

Fiscal Year                      Start Year                      End Year  
    2023                      -                      2023

***Authority Budget of:***  
***Northwest Bergen County Utilities Authority***

**ADOPTED COPY**

**State Filing Year                      2023**

***For the Period:                      January 1, 2023                      to                      December 31, 2023***

**[www.nbcua.com](http://www.nbcua.com)**  
**Authority Web Address**



***Division of Local Government Services***

**2023 AUTHORITY BUDGET  
CERTIFICATION SECTION**

2023

Northwest Bergen County Utilities 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 Cwest CPA, RMA Date: 1/24/2023

**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 Cwest CPA, RMA Date: 1/24/2023

# 2023 PREPARER'S CERTIFICATION

Northwest Bergen County Utilities 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:	rlaux@bcua.org
Name:	Robert Laux
Title:	Interim Executive Director
Address:	30 Wyckoff Avenue @ Authority Drive, PO B Waldwick, NJ 07463
Phone Number:	201-447-2660
Fax Number:	201-447-0247
E-mail Address:	rlaux@bcua.org

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.nbcua.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: Robert Laux  
Title of Officer Certifying Compliance: Interim Executive Director  
Signature: rlaux@bcua.org

# 2023 APPROVAL CERTIFICATION

Northwest Bergen County Utilities 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 Northwest Bergen County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31- on October 18, 2022.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the governing body thereof.

<b>Officer's Signature:</b>	agordon@nbcua.com
<b>Name:</b>	Alison Gordon
<b>Title:</b>	Board Secretary
<b>Address:</b>	30 Wyckoff Avenue @ Authority Drive, PO Waldwick, NJ 07463
<b>Phone Number:</b>	201-447-2660
<b>Fax Number:</b>	201-447-0247
<b>E-mail Address:</b>	agordon@nbcua.com

# 2022 AUTHORITY BUDGET RESOLUTION

## Northwest Bergen County Utilities Authority

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

WHEREAS, the Annual Budget for Northwest Bergen County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the Northwest Bergen County Utilities Authority at its open public meeting of October 18, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$15,932,780.00, Total Appropriations including any Accumulated Deficit, if any, of \$15,932,780.00, 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 \$12,725,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$875,000.00; 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 Northwest Bergen County Utilities Authority, at an open public meeting held on October 18, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Northwest Bergen County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023, 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 Housing Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Northwest Bergen County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 13, 2022.

agordon@nbcua.com

(Secretary's Signature)

10/18/2022

(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Michael Kasparian	X			
Frank Kelaher				X
Dennis Bonagura				X
Matthew Jordan	X			
Stephen Lo Iacono	X			
Marianne Ortega	X			
Berge Tombalakian	X			

# 2023 ADOPTION CERTIFICATION

Northwest Bergen County Utilities 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 Northwest Bergen County Utilities Authority, pursuant to N.J.A.C on December 13, 2022.

<b>Officer's Signature:</b>	agordon@nbcua.com		
<b>Name:</b>	Alison Gordon		
<b>Title:</b>	Board Secretary		
<b>Address:</b>	30 Wyckoff Avenue @ Authority Drive, PO Box 255 Waldwick, NJ 07463		
<b>Phone Number:</b>	201-447-2660	<b>Fax:</b>	201-447-0247
<b>E-mail address:</b>	agordon@nbcua.com		



# 2023 ADOPTED BUDGET RESOLUTION

## Northwest Bergen County Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Northwest Bergen County Utilities 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 Northwest Bergen County Utilities Authority at its open public meeting of December 13, 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 \$15,932,780.00, Total Appropriations, including any Accumulated Deficit, if any, of \$15,932,780.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$12,725,000.00 and Total Unrestricted Net Position Utilized of \$875,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Northwest Bergen County Utilities Authority at an open public meeting held on December 13, 2022 that the Annual Budget and Capital Budget/Program of the Northwest Bergen County Utilities 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.

agordon@nbcua.com

(Secretary's Signature)

12/13/2022

(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Michael Kasparian	X			
Frank Kelaher	X			
Dennis Bonagura	X			
Matthew Jordan				X
Stephen Lo Iacono	X			
Marianne Ortega	X			
Berge Tombalakian	X			
William Soukas	X			

**2023 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Northwest Bergen County Utilities 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.

