

# 2014

## Pennsauken Sewerage

### Authority

### Sewer Budget

Department Of



Community  
Affairs

**Division of Local Government Services**

**2014**

PENNSAUKEN SEWERAGE AUTHORITY

**AUTHORITY SEWER BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

**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 \_\_\_\_\_

# PREPARER'S CERTIFICATION

of the

**2014**

PENNSAUKEN SEWERAGE AUTHORITY

## AUTHORITY SEWER BUDGET

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

It is hereby certified that the Authority Budget including both 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 itemization, 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 Supplemental Schedules required are completed and attached.



(Preparer's signature)

ROBIN FAIR  
(name)

TREASURER  
(title)

1250 JOHN TIPTON BLVD.  
(address)

PENNSAUKEN, NJ 08110  
(address)

(856) 663-5542 / (856) 663-5718  
(phone number) (fax number)

psewer@comcast.net  
(e-mail address)

# APPROVAL CERTIFICATION

of the

**2014**

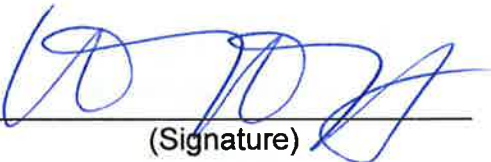
PENNSAUKEN SEWERAGE AUTHORITY

## AUTHORITY SEWER BUDGET

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

It is hereby certified that the Authority Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Pennsauken Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 15, 2013.

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



(Signature)

WILLIAM ORTH  
(name)

SECRETARY  
(title)

1250 JOHN TIPTON BLVD.  
(address)

PENNSAUKEN, NJ 08110  
(address)

(856) 663-5542 / (856) 663-5718  
(phone number) (fax number)

psewer@comcast.net  
(e-mail address)

# AUTHORITY INFORMATION SHEET 2014

Please complete the following information regarding this Authority:

<b>Name of Authority:</b>	Pennsauken Sewerage Authority		
Address:	1250 John Tipton Blvd.		
City, State, Zip:	Pennsauken	NJ	08110
Phone:	(856) 663-5542	Fax:	(856) 663-5718

<b>Preparer's Name:</b>	Robin Fair , Treasurer		
Preparer's Address:	1250 John Tipton Blvd.		
City, State, Zip:	Pennsauken	NJ	08110
Phone:	(856) 663-5542	Fax:	(856) 663-5718

<b>Chief Executive Officer:</b>	William Orth		
Phone:	(856) 663-5542	Fax:	(856) 663-5718
E-mail:	psewer@comcast.net		

<b>Chief Financial Officer:</b>	Robin Fair , Treasurer		
Phone:	(856) 663-5542	Fax:	(856) 663-5718
E-mail:	psewer@comcast.net		

<b>Name of Auditor:</b>	Kirk N. Applegate		
Name of Firm:	Bowman & Company, LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone:	(856) 821-6862	Fax:	(856) 782-5027
E-mail:	kapplegate@bowmanllp.com		

Membership of Board of Commissioners (Full Name)	Title
Oren Lutz	Chairman
Gregory Schofield	Vice Chairman
Dennis Archibald	Commissioner
Timothy Ellis	Commissioner
James Pennestri	Commissioner

## Internet Web Site Information and Certification

Authority's Web Address	www.psewer.com
-------------------------	----------------

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 as the minimum requirement for public disclosure.

- A description of the Authority's mission and responsibilities
- Commencing with 2014, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2013, the annual audits of at least three consecutive fiscal 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
- Beginning January 1, 2014, 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 Chairman of the Board, that the Authority's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

Signature

Oren Lutz  
Oren Lutz

2014

PENNSAUKEN SEWERAGE AUTHORITY  
**AUTHORITY SEWER BUDGET  
 RESOLUTION**

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewerage Authority for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the governing body of the Pennsauken Sewerage Authority at its open meeting of October 15, 2013; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,016,825, Total Appropriations, including any Accumulated Deficit if any, of \$4,166,825 and Total Unrestricted Net Assets utilized of \$150,000; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$75,000 and Total Unrestricted Net Assets planned to be utilized as funding thereof, of \$75,000; and


WHEREAS, the schedule of rates, 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 of 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 governing body of the Pennsauken Sewerage Authority, at an open public meeting held on October 15, 2013 that the Annual Budget including appended Supplemental Schedules, and the Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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 Pennsauken Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 10, 2013.

