# General Instructions to Complete the Authority Budget Workbook

**Authority Budget Template Ve**

****This version of the authority budget template is required to be used for all authority budget cycles with a start date of July 1, 2024 and later, including budgets s**

a) This workbook shall be used for completing the Authority Introduced and Adopted Budgets.
b) It is designed to automatically calculate amounts linked from various data entry points.
c) The individual tabs containing formulas are locked to protect the formulas.
d) Fill in only the gray and yellow highlighted sections of the worksheet.
e) Begin by navigating to the "KEY INPUTS" tab.

Select the Authority by clicking on cell B5 and selecting from the dropdown menu. This will populate the entity name and county.
f) Continue to complete each of the fields in order to populate standard information throughout the workbook.
When copying information from another document, users must select "Paste Values" when pasting the information into this
g) workbook.
h) In all "signature" cells, enter the email address of the cerifying official.

rsion 2024, 2024-2025, & 2025

starting and/or ending in 2025.

| | |
|---|---|
| **Fiscal Year Begin:** | 2025 |
| **Fiscal Year End:** | 2025 |
| **Begin Date:** | January 1, 2025 |
| **End Date:** | December 31, 2025 |
| **Authority Name:** | **Riverside Sewerage Authority** |
| **Web Address** | riversidetwp.org/riverside-sewerage-authority/ |

| **Certification Sections** | |
|---|---|
| **Preparer Certification** | |
| **Preparer Name** | Meghan Jack |
| **Title** | Treasurer |
| **Address** | 237 S. Pavilion Ave |
| **Address 2** | Riverside, NJ 08075 |
| **Phone** | 856.461.1460 ext 4 |
| **Fax** | |
| **Email** | mjack@riversidetwp.org |

| **Approval Certification** | |
|---|---|
| **Officer's Name** | Susan Dydek |
| **Title** | Secretary |
| **Address** | 237 S. Pavilion Ave |
| **Address 2** | Riverside, NJ 08075 |
| **Phone** | 856.461.1460 ext 4 |
| **Fax** | |
| **Email** | sdydek@riversidetwp.org |

| **Internet Certification** | |
|---|---|
| **Officer's Name** | Meghan Jack |
| **Title** | Treasurer |

| **Adoption Certification** | |
|---|---|
| **Officer's Name** | Susan Dydek |
| **Title** | Secretary |
| **Address** | 237 S. Pavilion Ave |
| **Address 2** | Riverside, NJ 08075 |
| **Phone** | 856.461.1460 |
| **Fax** | |
| **Email** | sdydek@riversidetwp.org |

| **Capital Budget/Program Certification** | |
|---|---|
| **Officer's Name** | Susan Dydek |
| **Title** | Secretary |
| **Address** | 237 S. Pavilion Ave |
| **Address 2** | Riverside, NJ 08075 |
| **Phone** | 856.461.1460 |
| **Fax** | |
| **Email** | sdydek@riversidetwp.org |

| **Governing Body Members** | | |
|---|---|---|
| ***Commissioner #1*** | Robert Giovanetti | |
| ***Commissioner #2*** | George Conard, Sr. | |
| ***Commissioner #3*** | Robert Van Meter | |
| ***Commissioner #4*** | Richerd Horton | |
| ***Commissioner #5*** | Ronald Mingin | |
| ***Commissioner #6*** | | |
| ***Commissioner #7*** | | |
| ***Commissioner #8*** | | *Regional Authorities.* |
| ***Commissioner #9*** | | *Regional Authorities.* |
| ***Commissioner #10*** | | *Regional Authorities.* |
| ***Commissioner #11*** | | *Regional Authorities.* |
| ***Commissioner #12*** | | *Regional Authorities.* |
| ***Commissioner #13*** | | *Regional Authorities.* |
| ***Commissioner #14*** | | *Regional Authorities.* |

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

| **Authority Operations and Functions:** | |
|---|---|
| ***Operation #1*** | Operation #1 |
| ***Operation #2*** | Sewer |
| ***Operation #3*** | Operation #3 |
| ***Operation #4*** | Operation #4 |
| ***Operation #5*** | Operation #5 |
| ***Operation #6*** | Operation #6 |

| | Start Year | | End Year |
|---|---|---|---|
| Fiscal Year | 2025 | _ | 2025 |

