

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2024	–	2024

*Authority Budget of:
Merchantville-Pennsauken Water Commission*

State Filing Year 2024

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

www.mpwc.com
Authority Web Address



Division of Local Government Services

2024 AUTHORITY BUDGET CERTIFICATION SECTION

Commissioner names will appear on the approval and adoption resolutions in the order they are listed on this page.

Fiscal Year Begin: 2024		Governing Body Members	
Fiscal Year End: 2024		Commissioner #1 Joseph Scavuzzo, President	
Begin Date: January 1, 2024		Commissioner #2 Shakir Ali, Vice President	
End Date: December 31, 2024		Commissioner #3 Patrick Brennan, Treasurer	
Authority Name: Merchantville-Pennsauken Water Commission		Commissioner #4 George Piperno, Secretary	
Web Address: www.mpwvc.com		Commissioner #5 Anthony Perno, Asst. Sec'y / Treas.	
		Commissioner #6	
		Commissioner #7	
		Commissioner #8	
		Commissioner #9	
		Commissioner #10	
		Commissioner #11	
		Commissioner #12	
		Commissioner #13	
		Commissioner #14	
Preparer Certification		Regional Authorities.	
Preparer Name John Killon		Regional Authorities.	
Title Chief Operating Officer		Regional Authorities.	
Address 6751 Westfield Avenue		Regional Authorities.	
Address 2 Pennsauken, NJ 08110		Regional Authorities.	
Phone 856-663-0043		Regional Authorities.	
Fax 856-486-7417		Regional Authorities.	
Email jkillon@mpwvc.com		Regional Authorities.	
Approval Certification		# of Pages Needed: Standard	
Officer's Name George Piperno		Accumulated Absences	
Title Secretary		Authority Operations and Functions:	
Address 6751 Westfield Avenue		Operation #1 Water Utility	
Address 2 Pennsauken, NJ 08110		Operation #2 Water Utility Continued	
Phone 856-663-0043		Operation #3 Water Utility Continued	
Fax 856-486-7417		Operation #4 Operation #4	
Email gpiperno@mpwvc.com		Operation #5 Operation #5	
		Operation #6 Operation #6	
Internet Certification			
Officer's Name Joseph C. Scavuzzo			
Title President			
Adoption Certification			
Officer's Name George Piperno			
Title Secretary			
Address 6751 Westfield Avenue			
Address 2 Pennsauken, NJ 08110			
Phone 856-663-0043			
Fax 856-486-7417			
Email gpiperno@mpwvc.com			
Capital Budget/Program Certification			
Officer's Name George Piperno			
Title Secretary			
Address 6751 Westfield Avenue			
Address 2 Pennsauken, NJ 08110			
Phone 856-663-0043			
Fax 856-486-7417			
Email gpiperno@mpwvc.com			

"Standard" will provide 3 pages for "Accumulated Absences", "Expanded" will provide 9 pages.

FISCAL YEAR 2024

Merchantville-Pennsauken Water Commission

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul Ewert Date: 12/21/2023

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: _____ Date: _____

FISCAL YEAR 2024

Merchantville-Pennsauken Water Commission

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul Ewert Date: 1/30/2024

2024 PREPARER'S CERTIFICATION

Merchantville-Pennsauken Water Commission

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in form, and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	jkillion@mpwc.com
Name:	John Killion
Title:	Chief Operating Officer
Address:	6751 Westfield Avenue Pennsauken, NJ 08110
Phone Number:	856-663-0043
Fax Number:	856-486-7417
E-mail Address:	jkillion@mpwc.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.mpwc.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:	Joseph C. Scavuzzo
Title of Officer Certifying Compliance:	President
Signature:	jscavuzzo@mpwc.com

2024 APPROVAL CERTIFICATION

Merchantville-Pennsauken Water Commission

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Merchantville-Pennsauken Water Commission, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 12, 2023.

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:	gpiperno@mpwc.com
Name:	George Piperno
Title:	Secretary
Address:	6751 Westfield Avenue Pennsauken, NJ 08110
Phone Number:	856-663-0043
Fax Number:	856-486-7417
E-mail Address:	gpiperno@mpwc.com

2024 AUTHORITY BUDGET RESOLUTION

Merchantville-Pennsauken Water Commission

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

WHEREAS, the Annual Budget for Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of October 12, 2023; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$13,320,500.00, Total Appropriations including any Accumulated Deficit, if any, of \$9,798,590.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$7,180,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$3,180,000.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Merchantville-Pennsauken Water Commission, at an open public meeting held on October 12, 2023 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024, is hereby approved.

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

BE IT FURTHER RESOLVED, that the governing body of the Merchantville-Pennsauken Water Commission will consider the Annual Budget and Capital Budget/Program for Adoption on November 09, 2023.

(Secretary's Signature)

10/12/2023
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Joseph Scavuzzo, President	X			
Shakir Ali, Vice President	X			
George Piperno, Secretary	X			
Patrick Brennan, Treasurer	X			
Anthony Perno, Asst. Secretary/ Asst. Treasurer				X

2024 AUTHORITY BUDGET RESOLUTION

Merchantville-Pennsauken Water Commission

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

WHEREAS, the Annual Budget for Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of October 12, 2023; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$13,320,500.00, Total Appropriations including any Accumulated Deficit, if any, of \$9,798,590.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$7,180,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,930,000.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Merchantville-Pennsauken Water Commission, at an open public meeting held on October 12, 2023 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Merchantville-Pennsauken Water Commission will consider the Annual Budget and Capital Budget/Program for Adoption on January 11, 2024.

Gpiperno@mpwc.com

(Secretary's Signature)

10/12/2023

(Date)

Governing Body Recorded Vote

[illegible]

2024 ADOPTION CERTIFICATION

Merchantville-Pennsauken Water Commission

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Merchantville-Pennsauken Water Commission, pursuant to N.J.A.C 5:31-2.3, on January 11, 2024.

