

Fiscal Year                      Start Year                      End Year  
   **2023**                      –                      **2023**

***Authority Budget of:  
Pennsville Sewerage Authority***

**State Filing Year                      2023**

***For the Period:                      December 1, 2022    to    November 30, 2023***

**www.pennsville.org/sewerage-authority**  
Authority Web Address



***Division of Local Government Services***

**2023 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**2023**

Pennsville Sewerage Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: December 01, 2022 to November 30, 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: \_\_\_\_\_ 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: \_\_\_\_\_

# 2023 PREPARER'S CERTIFICATION

Pennsville Sewerage Authority

## AUTHORITY BUDGET

**FISCAL YEAR: December 01, 2022 to November 30, 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 assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	epalmer@bowman.cpa
Name:	Evan J. Palmer
Title:	Partner
Address:	6 North Broad Street, Suite 201 Woodbury, N
Phone Number:	(856)853-0440
Fax Number:	(856)845-4128
E-mail Address:	epalmer@bowman.cpa

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.pennsville.org/sewerage-authority
--------------------------	---------------------------------------

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: Scott Hourigan  
Title of Officer Certifying Compliance: Secretary  
Signature: scoothour@yahoo.com

# 2023 APPROVAL CERTIFICATION

Pennsville Sewerage Authority

## AUTHORITY BUDGET

**FISCAL YEAR: December 01, 2022 to November 30, 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 Pennsville Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 13, 2022.

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.

<b>Officer's Signature:</b>	scoothour@yahoo.com
<b>Name:</b>	Scott Hourigan
<b>Title:</b>	Secretary
<b>Address:</b>	90 North Broadway, Pennsville, NJ 08070
<b>Phone Number:</b>	(856)678-7500
<b>Fax Number:</b>	(856)678-3023
<b>E-mail Address:</b>	pvs sewer@pvtwp.com



# 2023 ADOPTION CERTIFICATION

Pennsville Sewerage Authority

## AUTHORITY BUDGET

**FISCAL YEAR: December 01, 2022 to November 30, 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 Pennsville Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on November 10, 2022.

<b>Officer's Signature:</b>			
<b>Name:</b>	Scott Hourigan		
<b>Title:</b>	Secretary		
<b>Address:</b>	90 North Broadway, Pennsville, NJ 08070		
<b>Phone Number:</b>	(856)678-7500	<b>Fax:</b>	(856)678-3023
<b>E-mail address:</b>	pvsewer@pvtwp.com		



# 2023 ADOPTED BUDGET RESOLUTION

## Pennsville Sewerage Authority

### FISCAL YEAR: December 01, 2022 to November 30, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsville Sewerage Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 has been presented for adoption before the governing body of the Pennsville Sewerage Authority at its open public meeting of November 10, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$2,485,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$2,767,442.00, and Total Unrestricted Net Position utilized of \$281,942.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$650,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pennsville Sewerage Authority at an open public meeting held on November 10, 2022 that the Annual Budget and Capital Budget/Program of the Pennsville Sewerage Authority for the fiscal year beginning December 01, 2022 and ending November 30, 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.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

#### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Bernard Sennstrom, II				
Mary Lou Chollis				
Scott Hourigan				
William Masten				
Robert E. McDade				

**2023 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Pennsville Sewerage Authority

**FISCAL YEAR: December 01, 2022 to November 30, 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.

Total Principal Payments on Debt Service in Lieu of Depreciation - (-100%) - The Authority made their final payment on an outstanding loan with the Township of Pennsville.

Renewal and Replacement Reserve - (+30.0%) - The Authority has assessed the improvements needed and also taken into account current economic climate with inflation and thus anticipates that most improvements will cost significantly more than in previous years.

Unrestricted Net Position Utilized - (-14.1%) - The Authority utilized less fund balance to stabilize rates and also with the decrease in principal payments, the budget did not need as much fund balance to offset appropriations.

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

The local economy is reasonably stable. The Authority continues to monitor the impact of the COVID-19 pandemic and how it might affect the authority financially, but the final impact has yet to be determined.