  
 \_\_\_\_\_  
 (Secretary)

October 15, 2013  
 \_\_\_\_\_  
 (Date)

<u>Member</u>	<u>Aye</u>	<u>Recorded Vote</u>	<u>Abstain</u>	<u>Absent</u>
		<u>Nay</u>		
Oren Lutz	X			
Gregory E. Schofield	X			
Dennis Archibald	X			
Timothy Ellis	X			
James Pennestri	X			

**2014**

PENNSAUKEN SEWERAGE AUTHORITY

**AUTHORITY SEWER BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

**BUDGET MESSAGE**

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

Overall, the Authority's appropriation budget reflects an increase of 8.7% or \$334,457. Significant individual changes from the previous period's budget include increases of \$150,000 for a contribution to Pennsauken Township and an increase of other reserves of \$150,000 to replace the utilization of net position to fund the contribution to the Township. There were other increases in employee salaries and benefits.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any.

The Authority board is having a rate hearing on November 19, 2013 for a contemplated rate increase starting January 1, 2014. The Authority has also completed a comprehensive five year rate study and as opposed to adopting a five year rate increase at this time, we will adjust the rates each year as needed.

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

The state of the local/regional economy has no impact on this budget.

4. Describe the reasons for utilizing Unrestricted Net Assets in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc.

To fund the Pennsauken Township appropriation.

5. If the proposed Annual Budget contains an Accumulated Deficit either existing or anticipated, pursuant to N.J.S. 40A:5A-12, then an explanation as to reasons for occurrence must be disclosed.

N/A



# 2014

## AUTHORITY BUDGET

SEWER  
(OPERATION)

### PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

#### ---ANTICIPATED REVENUES---

OPERATING REVENUES -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED BUDGET -----
SERVICE CHARGES	* A-1 *	\$3,911,000 *	\$3,508,000 *
CONNECTION FEES	* A-2 *	\$46,000 *	\$66,000 *
PARKING FEES	* A-3 *		
OTHER OPERATING REVENUES	* A-4 *	\$48,825 *	\$47,000 *
<b>TOTAL OPERATING REVENUES</b>	<b>* R-1 *</b>	<b>\$4,005,825 *</b>	<b>\$3,621,000 *</b>
NON-OPERATING REVENUES -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED BUDGET -----
OPERATING GRANTS & ENTITLEMENTS	* A-5 *		
LOCAL SUBSIDIES & DONATIONS	* A-6 *		
INTEREST ON INVESTMENTS AND DEPOSIT	* A-7 *	\$11,000 *	\$18,000 *
OTHER NON-OPERATING REVENUES	* A-8 *		
<b>TOTAL NON-OPERATING REVENUES</b>	<b>* R-2 *</b>	<b>\$11,000 *</b>	<b>\$18,000 *</b>
<b>TOTAL ANTICIPATED REVENUES</b> (R-1 + R-2)	<b>* B-1 *</b>	<b>\$4,016,825 *</b>	<b>\$3,639,000 *</b>

# 2014

## AUTHORITY BUDGET

SEWER  
(OPERATION)

### PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

#### ---BUDGETED APPROPRIATIONS---

##### ---OPERATING APPROPRIATIONS---

<u>ADMINISTRATION</u>	<u>CROSS REF.</u>	<u>2014 PROPOSED BUDGET</u>	<u>2013 CURRENT YEAR'S ADOPTED BUDGET</u>
SALARY & WAGES	* * *	\$498,000 *	\$489,000 *
FRINGE BENEFITS	* * *	\$331,500 *	\$345,000 *
OTHER EXPENSES	* * *	\$205,300 *	\$242,700 *
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$1,034,800 *</b>	<b>\$1,076,700 *</b>
<u>COST OF PROVIDING SERVICES</u>	<u>CROSS REF.</u>	<u>2014 PROPOSED BUDGET</u>	<u>2013 CURRENT YEAR'S ADOPTED BUDGET</u>
SALARY & WAGES	* * *	\$1,204,000 *	\$1,170,000 *
FRINGE BENEFITS	* * *	\$769,000 *	\$733,200 *
OTHER EXPENSES	* * *	\$805,000 *	\$798,000 *
<b>TOTAL COST OF PROVIDING SERVICES</b>	<b>* E-2 *</b>	<b>\$2,778,000 *</b>	<b>\$2,701,200 *</b>
<b>TOTAL PRINCIPAL PAYMENTS ON DEBT SERVICE IN LIEU OF DEPRECIATION</b>	<b>* D-1 *</b>	<b>\$45,600 *</b>	<b>\$45,543 *</b>
<b>TOTAL OPERATING APPROPRIATIONS (E-1 + E-2 + D-1)</b>	<b>* B-2 *</b>	<b>\$3,858,400 *</b>	<b>\$3,823,443 *</b>