# *Authority Budget of:*

## *Riverside Sewerage Authority*

**State Filing Year** **2025**

***For the Period:*** ***January 1, 2025*** ***to*** ***December 31, 2025***

**riversidetwp.org/riverside-sewerage-authority/**
**Authority Web Address**

NJ DEPARTMENT OF
CommunityAffairs

## *Division of Local Government Services*

# 2025 AUTHORITY BUDGET
# CERTIFICATION SECTION

# FISCAL YEAR 2025

Riverside Sewerage Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***For Division Use Only***

## CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

## CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

# 2025 PREPARER'S CERTIFICATION

Riverside Sewerage Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 assertations contained herein are accurate and all required schedules are completed and attached.

| | |
|---|---|
| Preparer's Signature: | Meghan Jack |
| Name: | Meghan Jack |
| Title: | Treasurer |
| Address: | 237 S. Pavilion Ave<br>Riverside, NJ 08075 |
| Phone Number: | 856.461.1460 ext 4 |
| Fax Number: | |
| E-mail Address: | mjack@riversidetwp.org |

# AUTHORITY INTERNET WEBSITE CERTIFICATION

| **Authority's Web Address:** | riversidetwp.org/riverside-sewerage-authority/ |
|---|---|

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

☑ A description of the Authority's mission and responsibilities.

☑ The budgets for the current fiscal year and immediately preceding two prior years.

☑ The most recent Annual Comprehensive 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 renumeration 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: Meghan Jack
Title of Officer Certifying Compliance: Treasurer
Signature: Meghan Jack

# 2025 APPROVAL CERTIFICATION

Riverside Sewerage Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 Riverside Sewerage Authority, at an open public meeting held
pursuant to N.J.A.C. 5:31-2.3, on August 10, 2026.

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:** | Susan M. Dydek |
| **Name:** | Susan Dydek |
| **Title:** | Secretary |
| **Address:** | 237 S. Pavilion Ave<br>Riverside, NJ 08075 |
| **Phone Number:** | 856.461.1460 ext 4 |
| **Fax Number:** | |
| **E-mail Address:** | sdydek@riversidetwp.org |

# 2025 AUTHORITY BUDGET RESOLUTION

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

WHEREAS, the Annual Budget for Riverside Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Riverside Sewerage Authority at its open public meeting of August 10, 2026; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $2,285,093.00, Total Appropriations including any Accumulated Deficit, if any, of $2,285,093.00, and Total Unrestriced Net Position planned to be utilized as funding thereof, of $0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of $200,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of $149,668.00; 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 Riverside Sewerage Authority, at an open public meeting held on August 10, 2026 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Riverside Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025, 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 Riverside Sewerage Authority will consider the Annual Budget and Capital Budget/Program for Adoption on September 14, 2026.

| Susan M. Dydek | 8/10/2026 |
|---|---|
| (Secretary's Signature) | (Date) |

**Governing Body Recorded Vote**

| Member | Aye | Nay | Abstain | Absent |
|---|---|---|---|---|
| Robert Giovanetti | X | | | |
| George Conard, Sr. | X | | | |
| Joseph Brickley | X | | | |
| Richerd Horton | X | | | |
| Ronald Mingin | X | | | |
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# 2025 ADOPTION CERTIFICATION

Riverside Sewerage Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 Riverside Sewerage Authority,
pursuant to N.J.A.C 5:31-2.3, on September 14, 2026.

| | | | |
|---|---|---|---|
| **Officer's Signature:** | Susan M. Dydek | | |
| **Name:** | Susan Dydek | | |
| **Title:** | Secretary | | |
| **Address:** | 237 S. Pavilion Ave<br>Riverside, NJ 08075 | | |
| **Phone Number:** | 856.461.1460 | **Fax:** | |
| **E-mail address:** | sdydek@riversidetwp.org | | |

# 2025 ADOPTED BUDGET RESOLUTION

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

WHEREAS, the Annual Budget and Capital Budget/Program for the Riverside Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Riverside Sewerage Authority at its open public meeting of September 14, 2026; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of $2,285,093.00, Total Appropriations, including any Accumulated Deficit, if any, of $2,285,093.00, and Total Unrestricted Net Position utilized of $0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of $200,000.00 and Total Unrestriced Net Position Utilized of $149,668.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Riverside Sewerage Authority at an open public meeting held on September 14, 2026 that the Annual Budget and Capital Budget/Program of the Riverside Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 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.

