

2016

# Pennsauken Sewerage Authority

## Authority Budget

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Division of Local Government Services

2016

**PENNSAUKEN SEWERAGE AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2016 TO DECEMBER 31, 2016**

**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.*

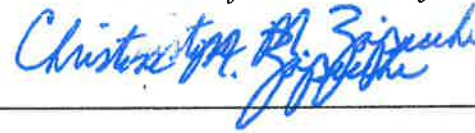
*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By:  Date: 11/16/15

**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: 1/29/16

2016

# Pennsauken Sewerage Authority

## Authority Budget

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Division of Local Government Services

# **2016 AUTHORITY BUDGET**

## **Certification Section**

2016

**PENNSAUKEN SEWERAGE AUTHORITY  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2016 TO DECEMBER 31, 2016**

*For Division Use Only*

**CERTIFICATION OF APPROVED BUDGET**

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

By:  Date: 11/16/15

**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: \_\_\_\_\_

**2016 PREPARER'S CERTIFICATION**

**PENNSAUKEN SEWERAGE AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR:** FROM: January 1, 2016 TO: December 31, 2016

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 required schedules are completed and attached.

Preparer's Signature:	<i>Robin Fair</i>		
Name:	Robin Fair		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	rfair@psewer.com		

**2016 APPROVAL CERTIFICATION**

**PENNSAUKEN SEWERAGE AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016**

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 of the Pennsauken Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the day of October 20, 2015

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

Preparer's Signature:	<i>Robin Fair</i>		
Name:	Robin Fair		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	rfair@psewer.com		

# INTERNET WEBSITE 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 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
- ✓ Commencing with 2013, 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
- ✓ Commencing with 2012, the annual audits of the most recent fiscal year and immediately 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
- ✓ Beginning January 1, 2013, 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

Robin Fair

Title of Officer Certifying compliance

Treasurer

Signature





## 2016 AUTHORITY BUDGET RESOLUTION PENNSAUKEN SEWERAGE AUTHORITY

**FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016**

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2016 and ending, December 31, 2016 has been presented before the governing body of the Pennsauken Sewerage Authority at its open public meeting of October 201, 2015; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,217,000, Total Appropriations, including any Accumulated Deficit if any, of \$4,399,500 and Total Unrestricted Net Position utilized of \$182,000; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$290,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$290,000; 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 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 Pennsauken Sewerage Authority, at an open public meeting held on October 20, 2015 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2016 and ending, December 31, 2016 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 November 17, 2015.

  
 (Secretary's Signature) William F. Orth

  
 (Date)

Governing Body Member:	Aye	Recorded Vote		
		Nay	Abstain	Absent
<b>Dennis Archible</b>	x			
<b>Timothy Ellis</b>	x			
<b>Oren Lutz</b>	x			
<b>James Pennestri</b>	x			
<b>Gregory Schofield</b>	x			

**2016 ADOPTION CERTIFICATION**

**PENNSAUKEN SEWERAGE AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016**

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. 5:31-2.3, on the 17<sup>th</sup> day of, ~~November~~, 2015.  
8 ~~December~~

Preparer's Signature:	<i>Robin Fair</i>		
Name:	Robin Fair		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	rfair@psewer.com		

**2016 ADOPTED BUDGET RESOLUTION**

**PENNSAUKEN SEWERAGE AUTHORITY**

**AUTHORITY**

**FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016**

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsauken Sewerage Authority for the fiscal year beginning January 1, 2016 and ending, December 31, 2016 has been presented for adoption before the governing body of the Pennsauken Sewerage Authority at its open public meeting of December 8, 2015; 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 \$4,217,000, Total Appropriations, including any Accumulated Deficit if any, of \$4,399,500 and Total Unrestricted Net Position utilized of \$182,500; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$290,000 and Total Unrestricted Net Position planned to be utilized of \$290,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsauken Sewerage Authority, at an open public meeting held on December 8, 2015 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2016 and, ending, December 31, 2016 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

  
 (Secretary's Signature)

  
 (Date)

Governing Body Member:	Aye	Recorded Vote		
		Nay	Abstain	Absent
<b>Dennis Archible</b>	x			
<b>Timothy Ellis</b>	x			
<b>Oren Lutz</b>	x			
<b>James Pennestri</b>	x			
<b>Gregory Schofield</b>	x			

# 2016 AUTHORITY BUDGET Narrative and Information Section

## 2016 AUTHORITY BUDGET Narrative and Information Section

The Authority's budget for 2016 is based on the following assumptions: (1) the Authority will receive the same level of state and federal funding as in 2015; (2) the Authority will maintain its current level of operations; and (3) the Authority will continue to receive the same level of private contributions as in 2015.

The Authority's budget for 2016 is based on the following assumptions: (1) the Authority will receive the same level of state and federal funding as in 2015; (2) the Authority will maintain its current level of operations; and (3) the Authority will continue to receive the same level of private contributions as in 2015.