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.

The Authority has consistently utilized fund balance to help offset operating costs and also account for unforeseen costs that might arise, thus the Authority has made the decision to stabilize rates within the Township by utilizing fund balance to cover these costs.

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pennsville Sewerage Authority

**FISCAL YEAR: December 01, 2022 to November 30, 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.)

None

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.

There is no anticipated deficit from fiscal year 2021 operations or from prior years. The Authority plans to assess and possibly implement a rate increase to fund new capital projects and reduce the deficit caused by the implementation of GASB 68 and 75.

**(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

Pennsville Sewerage Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

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

Rates Are Staying The Same

# AUTHORITY CONTACT INFORMATION

## 2023

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

<b>Name of Authority:</b>	Pennsville Sewerage Authority		
<i>Federal ID Number:</i>	21-6007553		
<i>Address:</i>	90 North Broadway		
<i>City, State, Zip:</i>	Pennsville	NJ	08070
<i>Phone: (ext.)</i>	(856) 678-7500	<i>Fax:</i>	(856) 678-3023

<b>Preparer's Name:</b>	Evan J. Palmer, CPA		
<i>Preparer's Address:</i>	6 North Broad Street, Suite 201		
<i>City, State, Zip:</i>	Woodbury	NJ	08096
<i>Phone: (ext.)</i>	(856) 454-7819	<i>Fax:</i>	
<i>E-mail:</i>	<a href="mailto:epalmer@bowman.cpa">epalmer@bowman.cpa</a>		

<b>Chief Executive Officer*</b>	John Willadsen		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	(856) 678-7500	<i>Fax:</i>	(856) 678-3023
<i>E-mail:</i>	<a href="mailto:pvsewer@pvtwp.com">pvsewer@pvtwp.com</a>		

<b>Chief Financial Officer*</b>	John Willadsen		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	(856) 678-7500	<i>Fax:</i>	(856) 678-3023
<i>E-mail:</i>	<a href="mailto:pvsewer@pvtwp.com">pvsewer@pvtwp.com</a>		

<b>Name of Auditor:</b>	Evan J. Palmer, CPA		
<i>Name of Firm:</i>	Bowman & Company LLP		
<i>Address:</i>	6 North Broad Street, Suite 201		
<i>City, State, Zip:</i>	Woodbury	NJ	08096
<i>Phone: (ext.)</i>	(856) 454-7819	<i>Fax:</i>	
<i>E-mail:</i>	<a href="mailto:epalmer@bowman.cpa">epalmer@bowman.cpa</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Pennsville Sewerage Authority

**FISCAL YEAR: December 01, 2022 to November 30, 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:

14

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:

\$ 602,729.37

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:

2

*(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?

Yes

*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\*?

No

*\*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)

## Pennsville Sewerage Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

**10.** Did the Authority pay for meals or catering during the current fiscal year? No  
*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	No
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)

Pennsville Sewerage Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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.)?

*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)

Pennsville Sewerage Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

9) The Authority does not directly compensate the CFO. The Authority negotiates a Shared Services Agreement for CFO and Payroll Services with the Township of Pennsville.

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

**Pennsville Sewerage Authority**

**FISCAL YEAR: December 01, 2022 to November 30, 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 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.