Officer's Signature:	gpiperno@mpwc.com		
Name:	George Piperno		
Title:	Secretary		
Address:	6751 Westfield Avenue Pennsauken, NJ 08110		
Phone Number:	856-663-0043	Fax:	856-486-7417
E-mail address:	gpiperno@mpwc.com		

2024 ADOPTED BUDGET RESOLUTION

Merchantville-Pennsauken Water Commission

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of January 11, 2024; 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 \$13,320,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$9,798,590.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$7,180,000.00 and Total Unrestricted Net Position Utilized of \$2,930,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Merchantville-Pennsauken Water Commission at an open public meeting held on January 11, 2024 that the Annual Budget and Capital Budget/Program of the Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

gpiperno@mpwc.com

(Secretary's Signature)

1/11/2024

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Joseph Scavuzzo, President	x			
Shakir Ali, Vice President	x			
Patrick Brennan, Treasurer	x			
George Piperno, Secretary	x			
Anthony Perno, Asst. Sec'y / Treas.	x			

2024 ADOPTED BUDGET RESOLUTION

Merchantville-Pennsauken Water Commission

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of January 11, 2024; and

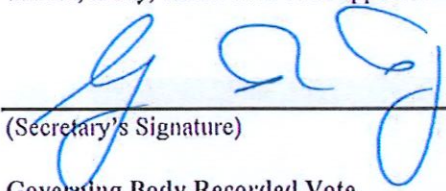
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$13,320,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$9,798,590.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$7,180,000.00 and Total Unrestricted Net Position Utilized of \$2,930,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Merchantville-Pennsauken Water Commission at an open public meeting held on January 11, 2024 that the Annual Budget and Capital Budget/Program of the Merchantville-Pennsauken Water Commission for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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


(Secretary's Signature)

1/11/24
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Joseph Scavuzzo, President	X			
Shakir Ali, Vice President	X			
Patrick Brennan, Treasurer	X			
George Piperno, Secretary	X			
Anthony Perno, Asst. Sec'y / Treas.	X			

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Merchantville-Pennsauken Water Commission

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

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

1. Complete a brief statement on the Fiscal Year 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

- Anticipated tower lease revenue increased 15.4% consistent with negotiated contracts.
- Anticipated miscellaneous revenue is up 29.6%, or \$6,745 due to an increase in anticipated fees for water shut offs.
- Anticipated Collingswood Shared Service revenue decreased 17.2% consistent with the negotiated contract.
- Anticipated late fee revenue is up 100% due to the Governor's moratorium on late fees on utilities services being lifted post-COVID.
- Anticipated interest revenue has increased 150% due to higher rates of interest being offered on operating and investment funds consistent with the current interest rate environment.
- Appropriations for information technology increased 13.3% due to an anticipated increase in the Commission's information technology service contract which is scheduled for renewal.
- Appropriations for plant and property maintenance increased 13.1% due to required maintenance for street service lines.
- Appropriations for chemicals and lab work increased 28.4%. The cost of chemicals has increased dramatically and the Commission has a greater need for chemicals due to its Woodbine plant addition now being in service.
- Miscellaneous costs of providing services (COPS) increased 107.3% due to the inclusion of a \$216,000 appropriation for a temporary rental of Granular Activated Carbon system.

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

- While service charges are anticipated to increase by 4.7% due to a rate increase, overall revenues are expected to remain stable for 2024 consistent with the Commission's 10-year financial plan.

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 Commission has anticipated the use of \$3,180,000.00 of unrestricted net position in the 2024 capital budget. The Commission maintains a 10-year financial plan for its capital needs and has stabilized its rates accordingly.

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Merchantville-Pennsauken Water Commission

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

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

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

•The MPWC collects revenue from cell phone carriers who have antennae installed on our elevated tanks . The revenue collected is passed through in total to the Township of Pennsauken and The Borough of Merchantville.

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.

As of December 31, 2022, The Merchantville-Pennsauken Water Commission did not have any deficits and had audited unrestricted Net Position of \$9,338,572.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Merchantville-Pennsauken Water Commission

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

Answer the question below using the space provided.

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

See attached schedule.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

Name of Authority:	Merchantville-Pennsauken Water Commission		
<i>Federal ID Number:</i>	21-6000864		
<i>Address:</i>	6751 Westfield Avenue		
<i>City, State, Zip:</i>	Pennsauken	NJ	08110
<i>Phone: (ext.)</i>	856-663-0043	<i>Fax:</i>	856-486-7417

Preparer's Name:	John Killion		
<i>Preparer's Address:</i>	6751 Westfield Avenue		
<i>City, State, Zip:</i>	Pennsauken	NJ	08110
<i>Phone: (ext.)</i>	856-663-0043	<i>Fax:</i>	856-486-7417
<i>E-mail:</i>	jkillion@mpwc.com		

Chief Executive Officer*	John Killion		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-663-0043	<i>Fax:</i>	856-486-7417
<i>E-mail:</i>	jkillion@mpwc.com		

Chief Financial Officer*	Joyce Peirce		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-663-0043	<i>Fax:</i>	856-486-7417
<i>E-mail:</i>	jpeirce@mpwc.com		

Name of Auditor:	Nicholas S. Colanzi, Jr.		
<i>Name of Firm:</i>	Bowman & Company LLP		
<i>Address:</i>	601 White Horse Road		
<i>City, State, Zip:</i>	Voorhees	NJ	08043
<i>Phone: (ext.)</i>	856-435-6200	<i>Fax:</i>	856-454-7693
<i>E-mail:</i>	ncolanzi@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Merchantville-Pennsauken Water Commission

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

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

48

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:

\$ 2,650,222.08

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?

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)

Merchantville-Pennsauken Water Commission

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

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

Yes

If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?

No

If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

12. Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

- a. First class or charter travel
- 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)

Merchantville-Pennsauken Water Commission

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

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

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)

Merchantville-Pennsauken Water Commission

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

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

Pg N-3 (1 of 3) #9)-Any/all salary adjustments are submitted as recommendations by a "Salary Committee" following annual performance evaluations of employees. The Salary Committee is comprised of two (2) Commissioners, The Chief Operating Officer and the Executive Assistant. The Commission reviews the recommendations submitted and approves, by resolution, any salary adjustments authorized.

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

Merchantville-Pennsauken Water Commission

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

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

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority.
- 3) List all of the Authority's former officers, key employees, and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial officer as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key Employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest Compensated Employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal, and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable Compensation (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

Merchantville-Pennsauken Water Commission
For the Period January 01, 2024 to December 31, 2024

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
				Commissioner	Officer	Key Employee	Highest Compensated	Former		
1 Patrick Brennan	Treasurer	3	X						\$ 28,328.00	\$ 31,928.00
2 Joseph Scavuzzo	President	3	X						\$ 36,524.00	\$ 40,124.00
3 Shakir Ali	Vice President	2	X						\$ 12,292.00	\$ 16,117.00
4 Frank Warwick	Secretary	2		X					\$ -	\$ 5,075.00
5 Edward Brennan	Secretary	2		X					\$ 7,881.00	\$ 8,481.00
6 Anthony Perno	Asst. Secretary/Treas.	2	X						\$ -	\$ 4,875.02
7 Richard Spafford	Engineer	40		X					\$ 37,157.00	\$ 213,692.48
8 James Garuguso	Dist. Superintendent	40		X					\$ 36,524.00	\$ 156,646.84
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:									\$ 311,405.92	\$ 476,939.34