Category	2015	2016
Operating Expenses	\$1,200,000	\$1,200,000
Capital Expenses	\$500,000	\$500,000
Revenue	\$1,700,000	\$1,700,000
Surplus/Deficit	\$0	\$0

# 2016 AUTHORITY BUDGET MESSAGE & ANALYSIS

## PENNSAUKEN SEWERAGE AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: January 1, 2016 TO: December 31, 2016

*Answer all questions below. Attach additional pages and schedules as needed.*

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

There are no significant changes in the annual budget from 2015 to 2016. There is a \$31,000 increase in budgeted salaries which is in line with employee contracts. There is also a \$18,000, increase in cost of service that is mainly a result of increased maintenance of sewer mains and stations.

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. An increase or decrease is considered significant if it is over +/-10% from the current year adopted budget.

There are no significant changes in the annual budget from 2015 to 2016. There is a slight increase in budgeted revenue (2.5%) as the Authority has a full year of history to assess the impact of 2015 rate increase and bring the budgeted revenues closer to actual results. Another item of note is connection fees and the related filing fees. Due to Pennsauken being built out, there is minimal residential construction and the residential connection fees were reduced by 50% (\$5,000), which only represents 2 connections. Filing fees have also been reduced by 50% (\$500), as there will also be reduced applications. Finally, interest revenue has been decreased by 50% (\$5,000) due to lower interest rates and construction funds being spent which result in lower cash balances.

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 Position in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered.

To fund the Pennsauken Township appropriation.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

To balance the Pennsauken Township's budget.

6. The proposed budget must not reflect an anticipated deficit from 2016 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior 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

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) 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 the rate structure, if applicable.

User Rates:

Residential Flat Rate	\$200.00
Commercial:	
Flat Rate	200.00
Per Hundreds of Cubic Feet	1.83
Per Thousands of Gallons	2.44

There was a rate change for 2016 adopted last year as outlined below:

User Rates:

Residential Flat Rate	\$206.00
Commercial:	
Flat Rate	206.00
Per Hundreds of Cubic Feet	1.88
Per Thousands of Gallons	2.51

8. Attach a copy of the Authority's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Authority's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include sewer and water billings; parking rents and collections; number of customers; number of available parking spaces; etc. See Local Finance Notice 2015-9 for more information.

N/A – There are no Bonds Outstanding. The only debt is NJEIT loans and they do not require a continuing disclosure.

**PENNSAUKEN SEWERAGE AUTHORITY  
USER RATE CALCULATION  
SCHEDULE B-2**

	<u>12/31/2014 Historical Rates</u>	<u>12/31/2014 Historical Rates</u>	<u>12/31/2015 Current Rates</u>	<u>12/31/2016 Adopted Rates</u>
<b>User Rates:</b>				
Residential Flat Rate	\$ 180.00	\$ 200.00	\$ 200.00	\$ 206.00
Commercial:				
Flat Rate	174.00	200.00	200.00	206.00
Per Hundreds of Cubic Feet *	1.69	1.83	1.83	1.88
Per Thousands of Gallons *	2.25	2.44	2.44	2.51
<b>Percentage Change:</b>				
Residential		11.1%	0.0%	3.0%
Commercial		14.9%	0.0%	3.0%
Hundreds of Cubic Feet		8.3%	0.0%	2.7%
Thousands of Gallons		8.4%	0.0%	2.9%

\* 100 Cubic Feet is 74.81% of 1,000 gallons therefore, the cubic feet rate must remain as close of possible to 74.81% of the gallon rate.

## AUTHORITY CONTACT INFORMATION 2016

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

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

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

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

<b>Treasurer:</b>	Robin Fair		
<b>Phone: (ext.)</b>	856-663-5542	<b>Fax:</b>	856-663-5718
<b>E-mail:</b>	rfair@psewer.com		

<b>Name of Auditor:</b>	Kirk Applegate		
<b>Name of Firm:</b>	Bowman and Company LLP		
<b>Address:</b>	601 White Horse Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08049
<b>Phone: (ext.)</b>	856-435-6200	<b>Fax:</b>	856-782-5027
<b>E-mail:</b>	kapplegate@bowmanllp.com		



# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **28**.
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **Box 1 = \$1,595,639.86**
- 3) Provide the number of regular voting members of the governing body: **5**
- 4) Provide the number of alternate voting members of the governing body: **0**
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No**. *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) 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**. *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.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No**. *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) 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? **Yes, the commissioner Greg Schofield owns Tire World. The Authority purchased 13 tires for trucks in the amount of \$2,380.00. The amount was under the quote threshold but was the cheapest available in a timely manner.**
  - 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," attach 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.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? 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. **No**. *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) 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. **The Township of Pennsauken sets the commissioner's salary. There is no formal evaluation for key employees other than a review and approval from the commissioners.**
- 11) Did the Authority pay for meals or catering during the current fiscal year? **Yes, there is an annual employee appreciation breakfast in December at the premises. The cost for 2014 was \$283.20**. *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Yes, the superintendent, Thomas Tillinghast and Marco DiBattista, attended a seminar in 2014. The seminar's cost, including overnight stay totaled \$273.70 and 134.52, respectively. Also, The Authority will reimburse all employees the cost of mileage and tolls if they are required to use their personal vehicles for Authority business other than the daily commute. If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.**
- 13) 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:
- First class or charter travel **No.**
  - Travel for companions **No.**
  - Tax indemnification and gross-up payments **No.**
  - Discretionary spending account **No.**
  - Housing allowance or residence for personal use **No.**
  - Payments for business use of personal residence **No.**
  - Vehicle/auto allowance or vehicle for personal use **Yes. The Executive Director Bill Orth, The superintendent Tom Tillinghast and two supervisors Gudis and Dibattista use Authority vehicles for personal use and the imputed income is reported on their W-2s.**
  - Health or social club dues or initiation fees **No.**
  - Personal services (i.e.: maid, chauffeur, chef) **No.**
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) 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.**
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No. If "yes," attach explanation including amount paid.**
- 16) Did the Authority make any 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," attach explanation including amount paid.**
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **N/A – No Outstanding Bonds. The only debt is NJEIT loans and they do not require a continuing disclosure. If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.**
- 18) 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," attach 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.**
- 19) 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," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.**

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

**PENNSAUKEN SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016**

*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 and any other public entities 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 and any other public entities.
- 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 and any other public entities 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 and any other public entities during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for 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 official as officers. 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 both of the following criteria:

- 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:** The aggregate compensation that is reported (or is 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. For example, for fiscal years ending December 31, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2015, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2016, with 2015 being the most recent calendar year ended).

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

**Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)**

For the Period January 1, 2016  
 to December 31, 2016  
 Pennsauken Sewerage Authority

Name	Title	Average Hours per Week Dedicated to Position	Position			Reportable Compensation from Authority (2014 W-2/ 1099)		Estimated amount of other compensation from Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body in Column O	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Officer	Key Employee	Highest Compensated Employee	Former								
1 William Orth	Executive Director	40	x					\$ 137,384	n/a	\$ 29,156	n/a	n/a	n/a	\$ 196,230	
2 Thomas Tillinghast	Superintendent	40	x					95,784	n/a	13,605	n/a	n/a	n/a	123,339	
3 Robin Fair	Treasurer	40		x				95,784	n/a	12,894	n/a	n/a	n/a	122,628	
4 Dennis Archible	Commissioner	2x						3,000	n/a	n/a	n/a	n/a	n/a	3,000	
5 Ellis Timothy	Commissioner	2x						3,000	n/a	n/a	n/a	n/a	n/a	3,000	
6 Oren Lutz	Commissioner	2x						3,000	n/a	n/a	n/a	n/a	n/a	16,950	
7 James Pennestri	Commissioner	2x						3,000	n/a	n/a	n/a	n/a	n/a	3,000	
8 Gregory Schofield	Commissioner	2x						3,000	n/a	n/a	n/a	n/a	n/a	32,690	
9															
10															
11															
12															
13															
14															
15															
<b>Total:</b>								\$ 343,952	\$ -	\$ 55,655	\$ 101,230	\$ 500,837	\$ -	\$ -	\$ 500,837

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

# Schedule of Health Benefits - Detailed Cost Analysis

Pennsauken Sewerage Authority  
For the Period January 1, 2016 to December 31, 2016

	# 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)
	Budget	Proposed	Budget	Proposed						
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	8	\$ 9,450	\$ 75,600	10	\$ 12,708	\$ 127,080	\$ (51,480)	-40.5%		
Parent & Child	2	15,850	31,700	2	20,712	41,424	(9,724)	-23.5%		
Employee & Spouse (or Partner)	6	18,840	113,040	7	24,456	171,192	(58,152)	-34.0%		
Family	5	25,736	128,680	7	33,120	231,840	(103,160)	-44.5%		
Employee Cost Sharing Contribution (enter as negative -)			(150,648)			(140,648)	(10,000)	7.1%		
<b>Subtotal</b>	<b>21</b>		<b>198,372</b>	<b>26</b>		<b>430,888</b>	<b>(232,516)</b>	<b>-54.0%</b>		
<b>Commissioners - Health Benefits - Annual Cost</b>										
Single Coverage								#DIV/0!		
Parent & Child								#DIV/0!		
Employee & Spouse (or Partner)								#DIV/0!		
Family								#DIV/0!		
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!		
<b>Subtotal</b>								#DIV/0!		
<b>Retirees - Health Benefits - Annual Cost</b>										
Single Coverage	5	\$ 9,720	\$ 48,600	4	\$ 12,708	\$ 50,832	\$ (2,232)	-4.4%		
Parent & Child								#DIV/0!		
Employee & Spouse (or Partner)	4	26,303	105,210	5	24,456	122,280	(17,070)	-14.0%		
Family								#DIV/0!		
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!		
<b>Subtotal</b>	<b>9</b>		<b>153,810</b>	<b>9</b>		<b>173,112</b>	<b>(19,302)</b>	<b>-11.2%</b>		
<b>GRAND TOTAL</b>	<b>30</b>		<b>\$ 352,182</b>	<b>\$ 35</b>		<b>\$ 604,000</b>	<b>\$ (251,818)</b>	<b>-41.7%</b>		