THE AUTHORITY HAS PROPOSED A \$907,923 INCREASE IN TOTAL REVENUES ANTICIPATED AND PROPOSED APPROPRIATIONS OF \$15,932,780 IN THE 2023 BUDGET OVER THE ADOPTED 2022 REVENUES AND APPROPRIATIONS OF \$15,024,857. OTHER OPERATING REVENUE INCREASED 42.7% IN THE 2023 BUDGET DUE TO AN ANTICIPATED INCREASE IN OUTSIDE SEPTAGE REVENUE. ADMINISTRATIVE FRINGE BENEFITS IN THE 2023 BUDGET INCREASED 11.5% DUE TO ANTICIPATED INCREASES IN THE COST OF HEALTH BENEFITS. ADMINISTRATIVE OTHER EXPENSES IN THE 2023 BUDGET DECREASED 10.7% DUE TO AN ANTICIPATED REDUCTION IN PROFESSIONAL AND MANAGEMENT COSTS. COST OF PROVIDING SERVICES OTHER EXPENSES IN THE 2023 BUDGET INCREASED 20.4% DUE TO ANTICIPATED INCREASES IN ENERGY AND MATERIALS. BOND PRINCIPAL BUDGETED IN 2023 INCREASED 19.6% DUE TO SCHEDULED DEBT SERVICE OBLIGATIONS. RENEWAL AND REPLACEMENT RESERVE BUDGETED IN 2023 DECREASED 100% DUE TO FUNDING ESTIMATES BY THE AUTHORITY'S ENGINEER FOR THE 2022 BUDGET YEAR.

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

THE LOCAL ECONOMY HAS BEEN AFFECTED BY RISING ENERGY, MATERIAL AND INFLATIONARY COSTS. THE NORTHWEST BERGEN COUNTY UTILITIES AUTHORITY HAS CONSIDERED THESE FACTORS WHILE PREPARING THE 2023 BUDGET.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

THE AUTHORITY PLANS TO UTILIZE \$875,000 OF UNRESTRICTED NET POSITION IN THE 2023 CAPITAL BUDGET TO FUND VARIOUS IMPROVEMENTS TO THE FACILITY AND PURCHASE OF EQUIPMENT.

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Northwest Bergen County Utilities 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. THERE ARE NO SUCH FUNDS INCLUDED IN THE 2023 BUDGET.

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

THE AUTHORITY REPORTED A (\$19,905,355) DEFICIT IN UNRESTRICTED, UNDESIGNATED NET POSITION IN THE AUDIT REPORT FOR THE YEAR ENDING DECEMBER 31, 2021. OF THIS DEFICIT, \$11,027,821 IS DIRECTLY ATTRIBUTABLE TO THE IMPLEMENTATION OF GASB STATEMENT NO. 68. \$14,634,289 IS DIRECTLY ATTRIBUTABLE TO THE IMPLEMENTATION OF GASB STATEMENT NO. 75. THE AUTHORITY WILL CONTINUE TO PAY THE ANNUAL PENSION AND HEALTH BENEFIT BILLS AND, OVER TIME, THE INCREASING AMOUNTS OF THESE PAYMENTS WILL FUND THE DEFICIT.

**(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

Northwest Bergen County Utilities 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**").

THE AUTHORITY'S ANNUAL SERVICE CHARGES ARE CALCULATED ACCORDINGLY TO A FORMULA IN WHICH 60% OF THE SERVICE CHARGES ARE BASED ON ADJUSTED METER FLOW, 20% ARE BASED ON WATER CONSUMPTION AND 20% ARE BASED ON WATER USAGE. THERE WILL BE NO CHANGE IN THIS FORMULA FOR THE 2023 SERVICE CHARGES. THE AUTHORITY'S CONNECTION FEE RATE WAS CHANGED SINCE THE PRIOR BUDGET SUBMISSION TO \$5,634 PER SERVICE UNIT. THE AUTHORITY ANTICIPATES A \$150,000 INCREASE IN CONNECTION FEE INCOME IN 2023 OVER THE ANTICIPATED CONNECTION FEE INCOME IN THE 2022 BUDGET.

