

ADOPTED COPY

State Filing Year 2017

Note: This Budget document is for Fiscal Years Beginning Jan. 1, 2017 to Dec. 31, 2017

LOCAL GOVT SERVICES

2016 DEC 19 P 2:35

End Year

2017 RECEIVED

Start Year

2017

Fiscal Year

Authority Budget of:

APPROVED COPY

Pennsauken Sewerage Authority

For the Period:

January 1, 2017 to December 31, 2017

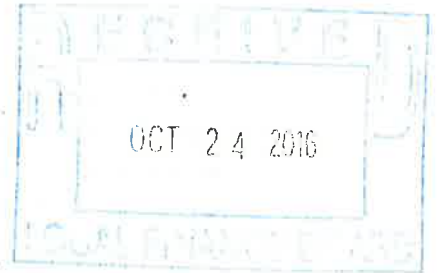
www.psewer.com

Authority Web Address

Department Of



Community Affairs



Division of Local Government Services

State of New Jersey
Department of Community Affairs
Division of Local Government Services
PROPOSED INTRODUCED AUTHORITY BUDGET
INTRODUCED BUDGET TRANSMITTAL PACKAGE


Submit all budget related materials in one package to: *Bureau of Authority Regulation Affairs, Division of Local Government Services, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803.* Check the box of each item to indicate that it is included in budget or has been completed.

Proposed Introduced Authority Budget Document

- ✓ 2 copies of the Introduced budget document that includes all pages completed
 - ✓ Authority Name and Fiscal Year are filled in
 - ✓ Signature blocks on Pages C-2, C-3, and C-4 are filled in along with title, address, e-mail address, phone number and fax number.
 - ✓ Page C-5 Resolution of the Authority governing body approving the introduced budget is enclosed with recorded vote
- Note: Aye Votes must total a majority of the full membership of the governing body (Not including Alternates in total)**
- ✓ Page C-5 Proposed hearing date for adoption of Budget reflected in Authority Budget Resolution
 - ✓ Page C-5 Authority Budget Resolution is signed with original hand written signature
 - ✓ Budget Narrative (N Pages) and Information Section is complete (All items answered or indicated N/A)
 - ✓ Pages N-6 and F-3 applicable amounts agree to the most recent issued audit report of the Authority
 - ✓ Sheets not completed have an explanation on them (Such as Authority has no Debt Service)

Introduced Capital Budget (Page CB-1 through CB-5)

- ✓ Authority Name and Fiscal Year are filled in
- ✓ Signature blocks on Page CB-1 are filled in along with title, address, e-mail address, phone number and fax number and proper Box Checked off (Top Box 1 Have a Capital Budget or Bottom Box 2 Don't have a Capital Budget)
- ✓ Page CB-2-- has all questioned answered or an explanation why question does not apply
- ✓ Page CB-5—Balance Check amount equals Zero

Official's Signature:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address:	mdibattista@psewer.com		

2017 AUTHORITY BUDGET

Certification Section



2017

PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 11/14/2016

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 1/24/2017

2017 PREPARER'S CERTIFICATION


PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@psewer.com		

2017 APPROVAL CERTIFICATION


PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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 18, 2016.

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.

Officer's Signature:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@psewer.com		

INTERNET WEBSITE CERTIFICATION

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

- ✓ A description of the Authority's mission and responsibilities
- ✓ 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

Marco DiBattista

Title of Officer Certifying compliance

Treasurer

Signature



2017 AUTHORITY BUDGET RESOLUTION

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2017 and ending, December 31, 2017 has been presented before the governing body of the Pennsauken Sewerage Authority at its open public meeting of October 18, 2016 and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 4,056,500.00 , Total Appropriations, including any Accumulated Deficit if any, of \$ 4,239,000.00 and Total Unrestricted Net Position utilized of \$ 182,500.00 and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$225,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$225,000.00; 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 18, 2016 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, 2017 and ending, December 31, 2017 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 13, 2016.


 (Secretary's Signature)


 (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Oren Lutz	X			
Mr. Schofield				X
Mr. Archible	X			
Mr. Ellis	X			
Mr, Pennestri	X			

Adopted: October 18, 2016


2017 ADOPTION CERTIFICATION

PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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 13th day of December, 2016.

