

| | <u>Start Year</u> | | <u>End Year</u> |
|-------------|-------------------|---|-----------------|
| Fiscal Year | 2022 | - | 2023 |

Authority Budget of:
Bernards Sewerage Authority

Adopted

State Filing Year **2022**

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

www.bernards.org
Authority Web Address



**2022 AUTHORITY BUDGET
CERTIFICATION SECTION**

2022

Bernards 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: Paul D Cwert CPA RMA Date: 12/19/2022

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D Cwert CPA RMA Date: 12/19/2022

2022 PREPARER'S CERTIFICATION

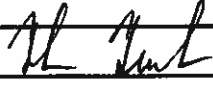
Bernards Sewerage Authority

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 memberers of the governing body's resolve with respect to statute in that; all estimates 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: |  |
| Name: | Thomas Timko |
| Title: | Director |
| Address: | 277 South Maple Avenue Basking Ridge, NJ 07920 |
| Phone Number: | 908 204-3020 |
| Fax Number: | 908 204-3089 |
| E-mail Address: | ttimko@bernards.org |

AUTHORITY INTERNET WEBSITE CERTIFICATION

| | |
|--------------------------|------------------|
| Authority's Web Address: | www.bernards.org |
|--------------------------|------------------|

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:

Thomas Timko

Title of Officer Certifying Compliance:

Director

Signature:

2022 APPROVAL CERTIFICATION

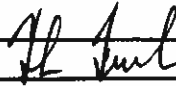
Bernards Sewerage Authority

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 Bernards Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on September 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.

| | |
|-----------------------------|---|
| Officer's Signature: |  |
| Name: | Thomas Timko |
| Title: | Director |
| Address: | 277 South Maple Avenue Basking Ridge, NJ 07920 |
| Phone Number: | 908 204-3020 |
| Fax Number: | 908 204-3089 |
| E-mail Address: | ttimko@bernards.org |

2022 AUTHORITY BUDGET RESOLUTION

Bernards Sewerage Authority

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

WHEREAS, the Annual Budget for Bernards Sewerage Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 has been presented before the governing body of the Bernards Sewerage Authority at its open public meeting of September 13, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$6,038,260.00, Total Appropriations including any Accumulated Deficit, if any, of \$6,193,031.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$154,771.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,325,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Bernards Sewerage Authority, at an open public meeting held on September 13, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Bernards Sewerage Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Bernards Sewerage Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 22, 2022.

(Secretary's Signature)

(Date)

Governing Body Recorded Vote

[illegible]

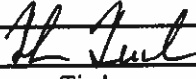
2022 ADOPTION CERTIFICATION

Bernards 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 Bernards Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on November 22, 2022.

| | | | |
|-----------------------------|---|-------------|--------------|
| Officer's Signature: |  | | |
| Name: | Thomas Timko | | |
| Title: | Director | | |
| Address: | 277 South Maple Avenue Basking Ridge, NJ 07920 | | |
| Phone Number: | 908 204-3020 | Fax: | 908 204-3089 |
| E-mail address: | ttimko@bernards.org | | |

2022 ADOPTED BUDGET RESOLUTION

Bernards Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Bernards 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 Bernards Sewerage Authority at its open public meeting of November 22, 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 \$6,038,260.00, Total Appropriations, including any Accumulated Deficit, if any, of \$6,193,031.00, and Total Unrestricted Net Position utilized of \$154,771.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,325,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Bernards Sewerage Authority at an open public meeting held on November 22, 2022 that the Annual Budget and Capital Budget/Program of the Bernards 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)

11/22/22
(Date)

Governing Body Recorded Vote

| Member | Aye | Nay | Abstain | Absent |
|-----------------|-----|-----|---------|--------|
| Orr, Kevin | X | | | |
| Crane, John | X | | | |
| Asay, Jennifer | X | | | |
| Fields, Janice | X | | | |
| McNally, Andrew | X | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**2022 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

Bernards 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 2022 proposed Annual Budget and make comparison to the Fiscal Year 2021 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.

1. Connection fee revenue will increase because of two large affordable housing projects
2. SREC revenue will increase due to a new 3 year contract at a higher rate
3. Interest is projected to drop due to the economy and the resulting effect on banks
4. Fringe Benefits will increase due to the State of NJ benefits program projections which is beyond the control of the Authority
5. Capital will increase due to a project to rehabilitate two clarifiers and related equipment
6. Net Unrestricted Position Utilized increases due to increases in utility costs, benefits and the clarifier project

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

Real estate spiked in 2022 with homes selling sometimes 10% higher than list and in less than 2 weeks.
Fee collection for the Authority and tax collection for the Township have been stable.

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 unrestricted net assets are utilized for rate stabilization.

2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

Bernards 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.)

The Authority and Township share Finance, HR, and IT services through an interlocal contract.

5. The proposed budget must not reflect an anticipated deficit from 2022 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.

N/A. No deficit was reported in the most recent audit.

(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?

2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

Bernards 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**").

See attached

Connection fees will increase, Annual User fee will remain the same. Connection fee will be approved by resolution on 11/22/22.

In accordance with NJSA 40:14A-8.b.3, the connection fee shall be recomputed at the end of each fiscal year of the authority

AUTHORITY CONTACT INFORMATION

2022

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

| | | | |
|---------------------------|-----------------------------|-------------|-------------|
| Name of Authority: | Bernards Sewerage Authority | | |
| Federal ID Number: | 22-6016051 | | |
| Address: | 726 Martinsville Rd | | |
| City, State, Zip: | Basking Ridge, NJ 07920 | | |
| Phone: (ext.) | 908-647-2735 | Fax: | 908-6474416 |

| | | | |
|----------------------------|-------------------------|-------------|--|
| Preparer's Name: | Sean M. McCarthy | | |
| Preparer's Address: | 1 Collyer Lane | | |
| City, State, Zip: | Basking Ridge, NJ 07920 | | |
| Phone: (ext.) | 908-204-4605 | Fax: | |
| E-mail: | smccarthy@bernards.org | | |

| | | | |
|---|---------------------|-------------|--|
| Chief Executive Officer* | Thomas Timko | | |
| <i>*Or person who performs these functions under another title.</i> | | | |
| Phone: (ext.) | 908-204-3017 | Fax: | |
| E-mail: | ttimko@bernards.org | | |

| | | | |
|---|------------------------|-------------|--|
| Chief Financial Officer* | Sean M. McCarthy | | |
| <i>*Or person who performs these functions under another title.</i> | | | |
| Phone: (ext.) | 908-204-4605 | Fax: | |
| E-mail: | smccarthy@bernards.org | | |

| | | | |
|--------------------------|-------------------------|-------------|--|
| Name of Auditor: | Man Lee | | |
| Name of Firm: | Nisivoccia LLP | | |
| Address: | 200 Valley Rd #300 | | |
| City, State, Zip: | Mt. Arlington, NJ 07856 | | |
| Phone: (ext.) | 973-298-8500 | Fax: | |
| E-mail: | mlee@nisivoccia.com | | |

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Bernards 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:

11

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:

\$ 774,669.52

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?

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)

Bernards 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?

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?

Yes

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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No

No

No

No

No

No

No

No

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)

Bernards 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.)?

