

Fiscal Year

Start Year
2023

-

End Year
2023

Authority Budget of:
Readington-Lebanon Sewerage Authority

State Filing Year

2023

ADOPTED COPY

For the Period:

January 1, 2023 to December 31, 2023

<http://rlsa-nj.com/>
Authority Web Address



Division of Local Government Services

**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

2023

Readington-Lebanon Sewerage Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D Cwert CPA, RMA Date: 1/23/2023

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D Cwert CPA, RMA Date: 1/23/2023

2023 PREPARER'S CERTIFICATION

Readington-Lebanon Sewerage Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates 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:	La@bkc-cpa.com
Name:	Laura Atwell, CPA, PSA, RMA
Title:	Certified Public Accountant
Address:	39 State Route 12, Ste 2 Flemington, NJ 08822
Phone Number:	908-782-7900
Fax Number:	908-782-4328
E-mail Address:	La@bkc-cpa.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (*Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority*).
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance: Vincent Schaible
Title of Officer Certifying Compliance: Chairman
Signature: vschaible@comcast.net

2023 APPROVAL CERTIFICATION

Readington-Lebanon Sewerage Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Readington-Lebanon Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 26, 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:	vschaible@comcast.net
Name:	Vincent Schaible
Title:	Chairman
Address:	PO Box 136 Whitehouse, NJ 0888
Phone Number:	908-534-6171
Fax Number:	908-534-5688
E-mail Address:	vschaible@comcast.net

2023 ADOPTION CERTIFICATION

Readington-Lebanon Sewerage Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Readington-Lebanon Sewerage Authority, pursuant to N.J.A.C on December 21, 2022.

Officer's Signature:	Vschabile@comcast.net		
Name:	Vincent Schaible		
Title:	Chairman		
Address:	PO Box 136 Whitehouse, NJ 0888		
Phone Number:	908-534-6171	Fax:	908-534-5688
E-mail address:	vschaible@comcast.net		

2023 ADOPTED BUDGET RESOLUTION

Readington-Lebanon Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Readington-Lebanon Sewerage Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Readington-Lebanon Sewerage Authority at its open public meeting of December 21, 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 \$1,835,700.00, Total Appropriations, including any Accumulated Deficit, if any, of \$1,960,700.00, and Total Unrestricted Net Position utilized of \$125,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$1,233,000.00 and Total Unrestricted Net Position Utilized of \$1,233,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Readington-Lebanon Sewerage Authority at an open public meeting held on December 21, 2022 that the Annual Budget and Capital Budget/Program of the Readington-Lebanon Sewerage Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

Vschaible@comcast.net

(Secretary's Signature)

12/21/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Vincent Schaible	x			
Richard Burton	x			
Jonathan Heller	x			
Edward Cichone	x			
Ronald Monaco				Resigned
Craig Villa	x			

**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Readington-Lebanon Sewerage Authority

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

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

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

Administration:

Increase of 20% for fringe benefits due to rising health benefits costs.

Increase of 20% for insurance per quoted rates.

Cost of providing services:

Increase of 21% for fringe benefits due to rising health benefits costs.

Increase of 12.82% in communication is due to anticipation of additional services needed.

Increase of 38.18% in outside lab services is due to anticipation of additional services needed.

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

Although COVID-19 has impacted the economy, the authority does not believe that the impact on the proposed budget will be significantly impacted.

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.

Unrestricted Net Position to be utilized to balance the budget and for rate stabilization purposes.

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Readington-Lebanon Sewerage Authority

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

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

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

Not applicable

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.

N/A. There is no deficit in unrestricted net position.

(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

Readington-Lebanon Sewerage Authority

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

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

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**").

Rate change per attached revenue detail.

AUTHORITY CONTACT INFORMATION

2023

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

Name of Authority:	Readington-Lebanon Sewerage Authority		
Federal ID Number:	22-222694		
Address:	PO Box 136		
City, State, Zip:	Whitehouse	NJ	08888
Phone: (ext.)	908-534-6171	Fax:	908-534-5688

Preparer's Name:	Laura Atwell, CPA, PSA, RMA		
Preparer's Address:	39 State Route 12, Ste 2		
City, State, Zip:	Flemington	NJ	08822
Phone: (ext.)	908-782-7900	Fax:	908-782-4328
E-mail:	la@bkc-cpa.com		

Chief Executive Officer*	Jill Plesnarski		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	908-534-6171	Fax:	908-534-5688
E-mail:	jplesnarski@RLSA-NJ.com		

Chief Financial Officer*	N/A		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	Laura Atwell, CPA, PSA, RMA		
Name of Firm:	BKC, CPAs, PC		
Address:	39 State Route 12, Ste 2		
City, State, Zip:	Flemington	NJ	08822
Phone: (ext.)	908-782-7900	Fax:	908-782-4328
E-mail:	la@bkc-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Readington-Lebanon Sewerage Authority

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

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

5

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:

\$ 445,659.86

3. Provide the number of regular voting members of the governing body:

6

(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?