Officer's Signature:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@psewer.com		

2017 ADOPTED BUDGET RESOLUTION

PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2017 and ending, December 31, 2017 has been presented before the governing body of the Pennsauken Sewerage Authority at its open public meeting of December 13, 2016 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 introduced reflects Total Revenues of \$ 4,056,500.00 , Total Appropriations, including any Accumulated Deficit if any, of \$ 4,239,000.00 and Total Unrestricted Net Position utilized of \$ 182,500.00 and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$225,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$225,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsauken Sewerage Authority, at an open public meeting held on December 13, 2016 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2017 and ending, December 31, 2017 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) William Orth

December 13, 2016

 (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Oren Lutz	X			
Gregory Schofield	X			
Dennis Archible	X			
Timothy Ellis	X			
James Pennestri	X			

Adopted: December 13, 2016

2017 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pennsauken Sewerage Authority
 For the Period January 1, 2017 to December 31, 2017

	<i>FY 2017 Proposed Budget</i>				<i>FY 2016 Adopted Budget</i>		<i>% Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	N/A	N/A	N/A	Total All Operations	Total All Operations		
REVENUES								
Total Operating Revenues	\$ 4,050,500	\$ -	\$ -	\$ -	\$ 4,050,500	\$ 4,211,000	\$ (160,500)	-3.8%
Total Non-Operating Revenues	6,000	-	-	-	6,000	6,000	-	0.0%
Total Anticipated Revenues	4,056,500	-	-	-	4,056,500	4,217,000	(160,500)	-3.8%
APPROPRIATIONS								
Total Administration	1,230,805	-	-	-	1,230,805	1,077,400	153,405	14.2%
Total Cost of Providing Services	2,773,220	-	-	-	2,773,220	2,904,000	(130,780)	-4.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	45,550	-	-	-	45,550	45,600	(50)	-0.1%
Total Operating Appropriations	4,049,575	-	-	-	4,049,575	4,027,000	22,575	0.6%
Total Interest Payments on Debt	6,925	-	-	-	6,925	7,500	(575)	-7.7%
Total Other Non-Operating Appropriations	182,500	-	-	-	182,500	365,000	(182,500)	-50.0%
Total Non-Operating Appropriations	189,425	-	-	-	189,425	372,500	(183,075)	-49.1%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,239,000	-	-	-	4,239,000	4,399,500	(160,500)	-3.6%
Less: Total Unrestricted Net Position Utilized	182,500	-	-	-	182,500	182,500	-	0.0%
Net Total Appropriations	4,056,500	-	-	-	4,056,500	4,217,000	(160,500)	-3.8%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2017 to December 31, 2017

	FY 2017 Proposed Budget						FY 2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
							Total All Operations	Total All Operations	All Operations	
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	\$ 2,527,000						\$ 2,527,000	\$ 2,645,000	\$ (118,000)	-4.5%
Business/Commercial	1,205,500						1,205,500	1,240,000	(34,500)	-2.8%
Industrial							-	-		#DIV/0!
Intergovernmental	236,000						236,000	232,000	4,000	1.7%
Other							-	-		#DIV/0!
Total Service Charges	3,968,500						3,968,500	4,117,000	(148,500)	-3.6%
<i>Connection Fees</i>										
Residential	5,000						5,000	5,000	-	0.0%
Business/Commercial	25,000						25,000	35,000	(10,000)	-28.6%
Industrial							-	-		#DIV/0!
Intergovernmental	1,000						1,000	1,000	-	0.0%
Other							-	-		#DIV/0!
Total Connection Fees	31,000						31,000	41,000	(10,000)	-24.4%
<i>Parking Fees</i>										
Meters							-	-		#DIV/0!
Permits							-	-		#DIV/0!
Fines/Penalties							-	-		#DIV/0!
Other							-	-		#DIV/0!
Total Parking Fees							-	-		#DIV/0!
<i>Other Operating Revenues (List)</i>										
Filing Fees	500						500	500	-	0.0%
Interest and Fines on Delinquents	35,000						35,000	35,000	-	0.0%
Miscellaneous	15,500						15,500	17,500	(2,000)	-11.4%
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
Total Other Revenue	51,000						51,000	53,000	(2,000)	-3.8%
Total Operating Revenues	4,050,500						4,050,500	4,211,000	(160,500)	-3.8%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
Total Other Non-Operating Revenue							-	-		#DIV/0!
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	5,000						5,000	5,000	-	0.0%
Penalties							-	-		#DIV/0!
Other	1,000						1,000	1,000	-	0.0%
Total Interest	6,000						6,000	6,000	-	0.0%
Total Non-Operating Revenues	6,000						6,000	6,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 4,056,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,056,500	\$ 4,217,000	\$ (160,500)	-3.8%