2014

AUTHORITY BUDGET

SEWER  
(OPERATION)

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

---BUDGETED APPROPRIATIONS---

--NON-OPERATING APPROPRIATIONS--

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
TOTAL INTEREST PAYMENTS ON DEBT	* D-2 *	\$ 8,425 *	\$ 8,925 *
OPERATIONS & MAINTENANCE RESERVE	* *	- *	- *
RENEWAL & REPLACEMENT RESERVE(S)	* C-1 *	- *	- *
MUNICIPALITY/COUNTY APPROPRIATION	* *	150,000 *	* *
OTHER RESERVES	* C-2 *	150,000 *	- *
<b>TOTAL NON-OPERATING APPROPRIATIONS</b>	* B-3 *	<b>308,425 *</b>	<b>8,925 *</b>
<b>ACCUMULATED DEFICIT</b>	* B-4 *	<b>- *</b>	<b>- *</b>
<b>TOTAL OPERATING &amp; NON-OPERATING APPROPRIATIONS &amp; ACCUMULATED DEFICIT (B-2 + B-3 + B-4)</b>	* B-5 *	<b>4,166,825 *</b>	<b>3,832,368 *</b>
UNRESTRICTED NET POSITION UTILIZED:			
MUNICIPALITY/COUNTY APPROPRIATION	* R-3a *	150,000 *	* *
OTHER	* R-3b *	* *	193,368 *
<b>LESS: TOTAL UNRESTRICTED NET POSITION UTILIZED (R-3a + R-3b)</b>	* R-3 *	<b>150,000 *</b>	<b>193,368 *</b>
<b>NET TOTAL APPROPRIATIONS (B-5 - R-3)</b>	* B-6 *	<b>\$ 4,016,825 *</b>	<b>\$ 3,639,000 *</b>

# ADOPTION CERTIFICATION

of the

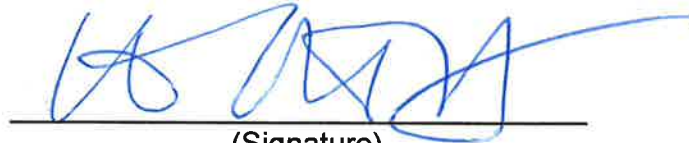
**2014**

PENNSAUKEN SEWERAGE AUTHORITY

## AUTHORITY SEWER BUDGET

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

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 Pennsauken Sewerage Authority, pursuant to N.J.A.C. 5:32-2.3, on ~~December 10, 2013.~~  
*January 7, 2014*



(Signature)

WILLIAM ORTH

(name)

SECRETARY

(title)

1250 JOHN TIPTON BLVD

(address)

PENNSAUKEN, NJ 08110

(address)

(856) 663-5542 / (856) 663-5718

(phone number) (fax number)

psewer@comcast.net

(e-mail address)

2014

PENNSAUKEN SEWERAGE AUTHORITY

**AUTHORITY ADOPTED SEWER BUDGET  
RESOLUTION**

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

**WHEREAS**, the Annual Budget and Capital Budget/Program for the Pennsauken Sewerage Authority for the fiscal year beginning January 1, 2014 and ending December 31, 2014, has been presented for adoption before the governing body of the Pennsauken Sewerage Authority at its open meeting of January 7, 2014; 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 as presented for adoption reflects Total Revenues of \$4,016,825, Total Appropriations, including any Accumulated Deficit, if any, of \$4,166,825 and Total Unrestricted Net Assets utilized of \$150,000; and

**WHEREAS**, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$75,000 and Total Unrestricted Net Assets planned to be utilized as funding thereof, of \$75,000; and

**NOW, THEREFORE BE IT RESOLVED**, by governing body of the Pennsauken Sewerage Authority at an open public meeting held on January 7, 2014 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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.