# AUTHORITY CONTACT INFORMATION

## 2023

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

<b>Name of Authority:</b>	Northwest Bergen County Utilities Authority		
<b>Federal ID Number:</b>	22-1809103		
<b>Address:</b>	30 WYCKOFF AVENUE @ AUTHORITY DRIVE, PO BOX 255		
<b>City, State, Zip:</b>	WALDWICK	NJ	07463
<b>Phone: (ext.)</b>	201-447-2660	<b>Fax:</b>	201-447-0247

<b>Preparer's Name:</b>	Robert Laux		
<b>Preparer's Address:</b>	30 WYCKOFF AVENUE @ AUTHORITY DRIVE, PO BOX 255		
<b>City, State, Zip:</b>	WALDWICK	NJ	07463
<b>Phone: (ext.)</b>	201-447-2660	<b>Fax:</b>	201-447-0247
<b>E-mail:</b>	rlaux@bcua.org		

<b>Chief Executive Officer*</b>	Robert Laux		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	201-447-2660	<b>Fax:</b>	201-447-0247
<b>E-mail:</b>	rlaux@bcua.org		

<b>Chief Financial Officer*</b>	Todd Sherer, Treasurer		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	201-447-2660	<b>Fax:</b>	201-447-0247
<b>E-mail:</b>			

<b>Name of Auditor:</b>	Steven Wielkocz		
<b>Name of Firm:</b>	Wielkocz & Company, LLC		
<b>Address:</b>	401 Wanaque Avenue		
<b>City, State, Zip:</b>	Pompton Lakes	NJ	07442
<b>Phone: (ext.)</b>	973-835-7900	<b>Fax:</b>	973-835-6631
<b>E-mail:</b>	sdw@w-cpa.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Northwest Bergen County Utilities 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:

57

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:

\$4,528,209.49

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

9

(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)

Northwest Bergen County Utilities Authority

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

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

**11.** Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? Yes  
*If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

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

- |   |    |
|---|----|
| a. First class or charter travel                      | 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)

Northwest Bergen County Utilities 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.)?  Yes

*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)

Northwest Bergen County Utilities Authority

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

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

Question 9 ANSWER: Compensation is approved by the Commissioners after a review by a committee thereof.

Question 10 ANSWER:

Italian Riviera	Retirement Luncheon	March 22, 2022	\$184.53
Italian Riviera	Retirement Luncheon	April 12, 2022	\$200.00

Question 11 ANSWER:

Michael Kasparian      NACWA Nat'l Fly In Cont May 5, 2022 - \$1,565.72

Question 17 ANSWER:

The Authority received a Notice of Violation for a storm related incident in April 2022.  
The Authority has appealed the Notice of Violation, claiming affirmative defense for the storm related incident.  
The Authority is awaiting the response to their affirmative defense. No other issues are outstanding.

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

## Northwest Bergen County Utilities 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.

Northwest Bergen County Utilities 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.)	Former Highest Compensated Key Employee Officer Commissioner			
1	Michael Kasparian	Chairman	1	X	\$ 5,000.04	\$ -	\$ -	\$ -	\$ 382.50	\$ 5,382.54	
2	Frank Kelaheer	Vice-Chairman	1	X	\$ 5,000.04	\$ -	\$ -	\$ -	\$ 382.50	\$ 5,382.54	
3	Matthew Jordan	Commissioner	1	X	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	Dennis Bonagura	Commissioner	1	X	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Marianne Ortega	Commissioner	1	X	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Stephen Lolocono	Commissioner	1	X	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Berge Tombalakian	Commissioner	1	X	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Todd Sherer	Treasurer	1	X	\$ 4,925.04	\$ -	\$ -	\$ -	\$ 33,052.00	\$ 37,977.04	
9	Alison Gordon	Board Secretary	1	X	\$ 5,000.04	\$ -	\$ -	\$ -	\$ 382.50	\$ 5,382.54	
10	Robert Genetelli	Superintendent	40		\$ 174,055.65	\$ -	\$ -	\$ -	\$ 33,315.26	\$ 207,370.91	
11					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total:</b>					\$ 193,980.81	\$ -	\$ -	\$ -	\$ 67,514.77	\$ 261,495.58	