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)

Readington-Lebanon Sewerage Authority

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

10. Did the Authority pay for meals or catering during the current fiscal year? 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)

Readington-Lebanon Sewerage Authority

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

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or 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)

Readington-Lebanon Sewerage Authority

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

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

#9. Compensation is determined as the finance committee reviews the needs of the Authority and availability of financial resources.

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

Readington-Lebanon Sewerage Authority

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

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

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner 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.

Readington-Lebanon Sewerage Authority
For the Period January 01, 2023 to December 31, 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
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			
1 Jiff Plesnarski	Administrator	40	Commissioner	\$ 145,509.00			\$	\$ 145,509.00	
2 Vincent Schaible	Chairman	3 x	Former Highest Compensated Key Employee						
3 Richard Burton	Vice Chairman	1 x	Key Employee						
4 Jonathan Heller	Secretary/Treasurer	1 x	Officer						
5 Edward Cichone	Commissioner	1 x	Officer						
6 Ronald Monaco	Commissioner	1 x	Officer						
7 Craig Villa	Commissioner	1 x	Officer						
8									
9									
10									
11									
12									
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28									
29									
30									
31									
32									
33									
34									
35									
Total:				\$ 145,509.00	\$ -	\$ -	\$ 11,385.44	\$ 156,894.44	

Schedule of Health Benefits - Detailed Cost Analysis

Readington-Lebanon Sewerage Authority

For the Period: January 01, 2023 to December 31, 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)
<u>Active Employees - Health Benefits - Annual Cost</u>								
Single Coverage	-	-	-	1	11,725.00	11,725.00	(11,725.00)	-100.0%
Parent & Child	-	-	-	1	20,988.00	20,988.00	(20,988.00)	-100.0%
Employee & Spouse (or Partner)	1	28,650.00	28,650.00	1	23,451.00	23,451.00	5,199.00	22.2%
Family	4	39,967.00	159,868.00	1	32,714.00	32,714.00	127,154.00	388.7%
Employee Cost Sharing Contribution (enter as negative -)			(60,326.00)			27,743.00	(88,069.00)	-317.4%
Subtotal	5		128,192.00	4		116,621.00	11,571.00	9.9%
<u>Commissioners - Health Benefits - Annual Cost</u>								
Single Coverage	-	-	-	-	-	-	-	-
Parent & Child	-	-	-	-	-	-	-	-
Employee & Spouse (or Partner)	-	-	-	-	-	-	-	-
Family	-	-	-	-	-	-	-	-
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal								
<u>Retirees - Health Benefits - Annual Cost</u>								
Single Coverage	1	7,385.00	7,385.00	1	7,256.00	7,256.00	129.00	1.8%
Parent & Child	-	-	-	-	-	-	-	-
Employee & Spouse (or Partner)	1	27,601.00	27,601.00	1	18,222.00	18,222.00	9,379.00	51.5%
Family	-	-	-	-	-	-	-	-
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal	2		34,986.00	2		25,478.00	9,508.00	37.3%
GRAND TOTAL	7		163,178.00	6		142,099.00	21,079.00	14.8%

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

**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Readington-Lebanon Sewerage Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	Total All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted			
	Operation		Operation		Operation						Total All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted
	#2	#3	#4	#5	#6	Total All Operations							
REVENUES													
Total Operating Revenues	\$ 1,835,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,835,700	\$ 1,730,600	\$ 105,100	6.1%			
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!			
Total Anticipated Revenues	1,835,700	-	-	-	-	-	1,835,700	1,730,600	105,100	6.1%			
APPROPRIATIONS													
Total Administration	525,800	-	-	-	-	-	525,800	485,940	39,860	8.2%			
Total Cost of Providing Services	1,184,900	-	-	-	-	-	1,184,900	1,119,660	65,240	5.8%			
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	-	#DIV/0!			
Total Operating Appropriations	1,710,700	-	-	-	-	-	1,710,700	1,605,600	105,100	6.5%			
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	-	#DIV/0!			
Total Other Non-Operating Appropriations	250,000	-	-	-	-	-	250,000	250,000	-	#DIV/0!			
Total Non-Operating Appropriations	250,000	-	-	-	-	-	250,000	250,000	-	#DIV/0!			
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!			
Total Appropriations and Accumulated Deficit	1,960,700	-	-	-	-	-	1,960,700	1,855,600	105,100	5.7%			
Less: Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000	125,000	-	#DIV/0!			
Net Total Appropriations	1,835,700	-	-	-	-	-	1,835,700	1,730,600	105,100	6.1%			
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			