Schedule of Health Benefits - Detailed Cost Analysis

Merchantville-Pennsauken Water Commission

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

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	8	13,360.00	106,880.00	9	12,904.00	116,136.00	(9,256.00)	-8.0%
Parent & Child	2	30,524.00	61,048.00	2	29,780.00	59,560.00	1,488.00	2.5%
Employee & Spouse (or Partner)	8	30,872.00	246,976.00	8	29,444.00	235,552.00	11,424.00	4.8%
Family	16	39,956.00	639,296.00	13	38,480.00	500,240.00	139,056.00	27.8%
Employee Cost Sharing Contribution (enter as negative -)			(92,500.00)			(92,500.00)	-	
Subtotal	34		961,700.00	32		818,988.00	142,712.00	17.4%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	1	13,360.00	13,360.00	1	12,904.00	12,904.00	456.00	3.5%
Parent & Child		30,524.00	-		29,780.00	-	-	
Employee & Spouse (or Partner)	1	30,872.00	30,872.00	1	29,444.00	29,444.00	1,428.00	4.8%
Family	2	39,956.00	79,912.00	2	38,480.00	76,960.00	2,952.00	3.8%
Employee Cost Sharing Contribution (enter as negative -)			(3,000)			(2,500.00)	(500.00)	20.0%
Subtotal	4		121,144.00	4		116,808.00	4,336.00	3.7%
Retirees - Health Benefits - Annual Cost								
Single Coverage	32	5,094.00	163,008.00	32	4,986.00	159,552.00	3,456.00	2.2%
Parent & Child	2	43,268.00	86,536.00	2	42,164.00	84,328.00	2,208.00	2.6%
Employee & Spouse (or Partner)	2	43,796.00	87,592.00	1	41,660.00	41,660.00	45,932.00	110.3%
Family		57,428.00	-		55,220.00	-	-	
Employee Cost Sharing Contribution (enter as negative -)			(600.00)			(300.00)	(300.00)	100.0%
Subtotal	36		336,536.00	35		285,240.00	51,296.00	18.0%
GRAND TOTAL	74		1,419,380.00	71		1,221,036.00	198,344.00	16.2%

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

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

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

If no accumulated absences, check this box: ☐

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Brandy Eisenmann	1	\$ 354.00			
James Garaguso	12	\$ 5,440.00			
Gordon Hartson	12	\$ 3,704.00			
Francis McCarthy	8	\$ 2,469.00			
Karl McConnell	18	\$ 8,692.00			
Richard Spafford	15.5	\$ 9,694.00			
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 30,353.00			

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

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

[illegible]

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Utility		Operation		Total All Operations				
	Water	Utility	Continued	Operation					
REVENUES	Continued	Continued	#4	#5	#6				
Total Operating Revenues	\$ 13,245,500	\$ -	\$ -	\$ -	\$ -	\$ 13,245,500	\$ 12,595,031	\$ 650,469	5.2%
Total Non-Operating Revenues	75,000	-	-	-	-	75,000	30,000	45,000	150.0%
Total Anticipated Revenues	13,320,500	-	-	-	-	13,320,500	12,625,031	695,469	5.5%
APPROPRIATIONS									
Total Administration	3,168,906	-	-	-	-	3,168,906	3,180,967	(12,061)	-0.4%
Total Cost of Providing Services	6,318,225	-	-	-	-	6,318,225	5,699,815	618,410	10.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	136,143	141,047	-	-	-	277,190	790,101	(512,911)	-64.9%
Total Operating Appropriations	9,623,274	141,047	-	-	-	9,764,321	9,670,883	93,438	1.0%
Total Interest Payments on Debt	19,750	14,519	-	-	-	34,269	54,394	(20,125)	-37.0%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	19,750	14,519	-	-	-	34,269	54,394	(20,125)	-37.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	9,643,024	155,566	-	-	-	9,798,590	9,725,277	73,313	0.8%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	9,643,024	155,566	-	-	-	9,798,590	9,725,277	73,313	0.8%
ANTICIPATED SURPLUS (DEFICIT)	\$ 3,677,476	\$ (155,566)	\$ -	\$ -	\$ -	\$ 3,521,910	\$ 2,899,754	\$ 622,156	21.5%

Revenue Schedule

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water Utility	Water Utility Continued	Water Utility Continued	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	11,081,513						\$ 11,081,513	\$ 10,587,150	\$ 494,363 4.7%
Business/Commercial	1,223,518						1,223,518	1,175,000	48,518 4.1%
Industrial							-	-	#DIV/0!
Intergovernmental	100,672						100,672	98,736	1,936 2.0%
Other							-	-	#DIV/0!
Total Service Charges	12,405,703	-	-	-	-	-	12,405,703	11,860,886	544,817 4.6%
<i>Connection Fees</i>									
Residential	80,000						80,000	80,000	- 0.0%
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	80,000	-	-	-	-	-	80,000	80,000	- 0.0%
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Late Charges	150,000						150,000	75,000	75,000 100.0%
Tower Lease Revenue	422,089						422,089	365,890	56,199 15.4%
Collingswood Shared Service	155,208						155,208	187,500	(32,292) -17.2%
Tapping Fees	3,000						3,000	3,000	- 0.0%
Other Miscellaneous Income	29,500						29,500	22,755	6,745 29.6%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	759,797	-	-	-	-	-	759,797	654,145	105,652 16.2%
Total Operating Revenues	13,245,500	-	-	-	-	-	13,245,500	12,595,031	650,469 5.2%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	75,000						75,000	30,000	45,000 150.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	75,000	-	-	-	-	-	75,000	30,000	45,000 150.0%
Total Non-Operating Revenues	75,000	-	-	-	-	-	75,000	30,000	45,000 150.0%
TOTAL ANTICIPATED REVENUES	\$ 13,320,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,320,500	\$ 12,625,031	\$ 695,469 5.5%

Prior Year Adopted Revenue Schedule

Merchantville-Pennsauken Water Commission

FY 2023 Adopted Budget

	Water Utility	Water Utility Continued	Water Utility Continued	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	10,587,150						\$ 10,587,150
Business/Commercial	1,175,000						1,175,000
Industrial							-
Intergovernmental	98,736						98,736
Other							-
Total Service Charges	11,860,886	-	-	-	-	-	11,860,886
<i>Connection Fees</i>							
Residential	80,000						80,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	80,000	-	-	-	-	-	80,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees		-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Late Charges	75,000						75,000
Tower Lease Revenue	365,890						365,890
Collingswood Shared Service	187,500						187,500
Tapping Fees	3,000						3,000
Other Miscellaneous Income	22,755						22,755
							-
							-
							-
							-
							-
							-
Total Other Revenue	654,145	-	-	-	-	-	654,145
Total Operating Revenues	12,595,031	-	-	-	-	-	12,595,031
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	30,000						30,000
Penalties							-
Other							-
Total Interest	30,000	-	-	-	-	-	30,000
Total Non-Operating Revenues	30,000	-	-	-	-	-	30,000
TOTAL ANTICIPATED REVENUES	\$ 12,625,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,625,031