Prior Year Adopted Revenue Schedule

Pennsauken Sewerage Authority

	FY 2016 Adopted Budget						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	\$ 2,645,000						\$ 2,645,000
Business/Commercial	1,240,000						1,240,000
Industrial							-
Intergovernmental	232,000						232,000
Other							-
Total Service Charges	4,117,000	-	-	-	-	-	4,117,000
<i>Connection Fees</i>							
Residential	5,000						5,000
Business/Commercial	35,000						35,000
Industrial							-
Intergovernmental	1,000						1,000
Other							-
Total Connection Fees	41,000	-	-	-	-	-	41,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Filing Fees	500						500
Interest and Fines on Delinquents	35,000						35,000
Miscellaneous	17,500						17,500
							-
							-
							-
							-
							-
							-
Total Other Revenue	53,000	-	-	-	-	-	53,000
Total Operating Revenues	4,211,000	-	-	-	-	-	4,211,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
Total Interest	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	5,000						5,000
Penalties							-
Other	1,000						1,000
Total Interest	6,000	-	-	-	-	-	6,000
Total Non-Operating Revenues	6,000	-	-	-	-	-	6,000
TOTAL ANTICIPATED REVENUES	\$ 4,217,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,217,000

Appropriations Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2017 to December 31, 2017

	FY 2017 Proposed Budget						FY 2016 Adopted Budget		\$ Increase (Decrease)	% Increase (Decrease)
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 570,000					\$ 570,000	\$ 538,000	\$ 32,000		5.9%
Fringe Benefits	427,720					427,720	318,400	109,320		34.3%
Total Administration - Personnel	997,720	-	-	-	-	997,720	856,400	141,320		16.5%
<i>Administration - Other (List)</i>										
Other Admin Expense - See Attached	233,085					233,085	221,000	12,085		5.5%
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
Miscellaneous Administration*						233,085	221,000	12,085		5.5%
Total Administration - Other	233,085	-	-	-	-	233,085	221,000	12,085		5.5%
Total Administration	1,230,805	-	-	-	-	1,230,805	1,077,400	153,405		14.2%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,138,000					1,138,000	1,240,000	(102,000)		-8.2%
Fringe Benefits	743,220					743,220	793,000	(49,780)		-6.3%
Total COPS - Personnel	1,881,220	-	-	-	-	1,881,220	2,033,000	(151,780)		-7.5%
<i>Cost of Providing Services - Other (List)</i>										
Other COPS - See Attached	892,000					892,000	871,000	21,000		2.4%
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
Miscellaneous COPS*						892,000	871,000	21,000		2.4%
Total COPS - Other	892,000	-	-	-	-	892,000	871,000	21,000		2.4%
Total Cost of Providing Services	2,773,220	-	-	-	-	2,773,220	2,904,000	(130,780)		-4.5%
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>										
	45,550	-	-	-	-	45,550	45,600	(50)		-0.1%
Total Operating Appropriations	4,049,575	-	-	-	-	4,049,575	4,027,000	22,575		0.6%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	6,925	-	-	-	-	6,925	7,500	(575)		-7.7%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve										#DIV/0!
Municipality/County Appropriation	182,500					182,500	182,500	-		0.0%
Other Reserves										-100.0%
Total Non-Operating Appropriations	189,425	-	-	-	-	189,425	372,500	(183,075)		-49.1%
TOTAL APPROPRIATIONS	4,239,000	-	-	-	-	4,239,000	4,399,500	(160,500)		-3.6%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,239,000	-	-	-	-	4,239,000	4,399,500	(160,500)		-3.6%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	182,500					182,500	182,500	-		#DIV/0!
Other										#DIV/0!
Total Unrestricted Net Position Utilized	182,500	-	-	-	-	182,500	182,500	-		0.0%
TOTAL NET APPROPRIATIONS	\$ 4,056,500	\$ -	\$ -	\$ -	\$ -	\$ 4,056,500	\$ 4,217,000	\$ (160,500)		-3.8%

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

5% of Total Operating Appropriations \$ 202,478.75 \$ - \$ - \$ - \$ - \$ - \$ - \$ 202,478.75