Appropriations Schedule

Readington-Lebanon Sewerage Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022		\$ Increase	% Increase
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 240,200					\$ 240,200	\$ 233,100	\$ 7,100	3.0%	
Fringe Benefits	138,000					138,000	116,340	21,660	18.6%	
Total Administration - Personnel	378,200					378,200	349,440	28,760	8.2%	
<i>Administration - Other (List)</i>										
Professional Fees	48,100					48,100	47,000	1,100	2.3%	
Insurance	54,000					54,000	45,500	8,500	18.7%	
Permits and Licenses	16,000					16,000	15,000	1,000	6.7%	
See Attached	29,500					29,500	29,000	500	1.7%	
Miscellaneous Administration*						-			#DIV/0!	
Total Administration - Other	147,600					147,600	136,500	11,100	8.1%	
Total Administration	525,800					525,800	485,940	39,860	8.2%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	331,800					331,800	321,900	9,900	3.1%	
Fringe Benefits	191,000					191,000	160,660	30,340	18.9%	
Total COPS - Personnel	522,800					522,800	482,560	40,240	8.3%	
<i>Cost of Providing Services - Other (List)</i>										
Utilities	165,500					165,500	159,000	6,500	4.1%	
Sludge Disposal	168,000					168,000	165,000	3,000	1.8%	
Chemicals	58,000					58,000	57,000	1,000	1.8%	
See Attached	270,600					270,600	256,100	14,500	5.7%	
Miscellaneous COPS*						-			#DIV/0!	
Total COPS - Other	662,100					662,100	637,100	25,000	3.9%	
Total Cost of Providing Services	1,184,900					1,184,900	1,119,660	65,240	5.8%	
Total Principal Payments on Debt Service in Lieu of Depreciation									#DIV/0!	
Total Operating Appropriations	1,710,700					1,710,700	1,605,600	105,100	6.5%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt									#DIV/0!	
Operations & Maintenance Reserve									#DIV/0!	
Renewal & Replacement Reserve	250,000					250,000	250,000		0.0%	
Municipality/County Appropriation									#DIV/0!	
Other Reserves									#DIV/0!	
Total Non-Operating Appropriations	250,000					250,000	250,000		0.0%	
TOTAL APPROPRIATIONS	1,960,700					1,960,700	1,855,600	105,100	5.7%	
ACCUMULATED DEFICIT									#DIV/0!	
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,960,700					1,960,700	1,855,600	105,100	5.7%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation									#DIV/0!	
Other	125,000					125,000	125,000		0.0%	
Total Unrestricted Net Position Utilized	125,000					125,000	125,000		0.0%	
TOTAL NET APPROPRIATIONS	\$ 1,835,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,730,600	\$ 105,100	6.1%	

* 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 \$ 85,535.00 \$ - \$ - \$ - \$ - \$ - \$ 85,535.00

Prior Year Adopted Appropriations Schedule

Readington-Lebanon Sewerage Authority

FY 2022 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 233,100						\$ 233,100
Fringe Benefits	116,340						116,340
Total Administration - Personnel	349,440	-	-	-	-	-	349,440
<i>Administration - Other (List)</i>							
Professional Fees	47,000						47,000
Insurance	45,500						45,500
Permits and Licenses	15,000						15,000
See Attached	29,000						29,000
Miscellaneous Administration*							-
Total Administration - Other	136,500	-	-	-	-	-	136,500
Total Administration	485,940	-	-	-	-	-	485,940
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	321,900						321,900
Fringe Benefits	160,660						160,660
Total COPS - Personnel	482,560	-	-	-	-	-	482,560
<i>Cost of Providing Services - Other (List)</i>							
Utilities	159,000						159,000
Sludge Disposal	165,000						165,000
Chemicals	57,000						57,000
See Attached	256,100						256,100
Miscellaneous COPS*							-
Total COPS - Other	637,100	-	-	-	-	-	637,100
Total Cost of Providing Services	1,119,660	-	-	-	-	-	1,119,660
Total Principal Payments on Debt Service in Lieu of Depreciation							-
Total Operating Appropriations	1,605,600	-	-	-	-	-	1,605,600
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt							-
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	250,000						250,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	250,000	-	-	-	-	-	250,000
TOTAL APPROPRIATIONS	1,855,600	-	-	-	-	-	1,855,600
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,855,600	-	-	-	-	-	1,855,600
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	125,000						125,000
Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000
TOTAL NET APPROPRIATIONS	\$ 1,730,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,730,600