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

Bernards Township Sewerage Authority

10. Hiring of new employees as well as any changes in compensation are determined through consultation between key BTSA managers, Board members and the Township's Human Resources Office. Salary surveys are utilized from comparable positions in other comparable NJ Authorities and municipalities. BTSA participates and follows the same performance rating program as the Township known as the "Pay for Performance" program. This program requires annual performance reviews of all employees. Employees with performance issues are brought through a performance goal management program and coached to improve or are terminated as is appropriate and in consultation with legal counsel and BTSA members.

In accordance with applicable state statutes regarding Authority appointments, Authority Board members are appointed by the Bernards Township Committee for terms of 5 years, in the case of full appointments, or as needed, in the case of filling unexpired terms of members who have resigned. Board members are not compensated. Performance of Board members is evaluated by the Township Committee and members are subject to the loss of their appointment at the discretion of the Township Committee.

11. Meals - see attached report. The Authority must buy employees dinner when they are held on overtime since they would not have known to bring a second meal to work that day. Overtime meals are either for snow, bad weather impacts to the treatment process such as overflow events from heavy rain, and overtime related to construction projects at pump stations or the treatment plant when construction projects runs past normal working hour and an employee must be present. Late construction does occur with sewage or sewer work and is not uncommon. For example, in 2018/2019 10 months of record rains required employees on o/t at the treatment plant as well as during Hurricane Sandy, during the blizzard of 2016, and most recently during Hurricane Ida. Expenditures in this regard are minimal and reasonable and approved through the Authority's regular purchasing process.

12. Travel expense – see attached report. The Authority has a policy of reimbursement for travel expenses for meals and mileage related to continuing education classes required for treatment and collection licenses, Authority business meetings such as safety classes and NJDEP related.

Range of Accounts: 2-01- -802-221 to 2-01- -802-222 Include Cap Accounts: Yes As Of: 09/23/22

Current Period: 12/01/21 to 09/23/22

Audit Report Type: Standard

Note: Transaction Beginning Balance includes all Adds/Changes occurring on or prior to the As of Date

* Transaction is included in Previous and/or Begin Balance

En = PO Line Item First Encumbrance Date

** Transaction is not included in Balance

BC = Blanket Control

BS = Blanket Sub

| Account No | Description | Adopted Expended YTD Expended Curr | Amended Encumber YTD | Transfers Reimbrsd YTD Reimbrsd Curr Vendor/Reference | Modified Canceled Pd/Chrgd YTD | Balance YTD %Used Unexpended | Trans Amount | Trans Balance | User |
|-------------------------|--------------------|--|-------------------------|--|--------------------------------------|---------------------------------|--------------|---------------|------|
| 2-01- -802-221 | TRAVEL EXPENSE | 1,700.00 0.00 0.00 | 0.00 0.00 0.00 | 0.00 0.00 0.00 | 1,700.00 0.00 0.00 | 1,700.00 1,700.00 0 | | | |
| 2-01- -802-222 | TRAINING & TUITION | 4,000.00 773.80 773.80 | 0.00 800.00 0.00 | 0.00 0.00 0.00 | 4,000.00 0.00 1,573.80 | 2,426.20 3,226.20 39 | | | |
| Begin Balance: 12/01/21 | | | | | | | | | |
| 12/28/21 PO 22000096 | 1 Paid Ck 20826 | CDL PERMIT | 90507 | STASYSHAN, KYLE | | En 12/23/21 | 125.00- | 4,000.00 | JPD |
| 03/29/22 PO 22000146 | 1 Paid Ck 21044 | WASTEWATER SEM-TURNPKE-3/10 | F0024 | FRANKLE, BERND | | En 03/14/22 | 4.00- | 3,875.00 | JPD |
| 03/29/22 PO 22000146 | 2 Paid Ck 21044 | WASTEWATER SEM MILEAGE-3/10 | F0024 | FRANKLE, BERND | | En 03/14/22 | 42.80- | 3,871.00 | JPD |
| 05/10/22 PO 22000122 | 1 Paid Ck 21146 | WASTEWATER OPER CLS-3/9-RR | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/08/22 | 120.00- | 3,828.20 | JPD |
| 05/10/22 PO 22000122 | 2 Paid Ck 21146 | MAINTENANCE WS CLS-3/10-RR | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/08/22 | 120.00- | 3,708.20 | JPD |
| 05/10/22 PO 22000125 | 1 Paid Ck 21146 | NJWEA TECH TRANS SEM-3/10-FB | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/11/22 | 120.00- | 3,588.20 | JPD |
| 05/10/22 PO 22000125 | 2 Paid Ck 21146 | NJWEA MEM DUES-FB | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/11/22 | 117.00- | 3,468.20 | JPD |
| 08/22/22 PO 22000199 | 1 Open | UTILITY OF THE FUTURE 9/26/22 | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/11/22 | 135.00- | 3,351.20 | JPD |
| 08/22/22 PO 22000199 | 2 Open | REGULATORY UPDATES 9/27/22 | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/11/22 | 135.00- | 3,216.20 | FD |
| 08/25/22 PO 22000200 | 1 Open | REGULATORY UPDATES 9/27/22 | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/11/22 | 135.00- | 3,081.20 | FD |
| 08/25/22 PO 22000200 | 2 Open | LAB WORKSHOP 9/29/22 | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/11/22 | 135.00- | 2,946.20 | FD |
| 08/25/22 PO 22000201 | 1 Open | MAINTENANCE WORKSHOP 9/29/22 | N0009 | NJ WATER ENVIRONMENT ASSOC. | | En 02/11/22 | 135.00- | 2,811.20 | FD |
| 09/13/22 PO 22000202 | 1 Paid Ck 21357 | CDL PERMIT | 90508 | COTTRELL, JEREMY | | En 09/06/22 | 125.00- | 2,676.20 | FD |
| 09/20/22 PO 22000204 | 1 Rcvd | CDL PERMIT | 90510 | VOGT, JOSHUA | | Rc 09/22/22 | 125.00- | 2,551.20 | JPD |
| Control: NOC Total | | | | | | | 4,126.20 | 28 | |
| | | | | | | | 4,926.20 | | |
| | | | | | | | 0.00 | 1,573.80 | |

Purchase No: 22000101

Status: Open

Order Date: 01/07/22

Due Date:

Description: MEALS AND POSTAGE

P.O. Total: 59.83

Void Total: 0.00

Vendor: 80001

BISA PETTY CASH ACCOUNT

| Seq Catalog Num | Line Item Description | Qty | Unit | Price | Item Total | Stat/Chk | Enc Date | Rcvd Date | Chk/Void Date | Invoice | |
|-----------------|-----------------------|-----|------|-------|------------|-------------|----------|-----------|---------------|---------|--|
| | | | | | | Charge Acct | | | | | |
| | | | | | | Charge Acct | | | | | |

| | | | | | | | | | | | |
|---|------------------------------|--------|----|---------|------------------|----------------|-----------------------------|----------|----------|---------|--|
| 1 | STORM WATER & REUSE POSTAGE | 1.0000 | EA | 14.7600 | 14.76 | P 20894 | 01/07/22 | 01/13/22 | 01/25/22 | POSTAGE | |
| | | | | | | 2-01- -803-231 | GENERAL PLANT EXP./SUPPLIES | | | | |
| 2 | KYLE STASYSHAN MEAL 12/28/21 | 1.0000 | EA | 10.0700 | 10.07 | P 20894 | 01/07/22 | 01/13/22 | 01/25/22 | MEAL | |
| | | | | | | 2-01- -803-231 | GENERAL PLANT EXP./SUPPLIES | | | | |
| 3 | JOHNNY RODRIGUEZ MEAL 1/4/22 | 1.0000 | EA | 15.0000 | 15.00 | P 20894 | 01/07/22 | 01/24/22 | 01/25/22 | MEAL | |
| | | | | | | 2-01- -803-231 | GENERAL PLANT EXP./SUPPLIES | | | | |
| 4 | KYLE STASYSHAN MEAL 1/4/22 | 1.0000 | EA | 5.0000 | 5.00 | P 20894 | 01/07/22 | 01/13/22 | 01/25/22 | MEAL | |
| | | | | | | 2-01- -803-231 | GENERAL PLANT EXP./SUPPLIES | | | | |
| 5 | BRIAN THORNTON MEAL 1/5/22 | 1.0000 | EA | 15.0000 | 15.00 | P 20894 | 01/07/22 | 01/13/22 | 01/25/22 | MEAL | |
| | | | | | | 2-01- -803-231 | GENERAL PLANT EXP./SUPPLIES | | | | |
| | | | | | 59.83 | | | | | | |

45.07

Purchase No: 22000137

Status: Open

Order Date: 03/01/22

Due Date:

Description: MEAL, PO BOX, POSTAGE

P.O. Total: 90.72

Void Total: 0.00

Vendor: 80001

BISA PETTY CASH ACCOUNT

| Seq | Catalog Num | Line Item | Num | Qty | Unit | Price | Item Total | Stat/Chk | Enc Date | Rcvd Date | Chk/Void Date | Invoice |
|------|-------------|------------------------------|-------|--------|------|---------|------------|----------|----------|-----------|---------------|----------------|
| Line | Item | Descrpt | Notes | | | | | | | | | |
| 1 | 247 | | | 1.0000 | EA | 70.0000 | -70.00 | P | 21002 | 03/01/22 | 03/03/22 | 03/15/22 |
| | | PO BOX RENEWAL | | | | | | | | | | PO BOX |
| 2 | 34925 | | | 1.0000 | EA | 12.1600 | 12.16 | P | 21002 | 03/01/22 | 03/03/22 | 03/15/22 |
| | | DINNER MAT HUTCHINSON 2/4/22 | | | | | | | | | | MEAL |
| 3 | | | | 1.0000 | EA | 8.5600 | -8.56 | P | 21002 | 03/01/22 | 03/03/22 | 03/15/22 |
| | | POSTAGE PRETREATMENT REPORT | | | | | | | | | | POSTAGE REPORT |
| | | | | | | | 90.72 | | | | | |

12.16

Purchase No: 22000161

Vendor: 80001

BTSA PETTY CASH ACCOUNT

Status: Open

Order Date: 04/11/22

Due Date:

Description: POSTAGE AND MEALS

P.O. Total: 55.11

Void Total: 0.00

| Seq | Catalog Num | Line Item | Qty | Unit | Price | Item Total | Stat/Chk | Enc Date | Rcvd Date | Chk/Void Date | Invoice |
|-----|-------------|-----------------------------|--------|------|---------|-----------------|----------|----------|-----------|---------------|-----------------------------|
| | | Description | | | | | | | | | |
| | | Line Item Notes | | | | | | | | | |
| 1 | | | 1.0000 | EA | 8.1600 | 8.16 | P 21104 | 04/11/22 | 04/20/22 | 04/26/22 | POSTAGE |
| | | LAB RENEWAL POSTAGE | | | | | 2-01- | -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| 2 | | | 1.0000 | EA | 15.0000 | 15.00 | P 21104 | 04/11/22 | 04/20/22 | 04/26/22 | MEAL |
| | | LUNCH KYLE STASYSHAN 4/7/22 | | | | | 2-01- | -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| 3 | | | 1.0000 | EA | 13.8600 | 13.86 | P 21104 | 04/11/22 | 04/20/22 | 04/26/22 | MEAL |
| | | DINNER JOE ROSENBERY 4/8/22 | | | | | 2-01- | -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| 4 | | | 1.0000 | EA | 7.3800 | 7.38 | P 21104 | 04/11/22 | 04/20/22 | 04/26/22 | POSTAGE |
| | | DEP LETTER POSTAGE | | | | | 2-01- | -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| 5 | | | 1.0000 | EA | 10.7100 | 10.71 | P 21104 | 04/11/22 | 04/20/22 | 04/26/22 | MEAL |
| | | LUNCH JOE ROSENBERY 4/11/22 | | | | | 2-01- | -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| | | | | | | <u>55.11</u> | | | | | |

39.57

Purchase No: 22000169
Status: Open
Order Date: 04/29/22
Due Date:
Description: MEAL AND POSTAGE
P.O. Total: 23.36
Void Total: 0.00

Vendor: 80001
BTSA PETTY CASH ACCOUNT

| Seq | Catalog Num | Qty | Unit | Price | Item Total | Stat/Chk | Enc Date | Rcvd Date | Chk/Void Date | Invoice |
|------|---------------------------|--------|------|---------|-----------------|----------|----------|-----------|---------------|-----------------------------|
| Line | Item Description | | | | | | | | | |
| Line | Item Notes | | | | | | | | | |
| 1 | DINNER JOE ROSENBERY 4/19 | 1.0000 | EA | 15.0000 | 15.00 | P 21129 | 04/29/22 | 05/05/22 | 05/10/22 | MEAL |
| | | | | | | 2-01- | -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| 2 | POSTAGE BIOASSAY REPORT | 1.0000 | EA | 8.3600 | 8.36 | P 21129 | 04/29/22 | 05/05/22 | 05/10/22 | POSTAGE |
| | | | | | | 2-01- | -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| | | | | | <u>23.36</u> | | | | | |

15.00

Purchase No: 22000177

Status: Open

Order Date: 05/31/22

Due Date:

Description: MEAL, POSTAGE, CARP PERMIT

P.O. Total: 25.16

Void Total: 0.00

Vendor: 80001

BTSA PETTY CASH ACCOUNT

| Seq | Catalog Num | Line Item Description | Line Item Notes | Qty | Unit | Price | Item Total | Stat/Chk | Enc Date | Rcvd Date | Chk/Void Date | Invoice |
|-----|-------------|-----------------------|-----------------|-----|------|-------|------------|----------|----------|-----------|---------------|---------|
| | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|--|-------------------------------|--|--------|----|---------|-------|---|----------------|----------|----------|-----------------------------|
| 1 | | KYLE STASYSHAN DINNER 5/20/22 | | 1.0000 | EA | 15.0000 | 15.00 | P | 21189 05/31/22 | 06/13/22 | 06/14/22 | MEAL |
| | | | | | | | | | 2-01- -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| 2 | | CARP PERMIT POSTAGE | | 1.0000 | EA | 8.1600 | 8.16 | P | 21189 05/31/22 | 06/13/22 | 06/14/22 | POSTAGE |
| | | | | | | | | | 2-01- -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| 3 | | CARP PERMIT FEE | | 1.0000 | EA | 2.0000 | 2.00 | P | 21189 05/31/22 | 06/13/22 | 06/14/22 | PERMIT |
| | | | | | | | | | 2-01- -803-231 | | | GENERAL PLANT EXP./SUPPLIES |
| | | | | | | | 25.16 | | | | | |