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

Yes  
 Yes

# Schedule of Accumulated Liability for Compensated Absences

Pennsauken Sewerage Authority

For the Period

January 1, 2016

to

December 31, 2016

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
BELS	19.88	\$4,842	x		
BRUTS	17.73	4,211	x		
DAVI	9.60	2,281	x		
DIBAT	15.06	4,434	x		
DOYLE	16.56	4,035	x		
FAIR	15.00	5,526			x
FIGUE	23.43	5,706	x		
FIGUE1	2.43	576	x		
GUDIS	20.00	6,520	x		
INGRA	20.40	5,035	x		
INGR2	7.88	1,569	x		
KEICH	17.85	4,441	x		
LONGO	24.81	5,895	x		
LUTH	15.75	3,301			x
OLIVO	21.88	5,198	x		
ORTH1	21.06	4,415			x
PFLUG	17.63	4,033			x
ROBINS	28.50	7,068	x		
SCHOF	18.88	4,485	x		
SLAT	29.63	7,039	x		
TILLI	20.00	7,368	x		
<b>Total liability for accumulated compensated absences at beginning of current year</b>		<b>\$ 97,977</b>			

*Legal Basis for Benefit  
(check applicable items)*

**Schedule of Shared Service Agreements**

Pensacola Sewerage Authority  
For the Period

January 1, 2016

to

December 31, 2016

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by Authority
None						

**2016 AUTHORITY BUDGET**  
**Financial Schedules Section**



## 2015 Budget Summary

Pennsauken Sewerage Authority  
 For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Current Year Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year						
	Operation #2		Operation #3		Operation #4					Operation #5		Operation #6		Total All Operations	
	Sewer														
<b>REVENUES</b>															
Total Operating Revenues	\$ 4,211,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,211,000	\$ 4,107,825	\$ 103,175	2.5%					
Total Non-Operating Revenues	6,000	-	-	-	-	6,000	11,000	(5,000)	-45.5%						
Total Anticipated Revenues	4,217,000	-	-	-	-	4,217,000	4,118,825	98,175	2.4%						
<b>APPROPRIATIONS</b>															
Total Administration	1,077,400	-	-	-	-	1,077,400	1,044,300	33,100	3.2%						
Total Cost of Providing Services	2,904,000	-	-	-	-	2,904,000	2,871,000	33,000	1.1%						
Total Principal Payments on Debt Service in Lieu of Depreciation	45,600	-	-	-	-	45,600	45,600	-	0.0%						
Total Operating Appropriations	4,027,000	-	-	-	-	4,027,000	3,960,900	66,100	1.7%						
Total Interest Payments on Debt	7,500	-	-	-	-	7,500	7,925	(425)	-5.4%						
Total Other Non-Operating Appropriations	365,000	-	-	-	-	365,000	300,000	65,000	21.7%						
Total Non-Operating Appropriations	372,500	-	-	-	-	372,500	307,925	64,575	21.0%						
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!						
Total Appropriations and Accumulated Deficit	4,399,500	-	-	-	-	4,399,500	4,268,825	130,675	3.1%						
Less: Total Unrestricted Net Position Utilized	182,500	-	-	-	-	182,500	150,000	32,500	21.7%						
Net Total Appropriations	4,217,000	-	-	-	-	4,217,000	4,118,825	98,175	2.4%						
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						