# Schedule of Health Benefits - Detailed Cost Analysis

Northwest Bergen County Utilities 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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	10	14,802.00	148,020.00	9	11,725.00	105,525.00	42,495.00	40.3%
Parent & Child	6	26,682.00	160,092.00	5	20,988.00	104,940.00	55,152.00	52.6%
Employee & Spouse (or Partner)	11	26,485.00	291,335.00	10	23,451.00	234,510.00	56,825.00	24.2%
Family	22	41,231.00	907,082.00	25	32,714.00	817,850.00	89,232.00	10.9%
Employee Cost Sharing Contribution (enter as negative - )			(61,178.00)			(62,000.00)	822.00	-1.3%
Subtotal	49		1,445,351.00	49		1,200,825.00	244,526.00	20.4%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
Subtotal			-			-	-	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	9	4,550.00	40,950.00	9	4,394.00	39,546.00	1,404.00	3.6%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	10	16,167.00	161,670.00	7	10,592.00	74,144.00	87,526.00	118.0%
Family	5	37,159.00	185,795.00	6	26,454.00	158,724.00	27,071.00	17.1%
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
Subtotal	24		388,415.00	22		272,414.00	116,001.00	42.6%
<b>GRAND TOTAL</b>	<b>73</b>		<b>1,833,766.00</b>	<b>71</b>		<b>1,473,239.00</b>	<b>360,527.00</b>	<b>24.5%</b>

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



**Northwest Bergen County Utilities Authority**  
**For the Period: January 01, 2023 to December 31, 2023**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
R. Nelson	21	\$ 7,197.12	X		
N. Nunes	15.63	\$ 4,978.75	X		
S. Nye	33.38	\$ 9,449.13	X		
T. Perides	2.5	\$ 473.40	X		
G. Rakocy	5	\$ 1,500.00	X		
R. Ramirez	5.75	\$ 1,371.26	X		
R. Richter	16	\$ 5,098.24	X		
D. Sacharoff	13	\$ 4,224.48	X		
W. Stefancik	12.75	\$ 3,622.02	X		
J. Stefancik	21.19	\$ 6,885.09	X		
A. Toledo Sanchez	8.63	\$ 2,576.46	X		
L. VanDer Stad	34.88	\$ 10,462.50	X		
R. Kacmar	32	\$ 12,700.16		X	
A. Lerch	17	\$ 6,349.84		X	
R. Genetelli	29.5	\$ 17,895.88		X	
B. Eletto	13.75	\$ 5,317.40		X	
A. Agugliaro	31	\$ 10,966.56		X	
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		<b>\$ 111,068.29</b>			



















**2023 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**



# SUMMARY

Northwest Bergen County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>					<b>FY 2022 Adopted Budget</b>		<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Wastewater Treatment	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations		
<b>REVENUES</b>									
Total Operating Revenues	\$ 15,892,780	\$ -	\$ -	\$ -	\$ 15,892,780	\$ 14,984,857	\$ 907,923	6.1%	
Total Non-Operating Revenues	40,000	-	-	-	40,000	-	-		
Total Anticipated Revenues	15,932,780	-	-	-	15,932,780	15,024,857	907,923	6.0%	
<b>APPROPRIATIONS</b>									
Total Administration	2,140,700	-	-	-	2,140,700	2,143,646	(2,946)	-0.1%	
Total Cost of Providing Services	11,278,500	-	-	-	11,278,500	10,145,989	1,132,511	11.2%	
Total Principal Payments on Debt Service in Lieu of Depreciation	2,194,662	-	-	-	2,194,662	1,835,567	359,095	19.6%	
Total Operating Appropriations	15,613,862	-	-	-	15,613,862	14,125,202	1,488,660	10.5%	
Total Interest Payments on Debt	318,918	-	-	-	318,918	299,655	19,263	6.4%	
Total Other Non-Operating Appropriations	-	-	-	-	-	600,000	(600,000)	-100.0%	
Total Non-Operating Appropriations	318,918	-	-	-	318,918	899,655	(580,737)	-64.6%	
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	15,932,780	-	-	-	15,932,780	15,024,857	907,923	6.0%	
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!	
Net Total Appropriations	15,932,780	-	-	-	15,932,780	15,024,857	907,923	6.0%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