15.00

Purchase No: 22000185

Status: Open

Order Date: 07/07/22

Due Date:

Description: MEALS

P.O. Total: 59.78

Void Total: 0.00

Vendor: 80001

BTSA PETTY CASH ACCOUNT

| Seq | Catalog Num | Qty | Unit | Price | Item Total | Stat/Chk | Enc Date | Rcvd Date | Chk/Void Date | Invoice |
|------|------------------|-----|------|-------|------------|----------|----------|-----------|---------------|---------|
| Line | Item Description | | | | | | | | | |
| Line | Item Notes | | | | | | | | | |

| | | | | | | | | | | |
|---|---|--------|----|---------|-------|---------|----------|----------|----------|------|
| 1 | DINNER-J. RODRIGUEZ-6/2 | 1.0000 | EA | 15.0000 | 15.00 | P 21251 | 07/07/22 | 07/11/22 | 07/12/22 | MEAL |
| 2 | DINNER-3EMP-7/6 | 1.0000 | EA | 44.7800 | 44.78 | P 21251 | 07/07/22 | 07/08/22 | 07/12/22 | MEAL |
| | GROUP RECEIPT FOR MATT HUTCHINSON, KYLE STASYSHAN AND JEREMY COTTRELL FOR EMERGENCY SEWER MAIN REPAIR DUE TO VERIZON PHONE POLE INTRUSION ON MANCHESTER DR. | | | | | | | | | |

59.78

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Bernards Sewerage Authority

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

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

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

Bernards 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.

Bernards 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) | | | | | Estimated amount of other compensation from the Authority (health benefits, pension, etc.) | Total Compensation from Authority |
|---------------|-----------------|----------------|---|----------|--|---------|---------------|---------------------|--------|---|--------------------------------------|
| | | | | | Commissioner | Officer | Key Employees | Highest Compensated | Former | | |
| | | | | | | | | | | | |
| 1 | Raymond, Robert | Superintendent | 40 | | X | | | | | \$ | \$ 160,846.00 |
| 2 | Timko, Thomas | Director | 16 | | X | | | | | \$ | \$ 73,535.26 |
| 3 | Orr, Kevin | Chairperson | | | | | | | | | |
| 4 | Crane, John | Chairperson | | | X | | | | | | |
| 5 | Asay, Jennifer | Chairperson | | | X | | | | | | |
| 6 | Fields, Janice | Chairperson | | | X | | | | | | |
| 7 | McNally, Andrew | Chairperson | | | X | | | | | | |
| 8 | McCarthy, Sean | CFO | | | | X | | | | | |
| 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 | | | | | | | | | | | |
| Total: | | | | | | | | | | \$ | \$ 234,381.26 |

Schedule of Health Benefits - Detailed Cost Analysis

Bernards 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) |
|---|---|---|-------------------------------------|--|---------------------------------------|-------------------------|------------------------|-----------------------|
| Active Employees - Health Benefits - Annual Cost | | | | | | | | |
| Single Coverage | 1 | 13,898.66 | 13,898.66 | 1 | 11,208.60 | 11,208.60 | 2,690.06 | 24.0% |
| Parent & Child | | | - | | | - | - | - |
| Employee & Spouse (or Partner) | | | - | | | - | - | - |
| Family | 10 | 37,625.33 | 376,253.30 | 10 | 30,343.01 | 303,430.08 | 72,823.22 | 24.0% |
| Employee Cost Sharing Contribution (enter as negative -) | | | (82,585.54) | | | (70,557.85) | (12,027.69) | 17.0% |
| Subtotal | 11 | | 307,566.42 | 11 | | 244,080.83 | 63,485.59 | 26.0% |
| Commissioners - Health Benefits - Annual Cost | | | | | | | | |
| Single Coverage | | | - | | | - | - | - |
| Parent & Child | | | - | | | - | - | - |
| Employee & Spouse (or Partner) | | | - | | | - | - | - |
| Family | | | - | | | - | - | - |
| Employee Cost Sharing Contribution (enter as negative -) | | | - | | | - | - | - |
| Subtotal | | | - | | | - | - | - |
| Retirees - Health Benefits - Annual Cost | | | | | | | | |
| Single Coverage | | | - | | | - | - | - |
| Parent & Child | | | - | | | - | - | - |
| Employee & Spouse (or Partner) | | | - | | | - | - | - |
| Family | | | - | | | - | - | - |
| Employee Cost Sharing Contribution (enter as negative -) | | | - | | | - | - | - |
| Subtotal | | | - | | | - | - | - |
| GRAND TOTAL | 11 | | 307,566.42 | 11 | | 244,080.83 | 63,485.59 | 26.0% |

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

| |
|--|
| |
| |

Bernards 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.

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 |
| Eichler, Sam | 10.19 | \$ 19,793.68 | | x | |
| Frankle, Bernd | 185.44 | \$ 33,292.41 | | x | |
| Raymond, Robert | 37.13 | \$ 16,962.11 | | x | |
| Stasyshan, Kyle | 1.5 | \$ 294.24 | | x | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total liability for accumulated compensated absences at per most recent audit (this page only) | | \$ 70,342.44 | | | |

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

Legal Basis for Benefit

[illegible]

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

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

Legal Basis for Benefit

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

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

Legal Basis for Benefit

[illegible]

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

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

Legal Basis for Benefit

[illegible]

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

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

Legal Basis for Benefit

[illegible]

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

2023 BERNARDS TOWNSHIP SEWERAGE AUTHORITY PROJECTED CONNECTION FEE

| | |
|------------------------------|--|
| <u>APPROPRIATIONS</u> | <u>PRIOR YEARS'</u> <u>EXPENDITURES</u> |
|------------------------------|--|

Debt Service Requirements (Principal & Interest)

| | |
|-----------------------|------------------------|
| 1961 Sewer Revenue | \$5,931,178.25 |
| 1965 Sewer Revenue | \$494,285.00 |
| 1985 Sewer Revenue | \$5,122,546.00 |
| 1985 Refunding Series | \$26,813,604.55 |
| 1989 Sewer Revenue | <u>\$3,244,359.00</u> |
| SUBTOTAL | \$41,605,972.80 |