Susan M. Dydek
(Secretary's Signature)

9/14/2026
(Date)

**Governing Body Recorded Vote**

| Member | Aye | Nay | Abstain | Absent |
|---|---|---|---|---|
| Robert Giovanetti | | | | X |
| George Conard, Sr. | X | | | |
| Joseph Brickley | X | | | |
| Richerd Horton | X | | | |
| Ronald Mingin | X | | | |
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# 2025 AUTHORITY BUDGET
# NARRATIVE AND INFORMATION SECTION

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***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 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 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 anticipates that the proposed budget provides adequate funding for its 2025 operations. Operating Revenues: Service Charges - Residential, Industrial and Intergovernmental have been updated to reflect more realistic budgeted amounts with applicable increase/ decreases that include an approved rate increase for the 2025 year. Administration Personnel - Salary & Wages increased due to anticipating a new assistant superintendent being hired. Fringe benefits increased due to anticipating such expenses to be higher. Debt Service interest payments decreased due to the 2015 BAN requirements.

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

The proposed 2025 budget will have an impact on current user fees or customer charges. The Authority will be increasing both the residential and commercial service fees accordingly in order to fund the operations of the Authority.

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 does not plan on utilizing fund balance to fund the operations of the Authority. However, the Authority does have plans on utilizing $149,668 when and if the Authority makes plant inprovements and/or line/manhole replacements during 2025.

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***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.)

N/A

5. The proposed budget must not reflect an anticipated deficit from 2024 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

N/A

**(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?**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***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**".

Please refer to attached rate schedule for changes.

# AUTHORITY CONTACT INFORMATION
# FISCAL YEAR 2025

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

| | | | | |
|---|---|---|---|---|
| **Name of Authority:** | **Riverside Sewerage Authority** | | | |
| *Federal ID Number:* | **21-6001425** | | | |
| *Address:* | | | | |
| | 237 S. Pavilion Ave | | | |
| *City, State, Zip:* | Riverside | | NJ | 08075 |
| *Phone: (ext.)* | 856.461.1460 | *Fax:* | | |

| | | | | |
|---|---|---|---|---|
| **Preparer's Name:** | Meghan Jack | | | |
| *Preparer's Address:* | 237 S. Pavilion Ave | | | |
| *City, State, Zip:* | Riverside | | NJ | 08075 |
| *Phone: (ext.)* | 856.461.1460 x4 | *Fax:* | | |
| *E-mail:* | mjack@riversidetwp.org | | | |

| | | | |
|---|---|---|---|
| **Chief Executive Officer*** | Vacant | | |
| ***Or person who performs these functions under another title.** | | | |
| *Phone: (ext.)* | | *Fax:* | |
| *E-mail:* | | | |

| | | | |
|---|---|---|---|
| **Chief Financial Officer*** | Meghan Jack - Treasurer | | |
| ***Or person who performs these functions under another title.** | | | |
| *Phone: (ext.)* | 856.461.1460 x4 | *Fax:* | |
| *E-mail:* | mjack@riversidetwp.org | | |

| | | | | |
|---|---|---|---|---|
| **Name of Auditor:** | Brent W. Lee | | | |
| *Name of Firm:* | Brent W. Lee & Co., LLC | | | |
| *Address:* | 39 Paddock Lane | | | |
| *City, State, Zip:* | Cinnaminson | | NJ | 08077 |
| *Phone: (ext.)* | 609.456.8804 | *Fax:* | | |
| *E-mail:* | brentlee1963@yahoo.com | | | |

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

**1.** Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement: 20

**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:

**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?

*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)

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

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

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

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

**17.** Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)? No

*If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.*

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Riverside Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

9) The compensation for persons listed is determined by the members of the Authority during contract negotiations and/or annual budget proceedings. The Authority members do, from time to time, survey the compensation data for comparable positions in similarly sized entities. Periodic performance evaluations are done.