Pennsauken Sewerage Authority
For The Period January 1, 2017 to December 31, 2017

	Proposed Budget Sewer	Adopted Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Other Admin Expense				
Legal	\$ 20,000.00	\$ 23,000.00	\$ (3,000.00)	-13.0%
Audit	36,000.00	36,000.00	-	0.0%
Other Professional Fees	20,000.00	12,000.00	8,000.00	66.7%
Insurance	7,000.00	6,500.00	500.00	7.7%
Postage	16,000.00	18,000.00	(2,000.00)	-11.1%
Office Supplies	11,000.00	11,000.00	-	0.0%
Advertising / Printing	15,000.00	12,000.00	3,000.00	25.0%
Telephone	23,000.00	23,000.00	-	0.0%
Service Contracts	15,000.00	12,000.00	3,000.00	25.0%
Equipment Rental	4,000.00	4,000.00	-	0.0%
Utilities	35,000.00	35,000.00	-	0.0%
Building Repairs	17,000.00	15,000.00	2,000.00	13.3%
Education / Dues	8,000.00	6,000.00	2,000.00	33.3%
Miscellaneous	6,085.00	7,500.00	(1,415.00)	-18.9%
	<u>\$ 233,085.00</u>	<u>\$ 221,000.00</u>	<u>\$ 12,085.00</u>	5.5%
Other COPS Expense				
Engineering Fees	\$ 40,000.00	\$ 25,000.00	\$ 15,000.00	60.0%
Insurance	27,500.00	27,000.00	500.00	1.9%
Worker's Comp Insurance	53,000.00	53,000.00	-	0.0%
Property Insurance	46,500.00	46,000.00	500.00	1.1%
JIF Fund	10,000.00	10,000.00	-	0.0%
Uninsured Liabilities	10,000.00	10,000.00	-	0.0%
Service Contracts	30,000.00	30,000.00	-	0.0%
Station Utilities	200,000.00	215,000.00	(15,000.00)	-7.0%
Trash Removal	12,000.00	12,000.00	-	0.0%
Safety	5,000.00	5,000.00	-	0.0%
Landscaping	2,000.00	2,000.00	-	0.0%
Vehicle Repair & Parts	40,000.00	30,000.00	10,000.00	33.3%
Fuel, Oil & Mileage	50,000.00	50,000.00	-	0.0%
Collection System	60,000.00	60,000.00	-	0.0%
Emergency Main Repairs	140,000.00	135,000.00	5,000.00	3.7%
Emergency Station Repairs	130,000.00	125,000.00	5,000.00	4.0%
Permits & Licenses	3,000.00	3,000.00	-	0.0%
Chemicals & Treatment	2,000.00	2,000.00	-	0.0%
Miscellaneous	31,000.00	31,000.00	-	0.0%
	<u>\$ 892,000.00</u>	<u>\$ 871,000.00</u>	<u>\$ 21,000.00</u>	2.4%

Prior Year Adopted Appropriations Schedule

Pennsauken Sewerage Authority

	<i>FY 2016 Adopted Budget</i>						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 538,000						\$ 538,000
Fringe Benefits	318,400						318,400
Total Administration - Personnel	856,400	-	-	-	-	-	856,400
<i>Administration - Other (List)</i>							
Other Admin Expense - See Attached	221,000						221,000
<i>Miscellaneous Administration*</i>							
Total Administration - Other	221,000	-	-	-	-	-	221,000
Total Administration	1,077,400	-	-	-	-	-	1,077,400
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,240,000						1,240,000
Fringe Benefits	793,000						793,000
Total COPS - Personnel	2,033,000	-	-	-	-	-	2,033,000
<i>Cost of Providing Services - Other (List)</i>							
Other COPS - See Attached	871,000						871,000
<i>Miscellaneous COPS*</i>							
Total COPS - Other	871,000	-	-	-	-	-	871,000
Total Cost of Providing Services	2,904,000	-	-	-	-	-	2,904,000
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>							
	45,600	-	-	-	-	-	45,600
Total Operating Appropriations	4,027,000	-	-	-	-	-	4,027,000
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	7,500	-	-	-	-	-	7,500
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	182,500						182,500
Other Reserves	182,500						182,500
Total Non-Operating Appropriations	372,500	-	-	-	-	-	372,500
TOTAL APPROPRIATIONS	4,399,500	-	-	-	-	-	4,399,500
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,399,500	-	-	-	-	-	4,399,500
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	182,500	-	-	-	-	-	182,500
Other							-
Total Unrestricted Net Position Utilized	182,500	-	-	-	-	-	182,500
TOTAL NET APPROPRIATIONS	\$ 4,217,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,217,000