# Revenue Schedule

Northwest Bergen County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>						<b>FY 2022 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations	
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	14,122,780						\$ 14,122,780	\$ 13,729,857	\$ 392,923	2.9%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Service Charges</b>	<b>14,122,780</b>						<b>14,122,780</b>	<b>13,729,857</b>	<b>392,923</b>	<b>2.9%</b>
<i>Connection Fees</i>										
Residential	150,000						150,000	100,000	50,000	50.0%
Business/Commercial	400,000						400,000	300,000	100,000	33.3%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Connection Fees</b>	<b>550,000</b>						<b>550,000</b>	<b>400,000</b>	<b>150,000</b>	<b>37.5%</b>
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Parking Fees</b>							<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Other Operating Revenues (List)</i>										
Outside Septage	1,000,000						1,000,000	650,000	350,000	53.8%
Solar Renewable Energy Credits	70,000						70,000	70,000	-	0.0%
IPP Permits	25,000						25,000	25,000	-	0.0%
Collection System Operation	75,000						75,000	50,000	25,000	50.0%
Miscellaneous Income	50,000						50,000	60,000	(10,000)	-16.7%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>1,220,000</b>						<b>1,220,000</b>	<b>855,000</b>	<b>365,000</b>	<b>42.7%</b>
<b>Total Operating Revenues</b>	<b>15,892,780</b>						<b>15,892,780</b>	<b>14,984,857</b>	<b>907,923</b>	<b>6.1%</b>
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>							<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	40,000						40,000	40,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Interest</b>	<b>40,000</b>						<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non-Operating Revenues</b>	<b>40,000</b>						<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 15,932,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,932,780</b>	<b>\$ 15,024,857</b>	<b>\$ 907,923</b>	<b>6.0%</b>

## Prior Year Adopted Revenue Schedule

Northwest Bergen County Utilities Authority

*FY 2022 Adopted Budget*

	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	13,729,857						\$ 13,729,857
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
<b>Total Service Charges</b>	<b>13,729,857</b>	-	-	-	-	-	<b>13,729,857</b>
<i>Connection Fees</i>							
Residential	100,000						100,000
Business/Commercial	300,000						300,000
Industrial							-
Intergovernmental							-
Other							-
<b>Total Connection Fees</b>	<b>400,000</b>	-	-	-	-	-	<b>400,000</b>
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
<b>Total Parking Fees</b>	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Outside Septage	650,000						650,000
Solar Renewable Energy Credits	70,000						70,000
IPP Permits	25,000						25,000
Collection System Operation	50,000						50,000
Miscellaneous Income	60,000						60,000
							-
							-
							-
							-
							-
							-
							-
							-
<b>Total Other Revenue</b>	<b>855,000</b>	-	-	-	-	-	<b>855,000</b>
<b>Total Operating Revenues</b>	<b>14,984,857</b>	-	-	-	-	-	<b>14,984,857</b>
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
<b>Total Interest</b>	<b>40,000</b>	-	-	-	-	-	<b>40,000</b>
<b>Total Non-Operating Revenues</b>	<b>40,000</b>	-	-	-	-	-	<b>40,000</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 15,024,857</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,024,857</b>