## 2015 Revenue Schedule

Pennsauken Sewerage Authority  
For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year	
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	\$ 2,645,000						\$ 2,645,000	\$ 2,550,000	\$ 95,000	3.7%
Business/Commercial	1,240,000						1,240,000	1,235,000	5,000	0.4%
Industrial							-	-		#DIV/0!
Intergovernmental	232,000						232,000	226,000	6,000	2.7%
Other							-	-		#DIV/0!
<b>Total Service Charges</b>	<b>4,117,000</b>						<b>4,117,000</b>	<b>4,011,000</b>	<b>106,000</b>	<b>2.6%</b>
<i>Connection Fees</i>										
Residential	5,000						5,000	10,000	(5,000)	-50.0%
Business/Commercial	35,000						35,000	35,000	-	0.0%
Industrial							-	-		#DIV/0!
Intergovernmental	1,000						1,000	1,000	-	0.0%
Other							-	-		#DIV/0!
<b>Total Connection Fees</b>	<b>41,000</b>						<b>41,000</b>	<b>46,000</b>	<b>(5,000)</b>	<b>-10.9%</b>
<i>Parking Fees</i>										
Meters							-	-		#DIV/0!
Permits							-	-		#DIV/0!
Fines/Penalties							-	-		#DIV/0!
Other							-	-		#DIV/0!
<b>Total Parking Fees</b>							-	-		#DIV/0!
<i>Other Operating Revenues (List)</i>										
Filing Fees	500						500	1,000	(500)	-50.0%
Interest and Fines on Delinquents	35,000						35,000	32,000	3,000	9.4%
Other Revenue 3	17,500						17,500	17,825	(325)	-1.8%
Other Revenue 4							-	-		#DIV/0!
<b>Total Other Revenue</b>	<b>53,000</b>						<b>53,000</b>	<b>50,825</b>	<b>2,175</b>	<b>4.3%</b>
<b>Total Operating Revenues</b>	<b>4,211,000</b>						<b>4,211,000</b>	<b>4,107,825</b>	<b>103,175</b>	<b>2.5%</b>
<b>NON-OPERATING REVENUES</b>										
<i>Grants &amp; Entitlements (List)</i>										
Grant #1							-	-		#DIV/0!
Grant #2							-	-		#DIV/0!
Grant #3							-	-		#DIV/0!
Grant #4							-	-		#DIV/0!
<b>Total Grants &amp; Entitlements</b>							-	-		#DIV/0!
<i>Local Subsidies &amp; Donations (List)</i>										
Local Subsidy #1							-	-		#DIV/0!
Local Subsidy #2							-	-		#DIV/0!
Local Subsidy #3							-	-		#DIV/0!
Local Subsidy #4							-	-		#DIV/0!
<b>Total Local Subsidies &amp; Donations</b>							-	-		#DIV/0!
<i>Interest on Investments &amp; Deposits</i>										
Investments	5,000						5,000	10,000	(5,000)	-50.0%
Security Deposits							-	-		#DIV/0!
Penalties							-	-		#DIV/0!
Other Investments	1,000						1,000	1,000	-	0.0%
<b>Total Interest</b>	<b>6,000</b>						<b>6,000</b>	<b>11,000</b>	<b>(5,000)</b>	<b>-45.5%</b>
<i>Other Non-Operating Revenues (List)</i>										
Other Non-Operating #1							-	-		#DIV/0!
Other Non-Operating #2							-	-		#DIV/0!
Other Non-Operating #3							-	-		#DIV/0!
Other Non-Operating #4							-	-		#DIV/0!
<b>Total Non-Operating Revenues</b>	<b>6,000</b>						<b>6,000</b>	<b>11,000</b>	<b>(5,000)</b>	<b>-45.5%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 4,217,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,217,000</b>	<b>\$ 4,118,825</b>	<b>\$ 98,175</b>	<b>2.4%</b>

## 2014 Revenue Schedule

### Pennsauken Sewerage Authority

For the Period January 1, 2016 to December 31, 2016

#### Current Year Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	
<b>OPERATING REVENUES</b>								
<i>Service Charges</i>								
Residential	\$ 2,550,000							\$ 2,550,000
Business/Commercial	1,235,000							1,235,000
Industrial								-
Intergovernmental	226,000							226,000
Other								-
Total Service Charges	4,011,000							4,011,000
<i>Connection Fees</i>								
Residential	10,000							10,000
Business/Commercial	35,000							35,000
Industrial								-
Intergovernmental	1,000							1,000
Other								-
Total Connection Fees	46,000							46,000
<i>Parking Fees</i>								
Meters								-
Permits								-
Fines/Penalties								-
Other								-
Total Parking Fees								-
<i>Other Operating Revenues (List)</i>								
Filing Fees	1,000							1,000
Interest and Fines on Delinquents	32,000							32,000
Other Income	17,825							17,825
Other Revenue 4								-
Total Other Revenue	50,825							50,825
Total Operating Revenues	4,107,825							4,107,825
<b>NON-OPERATING REVENUES</b>								
<i>Grants &amp; Entitlements (List)</i>								
Grant #1								-
Grant #2								-
Grant #3								-
Grant #4								-
Total Grants & Entitlements								-
<i>Local Subsidies &amp; Donations (List)</i>								
Local Subsidy #1								-
Local Subsidy #2								-
Local Subsidy #3								-
Local Subsidy #4								-
Total Local Subsidies & Donations								-
<i>Interest on Investments &amp; Deposits</i>								
Investments	10,000							10,000
Security Deposits								-
Penalties								-
Other Investments	1,000							1,000
Total Interest	11,000							11,000
<i>Other Non-Operating Revenues (List)</i>								
Other Non-Operating #1								-
Other Non-Operating #2								-
Other Non-Operating #3								-
Other Non-Operating #4								-
Other Non-Operating Revenues								-
Total Non-Operating Revenues	11,000							11,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 4,118,825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,118,825</b>