**Pennsville Sewerage Authority**  
**For the Period December 01, 2022 to November 30, 2023**

	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.)	Total Compensation from Authority
1	Bernard Sennstrom, II	Chairman	4	X				\$ 2,835.00	\$ -	\$ -	\$ -	\$ 2,835.00
2	Mary Lou Chollis	First Vice Chairman	1	X				\$ 2,835.00	\$ -	\$ -	\$ -	\$ 2,835.00
3	Scott Hourigan	Secretary	1	X				\$ 2,835.00	\$ -	\$ -	\$ -	\$ 2,835.00
4	William Masten	Treasurer	1	X				\$ 2,835.00	\$ -	\$ -	\$ -	\$ 2,835.00
5	Robert E. McDade	2nd Vice Chairman	1	X				\$ 2,835.00	\$ -	\$ -	\$ -	\$ 2,835.00
6	John Smith	Alternate 1		X				\$ -	\$ -	\$ -	\$ -	\$ -
7	Daniel Neu	Alternate 2		X				\$ -	\$ -	\$ -	\$ -	\$ -
8	Mark Kuhns	Asst. Superintendent	40			X		\$ 106,589.00	\$ -	\$ -	\$ 25,624.00	\$ 132,213.00
9												\$ -
10												\$ -
11												\$ -
12												\$ -
13												\$ -
14												\$ -
15												\$ -
16												\$ -
17												\$ -
18												\$ -
19												\$ -
20												\$ -
21												\$ -
22												\$ -
23												\$ -
24												\$ -
25												\$ -
26												\$ -
27												\$ -
28												\$ -
29												\$ -
30												\$ -
31												\$ -
32												\$ -
33												\$ -
34												\$ -
35												\$ -
<b>Total:</b>								\$ 120,764.00	\$ -	\$ -	\$ 25,624.00	\$ 146,388.00

## Schedule of Health Benefits - Detailed Cost Analysis

Pennsville Sewerage Authority

For the Period: December 01, 2022 to November 30, 2023

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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child	2	25,624.00	51,248.00	2	24,878.00	49,756.00	1,492.00	3.0%
Employee & Spouse (or Partner)			-			-	-	
Family	6	29,230.00	175,380.00	6	28,379.00	170,274.00	5,106.00	3.0%
Employee Cost Sharing Contribution (enter as negative - )							-	
<b>Subtotal</b>	<b>8</b>		<b>226,628.00</b>	<b>8</b>		<b>220,030.00</b>	<b>6,598.00</b>	<b>3.0%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )							-	
<b>Subtotal</b>			<b>-</b>			<b>-</b>	<b>-</b>	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	2	25,624.00	51,248.00	2	24,878.00	49,756.00	1,492.00	3.0%
Family	1	29,230.00	29,230.00	1	28,379.00	28,379.00	851.00	3.0%
Employee Cost Sharing Contribution (enter as negative - )							-	
<b>Subtotal</b>	<b>3</b>		<b>80,478.00</b>	<b>3</b>		<b>78,135.00</b>	<b>2,343.00</b>	<b>3.0%</b>
<b>GRAND TOTAL</b>	<b>11</b>		<b>307,106.00</b>	<b>11</b>		<b>298,165.00</b>	<b>8,941.00</b>	<b>3.0%</b>

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

No

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

No







**Pennsville Sewerage Authority**  
**For the Period: December 01, 2022 to November 30, 2023**

*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 (all pages)      \$     27,092.21**

# Schedule of Shared Service Agreements

## Pennsville Sewerage Authority

For the Period: December 01, 2022 to November 30, 2023

If 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.**

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
Pennsville Township Sewerage Authority	Pennsville Township	Water Utility Billing & Collections		1/1/2022	12/31/2024	\$ 10,000
Pennsville Township	Pennsville Township Sewerage Authority	Chief Financial Officer & Payroll Service		2/1/2022	1/31/2023	\$ 8,000

**2023 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

Pennsville Sewerage Authority  
For the Period: December 01, 2022 to November 30, 2023

	<b>FY 2023 Proposed Budget</b>						<b>FY 2022 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>REVENUES</b>									
Total Operating Revenues	\$ 2,482,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,482,000	\$ 2,482,000	\$ -
Total Non-Operating Revenues	3,500	-	-	-	-	-	3,500	3,500	-
Total Anticipated Revenues	<u>2,485,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,485,500</u>	<u>2,485,500</u>	<u>-</u>
<b>APPROPRIATIONS</b>									
Total Administration	842,771	-	-	-	-	-	842,771	825,634	17,137      2.1%
Total Cost of Providing Services	1,274,671	-	-	-	-	-	1,274,671	1,235,669	39,002      3.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	250,000	(250,000)      -100.0%
Total Operating Appropriations	2,117,442	-	-	-	-	-	2,117,442	2,311,303	(193,861)      -8.4%
Total Interest Payments on Debt	-	-	-	-	-	-	-	2,304	(2,304)      -100.0%
Total Other Non-Operating Appropriations	650,000	-	-	-	-	-	650,000	500,000	150,000      30.0%
Total Non-Operating Appropriations	650,000	-	-	-	-	-	650,000	502,304	147,696      29.4%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,767,442	-	-	-	-	-	2,767,442	2,813,607	(46,165)      -1.6%
Less: Total Unrestricted Net Position Utilized	281,942	-	-	-	-	-	281,942	328,107	(46,165)      -14.1%
Net Total Appropriations	<u>2,485,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,485,500</u>	<u>2,485,500</u>	<u>-</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u> #DIV/0!