Appropriations Schedule

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water Utility	Water Utility Continued	Water Utility Continued	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 1,150,250						\$ 1,191,197	\$ (40,947)	-3.4%
Fringe Benefits	841,185						822,282	18,903	2.3%
Total Administration - Personnel	1,991,435	-	-	-	-	-	2,013,479	(22,044)	-1.1%
<i>Administration - Other (List)</i>									
Insurance	193,600						178,340	15,260	8.6%
Professional / Outside Services	145,500						153,000	(7,500)	-4.9%
Tower Lease Revenue Expense	473,971						485,203	(11,232)	-2.3%
Information Technology Expense	85,000						75,000	10,000	13.3%
Miscellaneous Administration*	279,400						275,945	3,455	1.3%
Total Administration - Other	1,177,471	-	-	-	-	-	1,167,488	9,983	0.9%
Total Administration	3,168,906	-	-	-	-	-	3,180,967	(12,061)	-0.4%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,913,310						1,856,486	56,824	3.1%
Fringe Benefits	1,399,215						1,281,529	117,686	9.2%
Total COPS - Personnel	3,312,525	-	-	-	-	-	3,138,015	174,510	5.6%
<i>Cost of Providing Services - Other (List)</i>									
Electric, Gas & Utilities	773,500						784,000	(10,500)	-1.3%
Maintenance	1,394,200						1,233,100	161,100	13.1%
Chemicals and Lab Expense	375,000						292,000	83,000	28.4%
Vehicle Expense	45,000						45,000	-	0.0%
Miscellaneous COPS*	418,000						207,700	210,300	101.3%
Total COPS - Other	3,005,700	-	-	-	-	-	2,561,800	443,900	17.3%
Total Cost of Providing Services	6,318,225	-	-	-	-	-	5,699,815	618,410	10.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	136,143	141,047	-	-	-	-	790,101	(512,911)	-64.9%
Total Operating Appropriations	9,623,274	141,047	-	-	-	-	9,670,883	93,438	1.0%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	19,750	14,519	-	-	-	-	54,394	(20,125)	-37.0%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	19,750	14,519	-	-	-	-	54,394	(20,125)	-37.0%
TOTAL APPROPRIATIONS	9,643,024	155,566	-	-	-	-	9,725,277	73,313	0.8%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	9,643,024	155,566	-	-	-	-	9,725,277	73,313	0.8%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 9,643,024	\$ 155,566	\$ -	\$ -	\$ -	\$ -	\$ 9,725,277	\$ 73,313	0.8%

* 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 \$ 481,163.70 \$ 7,052.35 \$ - \$ - \$ - \$ - \$ 488,216.05

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Merchantville-Pennsauken Water Commission

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

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

[illegible]

Prior Year Adopted Appropriations Schedule

Merchantville-Pennsauken Water Commission

FY 2023 Adopted Budget

	Water Utility	Water Utility Continued	Water Utility Continued	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 1,191,197						\$ 1,191,197
Fringe Benefits	822,282						822,282
Total Administration - Personnel	2,013,479	-	-	-	-	-	2,013,479
<i>Administration - Other (List)</i>							
Insurance	178,340						178,340
Professional / Outside Services	153,000						153,000
Tower Lease Revenue Expense	485,203						485,203
Information Technology Expense	75,000						75,000
Miscellaneous Administration*	275,945						275,945
Total Administration - Other	1,167,488	-	-	-	-	-	1,167,488
Total Administration	3,180,967	-	-	-	-	-	3,180,967
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,856,486						1,856,486
Fringe Benefits	1,281,529						1,281,529
Total COPS - Personnel	3,138,015	-	-	-	-	-	3,138,015
<i>Cost of Providing Services - Other (List)</i>							
Electric, Gas & Utilities	784,000						784,000
Maintenance	1,233,100						1,233,100
Chemicals and Lab Expense	292,000						292,000
Vehicle Expense	45,000						45,000
Miscellaneous COPS*	207,700						207,700
Total COPS - Other	2,561,800	-	-	-	-	-	2,561,800
Total Cost of Providing Services	5,699,815	-	-	-	-	-	5,699,815
Total Principal Payments on Debt Service in Lieu of Depreciation	124,054	166,047	500,000	-	-	-	790,101
Total Operating Appropriations	9,004,836	166,047	500,000	-	-	-	9,670,883
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	22,800	17,594	14,000	-	-	-	54,394
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	22,800	17,594	14,000	-	-	-	54,394
TOTAL APPROPRIATIONS	9,027,636	183,641	514,000	-	-	-	9,725,277
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	9,027,636	183,641	514,000	-	-	-	9,725,277
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 9,027,636	\$ 183,641	\$ 514,000	\$ -	\$ -	\$ -	\$ 9,725,277

* 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 \$ 450,241.80 \$ 8,302.35 \$ 25,000.00 \$ - \$ - \$ - \$ 483,544.15

Debt Service Schedule - Principal

Merchantville-Pennsauken Water Commission

If Authority has no debt, check this box: ☐

	Date of Local Finance Board Approval	Fiscal Year Ending in									Total Principal Outstanding	
		2025	2026	2027	2028	2029	Thereafter					
Water Utility												
NJEIT 2007 Issue		\$	77,387	\$	76,106	\$	70,464				\$	302,626
NJEIT 2007 Refunding Credits			(5,000)		(5,000)		(6,000)					(21,000)
NJEIT 2010 Issue			65,474		65,474		70,474		70,474		74,474	483,318
NJEIT 2010 Issue Refunding Credits			(3,000)		(3,000)		(3,000)		(4,000)		(4,000)	(24,000)
Total Principal			134,861		133,580		131,938		66,474		70,474	740,944
Water Utility Continued												
NJEIT 2014 Issue			133,047		133,047		133,047		138,047		487,187	1,295,469
NJEIT 2003 Issue			-		-		-		-		-	-
NJEIT 2003 Refunding Credits			-		-		-		-		-	-
Reverse Refunding Credits			8,000		8,000		9,000		4,000		4,000	45,000
Total Principal			141,047		141,047		142,047		142,047		491,187	1,340,469
Water Utility Continued												
2020 Bond Anticipation Note			5,550,000		5,550,000		5,550,000		-		-	16,650,000
Granular Activated Carbon Systems Loan			-		-		-		-		-	-
Total Principal			5,550,000		5,550,000		5,550,000		-		-	16,650,000
Operation #4												
			-		-		-		-		-	-
Total Principal			-		-		-		-		-	-
Operation #5												
			-		-		-		-		-	-
Total Principal			-		-		-		-		-	-
Operation #6												
			-		-		-		-		-	-
Total Principal			-		-		-		-		-	-
TOTAL PRINCIPAL ALL OPERATIONS												
			5,825,908		5,824,627		5,823,985		209,521		561,661	18,731,413

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.