## 2015 Appropriations Schedule

### Pennsauken Sewerage Authority

For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year	
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 538,000						\$ 538,000	\$ 510,000	\$ 28,000	5.5%
Fringe Benefits	318,400						318,400	329,000	(10,600)	-3.2%
Total Administration - Personnel	856,400						856,400	839,000	17,400	2.1%
<i>Administration - Other (List)</i>										
Other Admin Expense - See Attached	221,000						221,000	205,300	15,700	7.6%
Other Admin Expense #2										#DIV/0!
Other Admin Expense #3										#DIV/0!
Other Admin Expense #4										#DIV/0!
Miscellaneous Administration*										#DIV/0!
Total Administration - Other	221,000						221,000	205,300	15,700	7.6%
Total Administration	1,077,400						1,077,400	1,044,300	33,100	3.2%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,240,000						1,240,000	1,237,000	3,000	0.2%
Fringe Benefits	793,000						793,000	781,000	12,000	1.5%
Total COPS - Personnel	2,033,000						2,033,000	2,018,000	15,000	0.7%
<i>Cost of Providing Services - Other (List)</i>										
Other COPS - See Attached	396,000						396,000	398,000	(2,000)	-0.5%
Emergency Main and Sation Repairs	260,000						260,000	240,000	20,000	8.3%
Station Utilities	215,000						215,000	215,000		0.0%
Other COPS Expense #4										#DIV/0!
Miscellaneous COPS*										#DIV/0!
Total COPS - Other	871,000						871,000	853,000	18,000	2.1%
Total Cost of Providing Services	2,904,000						2,904,000	2,871,000	33,000	1.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	45,600						45,600	45,600		0.0%
Total Operating Appropriations	4,027,000						4,027,000	3,960,900	66,100	1.7%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	7,500						7,500	7,925	(425)	-5.4%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve										#DIV/0!
Municipality/County Appropriation	182,500						182,500	150,000	32,500	21.7%
Other Reserves	182,500						182,500	150,000	32,500	21.7%
Total Non-Operating Appropriations	372,500						372,500	307,925	64,575	21.0%
<b>TOTAL APPROPRIATIONS</b>	<b>4,399,500</b>						<b>4,399,500</b>	<b>4,268,825</b>	<b>130,675</b>	<b>3.1%</b>
<b>ACCUMULATED DEFICIT</b>										
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>4,399,500</b>						<b>4,399,500</b>	<b>4,268,825</b>	<b>130,675</b>	<b>3.1%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation	182,500						182,500	150,000	32,500	21.7%
Other										#DIV/0!
Total Unrestricted Net Position Utilized	182,500						182,500	150,000	32,500	21.7%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 4,217,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,217,000</b>	<b>\$ 4,118,825</b>	<b>\$ 98,175</b>	<b>2.4%</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    \$ 201,350.00    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 201,350.00

\$ -

## 2014 Appropriations Schedule

### Pennsauken Sewerage Authority

For the Period January 1, 2016 to December 31, 2016

#### Current Year Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 510,000						\$ 510,000
Fringe Benefits	329,000						329,000
Total Administration - Personnel	839,000	-	-	-	-	-	839,000
<i>Administration - Other (List)</i>							
Other Admin Expense #1	205,300						205,300
Other Admin Expense #2							-
Other Admin Expense #3							-
Other Admin Expense #4							-
Miscellaneous Administration*							-
Total Administration - Other	205,300	-	-	-	-	-	205,300
Total Administration	1,044,300	-	-	-	-	-	1,044,300
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,237,000						1,237,000
Fringe Benefits	781,000						781,000
Total COPS - Personnel	2,018,000	-	-	-	-	-	2,018,000
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense #1	398,000						398,000
Emergency Main and Sation Repairs	240,000						240,000
Station Utilities	215,000						215,000
Other COPS Expense #4							-
Miscellaneous COPS*							-
Total COPS - Other	853,000	-	-	-	-	-	853,000
Total Cost of Providing Services	2,871,000	-	-	-	-	-	2,871,000
Total Principal Payments on Debt Service in Lieu of Depreciation	45,600	-	-	-	-	-	45,600
Total Operating Appropriations	3,960,900	-	-	-	-	-	3,960,900
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	7,925	-	-	-	-	-	7,925
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	150,000						150,000
Other Reserves	150,000						150,000
Total Non-Operating Appropriations	307,925	-	-	-	-	-	307,925
<b>TOTAL APPROPRIATIONS</b>	<b>4,268,825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,268,825</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>4,268,825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,268,825</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	150,000	-	-	-	-	-	150,000
Other							-
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 4,118,825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,118,825</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      \$ 198,045.00      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 198,045.00

## 5 Year Debt Service Schedule - Principal

### Pennsauken Sewerage Authority

	<i>Fiscal Year Beginning in</i>							Total Principal Outstanding
	Current Year (2015)	2016	2017	2018	2019	2020	2021	
<i>Sewer</i>								
NIETT Trust 2010	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 180,000
NIETT Fund 2010	35,600	35,600	35,543	35,543	35,543	35,543	35,543	448,581
Debt Issuance #3								235,266
Debt Issuance #4								
Total Principal	45,600	45,600	45,543	45,543	45,543	45,543	45,543	628,581
<i>Operation #2</i>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<i>Operation #3</i>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<i>Operation #4</i>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<i>Operation #5</i>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<i>Operation #6</i>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPEF</b>	<b>\$ 45,600</b>	<b>\$ 45,600</b>	<b>\$ 45,543</b>	<b>\$ 45,543</b>	<b>\$ 45,543</b>	<b>\$ 45,543</b>	<b>\$ 45,543</b>	<b>\$ 355,266</b>
								<b>\$ 628,581</b>