Capital Expenditures**Capital Spending, 1984-2011:**

| | | |
|------|----------------|--|
| 2011 | \$5,951,511.53 | 2011 Capital Pd + PY Capital Paid 12/01/10-11/30/11 |
| 2012 | \$1,188,572.24 | 2012 Capital Pd + PY Capital Paid 12/01/11-11/30/12 |
| 2013 | \$3,114,786.19 | 2013 Capital Pd and Enc + PY Capital Paid and Enc thru 9/9/13 |
| 2014 | \$1,124,141.07 | 2014 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/14 |
| 2015 | \$1,507,633.88 | 2015 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/15 |
| 2016 | \$4,253,688.42 | 2016 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/16 |
| 2017 | \$1,190,444.93 | 2017 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/17 |
| 2018 | \$3,437,442.54 | 2018 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/18 |
| 2019 | \$1,768,179.11 | 2019 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/19 |
| 2020 | \$1,469,219.24 | 2020 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/20 |
| 2021 | \$2,037,831.78 | 2021 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/21 |
| 2022 | \$2,235,852.03 | 2022 Capital Pd and Enc + PY Capital Paid and Enc thru 7/15/22 |

| | |
|--------------|------------------------|
| TOTAL | \$83,556,513.00 |
|--------------|------------------------|

| | |
|---|---------------|
| Projected # of Connection EDUs for 2023 | 10,869 |
|---|---------------|

| | | |
|---|-----------------|--------------|
| CALCULATED 2023 CONNECTION FEE = NET CONTRIBUTIONS/EDUs \$ 7,688 | | |
| 2011 CONNECTION FEE | \$ 5,608 | 13.38% |
| 2012 CONNECTION FEE | \$ 5,785 | 3.16% |
| 2013 CONNECTION FEE | \$ 6,034 | 4.30% |
| 2014 CONNECTION FEE | \$ 6,119 | 1.41% |
| 2015 CONNECTION FEE | \$ 6,223 | 1.71% |
| 2016 CONNECTION FEE | \$ 6,364 | 4.00% |
| 2017 CONNECTION FEE | \$ 6,764 | 8.69% |
| 2018 CONNECTION FEE | \$ 6,877 | 1.67% |
| 2019 CONNECTION FEE | \$ 7,196 | 4.64% |
| 2020 CONNECTION FEE | \$ 7,266 | 0.98% |
| 2021 CONNECTION FEE | \$ 7,401 | 0.98% |
| 2022 CONNECTION FEE | \$ 7,546 | 1.96% |
| PROPOSED 2023 CONNECTION FEE | \$ 7,688 | 1.88% |

**Bernards Township Sewerage Authority
Rate Schedule**

| | 2022 | 2023 | Unit |
|----------------------------------|-------------|-------------|-------------|
| Connection Fee ¹ | \$7,546.00 | \$7,688.00 | each |
| User Fee ² | \$500.00 | \$500.00 | annual |
| Seniors-in-need | \$200.00 | \$200.00 | annual |
| Labor and Equipment ³ | | | |
| Superintendent/Director | \$125.00 | \$125.00 | hourly |
| Supervisor | \$75.00 | \$75.00 | hourly |
| Operator | \$60.00 | \$60.00 | hourly |
| Push Camera | \$200.00 | \$200.00 | hourly |
| Telescopic Camera | \$100.00 | \$100.00 | hourly |
| Sewer Jet | \$1,600.00 | \$1,600.00 | 1/2 day |
| Truck and CCTV crawler camera | \$1,600.00 | \$1,600.00 | 1/2 day |
| Pickup Truck | \$150.00 | \$150.00 | 1/2 day |
| Administrative Fee | \$25.00 | \$25.00 | each |

¹ Connection fee is calculated as per NJSA 40:14A-8

² User Fee will not increase for 2023
as part of the Township's pay-as-you-go no borrowing policy.

³ BTSA regulations provide for the charging of these rates when a problem is
determined to be the responsibility of a private party.

Note: Connection and User fees will be adopted 11/22/22

**BERNARDS TOWNSHIP SEWERAGE AUTHORITY
RESOLUTION # 1965
ESTABLISH LABOR AND EQUIPMENT BILLING RATES**

WHEREAS, the Authority utilizes labor and equipment to investigate complaints and problems; and

WHEREAS, in some cases the complaint or problem investigated ultimately is determined as the responsibility of a private party, and

WHEREAS, Article S. of Appendix A of the Rates, Rules and Regulations is hereby established as follows:

“S. The Authority may charge private parties for labor and equipment costs, as established by resolution, for services provided in the investigation of a complaint or problem when determined by the Authority to be the responsibility of the private party.”

WHEREAS, for consistency and fairness of billing the Authority hereby establishes the following hourly rates for labor and equipment:

| | |
|-------------------------|-----------------------|
| Superintendent/Director | \$100 0 25 |
| Supervisor | \$ 75 |
| Operator | \$ 60 5 |
| Push Camera | \$200 |
| Stick Camera | \$100 |

The following equipment shall be billed at half day minimum rate:

| | |
|-------------------------------|--------------------|
| Sewer Jet | \$81600 (\$400/hr) |
| Truck and CCTV crawler camera | \$81600 (\$400/hr) |
| Pickup Truck | \$150 |

Labor for work conducted outside normal business hours shall be billed at 1.5 times the hourly rate above and work conducted on holidays shall have a labor rate of twice the rates listed above. An administrative charge of \$25 shall be applied to all bills.

NOW, THEREFORE BE IT RESOLVED that the Bernards Township Sewerage Authority hereby adopts the hourly labor and equipment billing rates and revisions to Appendix A of the Rates, Rules and Regulations set forth herein.

Agenda and Date Voted: 11/26/2019

CERTIFICATION

I hereby certify this is a true and exact copy of a resolution adopted by the Bernards Township Sewerage Authority on 11/26/2019.



Thomas Timko, Authority Director

**2022 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

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

| | FY 2022 Proposed Budget | | | | | | FY 2021 Adopted Budget | All Operations | All Operations | % Increase (Decrease) Proposed vs. Adopted | % Increase (Decrease) Proposed vs. Adopted |
|--|-------------------------|------|-----------|------|-----------|------|------------------------|----------------|----------------|--|--|
| | Operation | | Operation | | Operation | | | | | | |
| | Operation #1 | #2 | #3 | #4 | #5 | #6 | Operations | | | | |
| REVENUES | | | | | | | | | | | |
| Total Operating Revenues | \$ 5,801,760 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,801,760 | \$ 5,543,460 | \$ 258,300 | 4.7% | 4.7% |
| Total Non-Operating Revenues | 236,500 | - | - | - | - | - | 236,500 | 213,000 | 23,500 | 11.0% | 11.0% |
| Total Anticipated Revenues | 6,038,260 | - | - | - | - | - | 6,038,260 | 5,756,460 | 281,800 | 4.9% | 4.9% |
| APPROPRIATIONS | | | | | | | | | | | |
| Total Administration | 953,869 | - | - | - | - | - | 953,869 | 918,829 | 35,040 | 3.8% | 3.8% |
| Total Cost of Providing Services | 2,914,162 | - | - | - | - | - | 2,914,162 | 2,763,607 | 150,555 | 5.4% | 5.4% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | - | - | - | - | - | - | - | - | - | #DIV/0! | #DIV/0! |
| Total Operating Appropriations | 3,868,031 | - | - | - | - | - | 3,868,031 | 3,682,436 | 185,595 | 5.0% | 5.0% |
| Total Interest Payments on Debt | - | - | - | - | - | - | - | - | - | #DIV/0! | #DIV/0! |
| Total Other Non-Operating Appropriations | 2,325,000 | - | - | - | - | - | 2,325,000 | 2,075,000 | 250,000 | 12.0% | 12.0% |
| Total Non-Operating Appropriations | 2,325,000 | - | - | - | - | - | 2,325,000 | 2,075,000 | 250,000 | 12.0% | 12.0% |
| Accumulated Deficit | - | - | - | - | - | - | - | - | - | #DIV/0! | #DIV/0! |
| Total Appropriations and Accumulated Deficit | 6,193,031 | - | - | - | - | - | 6,193,031 | 5,757,436 | 435,595 | 7.6% | 7.6% |
| Less: Total Unrestricted Net Position Utilized | 154,771 | - | - | - | - | - | 154,771 | 976 | 153,795 | 15757.7% | 15757.7% |
| Net Total Appropriations | 6,038,260 | - | - | - | - | - | 6,038,260 | 5,756,460 | 281,800 | 4.9% | 4.9% |
| ANTICIPATED SURPLUS (DEFICIT) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | #DIV/0! |