	Moody's	Fitch	Standard & Poors
Bond Rating			
Year of Last Rating			

Merchantville-Pennsauken Water Commission

Page F-6 (Detail)

Debt Service Schedule - Interest

Merchantville-Pennsauken Water Commission

if Authority has no debt, check this box: ☐

	Fiscal Year Ending in							Total Interest Payments Outstanding
	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter
Water Utility								
NJEIT 2007 Issue	\$ 9,900	\$ 8,200	\$ 6,175	\$ 4,150	\$ 2,125			\$ 20,650
NJEIT 2007 Refunding Credits	-	-						-
NJEIT 2010 Issue	15,000	13,500	9,950	8,350	6,750	5,085	3,465	1,845
NJEIT 2010 Issue Refunding Credits	(2,100)	(1,950)	(1,800)	(1,650)	(1,500)	(1,165)	(1,190)	-
Total Interest Payments	22,800	19,750	14,325	10,850	7,375	3,920	2,275	1,845
Water Utility Continued								
NJEIT 2014 Issue	14,069	12,569	10,818	9,769	8,719	7,669	6,469	13,669
NJEIT 2003 Issue	1,425	-						-
NJEIT 2003 Refunding Credits	(700)	-						-
Reverse Refunding Credits	2,800	1,950	1,800	1,650	1,500	1,165	1,190	-
Total Interest Payments	17,594	14,519	12,618	11,419	10,219	8,834	7,659	13,669
Water Utility Continued								
2020 Bond Anticipation Note	14,000	-	833,650	833,650	833,650			-
Granular Activated Carbon Systems Loan	-	-						2,500,950
Total Interest Payments	14,000	-	833,650	833,650	833,650	-	-	2,500,950
Operation #4								
								-
Total Interest Payments	-	-	-	-	-	-	-	-
Operation #5								
								-
Total Interest Payments	-	-	-	-	-	-	-	-
Operation #6								
								-
Total Interest Payments	-	-	-	-	-	-	-	-
Operation #6								
								-
Total Interest Payments	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 54,394	\$ 34,269	\$ 860,593	\$ 855,919	\$ 851,244	\$ 12,754	\$ 9,934	\$ 15,514
								\$ 2,640,227

Merchantville-Pennsauken Water Commission

Page F-7 (Detail)

Net Position Reconciliation

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

FY 2024 Proposed Budget

	Water Utility	Utility	Continued	Operation	Operation	Operation	Total All
	Water Utility	Continued	Continued	#4	#5	#6	Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 33,627,871						\$ 33,627,871
Less: Invested in Capital Assets, Net of Related Debt (1)	24,289,299						24,289,299
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	9,338,572	-	-	-	-	-	9,338,572
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	4,699,823						4,699,823
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	5,078,664						5,078,664
Plus: Estimated Income (Loss) on Current Year Operations (2)	1,196,215						1,196,215
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	20,313,274	-	-	-	-	-	20,313,274
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	840,000	1,790,000	300,000	-	-	-	2,930,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	840,000	1,790,000	300,000	-	-	-	2,930,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 19,473,274	\$ (1,790,000)	\$ (300,000)	\$ -	\$ -	\$ -	\$ 17,383,274

(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

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

FISCAL YEAR 2024

Merchantville-Pennsauken Water Commission

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Merchantville-Pennsauken Water Commission

(Authority Name)

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

Check the box for the applicable statement below:

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Merchantville-Pennsauken Water Commission, on October 12, 2023.

☐ It is hereby certified that the governing body of the Merchantville-Pennsauken Water Commission 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 Merchantville-Pennsauken Water for the following reason(s):

Officer's Signature:	gpiperno@mpwc.com
Name:	George Piperno
Title:	Secretary
Address:	6751 Westfield Avenue Pennsauken, NJ 08110
Phone Number:	856-663-0043
Fax Number:	856-486-7417
E-mail Address:	gpiperno@mpwc.com

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Merchantville-Pennsauken Water Commission

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

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

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 Commission maintains a ten year cash flow projection worksheet which is updated annually. The need to adjust rates for the following year is determined in the fall and a related rate hearing is held in November of each year. Accordingly, the primary source of funding debt service for anticipated debt authorizations is from budgeted operations and surplus.

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

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water Utility</i>						
Granular Activated Carbon System Loan	\$ 4,250,000			\$ 4,250,000		
Treatment Plant Interior Painting	40,000	40,000				
Cherry Hill Tank Painting	400,000	400,000				
Nathonal Highway Tank Painting	400,000	400,000				
Total	5,090,000	840,000	-	4,250,000	-	-
<i>Water Utility Continued</i>						
Main Replacements / Lining	1,300,000	\$ 1,300,000				
Dead End Mains Replcement	350,000	350,000				
Hydrant Changes	45,000	45,000				
Vehicles	95,000	95,000				
Total	1,790,000	1,790,000	-	-	-	-
<i>Water Utility Continued</i>						
Meter Replacements	300,000	\$ 300,000				
	-					
	-					
Total	300,000	300,000	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 7,180,000	\$ 2,930,000	\$ -	\$ 4,250,000	\$ -	\$ -

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

Proposed Capital Budget

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

[illegible]

Proposed Capital Budget

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

[illegible]

Proposed Capital Budget

Merchantville-Pennsauken Water Commission

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

[illegible]