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

Bond Rating  
Year of Last Rating

<i>Moody's</i>	<i>Fitch</i>	<i>Standard &amp; Poors</i>
None	None	None
None	None	None

# 5 Year Debt Service Schedule - Interest

## Pennsauken Sewerage Authority

	Fiscal Year Beginning in					Total Interest Payments Outstanding			
	Current Year (2015)	2016	2017	2018	2019		2020	2021	Thereafter
<b>Sewer</b>									
NJEIT Trust 2010	\$ 7,925	\$ 7,500	\$ 6,925	\$ 6,425	\$ 5,925	\$ 5,525	\$ 5,025	\$ 21,225	\$ 58,550
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>	<u>7,925</u>	<u>7,500</u>	<u>6,925</u>	<u>6,425</u>	<u>5,925</u>	<u>5,525</u>	<u>5,025</u>	<u>21,225</u>	<u>58,550</u>
<b>Operation #2</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>									
<b>Operation #3</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>									
<b>Operation #4</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>									
<b>Operation #5</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>									
<b>Operation #6</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>									
<b>TOTAL INTEREST ALL OPERATIONS</b>	<u>\$ 7,925</u>	<u>\$ 7,500</u>	<u>\$ 6,925</u>	<u>\$ 6,425</u>	<u>\$ 5,925</u>	<u>\$ 5,525</u>	<u>\$ 5,025</u>	<u>\$ 21,225</u>	<u>\$ 58,550</u>

# 2015 Net Position Reconciliation

Pennsauken Sewerage Authority

For the Period January 1, 2016 to December 31, 2016

*Proposed Budget*

	Sewer	#2	#3	#4	#5	#6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)</b>	\$ 6,290,212						\$ 6,290,212
Less: Invested in Capital Assets, Net of Related Debt (1)	5,239,924						5,239,924
Less: Restricted for Debt Service Reserve (1)	51,833						51,833
Less: Other Restricted Net Position (1)	500,000						500,000
Total Unrestricted Net Position (1)	498,455	-	-	-	-	-	498,455
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	324,927						324,927
Plus: Estimated Income (Loss) on Current Year Operations (2)	75,000						75,000
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	898,382	-	-	-	-	-	898,382
Unrestricted Net Position Utilized to Balance Proposed Budget							-
Unrestricted Net Position Utilized in Proposed Capital Budget	290,000						290,000
Appropriation to Municipality/County (3)	182,500						182,500
Total Unrestricted Net Position Utilized in Proposed Budget	472,500	-	-	-	-	-	472,500
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)</b>	\$ 425,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,882

(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 \$ 201,350 \$ - \$ - \$ - \$ - \$ - \$ 201,350  
 (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.



2016  
PENNSAUKEN  
SEWERAGE  
AUTHORITY

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

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 the 20<sup>th</sup> day of October, 2015.

OR

It is hereby certified that the governing body of the \_\_\_\_\_ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): \_\_\_\_\_

Officer's Signature:	<i>Robin Fair</i>		
Name:	Robin Fair		
Title:	Treasurer		
Address:	1250 John Tipton Blvd Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	rfair@psewer.com		

# 2016 CAPITAL BUDGET/PROGRAM MESSAGE

## PENNSAUKEN SEWERAGE AUTHORITY

**FISCAL YEAR:**    **FROM:**    January 1, 2016    **TO:**    December 31, 2016

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 improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes.

3. Has 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.

Yes.

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

None.

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

None.

*Add additional sheets if necessary.*

## 2015 Proposed Capital Budget

### Pennsauken Sewerage Authority

For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Truck	\$ 175,000	\$ 175,000				
Pumps and Controls	50,000	50,000				
Computer Equipment	5,000	5,000				
Office Equipment	5,000	5,000				
Operations Equipment and Maintenance	50,000	50,000				
Building Upkeep and Repairs	5,000	5,000				
Kaighn Ave Station Rehabilitation	-	-				
Total	290,000	290,000	-	-	-	-
<i>Operation #2</i>						
Building Up Keep /Repairs	-					
Kaighn Ave Station Rehabilitation	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ -</b>	<b>\$ -</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

### Pennsauken Sewerage Authority

For the Period January 1, 2016 to December 31, 2016

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Year					
		Proposed Budget	2017	2018	2019	2020	2021
<i>Sewer</i>							
Truck	\$ 225,000	\$ 175,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Pumps and Controls	200,000	50,000	25,000	25,000	25,000	50,000	25,000
Computer Equipment	40,000	5,000	5,000	5,000	10,000	5,000	10,000
Office Equipment	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Operations Equipment and Maintenance	185,000	50,000	30,000	30,000	25,000	25,000	25,000
Building Upkeep and Repairs	35,000	5,000	10,000	5,000	5,000	5,000	5,000
Kaighn Ave Station Rehabilitation	200,000	-	200,000	-	-	-	-
<b>Total</b>	<b>915,000</b>	<b>290,000</b>	<b>275,000</b>	<b>95,000</b>	<b>70,000</b>	<b>115,000</b>	<b>70,000</b>
<i>Operation #2</i>							
Building Up Keep /Repairs	-	-	-	-	-	-	-
Kaighn Ave Station Rehabilitation	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operation #3</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operation #4</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operation #5</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operation #6</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 915,000</b>	<b>\$ 290,000</b>	<b>\$ 275,000</b>	<b>\$ 95,000</b>	<b>\$ 70,000</b>	<b>\$ 115,000</b>	<b>\$ 70,000</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