# Appropriations Schedule

Northwest Bergen County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>						<b>FY 2022</b>			<b>\$ Increase</b>	<b>% Increase</b>	
	<b>Wastewater Treatment</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>Total All Operations</b>	<b>Adopted Budget</b>	<b>Proposed vs. Adopted</b>	<b>Proposed vs. Adopted</b>	<b>(Decrease)</b>	<b>(Decrease)</b>
<b>OPERATING APPROPRIATIONS</b>												
<i>Administration - Personnel</i>												
Salary & Wages	\$ 798,500					\$ 798,500	\$ 758,000	\$ 40,500		5.3%		
Fringe Benefits	528,000					528,000	473,646	54,354		11.5%		
<b>Total Administration - Personnel</b>	<b>1,326,500</b>					<b>1,326,500</b>	<b>1,231,646</b>	<b>94,854</b>		<b>7.7%</b>		
<i>Administration - Other (List)</i>												
Professionals	565,000					565,000	600,000	(35,000)		-5.8%		
Communications	30,200					30,200	42,000	(11,800)		-28.1%		
Executive	9,000					9,000	13,000	(4,000)		-30.8%		
Management	210,000					210,000	257,000	(47,000)		-18.3%		
Miscellaneous Administration*											#DIV/0!	
<b>Total Administration - Other</b>	<b>814,200</b>					<b>814,200</b>	<b>912,000</b>	<b>(97,800)</b>		<b>-10.7%</b>		
<b>Total Administration</b>	<b>2,140,700</b>					<b>2,140,700</b>	<b>2,143,646</b>	<b>(2,946)</b>		<b>-0.1%</b>		
<i>Cost of Providing Services - Personnel</i>												
Salary & Wages	3,820,000					3,820,000	3,724,000	96,000		2.6%		
Fringe Benefits	2,528,500					2,528,500	2,326,989	201,511		8.7%		
<b>Total COPS - Personnel</b>	<b>6,348,500</b>					<b>6,348,500</b>	<b>6,050,989</b>	<b>297,511</b>		<b>4.9%</b>		
<i>Cost of Providing Services - Other (List)</i>												
See Sheet F-4 Detail	4,930,000.00					4,930,000	4,095,000	835,000		20.4%		
Miscellaneous COPS*											#DIV/0!	
<b>Total COPS - Other</b>	<b>4,930,000</b>					<b>4,930,000</b>	<b>4,095,000</b>	<b>835,000</b>		<b>20.4%</b>		
<b>Total Cost of Providing Services</b>	<b>11,278,500</b>					<b>11,278,500</b>	<b>10,145,989</b>	<b>1,132,511</b>		<b>11.2%</b>		
<b>Total Principal Payments on Debt Service in Lieu of Depreciation</b>	<b>2,194,662</b>					<b>2,194,662</b>	<b>1,835,567</b>	<b>359,095</b>		<b>19.6%</b>		
<b>Total Operating Appropriations</b>	<b>15,613,862</b>					<b>15,613,862</b>	<b>14,125,202</b>	<b>1,488,660</b>		<b>10.5%</b>		
<b>NON-OPERATING APPROPRIATIONS</b>												
Total Interest Payments on Debt	318,918					318,918	299,655	19,263		6.4%		
Operations & Maintenance Reserve											#DIV/0!	
Renewal & Replacement Reserve							600,000	(600,000)		-100.0%		
Municipality/County Appropriation											#DIV/0!	
Other Reserves											#DIV/0!	
<b>Total Non-Operating Appropriations</b>	<b>318,918</b>					<b>318,918</b>	<b>899,655</b>	<b>(580,737)</b>		<b>-64.6%</b>		
<b>TOTAL APPROPRIATIONS</b>	<b>15,932,780</b>					<b>15,932,780</b>	<b>15,024,857</b>	<b>907,923</b>		<b>6.0%</b>		
<b>ACCUMULATED DEFICIT</b>											#DIV/0!	
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>15,932,780</b>					<b>15,932,780</b>	<b>15,024,857</b>	<b>907,923</b>		<b>6.0%</b>		
<b>UNRESTRICTED NET POSITION UTILIZED</b>												
Municipality/County Appropriation											#DIV/0!	
Other											#DIV/0!	
<b>Total Unrestricted Net Position Utilized</b>											#DIV/0!	
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 15,932,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,932,780</b>	<b>\$ 15,024,857</b>	<b>\$ 907,923</b>		<b>6.0%</b>	

\* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations: \$ 780,693.10 \$ - \$ - \$ - \$ - \$ - \$ 780,693.10