5 Year Capital Improvement Plan

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

		Fiscal Year Ending in					
	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Water Utility</i>							
Granular Activated Carbon Systems Loan	\$ 18,500,000	\$ 4,250,000	\$ 4,250,000	\$ 5,000,000	\$ 5,000,000		
Treatment Plant Interior Painting	240,000	40,000	40,000	40,000	40,000	40,000	40,000
Cherry Hill Tank Painting	650,000	400,000	250,000				
National Highway Tank Painting	650,000	400,000			250,000		
Total	20,040,000	5,090,000	4,540,000	5,040,000	5,290,000	40,000	40,000
<i>Water Utility Continued</i>							
Main Replacements/Lining	8,200,557	1,300,000	\$ 1,326,000	\$ 1,352,520	\$ 1,379,570	\$ 1,407,162	\$ 1,435,305
Dead End Main Replacement	1,600,000	350,000	250,000	250,000	250,000	250,000	250,000
Hydrant Changes	270,000	45,000	45,000	45,000	45,000	45,000	45,000
Vehicles	505,000	95,000	90,000	80,000	80,000	80,000	80,000
Total	10,575,557	1,790,000	1,711,000	1,727,520	1,754,570	1,782,162	1,810,305
<i>Water Utility Continued</i>							
Meter Replacements	1,800,000	300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Marion Avenue Tank Painting	500,000	-		500,000			
Park Avenue Tank Painting	750,000	-				750,000	
Backwash Painting	50,000	-				50,000	
Total	3,100,000	300,000	300,000	800,000	300,000	1,100,000	300,000
<i>Operation #4</i>							
Clements Avenue Tank Painting	250,000	-	\$ 250,000				
Woodbine Avenue Tank Painting	500,000	-			500,000		
Construction Equipment	200,000	-		200,000			
Greensand Replacement	450,000	-		150,000	150,000		150,000
Total	1,400,000	-	-	600,000	650,000	-	150,000
<i>Operation #5</i>							
Air Stripper Media Change	175,000	-	\$ 175,000				
Marion Plant Improvements	250,000	-	250,000				
Generator Replacement	100,000	-		100,000			
Camden Interconnect	500,000	-	500,000				
Total	1,025,000	-	750,000	275,000	-	-	-
<i>Operation #6</i>							
Other Construction	2,800,000	-	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 800,000
	-	-					
	-	-					
	-	-					
Total	2,800,000	-	500,000	500,000	500,000	500,000	800,000
TOTAL	\$ 38,940,557	\$ 7,180,000	\$ 7,801,000	\$ 8,942,520	\$ 8,494,570	\$ 3,422,162	\$ 3,100,305

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

**Estimated Total
Cost**

2024 (Proposed Budget)

2029

\$

TOTAL THIS PAGE ONLY

\$

—

\$

2

\$

\$

—

\$

\$

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Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

**Estimated Total
Cost**

2025

2026

2027

2028

2029

\$

\$

\$

\$

—

\$

10

\$

—

\$

—

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5 Year Capital Improvement Plan Funding Sources

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water Utility</i>						
Plant Granulated Activated Carbon	\$ 18,500,000			\$ 18,500,000		
Treatment Plant Interior Painting	240,000	240,000				
Cherry Hill Tank Painting	650,000	650,000				
National Highway Tank Painting	650,000	650,000				
Total	20,040,000	1,540,000	-	18,500,000	-	-
<i>Water Utility Continued</i>						
Main Replacements/Lining	8,200,557	\$ 8,200,557				
Dead End Main Replacement	1,600,000	1,600,000				
Hydrant Changes	270,000	270,000				
Vehicles	505,000	505,000				
Total	10,575,557	10,575,557	-	-	-	-
<i>Water Utility Continued</i>						
Meter Replacements	1,800,000	\$ 1,800,000				
Marion Avenue Tank Painting	500,000	500,000				
Park Avenue Tank Painting	750,000	750,000				
Backwash Painting	50,000	50,000				
Total	3,100,000	3,100,000	-	-	-	-
<i>Operation #4</i>						
Clements Avenue Tank Painting	250,000	\$ 250,000				
Woodbine Avenue Tank Painting	500,000	500,000				
Construction Equipment	200,000	200,000				
Greensand Replacement	450,000	450,000				
Total	1,400,000	1,400,000	-	-	-	-
<i>Operation #5</i>						
Air Stripper Media Change	175,000	\$ 175,000				
Marion Plant Improvements	250,000	250,000				
Generator Replacement	100,000	100,000				
Camden Interconnect	500,000	500,000				
Total	1,025,000	1,025,000	-	-	-	-
<i>Operation #6</i>						
Other Construction	2,800,000	\$ 2,800,000				
	-					
	-					
	-					
Total	2,800,000	2,800,000	-	-	-	-
TOTAL	\$ 38,940,557	\$ 20,440,557	\$ -	\$ 18,500,000	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 38,940,557					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

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

5 Year Capital Improvement Plan Funding Sources

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

[illegible]

5 Year Capital Improvement Plan Funding Sources

Merchantville-Pennsauken Water Commission
For the Period: January 01, 2024 to December 31, 2024

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	-					
	-					
	-					
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TOTAL ALL DETAIL PAGES			\$ -	\$ -	\$ -	\$ -

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

Contracting Unit: Merchantville-Pennsauken Water Commission Year Ending: December 31, 2022

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

Not Applicable.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

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

12/19/2023

Date

Gpiperno@mpwc.com

Clerk/Secretary to the Governing Body

Appendix to Budget Document

Marco's

at

Pennsauken Country Club

3800 Haddonfield Rd

Pennsauken, NJ 08109

Brandy Eisenmann
MPWC Meeting
December 8, 2022

Breakfast

Breakfast Buffet 40 @ \$20.00 \$800.00

SUBTOTAL \$800.00

20% Gratuity \$160.00

7% NJ Sales Tax EXEMPT

TOTAL \$960.00

MPWC

Vendor Ref. No. M00100
Chk. No. / Ref. 5250-04
Date of Invoice 12-8-22
Check No. 18172
Approved JFK
Total of Invoice 960-

BALANCE \$960.00

Less Deposit \$0.00

Less Payments \$0.00

\$0.00

\$0.00

BALANCE DUE \$960.00

AKW

MARCO' S INC.
BANQUET EVENT CONTRACT

Order # _____

DAY/DATE	RECPT TIME	SERVING TIME	DINING ROOM	MIN/MAX ADULT GTE.	FINAL GTE.
Thursday December 8, 2022	2 Hours 8:00-10am	1 Hour & 15 min 8:00am	1 Room A Room	min 35 max 70	

MPWC Breakfast Meeting

Brandy Eisenmann (Pennsauken Water Commission)
6751 Westfield Ave Pennsauken, NJ 08110

856-663-0043

beisenmann@mpwc.com

NON-REFUNDABLE DEPOSIT: Not Required

All Food & Beverage is subject to 20% service charge & NJ Sales Tax
A 3.5% service fee will apply to all credit card transactions

BEVERAGES:

Coffee & Tea
Fruit Juice Station

8:00 AM

Country Club Breakfast Buffet
\$20 per person + gratuity

Assorted Breakfast Pastries

LINENS:

napkins: red & green
tablecloths: white

Sliced Fresh Fruit & Berries

CENTERPIECES:

client providing or using house
centerpieces

Fluffy Scrambled Eggs

Thick French Toast

SET UP:

Display Table for awards
mic & podium
rounds of 10
screen for slide show
No inhouse projector on site

Buttermilk Pancakes *

Potato Pancakes *

Smoked Bacon

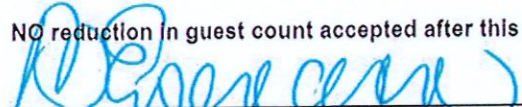
Floor Plan will follow

Turkey Sausage Patties

Menu selection due on signed return contract. Any changes can be made up to two weeks prior.