Pennsauken Sewerage Authority  
 For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Sewer</b>						
Truck	\$ 225,000	\$ 225,000				
Pumps and Controls	200,000	200,000				
Computer Equipment	40,000	40,000				
Office Equipment	30,000	30,000				
Operations Equipment and Maintenan	185,000	185,000				
Building Upkeep and Repairs	35,000	35,000				
Kaighn Ave Station Rehabilitation	200,000			200,000		
<b>Total</b>	<b>915,000</b>	<b>715,000</b>	-	<b>200,000</b>	-	-
<b>Operation #2</b>						
Building Up Keep /Repairs	-					
Kaighn Ave Station Rehabilitation	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	-	-	-	-	-
<b>Operation #3</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	-	-	-	-	-
<b>Operation #4</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	-	-	-	-	-
<b>Operation #5</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	-	-	-	-	-
<b>Operation #6</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 915,000</b>	<b>\$ 715,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<b>\$ 915,000</b>					
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.

**EXPENSES**

<u>Acct #</u>	<u>Title</u>	<u>2015</u>	<u>Proposed 2016</u>	<u>Comments</u>
	<b>ADMINISTRATION</b>			
501	PSA Adm Mgmt	243,000.00	248,000.00	Adm Payroll Totals: 856,400.00
502	Office Adm	252,000.00	275,000.00	
503	Commissioners	15,000.00	15,000.00	
601	PERS	88,000.00	93,000.00	
602	Social Security	43,000.00	46,000.00	
603	Unemploy & Disabil	6,000.00	4,000.00	
604	Hosp. Benefits	94,000.00	75,000.00	
605	Vision/Dental & Rx	40,000.00	35,400.00	
607	Sick/Vac Payback	58,000.00	65,000.00	
721	Legal Exp	23,000.00	23,000.00	
722	Auditing Fees	36,000.00	36,000.00	
723	Other Professional Fees	9,000.00	12,000.00	
736	Public Official's Liability	6,800.00	6,500.00	
751	Postage	16,000.00	18,000.00	
750	Office Supplies & Exp	11,000.00	11,000.00	
752	Advert/Printing	11,000.00	12,000.00	
753	Telephone Exp	18,000.00	23,000.00	
754	Misc Exp	5,000.00	5,000.00	
755	Service Contracts	12,000.00	12,000.00	
756	Equip Rental	4,000.00	4,000.00	
757	Bldg Utilities	30,000.00	35,000.00	
758	Bldg Repairs & Exp	15,000.00	15,000.00	
759	Financial Exp	2,000.00	2,000.00	
760	Bad Debt Exp	500.00	500.00	





762	Education/Dues	6,000.00	6,000.00	Adm Expenses 403,500.00
763	Civic Involvement	150,000.00	182,500.00	
	<b>Total Admin</b>	<b>1,194,300.00</b>	<b>1,259,900.00</b>	
<b>Acct #</b>	<b>Title</b>	<b>Proposed 2015</b>	<b>Proposed 2015</b>	<b>Comments</b>
	<b>COST OF SERVICE</b>			
505	MGMT O&M Salaries	267,000.00	280,000.00	O&M Payroll Totals 2,033,000.00
506	UNION O&M Salaries	970,000.00	960,000.00	
601	PERS O&M	88,000.00	93,000.00	
602	O&M Soc Sec	102,000.00	104,000.00	
603	O&M Dis & Unem	6,000.00	6,000.00	
604	O&M Hosp Benefits	345,000.00	335,000.00	
605	O&M v/d/r	129,000.00	129,000.00	
607	O&M Sick/Vac Payback	103,000.00	118,000.00	
608	Uniform & Shoe Exp	8,000.00	8,000.00	
711	Engineering Fees	25,000.00	25,000.00	
731	General & Auto Ins	30,000.00	27,000.00	
732	Worker's Comp	55,000.00	53,000.00	
733	Property	46,000.00	46,000.00	
735	JIF Fund Exp	10,000.00	10,000.00	
741	Uninsured Liabilities	10,000.00	10,000.00	
755	Service Contracts	30,000.00	30,000.00	
764	Station Utilities	215,000.00	215,000.00	
765	Trash Removal	11,000.00	12,000.00	
766	O&M Exp	30,000.00	31,000.00	
767	Safety Exp	5,000.00	5,000.00	
768	Landscaping	2,000.00	2,000.00	