# Revenue Schedule

Pennsville Sewerage Authority  
For the Period: December 01, 2022 to November 30, 2023

	<b>FY 2023 Proposed Budget</b>						<b>Total All</b>	<b>FY 2022</b>	<b>\$ Increase</b>	<b>% Increase</b>
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Operations	Adopted	(Decrease)	(Decrease)
							Total All	Total All	Proposed vs.	Proposed vs.
							Operations	Operations	Adopted	Adopted
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	2,158,000						\$ 2,158,000	\$ 2,158,000	\$ -	0.0%
Business/Commercial	167,000						167,000	167,000	-	0.0%
Industrial	47,000						47,000	47,000	-	0.0%
Intergovernmental	4,000						4,000	4,000	-	0.0%
Other	87,000						87,000	87,000	-	0.0%
Total Service Charges	2,463,000	-	-	-	-	-	2,463,000	2,463,000	-	0.0%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	-	#DIV/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>										
Delinquent Penalties	19,000						19,000	19,000	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	19,000	-	-	-	-	-	19,000	19,000	-	0.0%
Total Operating Revenues	2,482,000	-	-	-	-	-	2,482,000	2,482,000	-	0.0%
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	3,500						3,500	3,500	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	3,500	-	-	-	-	-	3,500	3,500	-	0.0%
Total Non-Operating Revenues	3,500	-	-	-	-	-	3,500	3,500	-	0.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 2,485,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,485,500</b>	<b>\$ 2,485,500</b>	<b>\$ -</b>	<b>0.0%</b>

**Prior Year Adopted Revenue Schedule**

Pennsville Sewerage Authority

*FY 2022 Adopted Budget*

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	2,158,000						\$ 2,158,000
Business/Commercial	167,000						167,000
Industrial	47,000						47,000
Intergovernmental	4,000						4,000
Other	87,000						87,000
Total Service Charges	2,463,000	-	-	-	-	-	2,463,000
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Penalties	19,000						19,000
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	19,000	-	-	-	-	-	19,000
Total Operating Revenues	2,482,000	-	-	-	-	-	2,482,000
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	3,500						3,500
Penalties							-
Other							-
Total Interest	3,500	-	-	-	-	-	3,500
Total Non-Operating Revenues	3,500	-	-	-	-	-	3,500
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 2,485,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,485,500</b>

# Appropriations Schedule

Pennsville Sewerage Authority  
For the Period: December 01, 2022 to November 30, 2023