  
Bill Orth (Secretary)

January 7, 2014  
(Date)

<u>Member</u>	<u>Recorded Vote</u>			
	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Oren Lutz	x			
Gregory E. Schofield	x			
Dennis Archible	x			
Timothy Ellis	x			
James Pennestri				x

**ADOPTED: January 7, 2014**

**2014**

**PENNSAUKEN SEWERAGE AUTHORITY**

**AUTHORITY**

**SEWER CAPITAL**

**BUDGET**

**PROGRAM**

# CERTIFICATION

of the


**2014**

PENNSAUKEN SEWERAGE AUTHORITY

## **AUTHORITY SEWER CAPITAL BUDGET/PROGRAM**

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

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, by the governing body of the Pennsauken Sewerage Authority on October 15, 2013.



(Signature)

WILLIAM ORTH  
(name)

SECRETARY  
(title)

1250 JOHN TIPTON BLVD.  
(address)

PENNSAUKEN, NJ 08110  
(address)

(856) 663-5542 / (856) 663-5718  
(phone number) (fax number)

psewer@comcast.net  
(e-mail address)

**2014**

PENNSAUKEN SEWERAGE AUTHORITY

**AUTHORITY SEWER CAPITAL BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

**CAPITAL BUDGET/PROGRAM MESSAGE**

- 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?

Yes

- 2) Has each capital project/project financing been developed from a specific capital improvements plan, or report; does it include full lifecycle costs, and is it consistent with appropriate elements of Master Plans or other plans in the jurisdictions served by the authority?

Yes

- 3) Has the authority prepared a long term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?

Yes

- 4) Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

No Current Impact

- 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.

N/A

- 6) Please indicate which capital projects/project financings are being undertaken in 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.

N/A



2014

**AUTHORITY CAPITAL BUDGET**

SEWER  
(OPERATION)

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

PROPOSED YEAR'S CAPITAL IMPROVEMENT PLAN

PROJECTS	ESTIMATED TOTAL COST	FUNDING SOURCES			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Truck	-				
B Pumps/Controls	\$ 40,000	\$40,000			
C Computer	5,000	\$5,000			
D Office Equipment	-				
E Operations Equipment/Maintenance	25,000	\$25,000			
F Building Upkeep/Repairs	5,000	\$5,000			
G Kaighn Ave Station Rehab	-				
H	-				
I	-				
J	-				
K	-				
L	-				
M	-				
N	-				
<b>TOTAL</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

2014

**AUTHORITY CAPITAL PROGRAM**

**SEWER  
(OPERATION)**

**PENNSAUKEN SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014**

**5 YEAR CAPITAL IMPROVEMENT PLAN COSTS**

<b>PROJECTS</b>	<b>ESTIMATED TOTAL COST</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
A Truck	\$ 90,000		\$ 30,000	\$ 30,000		\$ 30,000
B Pumps/Controls	140,000	\$ 40,000	25,000	25,000	\$ 25,000	25,000
C Computer	25,000	5,000	5,000	5,000	5,000	5,000
D Office Equipment	20,000		5,000	5,000	5,000	5,000
E Operations Equipment/Maintenance	165,000	25,000	30,000	50,000	30,000	30,000
F Building Upkeep/Repairs	35,000	5,000	5,000	5,000	10,000	10,000
G Kaighn Ave Station Rehab	200,000				200,000	
H						
I						
J						
K						
L						
M						
N						
<b>TOTAL</b>	<b>\$ 675,000</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 275,000</b>	<b>\$ 105,000</b>

2014

**AUTHORITY CAPITAL PROGRAM**

**SEWER  
(OPERATION)**

**PENNSAUKEN SEWERAGE AUTHORITY**

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

5 YEAR CAPITAL PLAN FUNDING SOURCES: From 2014 to 2018

PROJECTS	ESTIMATED TOTAL COST	-----FUNDING SOURCES-----			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Truck	\$ 90,000	\$ 90,000			
B Pumps/Controls	140,000	140,000			
C Computer	25,000	25,000			
D Office Equipment	20,000	20,000			
E Operations Equipment/Maintenance	165,000	165,000			
F Building Upkeep/Repairs	35,000	35,000			
G Kaighn Ave Station Rehab	200,000	200,000			
H					
I					
J					
K					
L					
M					
N					
<b>TOTAL</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2014

PENNSAUKEN SEWERAGE AUTHORITY

AUTHORITY  
SEWER  
SUPPLEMENTAL  
SCHEDULES

# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

SEWER  
(OPERATION)

### PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

==== OPERATING REVENUES ====

----SERVICE CHARGES----	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
RESIDENTIAL	*	13,077	\$ 2,495,000	13,015	\$ 2,200,000
BUSINESS/COMMERCIAL	*	1,140	\$1,190,000	1,135	\$1,105,000
INDUSTRIAL	*			*	*
INTERGOVERNMENTAL	*	1,830	\$226,000	1,830	\$203,000
OTHER	*			*	*
<b>TOTAL SERVICE CHARGES</b>	<b>* A-1</b>		<b>\$ 3,911,000</b>		<b>\$ 3,508,000</b>

----CONNECTION FEES----	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
RESIDENTIAL	*	20	\$ 10,000		\$ 15,000
BUSINESS/COMMERCIAL	*	8	35,000		50,000
INDUSTRIAL	*			*	*
INTERGOVERNMENTAL	*	3	1,000		1,000
OTHER	*			*	*
<b>TOTAL CONNECTION FEES</b>	<b>* A-2</b>		<b>\$ 46,000</b>		<b>\$ 66,000</b>

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES

**2014**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

SEWER  
(OPERATION)

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

==== OPERATING REVENUES ====

---PARKING FEES---	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----	-----	-----
METERS	*	*		*	*
PERMITS	*	*		*	*
FINES/PENALTIES	*	*		*	*
OTHER	*	*		*	*
<b>TOTAL PARKING FEES</b>	* <b>A-3</b> *		----- =====	*	----- =====
---OTHER OPERATING REVENUES---	CROSS REF.		2014 PROPOSED ANNUAL COLLECTION		2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----	-----	-----
<b>LIST IN DETAIL:</b>					
FILING FEES	*	*	\$        1,000	*	\$        1,000
OTHER INCOME	*	*	15,825	*	16,000
FINES/PENALTIES	*	*	32,000	*	30,000
	*	*		*	*
	*	*		*	*
<b>TOTAL OTHER REVENUES</b>	* <b>A-4</b> *		\$        48,825	*	\$        47,000
			----- =====		----- =====

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES

**2014**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

**SEWER  
(OPERATION)**

**PENNSAUKEN SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014**

**===== NON-OPERATING REVENUES =====**

<b>----GRANTS &amp;---- ----ENTITLEMENTS----</b>	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED BUDGET</b>
<b>LIST IN DETAIL:</b>	-----	-----	-----
	*      *	-----	-----
	*      *	-----	-----
	*      *	-----	-----
	*      *	-----	-----
<b>TOTAL GRANTS &amp; ENT.</b>	* <b>A-5</b> *	----- =====	----- =====
<b>--LOCAL SUBSIDIES-- --&amp; DONATIONS--</b>	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED BUDGET</b>
<b>LIST IN DETAIL:</b>	-----	-----	-----
	*      *	-----	-----
	*      *	-----	-----
	*      *	-----	-----
	*      *	-----	-----
<b>TOTAL SUB. &amp; DONATIONS</b>	* <b>A-6</b> *	----- =====	----- =====

**2014**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

**SEWER  
(OPERATION)**

**PENNSAUKEN SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014**

**==== NON-OPERATING REVENUES ====**

**---INTEREST ON INVESTMENTS---  
---AND DEPOSITS---**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED BUDGET</b>
	-----	-----	-----
INVESTMENTS	* * *	\$ 10,000 *	\$ 15,000 *
SECURITY DEPOSITS	* * *		
PENALTIES	* * *		
OTHER INVESTMENTS	* * *	1,000 *	3,000 *
<b>TOTAL INTEREST ON INVESTMENTS &amp; DEPOSITS</b>	* * <b>A-7</b> *	----- \$ 11,000 * =====	----- \$ 18,000 * =====

**---OTHER NON-OPERATING REVENUES---**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED BUDGET</b>
	-----	-----	-----
<b>LIST IN DETAIL:</b>	* * *		
	* * *		
	* * *		
	* * *		
	* * *		
<b>TOTAL OTHER REVENUES</b>	* * <b>A-8</b> *	----- =====	----- =====