Revenue Schedule

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

| FY 2022 Proposed Budget | | | | | | | FY 2021 Adopted Budget | \$ Increase (Decrease) Proposed vs. Adopted | % Increase (Decrease) Proposed vs. Adopted |
|--|---------------------|--------------|--------------|--------------|--------------|-------------------------|------------------------------|--|---|
| Operation #1 | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations | All Operations |
| OPERATING REVENUES | | | | | | | | | |
| <i>Service Charges</i> | | | | | | | | | |
| Residential | 3,594,315 | | | | | \$ 3,594,315 | \$ 3,547,815 | \$ 46,500 | 1.3% |
| Business/Commercial | 1,823,845 | | | | | 1,823,845 | 1,823,845 | - | 0.0% |
| Industrial | | | | | | - | - | - | #DIV/0! |
| Intergovernmental | | | | | | - | - | - | #DIV/0! |
| Other | 6,600 | | | | | 6,600 | 6,800 | (200) | -2.9% |
| Total Service Charges | 5,424,760 | - | - | - | - | 5,424,760 | 5,378,460 | 46,300 | 0.9% |
| <i>Connection Fees</i> | | | | | | | | | |
| Residential | 350,000 | | | | | 350,000 | 140,000 | 210,000 | 150.0% |
| Business/Commercial | | | | | | - | - | - | #DIV/0! |
| Industrial | | | | | | - | - | - | #DIV/0! |
| Intergovernmental | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | - | - | - | #DIV/0! |
| Total Connection Fees | 350,000 | - | - | - | - | 350,000 | 140,000 | 210,000 | 150.0% |
| <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> | | | | | | | | | |
| Ridge Oak HUD Project | 27,000 | | | | | 27,000 | 25,000 | 2,000 | 8.0% |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| Total Other Revenue | 27,000 | - | - | - | - | 27,000 | 25,000 | 2,000 | 8.0% |
| Total Operating Revenues | 5,801,760 | - | - | - | - | 5,801,760 | 5,543,460 | 258,300 | 4.7% |
| NON-OPERATING REVENUES | | | | | | | | | |
| <i>Other Non-Operating Revenues (List)</i> | | | | | | | | | |
| SREC Contract with PSE&G ERT | 225,000 | | | | | 225,000 | 200,000 | 25,000 | 12.5% |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| | | | | | | - | - | - | #DIV/0! |
| Total Other Non-Operating Revenue | 225,000 | - | - | - | - | 225,000 | 200,000 | 25,000 | 12.5% |
| <i>Interest on Investments & Deposits (List)</i> | | | | | | | | | |
| Interest Earned | 11,500 | | | | | 11,500 | 13,000 | (1,500) | -11.5% |
| Penalties | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | - | - | - | #DIV/0! |
| Total Interest | 11,500 | - | - | - | - | 11,500 | 13,000 | (1,500) | -11.5% |
| Total Non-Operating Revenues | 236,500 | - | - | - | - | 236,500 | 213,000 | 23,500 | 11.0% |
| TOTAL ANTICIPATED REVENUES | \$ 6,038,260 | \$ - | \$ - | \$ - | \$ - | \$ 6,038,260 | \$ 5,756,460 | \$ 281,800 | 4.9% |

Bernards Sewerage Authority

[illegible]

Appropriations Schedule

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

| FY 2022 Proposed Budget | | | | | | | FY 2021 Adopted Budget | \$ Increase (Decrease) Proposed vs. Adopted | % Increase (Decrease) Proposed vs. Adopted |
|--|--------------|--------------|--------------|--------------|--------------|--------------|---------------------------|--|---|
| | Operation #1 | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations |
| OPERATING APPROPRIATIONS | | | | | | | | | |
| Administration - Personnel | | | | | | | | | |
| Salary & Wages | | | | | | | \$ - | \$ - | #DIV/0! |
| Fringe Benefits | | | | | | | - | - | #DIV/0! |
| Total Administration - Personnel | | | | | | | - | - | #DIV/0! |
| Administration - Other (List) | | | | | | | | | |
| Other Admin Expense | 953,869 | | | | | | 953,869 | 918,829 | 35,040 3.8% |
| | | | | | | | - | - | #DIV/0! |
| | | | | | | | - | - | #DIV/0! |
| Miscellaneous Administration* | | | | | | | - | - | #DIV/0! |
| Total Administration - Other | 953,869 | | | | | | 953,869 | 918,829 | 35,040 3.8% |
| Total Administration | 953,869 | | | | | | 953,869 | 918,829 | 35,040 3.8% |
| Cost of Providing Services - Personnel | | | | | | | | | |
| Salary & Wages | 925,782 | | | | | | 925,782 | 917,121 | 8,661 0.9% |
| Fringe Benefits | 565,380 | | | | | | 565,380 | 505,486 | 59,894 11.8% |
| Total COPS - Personnel | 1,491,162 | | | | | | 1,491,162 | 1,422,607 | 68,555 4.8% |
| Cost of Providing Services - Other (List) | | | | | | | | | |
| Operations and Maintenance | 1,423,000 | | | | | | 1,423,000 | 1,341,000 | 82,000 6.1% |
| | | | | | | | - | - | #DIV/0! |
| | | | | | | | - | - | #DIV/0! |
| | | | | | | | - | - | #DIV/0! |
| Miscellaneous COPS* | | | | | | | - | - | #DIV/0! |
| Total COPS - Other | 1,423,000 | | | | | | 1,423,000 | 1,341,000 | 82,000 6.1% |
| Total Cost of Providing Services | 2,914,162 | | | | | | 2,914,162 | 2,763,607 | 150,555 5.4% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | | | | | | | | | |
| | | | | | | | - | - | #DIV/0! |
| Total Operating Appropriations | 3,868,031 | | | | | | 3,868,031 | 3,682,436 | 185,595 5.0% |
| NON-OPERATING APPROPRIATIONS | | | | | | | | | |
| Total Interest Payments on Debt | | | | | | | - | - | #DIV/0! |
| Operations & Maintenance Reserve | | | | | | | - | - | #DIV/0! |
| Renewal & Replacement Reserve | | | | | | | - | - | #DIV/0! |
| Municipality/County Appropriation | | | | | | | - | - | #DIV/0! |
| Other Reserves | 2,325,000 | | | | | | 2,325,000 | 2,075,000 | 250,000 12.0% |
| Total Non-Operating Appropriations | 2,325,000 | | | | | | 2,325,000 | 2,075,000 | 250,000 12.0% |
| TOTAL APPROPRIATIONS | 6,193,031 | | | | | | 6,193,031 | 5,757,436 | 435,595 7.6% |
| ACCUMULATED DEFICIT | | | | | | | | | |
| | | | | | | | - | - | #DIV/0! |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 6,193,031 | | | | | | 6,193,031 | 5,757,436 | 435,595 7.6% |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | | | |
| Municipality/County Appropriation | | | | | | | - | - | #DIV/0! |
| Other | 154,771 | | | | | | 154,771 | 976 | 153,795 15757.7% |
| Total Unrestricted Net Position Utilized | 154,771 | | | | | | 154,771 | 976 | 153,795 15757.7% |
| TOTAL NET APPROPRIATIONS | \$ 6,038,260 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,038,260 | \$ 5,756,460 | \$ 281,800 4.9% |