	<b>FY 2023 Proposed Budget</b>						<b>FY 2022</b>		
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	<b>Adopted Budget</b>		<b>% Increase (Decrease) Proposed vs. Adopted</b>
							<b>Total All Operations</b>	<b>Total All Operations</b>	
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 263,211					\$ 263,211	\$ 253,516	\$ 9,695	3.8%
Fringe Benefits	266,956					266,956	266,214	742	0.3%
Total Administration - Personnel	530,167	-	-	-	-	530,167	519,730	10,437	2.0%
<i>Administration - Other (List)</i>									
See Detail Next Tab	312,604					312,604	305,904	6,700	2.2%
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	312,604	-	-	-	-	312,604	305,904	6,700	2.2%
Total Administration	842,771	-	-	-	-	842,771	825,634	17,137	2.1%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	402,388					402,388	385,108	17,280	4.5%
Fringe Benefits	189,783					189,783	188,461	1,322	0.7%
Total COPS - Personnel	592,171	-	-	-	-	592,171	573,569	18,602	3.2%
<i>Cost of Providing Services - Other (List)</i>									
See Detail Next Tab	682,500					682,500	662,100	20,400	3.1%
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	682,500	-	-	-	-	682,500	662,100	20,400	3.1%
Total Cost of Providing Services	1,274,671	-	-	-	-	1,274,671	1,235,669	39,002	3.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	250,000	(250,000)	-100.0%
Total Operating Appropriations	2,117,442	-	-	-	-	2,117,442	2,311,303	(193,861)	-8.4%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	-	-	-	-	-	-	2,304	(2,304)	-100.0%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve	650,000					650,000	500,000	150,000	30.0%
Municipality/County Appropriation						-	-	-	#DIV/0!
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations	650,000	-	-	-	-	650,000	502,304	147,696	29.4%
<b>TOTAL APPROPRIATIONS</b>	<b>2,767,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,767,442</b>	<b>2,813,607</b>	<b>(46,165)</b>	<b>-1.6%</b>
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>2,767,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,767,442</b>	<b>2,813,607</b>	<b>(46,165)</b>	<b>-1.6%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	281,942					281,942	328,107	(46,165)	-14.1%
Total Unrestricted Net Position Utilized	281,942	-	-	-	-	281,942	328,107	(46,165)	-14.1%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 2,485,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,485,500</b>	<b>\$ 2,485,500</b>	<b>\$ -</b>	<b>0.0%</b>

\* 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    \$ 105,872.10    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 105,872.10









# Prior Year Adopted Appropriations Schedule

## Pennsville Sewerage Authority

### FY 2022 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 253,516						\$ 253,516
Fringe Benefits	266,214						266,214
Total Administration - Personnel	519,730	-	-	-	-	-	519,730
<i>Administration - Other (List)</i>							
See Detail Next Tab	305,904						305,904
Miscellaneous Administration*							-
Total Administration - Other	305,904	-	-	-	-	-	305,904
Total Administration	825,634	-	-	-	-	-	825,634
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	385,108						385,108
Fringe Benefits	188,461						188,461
Total COPS - Personnel	573,569	-	-	-	-	-	573,569
<i>Cost of Providing Services - Other (List)</i>							
See Detail Next Tab	662,100						662,100
Miscellaneous COPS*							-
Total COPS - Other	662,100	-	-	-	-	-	662,100
Total Cost of Providing Services	1,235,669	-	-	-	-	-	1,235,669
Total Principal Payments on Debt Service in Lieu of Depreciation	250,000	-	-	-	-	-	250,000
Total Operating Appropriations	2,311,303	-	-	-	-	-	2,311,303
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	2,304	-	-	-	-	-	2,304
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	500,000						500,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	502,304	-	-	-	-	-	502,304
<b>TOTAL APPROPRIATIONS</b>	<b>2,813,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,813,607</b>
<b>ACCUMULATED DEFICIT</b>							<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>2,813,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,813,607</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	328,107						328,107
Total Unrestricted Net Position Utilized	328,107	-	-	-	-	-	328,107
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 2,485,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,485,500</b>

\* 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    \$ 115,565.15    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 115,565.15







## Debt Service Schedule - Principal

Pennsville Sewerage Authority

If Authority has no debt, check this box:

*Fiscal Year Ending in*

	Date of Local Finance Board Approval	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
<i>Sewer</i>										
2019 Issue		\$ 250,000								\$ -
Total Principal		250,000	-	-	-	-	-	-	-	-
<i>Operation #2</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #3</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# Debt Service Schedule - Interest

Pennsville Sewerage Authority

If Authority has no debt, check this box:

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
<i>Sewer</i>									
2019 Issue	\$ 2,304								\$ -
Total Interest Payments	2,304	-	-	-	-	-	-	-	-
<i>Operation #2</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #3</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 2,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Net Position Reconciliation