# Prior Year Adopted Appropriations Schedule

## Northwest Bergen County Utilities Authority

### FY 2022 Adopted Budget

	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 758,000						\$ 758,000
Fringe Benefits	473,646						473,646
Total Administration - Personnel	1,231,646	-	-	-	-	-	1,231,646
<i>Administration - Other (List)</i>							
Professionals	600,000						600,000
Communications	42,000						42,000
Executive Management	13,000						13,000
Miscellaneous Administration*	257,000						257,000
Total Administration - Other	912,000	-	-	-	-	-	912,000
Total Administration	2,143,646	-	-	-	-	-	2,143,646
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	3,724,000						3,724,000
Fringe Benefits	2,326,989						2,326,989
Total COPS - Personnel	6,050,989	-	-	-	-	-	6,050,989
<i>Cost of Providing Services - Other (List)</i>							
See Sheet F-5 Detail	4,095,000						4,095,000
Miscellaneous COPS*							-
Total COPS - Other	4,095,000	-	-	-	-	-	4,095,000
Total Cost of Providing Services	10,145,989	-	-	-	-	-	10,145,989
Total Principal Payments on Debt Service in Lieu of Depreciation	1,835,567	-	-	-	-	-	1,835,567
Total Operating Appropriations	14,125,202	-	-	-	-	-	14,125,202
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	299,655	-	-	-	-	-	299,655
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	600,000						600,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	899,655	-	-	-	-	-	899,655
<b>TOTAL APPROPRIATIONS</b>	<b>15,024,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,024,857</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>15,024,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,024,857</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 15,024,857</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,024,857</b>

\* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations    \$ 706,260.10    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 706,260.10









# Debt Service Schedule - Principal

Northwest Bergen County Utilities Authority

If Authority has no debt, check this box:

		Fiscal Year Ending in							
		FY 2023 Proposed Budget	2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
Wastewater Treatment									
Bonds		\$ 660,000	\$ 690,000	\$ 1,577,306	\$ 1,591,007	\$ 1,613,623	\$ 1,637,308	\$ 13,195,651	\$ 1,350,000
Loans		1,534,662	1,553,524	1,577,306	1,591,007	1,613,623	1,637,308	13,195,651	22,703,081
Total Principal		2,194,662	2,243,524	1,577,306	1,591,007	1,613,623	1,637,308	13,195,651	24,053,081
N/A									
Total Principal									
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# Debt Service Schedule - Interest

Northwest Bergen County Utilities Authority

If Authority has no debt, check this box:

	Fiscal Year Ending in										Total Interest Payments Outstanding
	FY 2023 Proposed Budget	2024	2025	2026	2027	2028	Thereafter				
<b>Wastewater Treatment</b>											
Bonds	\$ 43,300	15,050	234,324	212,425	190,600	169,729	764,608			\$ 58,350	
Loans	275,618	255,349	-	-	-	-	-			2,102,653	
<b>Total Interest Payments</b>	<b>318,918</b>	<b>270,399</b>	<b>234,324</b>	<b>212,425</b>	<b>190,600</b>	<b>169,729</b>	<b>764,608</b>			<b>2,161,003</b>	
N/A											
<b>Total Interest Payments</b>	-	-	-	-	-	-	-			-	
N/A											
<b>Total Interest Payments</b>	-	-	-	-	-	-	-			-	
N/A											
<b>Total Interest Payments</b>	-	-	-	-	-	-	-			-	
N/A											
<b>Total Interest Payments</b>	-	-	-	-	-	-	-			-	
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 318,918</b>	<b>\$ 270,399</b>	<b>\$ 234,324</b>	<b>\$ 212,425</b>	<b>\$ 190,600</b>	<b>\$ 169,729</b>	<b>\$ 764,608</b>			<b>\$ 2,161,003</b>	

# Net Position Reconciliation

Northwest Bergen County Utilities Authority

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

## FY 2023 Proposed Budget

	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 30,466,094						##### 35,718,814
Less: Invested in Capital Assets, Net of Related Debt (1)	35,718,814						1,653,896
Less: Restricted for Debt Service Reserve (1)	1,653,896						8,956,392
Less: Other Restricted Net Position (1)	8,956,392						#####
Total Unrestricted Net Position (1)	(15,863,008)						#####
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	4,042,347						4,042,347
Plus: Accrued Unfunded Pension Liability (1)	11,027,821						11,027,821
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	14,634,289						14,634,289
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	5,756,755						5,756,755
Unrestricted Net Position Utilized to Balance Proposed Budget	-						-
Unrestricted Net Position Utilized in Proposed Capital Budget	875,000						875,000
Appropriation to Municipality/County (3)	-						-
Total Unrestricted Net Position Utilized in Proposed Budget	875,000						875,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 4,881,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ 4,881,755