* 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
--------------------------------------	---------------	------	------	------	------	------	------	---------------

Debt Service Schedule - Principal

Pennaauken Sewerage Authority

If Authority has no debt X this box

	Fiscal Year Ending in								Total Principal Outstanding
	Adopted Budget Year 2016	Proposed Budget Year 2017	2018	2019	2020	2021	2022	Thereafter	
Sewer									
NJEIT Trust 2010	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 105,000	\$ 170,000
NJEIT Trust 2010	35,600	35,550	35,550	35,550	35,550	35,550	35,550	199,724	413,024
Total Principal	45,600	45,550	45,550	45,550	45,550	45,550	50,550	304,724	583,024
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
TOTAL PRINCIPAL ALL OPERATIONS	\$ 45,600	\$ 45,550	\$ 45,550	\$ 45,550	\$ 45,550	\$ 45,550	\$ 50,550	\$ 304,724	\$ 583,024

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

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

Debt Service Schedule - Interest

Pennsauken Sewerage Authority

If Authority has no debt X this box

Sewer	<input type="checkbox"/>	Fiscal Year Ending in										Total Interest Payments Outstanding
		Adopted Budget Year 2016	Proposed Budget Year 2017	2018	2019	2020	2021	2022	Thereafter			
NJEIT Trust 2010	-	\$ 7,500	\$ 6,925	\$ 6,425	\$ 5,925	\$ 5,525	\$ 5,025	\$ 4,725	\$ 16,500	\$ 16,500	\$ 51,050	
Total Interest Payments		<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>4,725</u>	<u>16,500</u>	<u>16,500</u>	<u>51,050</u>	
N/A												
Total Interest Payments												
N/A												
Total Interest Payments												
N/A												
Total Interest Payments												
N/A												
Total Interest Payments												
TOTAL INTEREST ALL OPERATIONS		<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>\$ 4,725</u>	<u>\$ 16,500</u>	<u>\$ 16,500</u>	<u>\$ 51,050</u>	

Net Position Reconciliation

Pennaugen Sewerage Authority

For the Period January 1, 2017 to December 31, 2017

FY 2017 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$ 2,138,232						\$ 2,138,232
Less: Invested in Capital Assets, Net of Related Debt (1)	4,938,150						4,938,150
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)	(3,351,751)						(3,351,751)
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	4,785,082						4,785,082
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	351,737						351,737
Plus: Estimated Income (Loss) on Current Year Operations (2)	50,000						50,000
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,835,068						1,835,068
Unrestricted Net Position Utilized to Balance Proposed Budget	-						-
Unrestricted Net Position Utilized in Proposed Capital Budget	225,000						225,000
Appropriation to Municipality/County (3)	182,500						182,500
Total Unrestricted Net Position Utilized in Proposed Budget	407,500						407,500
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)	\$ 1,427,568						\$ 1,427,568

(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 \$ 202,479 \$ - \$ - \$ - \$ - \$ - \$ 202,479

(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.

2017

PENNSAUKEN
SEWERAGE
AUTHORITY

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2017 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM


PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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 18th day of October, 2016.

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:			
Name:	Marco DiBattista		
Title:	Treasurer		
Address:	1250 John Tipton Blvd. Pennsauken NJ, 08110		
Phone Number:	856-663-5542	Fax Number:	856-663-5718
E-mail address	mdibattista@pscwcr.com		

2017 CAPITAL BUDGET/PROGRAM MESSAGE

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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.

Proposed Capital Budget

Pennsauken Sewerage Authority
 For the Period January 1, 2017 to December 31, 2017

Sewer	<u>Estimated Total Cost</u>	<i>Funding Sources</i>				
		<u>Unrestricted Net Position Utilized</u>	<u>Renewal & Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>	<u>Other Sources</u>
See Attached	\$ 225,000	\$ 225,000				
	-					
	-					
Total	<u>225,000</u>	<u>225,000</u>	-	-	-	-
N/A	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-
N/A	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-
N/A	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-
N/A	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-
N/A	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	\$ -

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.