### Pennsville Sewerage Authority

For the Period: December 01, 2022 to November 30, 2023

### ***FY 2023 Proposed Budget***

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 2,894,012						\$ 2,894,012
Less: Invested in Capital Assets, Net of Related Debt (1)	3,964,224						3,964,224
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	64,388						64,388
Total Unrestricted Net Position (1)	(1,134,600)	-	-	-	-	-	(1,134,600)
Less: Designated for Non-Operating Improvements & Repairs	106,588						106,588
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,604,579						1,604,579
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	3,583,907						3,583,907
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	3,947,298	-	-	-	-	-	3,947,298
Unrestricted Net Position Utilized to Balance Proposed Budget	281,942	-	-	-	-	-	281,942
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	281,942	-	-	-	-	-	281,942
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 3,665,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,665,356

(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      \$ 105,872    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 105,872

(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.

**2023**

**Pennsville Sewerage Authority**

---

(Authority Name)

**2023 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Pennsville Sewerage Authority

(Authority Name)

**Fiscal Year: December 01, 2022 to November 30, 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 Pennsville Sewerage Authority, on October 13, 2022.

It is hereby certified that the governing body of the Pennsville 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 Pennsville Sewerage Authority, for the following reason(s):

<b>Officer's Signature:</b>	scoothour@yahoo.com
<b>Name:</b>	Scott Hourigan
<b>Title:</b>	Secretary
<b>Address:</b>	90 North Broadway, Pennsville, NJ 08070
<b>Phone Number:</b>	(856)678-7500
<b>Fax Number:</b>	(856)678-3023
<b>E-mail Address:</b>	pvs sewer@pvtwp.com

# 2023 CAPITAL BUDGET/PROGRAM MESSAGE

Pennsville Sewerage Authority

**Fiscal Year: December 01, 2022 to November 30, 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 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?

No

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?

No

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

No

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.

None.

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

None.

# Proposed Capital Budget

## Pennsville Sewerage Authority

For the Period: December 01, 2022 to November 30, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Collection System Rehab (CIPP)	\$ 250,000		\$ 250,000			
Vac Truck / F350 with Crane	260,000		260,000			
Goose Lane Gen. / Godwin Pump	90,000		90,000			
Sludge Pump / Mower	50,000		50,000			
Total	650,000	-	650,000	-	-	-
<i>Operation #2</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Pennsville Sewerage Authority

For the Period: December 01, 2022 to November 30, 2023

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget						
		Year 2023	2024	2025	2026	2027	2028	
<i>Sewer</i>								
Collection System Rehab (CIPP)	\$ 250,000	\$ 250,000						
Vac Truck / F350 with Crane	260,000	260,000						
Goose Ln Gen. / Godwin Pump	90,000	90,000						
Sludge pump / Mower	50,000	50,000						
Total	650,000	650,000	-	-	-	-	-	-
<i>Operation #2</i>								
	-	-						
	-	-						
	-	-						
	-	-						
Total	-	-	-	-	-	-	-	-
<i>Operation #3</i>								
	-	-						
	-	-						
	-	-						
	-	-						
Total	-	-	-	-	-	-	-	-
<i>Operation #4</i>								
	-	-						
	-	-						
	-	-						
	-	-						
Total	-	-	-	-	-	-	-	-
<i>Operation #5</i>								
	-	-						
	-	-						
	-	-						
	-	-						
Total	-	-	-	-	-	-	-	-
<i>Operation #6</i>								
	-	-						
	-	-						
	-	-						
	-	-						
Total	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Pennsville Sewerage Authority**  
For the Period: December 01, 2022 to November 30, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Collection System Rehab (CIPP)	\$ 250,000		\$ 250,000			
Vac Truck / F350 with Crane	260,000		260,000			
Goose In. Gen. / Godwin Pump	90,000		90,000			
Sludge Pump / Mower	50,000		50,000			
Total	650,000	-	650,000	-	-	-
<i>Operation #2</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	\$ 650,000	\$ -	\$ 650,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 650,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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