(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      \$ 780,693      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 780,693

(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**

**Northwest Bergen County Utilities Authority**

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(Authority Name)

**2023 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Northwest Bergen County Utilities 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 Northwest Bergen County Utilities Authority, on October 18, 2022.

It is hereby certified that the governing body of the Northwest Bergen County Utilities Authority 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 Northwest Bergen County Utilities for the following reason(s):

<b>Officer's Signature:</b>	rlaux@bcua.org
<b>Name:</b>	Robert Laux
<b>Title:</b>	Interim Executive Director
<b>Address:</b>	30 Wyckoff Avenue @ Authority Drive, PO Waldwick, NJ 07463
<b>Phone Number:</b>	201-447-2660
<b>Fax Number:</b>	201-447-0247
<b>E-mail Address:</b>	rlaux@bcua.org



# 2023 CAPITAL BUDGET/PROGRAM MESSAGE

Northwest Bergen County Utilities 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?

No

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

Projects listed on Page CB-3 in the debt authorization column will be funded by temporary financing through the New Jersey Infrastructure Bank ("NJIB"). When the projects are completed, the NJIB will issue bonds to permanently finance these temporary loans. At this time, the Authority will fund debt service payments through the Operating Fund through either rate increases or utilization of net position (for rate stabilization purposes).

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.

Not applicable.

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.

Not applicable.

# Proposed Capital Budget

**Northwest Bergen County Utilities 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>Wastewater Treatment</i>						
WWTP Improvements	\$ 2,500,000			\$ 2,500,000		
Vehicle Storage Building	3,000,000			3,000,000		
Cake Receiving Facility	4,900,000			4,900,000		
Other	2,325,000	875,000		1,450,000		
Total	12,725,000	875,000	-	11,850,000	-	-
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 12,725,000</b>	<b>\$ 875,000</b>	<b>\$ -</b>	<b>\$ 11,850,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

# 5 Year Capital Improvement Plan

Northwest Bergen County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget					2028
		Year 2023	2024	2025	2026	2027	
<i>Wastewater Treatment</i>							
WWTP Improvements	\$ 2,500,000	\$ 2,500,000					
Vehicle Storage Building	3,000,000	3,000,000					
Cake Receiving Facility	4,900,000	4,900,000					
Other	30,425,000	2,325,000	5,000,000	3,000,000	5,100,000	15,000,000	
<b>Total</b>	<b>40,825,000</b>	<b>12,725,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>5,100,000</b>	<b>15,000,000</b>	<b>-</b>
N/A							
	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
N/A							
	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
N/A							
	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
N/A							
	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 40,825,000</b>	<b>\$ 12,725,000</b>	<b>#####</b>	<b>\$ 3,000,000</b>	<b>\$ 5,100,000</b>	<b>\$ 15,000,000</b>	<b>\$ -</b>

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

# 5 Year Capital Improvement Plan Funding Sources

**Northwest Bergen County Utilities 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>Wastewater Treatment</i>					
WWTP Improvements	\$ 2,500,000			\$ 2,500,000	
Vehicle Storage Building	3,000,000			3,000,000	
Cake Receiving Facility	4,900,000			4,900,000	
Other	30,425,000	1,475,000		28,950,000	
Total	40,825,000	1,475,000	-	39,350,000	-
N/A	-				
Total	-	-	-	-	-
N/A	-				
Total	-	-	-	-	-
N/A	-				
Total	-	-	-	-	-
N/A	-				
Total	-	-	-	-	-
N/A	-				
Total	-	-	-	-	-
<b>TOTAL</b>	<u>\$ 40,825,000</u>	<u>\$ 1,475,000</u>	<u>\$ -</u>	<u>\$ 39,350,000</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 40,825,000</u>				
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

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