Pennsauken Sewerage Authority
 For the Period January 1, 2017 to December 31, 2017

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Trucks	\$ -					
Pumps and Controls	25,000	25,000				
Computer Equipment	5,000	5,000				
Office Equipment	5,000	5,000				
Operations Equipment and Maintenance	30,000	30,000				
Building Upkeep and Repairs	10,000	10,000				
Sewer Main Lining	50,000	50,000				
Maintenance Truck	100,000	100,000				
TOTAL PROPOSED CAPITAL BUDGET	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	\$ -

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, 2017 to December 31, 2017

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2017	2018	2019	2020	2021	2022
<i>Sewer</i>							
See Attached	\$ 760,000	\$ 225,000	\$ 170,000	\$ 70,000	\$ 115,000	\$ 90,000	\$ 90,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	<u>760,000</u>	<u>225,000</u>	<u>170,000</u>	<u>70,000</u>	<u>115,000</u>	<u>90,000</u>	<u>90,000</u>
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 760,000</u>	<u>\$ 225,000</u>	<u>\$ 170,000</u>	<u>\$ 70,000</u>	<u>\$ 115,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>

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.

Pennsauken Sewerage Authority
 For the Period January 1, 2017 to December 31, 2017

Fiscal Year Beginning in

	<u>Estimated Total Cost</u>	<u>Current Year Proposed Budget</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<i>Sewer</i>							
Trucks	\$ 75,000	\$ -	\$ 25,000		\$ 25,000	\$ 25,000	
Pumps and Controls	\$ 225,000	\$ 25,000	50,000	25,000	50,000	25,000	50,000
Computer Equipment	\$ 35,000	\$ 5,000	5,000	10,000	5,000	5,000	5,000
Office Equipment	\$ 30,000	\$ 5,000	5,000	5,000	5,000	5,000	5,000
Operations Equipment and Maintenance	\$ 160,000	\$ 30,000	30,000	25,000	25,000	25,000	25,000
Building Upkeep and Repairs	\$ 35,000	\$ 10,000	5,000	5,000	5,000	5,000	5,000
Sewer Main Lining	\$ 100,000	\$ 50,000	50,000				
Maintenance Truck	\$ 100,000	\$ 100,000					
TOTAL	<u>\$ 760,000</u>	<u>\$ 225,000</u>	<u>\$ 170,000</u>	<u>\$ 70,000</u>	<u>\$ 115,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>

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, 2017 to December 31, 2017

		<i>Funding Sources</i>					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorizatio n	Capital Grants	Other Sources
<i>Sewer</i>	See Attached	\$ 760,000	\$ 760,000				
		-					
		-					
		-					
		-					
	Total	760,000	760,000	-	-	-	-
<i>N/A</i>		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
<i>N/A</i>		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
<i>N/A</i>		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
<i>N/A</i>		-					
		-					
		-					
		-					
	Total	-	-	-	-	-	-
TOTAL		\$ 760,000	\$ 760,000	\$ -	\$ -	\$ -	\$ -
	Total 5 Year Plan per CB-4	\$ 760,000					
	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.

Pennsauken Sewerage Authority
 For the Period January 1, 2017 to December 31, 2017

	<u>Estimated Total Cost</u>	<u>Funding Sources</u>				
		<u>Unrestricted Net Position Utilized</u>	<u>Renewal & Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>	<u>Other Sources</u>
<i>Sewer</i>						
Trucks	\$ 75,000	\$ 75,000				
Pumps and Controls	225,000	225,000				
Computer Equipment	35,000	35,000				
Office Equipment	30,000	30,000				
Operations Equipment and Maintenance	160,000	160,000				
Building Upkeep and Repairs	35,000	35,000				
Sewer Main Lining	100,000	100,000				
Maintenance Truck	100,000	100,000				
Total 5 Year Plan per CB-4	\$ 760,000	\$ 760,000	\$ -	\$ -	\$ -	\$ -

- 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.

2017 AUTHORITY BUDGET

Narrative and Information Section

2017 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 adopted budget for each operation. Explain any variances over +/-10% (As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 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 most significant changes in the annual budget from 2016 to 2017 are a result of increases to Administration - fringe benefits. The change is a result of projected increases in health insurance and moving an employee from cost of providing service to administration to replace the former treasurer. There is also a \$100,000 decrease in cost of service that is mostly the result of moving that same employee. Additionally, the Authority decreased funding to other reserves by \$182,500.00

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% (As shown on budget page F-2 explain reason for change for each revenue changing more than 10%) from the current year adopted budget.