* 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 \$ 193,401.55 \$ - \$ - \$ - \$ - \$ - \$ 193,401.55

APPROPRIATION DETAIL PAGE

Bernards Sewerage Authority

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

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

[illegible]

Prior Year Adopted Appropriations Schedule

Bernards Sewerage Authority

| FY 2021 Adopted Budget | | | | | | | Total All Operations |
|--|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| | Operation #1 | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | |
| OPERATING APPROPRIATIONS | | | | | | | |
| <i>Administration - Personnel</i> | | | | | | | |
| Salary & Wages | | | | | | | \$ - |
| Fringe Benefits | | | | | | | - |
| Total Administration - Personnel | - | - | - | - | - | - | - |
| <i>Administration - Other (List)</i> | | | | | | | |
| Other Admin Expense | 918,829 | | | | | | 918,829 |
| | | | | | | | - |
| | | | | | | | - |
| Miscellaneous Administration* | | | | | | | - |
| Total Administration - Other | 918,829 | - | - | - | - | - | 918,829 |
| Total Administration | 918,829 | - | - | - | - | - | 918,829 |
| <i>Cost of Providing Services - Personnel</i> | | | | | | | |
| Salary & Wages | 917,121 | | | | | | 917,121 |
| Fringe Benefits | 505,486 | | | | | | 505,486 |
| Total COPS - Personnel | 1,422,607 | - | - | - | - | - | 1,422,607 |
| <i>Cost of Providing Services - Other (List)</i> | | | | | | | |
| Operations and Maintenance | 1,341,000 | | | | | | 1,341,000 |
| | | | | | | | - |
| | | | | | | | - |
| Miscellaneous COPS* | | | | | | | - |
| Total COPS - Other | 1,341,000 | - | - | - | - | - | 1,341,000 |
| Total Cost of Providing Services | 2,763,607 | - | - | - | - | - | 2,763,607 |
| Total Principal Payments on Debt Service in Lieu of Depreciation | - | - | - | - | - | - | - |
| Total Operating Appropriations | 3,682,436 | - | - | - | - | - | 3,682,436 |
| NON-OPERATING APPROPRIATIONS | | | | | | | |
| Total Interest Payments on Debt | - | - | - | - | - | - | - |
| Operations & Maintenance Reserve | | | | | | | - |
| Renewal & Replacement Reserve | | | | | | | - |
| Municipality/County Appropriation | | | | | | | - |
| Other Reserves | 2,075,000 | | | | | | 2,075,000 |
| Total Non-Operating Appropriations | 2,075,000 | - | - | - | - | - | 2,075,000 |
| TOTAL APPROPRIATIONS | 5,757,436 | - | - | - | - | - | 5,757,436 |
| ACCUMULATED DEFICIT | | | | | | | - |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 5,757,436 | - | - | - | - | - | 5,757,436 |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | |
| Municipality/County Appropriation | | | | | | | - |
| Other | 976 | | | | | | 976 |
| Total Unrestricted Net Position Utilized | 976 | - | - | - | - | - | 976 |
| TOTAL NET APPROPRIATIONS | \$ 5,756,460 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,756,460 |

* 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 | \$ 184,121.80 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 184,121.80 |
|--------------------------------------|---------------|------|------|------|------|------|------|---------------|

APPROPRIATION DETAIL PAGE

Bernards Sewerage Authority

FY 2021 Adopted Budget

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

[illegible]

APPROPRIATION DETAIL PAGE

Bernards Sewerage Authority

FY 2021 Adopted Budget

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

[illegible]

If Authority has no debt, check this box:

Fiscal Year Ending in

Page F-6

Debt Service Schedule - Interest

Bernards Sewerage Authority

If Authority has no debt, check this box:

| | FY 2021 Adopted Budget | FY 2022 Proposed Budget | Fiscal Year Ending in | | | | | Total Interest Payments Outstanding |
|-------------------------------|------------------------|-------------------------|-----------------------|------|------|------|------|-------------------------------------|
| | | | 2023 | 2024 | 2025 | 2026 | 2027 | Thereafter |
| Operation #1 | | | | | | | | \$ |
| Total Interest Payments | - | - | - | - | - | - | - | - |
| Operation #2 | | | | | | | | |
| Total Interest Payments | - | - | - | - | - | - | - | - |
| Operation #3 | | | | | | | | |
| Total Interest Payments | - | - | - | - | - | - | - | - |
| Operation #4 | | | | | | | | |
| Total Interest Payments | - | - | - | - | - | - | - | - |
| Operation #5 | | | | | | | | |
| Total Interest Payments | - | - | - | - | - | - | - | - |
| Operation #6 | | | | | | | | |
| Total Interest Payments | - | - | - | - | - | - | - | - |
| Total Interest Payments | - | - | - | - | - | - | - | - |
| TOTAL INTEREST ALL OPERATIONS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Net Position Reconciliation

Bernards Sewerage Authority

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

FY 2022 Proposed Budget

| | Operation #1 | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations |
|--|---------------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1) | | | | | | | |
| Less: Invested in Capital Assets, Net of Related Debt (1) | \$ 41,595,756 | | | | | | \$ 41,595,756 |
| Less: Restricted for Debt Service Reserve (1) | 26,426,294 | | | | | | 26,426,294 |
| Less: Other Restricted Net Position (1) | - | | | | | | - |
| Total Unrestricted Net Position (1) | 15,169,462 | - | - | - | - | - | 15,169,462 |
| Less: Designated for Non-Operating Improvements & Repairs | 3,000,000 | | | | | | 3,000,000 |
| Less: Designated for Rate Stabilization | 2,000,000 | | | | | | 2,000,000 |
| Less: Other Designated by Resolution | 3,000,000 | | | | | | 3,000,000 |
| Plus: Accrued Unfunded Pension Liability (1) | 1,224,912 | | | | | | 1,224,912 |
| Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1) | - | | | | | | - |
| Plus: Estimated Income (Loss) on Current Year Operations (2) | 200,000 | | | | | | 200,000 |
| Plus: Other Adjustments (attach schedule) | - | | | | | | - |
| UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET | 8,594,374 | - | - | - | - | - | 8,594,374 |
| Unrestricted Net Position Utilized to Balance Proposed Budget | 154,771 | | | | | | 154,771 |
| Unrestricted Net Position Utilized in Proposed Capital Budget | - | | | | | | - |
| Appropriation to Municipality/County (3) | - | | | | | | - |
| Total Unrestricted Net Position Utilized in Proposed Budget | 154,771 | - | - | - | - | - | 154,771 |
| PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR | \$ 8,439,603 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,439,603 |
| Last issued Audit Report (4) | | | | | | | |