Payment and guest count due "10" business days prior

NO reduction in guest count accepted after this date.


Customer Signature (Please sign both sides)

Date

10/18/22

Check are to be made payable to : Marco's

If guest count is within "12" of maximum seating, a "Set Floorplan " will issued by Marco's Inc.

Outside Vendors may have access to the assigned room "1" Hour Prior to the event. Any deliveries should be made "1" Hour Prior.



REQUISITION

Requesting Department: CSCDate: 11/21/2022Requisitioned By: Colleen O'Brien, Customer Support Supv

Print Name

Title

Signature

Supervisor: Brandy Eisenmann, Customer Svs Dir

Print Name

Title

Signature

Vendor Address: Marco'sShip To: MPWC

Description & Purchase Specifications

Quantity

Unit Price

Amount

Holiday Breakfast

40

\$ 20.00

\$ 800.00

Total (before 20% gratuity)

\$ 800.00

**If total cost is greater than \$3,400.00, list quotes below and attach:*

QUOTES - must be in writing and attached.

Company

(1)

(2)

(3)

Notes/Remarks:

Approval:

FINANCE DEPARTMENT USE ONLY

Purchase Order #:

Date:

Chart of Account #:

03734

525004

**MPWC**6751 Westfield Avenue
Pennsauken, NJ 08110**MERCHANTVILLE-PENNSAUKEN
WATER COMMISSION**Phone: 8566630043
Fax: 8564867417**Ship To:**Merchantville Pennsauken Water Comm
6751 Westfield Avenue
Pennsauken, NJ 08110**Vendor:**MARCO'S INC
PENNSAUKEN COUNTRY CLUB
3800 HADDONFIELD RD
PENNSAUKEN, NJ 08109**PURCHASE ORDER**THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LIST
CORRESPONDENCE, ETC.**No.03734**

Order Date 11/20/22

All shipments must be sent pre-paid, all prices are F.O.B.
destination, unless notedVOUCHER MUST BE RETURNED WITH INVOICE TO
FINANCE OFFICE FOR PAYMENT

Quantity	Description	Unit Price	Total Cost
40.00	FOOD	20.00	800.00
1.00	GRAT	160.00	160.00

TAX ID #21-6000864

EXEMPT FROM NEW JERSEY SALES TAX PER N.J.S.A. 54:32B-9

CLAIMANT'S CERTIFICATION

I do solemnly declare and certify under the penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons with the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.

VENDOR SIGN HERE

OFFICIAL POSITION

DATE

OFFICER'S CERTIFICATION

Having knowledge of the facts in the course of regular procedures, I certify that the materials and supplies have been received or the services rendered; said certification is based on delivery slips acknowledged by municipal official or employee or other reasonable procedures.

DEPARTMENT HEADS

OFFICER

DATE

TERMS OF PAYMENT

Bills must be submitted on or before the 20th of every month, in order for it to be paid the following month.

THE MERCHANTVILLE-PENNSAUKEN WATER COMMISSION**RESOLUTION TO ADJUST THE RATES AND PENALTIES CHARGED BY FOR WATER AND SERVICES SUPPLIED BY THE COMMISSION AND TO REVISE CONNECTION FEES PURSUANT TO STATUTORY FORMULA ESTABLISHED BY THE LEGISLATURE**

WHEREAS the Merchantville-Pennsauken Water Commission evaluates its consumer rate structure, including statutorily calculated connection fees annually concurrent with the preparation of its annual budget for the coming fiscal year; and

WHEREAS the Merchantville-Pennsauken Water Commission has approved the annual budget for the fiscal year beginning, January 1, 2024 and ending, December 31, 2024 and

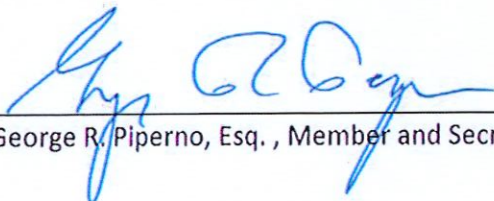
WHEREAS the schedule of rates, fees and other charges, including statutorily calculated connection fees determined in the schedules accompanying this resolution will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, 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 accompanying schedule of rates, fees and other charges including statutorily calculated connection fees is required to be published twenty days prior to a rate hearing, the Merchantville-Pennsauken Water Commission at an open public meeting held on October 12, 2023 that the accompanying schedule of rates, fees and other charges of the Merchantville-Pennsauken Water Commission for the fiscal year beginning, January 1, 2024 and ending at the Commission discretion pursuant to its statutory duties is hereby approved; and the new Connection Fees Commencing December 30, 2023 until further notice and new calculated fee per direction of the applicable statutory formula; and

BE IT FURTHER RESOLVED that the accompanying schedules of rates, fees and other charges, including statutorily calculated connection fees together with all other anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT ALSO FURTHER RESOLVED that the governing body of the Merchantville-Pennsauken Water Commission HEREBY ADOPTS AND ENACTS the accompanying schedule of rates, fees and other charges including statutorily calculated connection fees as attached hereto.

I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE COPY OF A RESOLUTION ADOPTED BY THE ROLL CALL VOTE OF ALL MEMBERS OF THE COMMISSION AT A REGULAR MEETING HELD ON October 12, 2023.


