authority

Fiscal Year: January 01, 2024 to December 31, 2024

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 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 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

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 increase).

N/A

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.

N/A

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.

N/A

Proposed Capital Budget

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
See Attached	\$ 80,000	\$80,000	\$ -	\$ -	\$ -	\$ -
	-					
	-					
Total	80,000	80,000	-	-	-	-
	-					
	-					
Total	-	-	-	-	-	-
	-					
	-					
Total	-	-	-	-	-	-
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TOTAL PROPOSED CAPITAL BUDGET	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -

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

Proposed Capital Budget

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Funding Sources</i>								
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources				
<i>Trucks</i>	\$25,000	\$25,000								
Pumps and Controls	20,000	\$ 20,000								
Computer Equipment	5,000	5,000								
Office Equipment	5,000	5,000								
Operations Equip/Maintenance	20,000	20,000								
Bldg Upkeep/Repairs	5,000	5,000								
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TOTAL THIS PAGE ONLY	\$80,000	\$80,000	\$	-	\$	-	\$	-	\$	-

Proposed Capital Budget

Pennsauken Sewerage Authority
 For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost								
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources			
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TOTAL THIS PAGE ONLY	<u><u>\$0</u></u>	<u><u>\$</u></u>	<u><u>- \$</u></u>	<u><u>- \$</u></u>	<u><u>- \$</u></u>	<u><u>- \$</u></u>	<u><u>- \$</u></u>	<u><u>-</u></u>	

Proposed Capital Budget

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
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TOTAL ALL DETAIL PAGES	<u>\$80,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

5 Year Capital Improvement Plan

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Fiscal Year Ending in</i>						
		2024 (Proposed Budget)	2025	2026	2027	2028	2029	
<i>Sewer</i>								
See Attached	\$ 455,000	\$ 80,000	\$ 55,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
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Total	455,000	80,000	55,000	80,000	80,000	80,000	80,000	80,000
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Total	-	-	-	-	-	-	-	-
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Total	-	-	-	-	-	-	-	-
	-	-						
	-	-						
	-	-						
Total	-	-	-	-	-	-	-	-
TOTAL	\$ 455,000	\$ 80,000	\$ 55,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

5 Year Capital Improvement Plan

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	Fiscal Year Ending in					
		2024 (Proposed Budget)	2025	2026	2027	2028	2029
Trucks	\$ 125,000	\$25,000		\$25,000	\$25,000	\$25,000	\$25,000
Pumps and Controls	120,000	20,000	\$ 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
Office Equipment	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Operations Equip/Maintenance	120,000	20,000	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
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TOTAL THIS PAGE ONLY	\$ 455,000	\$ 80,000	\$ 55,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

5 Year Capital Improvement Plan

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
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TOTAL ALL DETAIL PAGES	\$ 455,000	\$ 80,000	\$ 55,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

5 Year Capital Improvement Plan Funding Sources

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer						
See Attached	\$ 455,000	\$ 455,000	\$ -	\$ -	\$ -	\$ -
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Total	455,000	455,000	-	-	-	-
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
TOTAL	\$ 455,000	\$ 455,000	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 455,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Pennsauken Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Trucks	\$125,000	\$ 125,000				
Pumps and Controls	120,000	\$ 120,000				
Computer Equipment	30,000	30,000				
Office Equipment	30,000	30,000				
Operations Equip/Maintenance	120,000	120,000				
Bldg Upkeep/Repairs	30,000	30,000				
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TOTAL THIS PAGE ONLY	\$ 455,000	\$ 455,000	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Pennsauken Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
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TOTAL ALL DETAIL PAGES	\$455,000	\$455,000	\$ -	\$ -	\$ -	\$ -

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

Contracting Unit: Pennsauken Sewerage Authority Year Ending: December 31, 2022

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.

None

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.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

10/18/2023
Date

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

Appendix to Budget Document