* 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	\$ 80,280.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,280.00
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Debt Service Schedule - Interest

Readington-Lebanon Sewerage Authority

If Authority has no debt, check this box:

		<i>Fiscal Year Ending in</i>							
		FY 2023 Proposed Budget	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
Sewer									\$
	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

Readington-Lebanon Sewerage Authority

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

FY 2023 Proposed Budget

	Sewer	#2	#3	#4	#5	#6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)							
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 15,276,174						\$ 15,276,174
Less: Restricted for Debt Service Reserve (1)	11,880,424						11,880,424
Less: Other Restricted Net Position (1)	2,384,529						2,384,529
Total Unrestricted Net Position (1)	1,011,221						1,011,221
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	1,246,265						1,246,265
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,465,404						1,465,404
Plus: Estimated Income (Loss) on Current Year Operations (2)							
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	3,722,890						3,722,890
Unrestricted Net Position Utilized to Balance Proposed Budget	125,000						125,000
Unrestricted Net Position Utilized in Proposed Capital Budget	1,233,300						1,233,300
Appropriation to Municipality/County (3)							
Total Unrestricted Net Position Utilized in Proposed Budget	1,358,300						1,358,300
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 2,364,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,364,590

(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 \$ 85,535 \$ - \$ - \$ - \$ - \$ - \$ 85,535

(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

Readington-Lebanon Sewerage Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

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

Readington-Lebanon Sewerage Authority

(Authority Name)

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

Check the box for the applicable statement below:

- It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Readington-Lebanon Sewerage Authority, on October 26, 2022.
- It is hereby certified that the governing body of the Readington-Lebanon 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 Readington-Lebanon Sewerage for the following reason(s):

Officer's Signature:	vschaible@comcast.net
Name:	Vincent Schaible
Title:	Chairman
Address:	PO Box 136 Whitehouse, NJ 0888
Phone Number:	908-534-6171
Fax Number:	908-534-5688
E-mail Address:	vschaible@comcast.net

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Readington-Lebanon Sewerage Authority

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

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the 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

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).

The Authority does not currently plan to issue any debt to fund its capital projects.

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

Readington-Lebanon Sewerage Authority
For the Period: January 01, 2023 to December 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Dewatering Building Rehab	\$ 100,000	\$ 100,000				
See attached	1,133,300	1,133,300				
Total	1,233,300	1,233,300 - - - -				
<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	-	- - - - -				
TOTAL PROPOSED CAPITAL BUDGET	\$ 1,233,300	\$ 1,233,300 \$ - \$ - \$ - \$ -				

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

Readington-Lebanon Sewerage Authority
For the Period: January 01, 2023 to December 31, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2023	2024	2025	2026	2027	2028
<i>Sewer</i>							
Dewatering Building Rehab	\$ 100,000	\$ 100,000					
Phosphorus Removal/Filtration	2,575,000	-	400,000	2,175,000			
See attached	2,273,300	1,133,300	1,090,000	50,000			
	-	-					
Total	4,948,300	1,233,300	1,490,000	2,225,000	-	-	-
<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	-	-	-	-	-	-	-
TOTAL	\$ 4,948,300	\$ 1,233,300	\$ 1,490,000	\$ 2,225,000	\$ -	\$ -	\$ -

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

Readington-Lebanon Sewerage Authority
For the Period: January 01, 2023 to December 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Dewatering Building Rehab	\$ 100,000	\$ 100,000				
Phosphorus Removal/Filtration	2,575,000					2,575,000
See attached	2,273,300	2,273,300				
	-					
Total	4,948,300	2,373,300	-	-	-	2,575,000
<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	-	-	-	-	-	-
TOTAL	\$ 4,948,300	\$ 2,373,300	\$ -	\$ -	\$ -	\$ 2,575,000
Total 5 Year Plan per CB-4	\$ 4,948,300					
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.