George R. Piperno, Esq., Member and Secretary to the MPWC

Governing Body Vote

Member	Aye
Joseph Scavuzzo, President	X
Shakir Ali, Vice President	X
Patrick Brennan, Treasurer	X
George Piperno, Secretary	X
Anthony Perno, Asst. Secretary/ Asst. Treasurer	ABSENT

RESOLUTION TO ADJUST THE RATES AND PENALTIES CHARGED BY THE MERCHANTVILLE-PENNSAUKEN WATER COMMISSION FOR WATER AND SERVICES SUPPLIED BY THE COMMISSION AND TO REVISE CONNECTION FEES PURSUANT TO STATUTORY FORMULA ESTABLISHED BY THE LEGISLATURE

WHEREAS the Merchantville-Pennsauken Water Commission (MPWC or Commission) is a body politic and instrumentality of the State of New Jersey pursuant to N.J.S.A. 40:62-108 *et seq.*; and

WHEREAS the Commission has a statutory duty in its service as a regional governmental utility cooperative to provide safe drinking water in an orderly and efficient operation so that its finances are as required by N.J.S.A. 40:62-127 (b) based on rates:

“...so that the waterworks shall be self-supporting, the earnings to be sufficient to provide for all expenses of operation and maintenance and such charges as interest, sinking fund and amortization, so as to prevent any deficit to be paid by taxation. . .”; and

WHEREAS the Commission had timely and publicly notified and advertised in advance in the designated newspapers for a public meeting being held on this date over the attached proposed rate increases, and a connection fee hearing as well as having posted for both on its website and also noticed all the clerks of the municipalities in the franchise service area; and

WHEREAS the Commission on this date in open public meeting having held a connection fee and rate hearing during which it accepted testimony and evidence of the need for such increases; and no one appearing in opposition and, in fact, no one from the public appearing at all; and

WHEREAS the Commission on this date while in open public meeting duly organized and advertised and had publicly considered and proceeded under the Open Public Meetings Act; and has entertained and accepted evidence and testimony as well as applied the statutory formula for annually assessing connection fees pursuant to NJSA 40:14B-21 *et seq* in conformance with P.L. 1986, c.526; and

WHEREAS thereafter in its subsequent meeting, the Commission, again after allowing for public comment prior to a vote thereupon, this Commission has determined that it was prudent and dictated by its statutory duty to raise its rates as recommended by Commission Staff and for the reasons offered by them on the record and as stated by the Commissioners; and

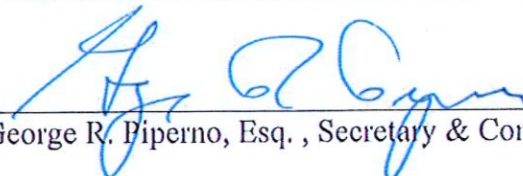
NOW, THEREFORE BE IT SO RESOLVED by the Merchantville-Pennsauken Water Commission that the **Connection Fees shall increase** as proposed by Commission consultant Bowman & Company, and Commission Staff in the attached stated amount charged to connect to its system and service fees as reflected on the attached schedule in conformance with P.L. 1986, c.526 and **effective December 30, 2023**; and

BE IT ALSO FURTHER RESOLVED that **effective January 1, 2024**, the water rates and fees of the Commission are increased and adjusted as proposed by commission staff on the Attached schedule of Rates and Fees for 2024 and until further notice.

I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE COPY OF A RESOLUTION ADOPTED BY THE ROLL CALL VOTE OF ALL MEMBERS OF THE MERCHANTVILLE-PENNSAUKEN WATER COMMISSION, COUNTY OF CAMDEN, AND STATE OF NEW JERSEY AT A REGULAR MEETING HELD ON October 12, 2023 .

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION:

SEAL


George R. Piperno, Esq. , Secretary & Commissioner of the MPWC

Summary of Rate Increase

	2023	2024
Quarterly Charges	Current Billing Rates	New Rates
4" Fire Service	\$425.00	\$425.00
6" Fire Service	\$750.00	\$750.00
8" Fire Service	\$1,150.00	\$1,150.00
10" Fire Service	\$1,500.00	\$1,500.00
5-23 blocks (per block)	\$2.75	\$2.85
23-50 blocks (per block)	\$3.55	\$3.65
Over 50 blocks (per block)	\$4.40	\$4.55
hydrant water usage	\$4.40	\$4.55
5/8" meter	\$27.50	\$28.50
Qualified Senior (5/8" meter)	\$27.50	\$28.50
Qualified Senior discount	\$15.50	\$16.25
3/4" meter	\$39.50	\$41.00
1" meter	\$63.00	\$65.00
1 1/2" meter	\$126.00	\$130.00
2" meter	\$186.00	\$192.00
4" meter	\$630.00	\$649.00
6" meter	\$1,155.00	\$1,190.00
8" meter	\$1,470.00	\$1,515.00
Public Fire Hydrant	\$102.00	\$104.00
Hydrant meter rental	\$600.00	\$600.00
Other Charges		
Meter Test	\$40.00	\$40.00
Returned Check	\$25.00	\$25.00
Searches	\$25.00	\$25.00
Turn on/off - working hours	\$60.00	\$60.00
Service call - after hours	\$75.00	\$75.00
Service call - holiday	\$100.00	\$100.00
Qualified senior service call	\$30.00	\$30.00
Inspection service	\$150.00	\$150.00
Overtime rate for service / construction	\$40.00	\$40.00
Hourly rate for backhoe	\$75.00	\$75.00
Hourly rate for dumptruck	\$35.00	\$35.00
New construction meter cost	Cost of meter	Cost of meter
Costs to file a property lien	Costs incurred or expended	Costs incurred or expended
1" tapping fee *	\$200.00	\$200.00
2" tapping fee *	\$400.00	\$400.00
4" tapping fee *	\$2,355.00	\$2,355.00
6" tapping fee *	\$2,630.00	\$2,630.00
8" tapping fee *	\$3,246.00	\$3,246.00
10" tapping fee *	\$5,500.00	\$5,500.00
Residential connection	\$2,403.00	\$2,498.00
Commercial connection (per 1000 gallons)	\$41.59	\$43.06
* tapping fees may incur additional contracted costs		
Linear foot fee:		
6" per linear foot	\$120.00	\$120.00
8" per linear foot	\$130.00	\$130.00
12" per linear foot	\$140.00	\$140.00
Missing / frozen meter		
5/8"	Cost of meter plus installation	Cost of meter plus installation
3/4"	Cost of meter plus installation	Cost of meter plus installation
1"	Cost of meter plus installation	Cost of meter plus installation
1 1/2"	Cost of meter plus installation	Cost of meter plus installation
2"	Cost of meter plus installation	Cost of meter plus installation
Violations		
Bypass lines	\$1,000.00	\$1,000.00
Illegal use of hydrants	\$1,000.00	\$1,000.00
Other violations of Commission Rules, 1st offense	\$50.00	\$50.00
Rule violation, 2nd offense	\$250.00	\$250.00
Rule violation, 3rd offense	\$500.00	\$500.00
Rule violation, 4th offense	\$1,000.00	\$1,000.00
Rule violation, 5th offense	\$2,000.00	\$2,000.00
Rule violation, 6th offense	\$3,000.00	\$3,000.00