**2014**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

**SEWER  
(OPERATION)**

**PENNSAUKEN SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014**

**==== NON-OPERATING APPROPRIATIONS ====**

---RENEWAL &--- ---REPLACEMENT RESERVE(S)---	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
<b>LIST IN DETAIL:</b>			
Capital Replacement	* * *	*	*
	* * *	*	*
	* * *	*	*
	* * *	*	*
<b>TOTAL RENEWAL &amp; REPLACEMENT RESERVE(S)</b>	* C-1 *	-----	-----
		=====	=====
 <b>---OTHER RESERVES---</b>			
	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
<b>LIST IN DETAIL:</b>			
	* * *	*	*
Replenishment of Unrestricted Net Position to Compensate for Municipal Contribution	* * *	150,000 *	*
	* * *	*	*
<b>TOTAL OTHER RESERVES</b>	* C-2 *	-----	-----
		\$150,000 *	-----
		=====	=====

**2014**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

**SEWER  
(OPERATION)**

**PENNSAUKEN SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014**

**==== BUDGETED DEBT SERVICE REQUIREMENTS ====**

**---PRINCIPAL PAYMENTS---**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED BUDGET</b>
AUTHORITY NOTES	* P-1 *	None	None
AUTHORITY BONDS	* P-2 *	\$ 45,600	\$ 45,543
CAPITAL LEASES	* P-3 *	None	None
INTERGOVERN. LOANS	* P-4 *	None	None
OTHER OBLIGATIONS	* P-5 *	None	None
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>* D-1 *</b>	<b>\$ 45,600</b>	<b>\$ 45,543</b>

**---INTEREST PAYMENTS---**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED BUDGET</b>
AUTHORITY NOTES	* I-1 *	None	None
AUTHORITY BONDS	* I-2 *	\$ 8,425	\$ 8,925
CAPITAL LEASES	* I-3 *	None	None
INTERGOVERN. LOANS	* I-4 *	None	None
OTHER OBLIGATIONS	* I-5 *	None	None
<b>TOTAL INTEREST PAYMENTS</b>	<b>* D-2 *</b>	<b>\$ 8,425</b>	<b>\$ 8,925</b>

2014

**AUTHORITY BUDGET**

**SEWER  
(OPERATION)**

**SUPPLEMENTAL SCHEDULES**

**PENNSAUKEN SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014**

**5 YEAR DEBT SERVICE SCHEDULE**

PRINCIPAL PAYMENTS	YEARS					
	Prior Year 2013	2014	2015	2016	2017	2018
-----AUTHORITY NOTES-----	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-1</b>	* None	* None	* None	* None	* None	* None
-----AUTHORITY BONDS-----						
NJEIT Trust 2010	* \$ 10,000	* \$ 10,000	* \$ 10,000	* \$ 10,000	* \$ 10,000	* \$ 10,000
NJEIT Fund 2010	* 35,543	* 35,600	* 35,600	* 35,600	* 35,600	* 35,600
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-2</b>	* \$ 45,543	* \$ 45,600	* \$ 45,600	* \$ 45,600	* \$ 45,600	* \$ 45,600
-----AUTHORITY CAPITAL LEASES-----						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-3</b>	* None	* None	* None	* None	* None	* None
-----AUTHORITY INTERGOVERNMENTAL LOANS-----						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-4</b>	* None	* None	* None	* None	* None	* None
-----AUTHORITY OBLIGATIONS (LIST):-----						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-5</b>	* None	* None	* None	* None	* None	* None
<b>TOTAL PRINCIPAL DEBT PAYMENTS SS-6</b>	* \$ 45,543	* \$ 45,600	* \$ 45,600	* \$ 45,600	* \$ 45,600	* \$ 45,600
	=====	=====	=====	=====	=====	=====

2014

AUTHORITY BUDGET

SEWER  
(OPERATION)

SUPPLEMENTAL SCHEDULES

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

INTEREST PAYMENTS	5 YEAR DEBT SERVICE SCHEDULE					
	Prior Year 2013	2014	2015	2016	2017	2018
--AUTHORITY NOTES--	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-1	* None *	* None *	* None *	* None *	* None *	* None *
--AUTHORITY BONDS--						
NJEIT Trust 2010	* \$ 8,925 *	* \$ 8,425 *	* \$ 7,925 *	* \$ 7,425 *	* \$ 6,925 *	* \$ 6,425 *
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-2	* \$ 8,925 *	* \$ 8,425 *	* \$ 7,925 *	* \$ 7,425 *	* \$ 6,925 *	* \$ 6,425 *
--AUTHORITY CAPITAL LEASES--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-3	* None *	* None *	* None *	* None *	* None *	* None *
--AUTHORITY INTERGOVERNMENTAL LOANS--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-4	* None *	* None *	* None *	* None *	* None *	* None *
--AUTHORITY OBLIGATIONS (LIST)--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-5	* None *	* None *	* None *	* None *	* None *	* None *
TOTAL INTEREST						
DEBT PAYMENTS SS-6	* \$ 8,925 *	* \$ 8,425 *	* \$ 7,925 *	* \$ 7,425 *	* \$ 6,925 *	* \$ 6,425 *