11) The Authority pays for the travel expenses of the members to the annual sewer and league of municipalities conferences.

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

Riverside Sewerage Authority

### FISCAL YEAR: January 01, 2025 to December 31, 2025

*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 of 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 exchance for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as perosnal 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 prperty. 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.

**Riverside Sewerage Authority**
**For the Period January 01, 2025 to December 31, 2025**

| | | | | Position | | | Reportable Compensation from Authority (W-2/ 1099) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Name | Title | Average Hours per Week Dedicated to Position | Commissioner | Key Employee | Highest Compensated Former Officer | Base Salary/ Stipend | Bonus | Other (auto allowance, expense account, payment in lieu of health benefits, etc.) | Estimated amount of other compensation from the Authority (health benefits, pension, etc.) | Total Compensation from Authority |
| 1 | Robert Giovanetti | Chairman | 1 | X | | | $ 1,900.00 | | | | $ 1,900.00 |
| 2 | Richard Horton | Member | 1 | X | | | $ 1,700.00 | | | | $ 1,700.00 |
| 3 | George Conard, Sr. | Member | 1 | X | | | $ 1,700.00 | | | | $ 1,700.00 |
| 4 | Robert VanMeter | Member | 1 | X | | | $ 1,700.00 | | | | $ 1,700.00 |
| 5 | Ronald Mingin | Member | 1 | X | | | $ 1,700.00 | | | | $ 1,700.00 |
| 6 | Jeffrey Conard | Executive Director | 40 | | X | | $ 109,086.90 | | | $ 9,257.54 | $ 118,344.44 |
| 7 | Alice Cramner | Assistant Super | 40 | | X | | $ 95,944.42 | | | $ 8,315.32 | $ 104,259.74 |
| 8 | | | | | | | | | | | $ - |
| 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: | | | | | | $ 213,731.32 | $ - | $ - | $ 17,572.86 | $ 231,304.18 |

# Schedule of Health Benefits - Detailed Cost Analysis

**Riverside Sewerage Authority**

**For the Period: January 01, 2025 to December 31, 2025**

***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 | 2 | 35,542.08 | 71,084.16 | 2 | 30,155.16 | 60,310.32 | 10,773.84 | 17.9% |
| Parent & Child | | | - | | | - | - | |
| Employee & Spouse (or Partner) | 3 | 121,107.24 | 363,321.72 | 3 | 91,121.76 | 273,365.28 | 89,956.44 | 32.9% |
| Family | 3 | 149,762.52 | 449,287.56 | 3 | 127,114.92 | 381,344.76 | 67,942.80 | 17.8% |
| Employee Cost Sharing Contribution (enter as negative - ) | | | | | | | - | |
| Subtotal | 8 | | 883,693.44 | 8 | | 715,020.36 | 168,673.08 | 23.6% |
| **Commissioners - Health Benefits - Annual Cost** | | | | | | | | |
| Single Coverage | | | - | | | - | - | |
| Parent & Child | | | - | | | - | - | |
| Employee & Spouse (or Partner) | | | - | | | - | - | |
| Family | | | - | | | - | - | |
| Employee Cost Sharing Contribution (enter as negative - ) | | | | | | | - | |
| Subtotal | | | - | | | - | - | |
| **Retirees - Health Benefits - Annual Cost** | | | | | | | | |
| Single Coverage | | | - | | | - | - | |
| Parent & Child | | | - | | | - | - | |
| Employee & Spouse (or Partner) | | | - | | | - | - | |
| Family | | | - | | | - | - | |
| Employee Cost Sharing Contribution (enter as negative - ) | | | | | | | - | |
| Subtotal | | | - | | | - | - | |
| **GRAND TOTAL** | 8 | | 883,693.44 | 8 | | 715,020.36 | 168,673.08 | 23.6% |

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