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

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

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

Maximum Allowable Appropriation to Municipality/County \$ 193,402 \$ - \$ - \$ - \$ - \$ - \$ 193,402
 (4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2022

Bernards Sewerage Authority

(Authority Name)

2022 AUTHORITY CAPITAL BUDGET/PROGRAM

2022 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Bernards Sewerage Authority

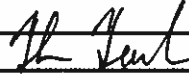
(Authority Name)

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 Bernards Sewerage Authority, on September 13, 2022.

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

| | |
|----------------------|--|
| Officer's Signature: |  |
| Name: | Thomas Timko |
| Title: | Director |
| Address: | 277 South Maple Avenue Basking Ridge, NJ 07920 |
| Phone Number: | 908 204-3020 |
| Fax Number: | 908 204-3089 |
| E-mail Address: | ttimko@bernards.org |

2022 CAPITAL BUDGET/PROGRAM MESSAGE

Bernards 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?

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

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).

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.

All projects are within Planning Area 2, Suburban Planning Area 2

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.

No project is within a Center or Endorsed Plan

Proposed Capital Budget

Bernards 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 |
| Operation #1 | | | | | | |
| | \$ 2,325,000 | | | | | \$ 2,325,000 |
| | - | | | | | |
| | - | | | | | |
| Total | 2,325,000 | - | - | - | - | 2,325,000 |
| Operation #2 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #3 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #4 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #5 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #6 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| TOTAL PROPOSED CAPITAL BUDGET | \$ 2,325,000 | \$ - | \$ - | \$ - | \$ - | \$ 2,325,000 |

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

5 Year Capital Improvement Plan

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

| | | <i>Fiscal Year Beginning in</i> | | | | | |
|---------------------|----------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Estimated Total Cost | Current Budget Year 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| Operation #1 | | | | | | | |
| | \$ 14,825,000 | \$ 2,325,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total | 14,825,000 | 2,325,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Operation #2 | | | | | | | |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - |
| Operation #3 | | | | | | | |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - |
| Operation #4 | | | | | | | |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - |
| Operation #5 | | | | | | | |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - |
| Operation #6 | | | | | | | |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - |
| TOTAL | \$ 14,825,000 | \$ 2,325,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 |

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

5 Year Capital Improvement Plan Funding Sources

Bernards 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 |
| Operation #1 | | | | | | |
| | \$ 14,825,000 | | | | | \$ 14,825,000 |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | 14,825,000 | - | - | - | - | 14,825,000 |
| Operation #2 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #3 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #4 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #5 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| Operation #6 | | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | - | - | - | - | - | - |
| TOTAL | <u>\$ 14,825,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,825,000</u> |
| Total 5 Year Plan per CB-4 | <u>\$ 14,825,000</u> | | | | | |
| Balance check | | - If amount is other than zero, verify that projects listed above match projects listed on CB-4. | | | | |

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

BERNARDS TOWNSHIP SEWERAGE AUTHORITY CAPITAL PLAN

August 3, 2022

| DESCRIPTION | YR 2023 | YR 2024 | YR 2025 | YR 2026 | YR 2027 |
|--|-------------|-----------|----------|---------|---------|
| TREATMENT PLANT | | | | | |
| Main gate | | | | | |
| Programmable Logic Controller Replacements | \$50,000 | | | | |
| Solar Inverters | \$100,000 | | | | |
| Grit Gates | | | | | |
| Final Settling Tank Clarifiers | \$2,000,000 | | | | |
| Flow Meters- Influent and Effluent | | | | | |
| FST - RAS & WAS pumps & valves eng | | | | | |
| Generators | | | | | |
| Lagoons - Bypass piping | | | | | |
| Lagoons-Replace Aerator Floats | | | | | |
| Lagoons - Replace valves and piping | | | | | |
| Hypochlorite Tank/Equip. Replacement | | | | | |
| Boiler Replacement | | | | | |
| Boiler Room-Rebuild Circ. Pumps (3) | | | | | |
| Blower Room-Replace blower motors | | | | | |
| Blower Room-Rebuild/replace blower (3) | | | | | |
| Office computer network replacement | | | | | |
| Bucket elevator, grit screws & inlet blowers | | | | | |
| Plant wet well header pipe | | | | | |
| 6" portable pump | | | | | |
| Plant Hydraulic Improvements I | | | | | |
| Plant Hydraulic Improvements II | | | | | |
| Plant Hydraulic Improvements III | | | | | |
| FLEET | | | | | |
| Vehicle 241 Replacement - F250 Utility 4x4 | | | | | |
| Vehicle 242 Replacement- Mason Dump | | | | | |
| Vehicle 243 Replacement- Crane Truck | | | | | |
| Vehicle 244 Replacement - F250 4x4 | | | | | |
| Vehicle 245 Replacement - Vac-Con | | | | | |
| Vehicle 246 Replacement - Lugger | | | | | |
| Vehicle 247 Replacement - Impala | | | | | |
| Vehicle 248 Replacement - F150 PU | | | \$50,000 | | |
| Vehicle 249 Replacement - Video Truck | | | | | |
| Skid Steer | | \$100,000 | | | |
| TV truck software | | | | | |

BERNARDS TOWNSHIP SEWERAGE AUTHORITY CAPITAL PLAN

August 3, 2022

| DESCRIPTION | YR 2023 | YR 2024 | YR 2025 | YR 2026 | YR 2027 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| PUMP STATION | | | | | |
| | | | | | |
| Pump Station - Annin Road - design/CM | \$100,000 | | | | |
| Pump Station - Crown Court - Rebuild+CM | | | | | |
| East Oak St. Pump Station Force Main | | | | | |
| Madisonville Rd. Replace Pump Station | | | | | |
| South Maple Pump Station - Rebuild + CM | | | | | |
| Pump Station - Misc | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| Pump Station - Stonehouse Rd - Rebuild+CM | | | | | |
| PS Force Main Heavy Cleaning | | \$100,000 | \$100,000 | | |
| | | | | | |
| COLLECTION SYSTEM GENERAL | | | | | |
| | | | | | |
| Cyber Security | | | | | |
| General Collection System Repairs | | \$2,000,000 | \$2,000,000 | | |
| | | | | | |
| | | | | | |
| General Projected Capital Collection and Treat. | 0 | 0 | 0 | 2,425,000 | 2,425,000 |
| | | | | | |
| TOTAL | \$2,325,000 | \$2,275,000 | \$2,225,000 | \$2,500,000 | \$2,500,000 |
| | | | | | |