**PENNSAUKEN SEWERAGE AUTHORITY**

**AUTHORITY BUDGET**

**SEWER  
(OPERATION)**

**SUPPLEMENTAL SCHEDULES**

**FISCAL YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014**

<b>(1) PY UNRESTRICTED NET POSITION</b>	PY AUDIT	*	*	<input type="text" value="\$361,734"/>	*
<b>ADJUSTMENTS DURING CURRENT YEAR</b>					
(a) EST. NET INCOME OR (LOSS) ON CURRENT YEAR'S RESULTS OF OPERATIONS		*	*	<input type="text"/>	*
(Include unbudgeted use of unrestricted NET POSITION)					
(b) ADJUSTMENTS: OTHER (Attach list):		*	*	<input type="text"/>	*
<b>(2) SUBTOTAL - ADJUSTMENTS</b>	<b>(ADD AMOUNTS ON LINES a-b)</b>			<input type="text" value="361,734"/>	*
<b>(3) ADD LINES 1 AND 2</b>				<input type="text" value="361,734"/>	*
<b>CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS</b>					
<b>(attach documentation)</b>					
(c) DEBT SERVICE		*	INC./(DEC.)	<input type="text"/>	*
(d) MAINTENANCE RESERVE		*		<input type="text"/>	*
(e) OPERATING REQUIREMENT		*		<input type="text"/>	*
(f) OTHER LEGAL RESERVATIONS		*		<input type="text"/>	*
<b>(4) SUB-TOTAL - RESTRICTIONS</b>	<b>(ADD AMOUNTS ON LINES c-f)</b>			<input type="text"/>	*
<b>DESIGNATIONS (attach documentation)</b>					
(g) NON-OPERATING IMPROVEMENTS & REPAIRS (CB-4&5)		*		<input type="text"/>	*
(h) CONTRIBUTION TO RATE STABILIZATION PLAN (#)		*		<input type="text"/>	*
(i) OTHER BOARD DESIGNATION		*		<input type="text"/>	*
(j) ADJUSTMENTS /OTHER (Attach list):		*		<input type="text"/>	*
<b>(5) SUBTOTAL - DESIGNATIONS</b>	<b>(ADD AMOUNTS ON LINES g-i)</b>			<input type="text"/>	*
<b>(6) ADD LINES 4 and 5</b>				<input type="text"/>	*
<b>(7) UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	<b>(SUBTRACT LINE 6 FROM LINE 3)</b>			<input type="text" value="361,734"/>	*
<b>PROPOSED UTILIZATION OF AVAILABLE UNRESTRICTED NET POSITION</b>					
<b>(8) AS REVENUE IN ANNUAL BUDGET (PAGE 6, LINE R-3b)</b>		*		<input type="text"/>	*
<b>(9) FOR CURRENT YEAR CAPITAL BUDGET (PAGE CB-3)</b>		*		<input type="text" value="75,000"/>	*
<b>(10) SUBTOTAL - U/R NET POSITION UTILIZED</b>	<b>(ADD AMOUNTS ON LINES 8-9)</b>			<input type="text" value="75,000"/>	*
<b>(11) MAXIMUM ALLOWABLE FOR APPROPRIATION TO MUNICIPALITY/COUNTY</b>	<b>(Budget Item B-2 times 5%)</b>			<input type="text" value="\$192,920"/>	
<b>(12) AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6, LINE R-3a)</b>				<input type="text" value="150,000"/>	*
<b>(13) TOTAL UNRESTRICTED/UNDESIGNATED NET POSITION</b>	<b>(SUBTRACT LINES 10 AND 12 FROM LINE 7)</b>			<input type="text" value="\$136,734"/>	*

856-663-5542 / 856-663-5718  
Phone # (extension) / Fax#

CERTIFIED BY: [Signature]  
EXECUTIVE DIRECTOR

(#) Explain in detail in the Budget Message

DATE: 10/15/13