There are no significant changes in the annual budget from 2016 to 2017. Due to Pennsauken being built out, there are minimal connection fees. As a result, commercial connection fees were reduced by 28% (\$10,000).

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 help to balance the Pennsauken Township's budget.

6. The proposed budget must not reflect an anticipated deficit from 2017 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. (Prepare a response to deficits caused by the implementation of GASB 68)

The Authority's implementation of GASB Statement 68 required the recording of the Authority's portion of its unfunded pension liability. As a result, the Authority's unrestricted net position ended the fiscal year in a deficit. If the liability was not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its annual contractually required contribution to the Division of Pensions which contains an amount to fund its unfunded accrued liability and monitor the investments held by the State Division of Pensions in hopes that the liability will decrease and eliminate the deficit. If or when the Authority is informed that it must pay its unfunded pension liability, it will then address how the liability will be funded and the impact it will have on its rates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a five to ten-year span.

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

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

There is no anticipated change in rates to support the 2017 Budget

AUTHORITY CONTACT INFORMATION 2017

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

Name of Authority:	Pennsauken Sewerage Authority		
Federal ID Number:	21-6007419		
Address:	1250 John Tipton Blvd		
City, State, Zip:	Pennsauken	NJ	08110
Phone: (ext.)	856-663-5542	Fax:	856-663-5718

Preparer's Name:	Marco DiBattista		
Preparer's Address:	1250 John Tipton Blvd		
City, State, Zip:	Pennsauken	NJ	08110
Phone: (ext.)	856-663-5542	Fax:	856-663-5718
E-mail:	mdibattista@psewer.com		

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

Treasurer:	Marco DiBattista		
Phone: (ext.)	856-663-5542	Fax:	856-663-5718
E-mail:	mdibattista@psewer.com		

Name of Auditor:	Kirk N. Applegate		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-435-6200	Fax:	856.435.0440
E-mail:	kapplegate@bowmanllp.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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

- 1) Provide the number of individuals employed in calendar year 2015 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 29
- 2) Provide the amount of total salaries and wages for calendar year 2015 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$1,843,661.72
- 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? (Checked to see if individuals actually filed at http://fds.state.nj.us/njdca_prod/fdssearch.aspx before answering) **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? No
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NoIf 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. Yes If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

The Authority pays \$1,900.00 for Bill Orth Life Insurance naming Ginny Orth as beneficiary per his contract. The Life Insurance policy has no cash value.

- 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? 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.

Yes See attached.

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

Yes See attached.

- 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:
- a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use **Yes. The Executive Director Bill Orth, the superintendent Tom Tillinghast a supervisor Alan Gudis and the treasurer Marco Dibattista use Authority vehicles for personal use and the imputed income is reported on their W-2s.**
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," 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. *(If your authority does not allow for reimbursements indicate that in answer)*

- 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? *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*

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

- 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.*

Pennsauken Sewerage Authority
2017 Budget Informational Questionnaire

The following is a summary of meal expenses during 2015.

Employee	Description	Amount
N/A	2015 Employee Appreciation Luncheon	\$306.90

The following is a summary of travel expenses for employees listed on page N-4 during 2015.

Employee	Description	Amount
Thomas Tillinghast	Two nights lodging, parking, tolls, meals to attend NJWEA conference	\$328.24

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

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017

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, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2016, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2016 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2016 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, 2017 to December 31, 2017
 Pennsauken Sewerage Authority

Name	Title	Average Hours per Week Dedicated to Position	Position			Reportable Compensation from Authority (W-2/ 1099)			Total Compensation from Authority (health benefits, pension, etc.)	Total Compensation from Authority (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 Employee	Base Salary/ Stipend					Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	
1 William Orth	Executive Director	40	X					\$ 141,544	n/a	\$ 29,465	\$ 15,000	\$ 186,009	None	None	130,989
2 Thomas Tillinghast	Superintendent	40	X		X			98,696	n/a	17,793	14,500	130,989	None	None	126,482
3 Robin Fair	Treasurer	40	X		X			98,696		13,286	14,500	126,482	None	None	130,270
4 Marco Dibattista	Treasurer	40	X		X			78,832	n/a	12,838	38,600	130,270	None	None	3,000
5 Dennis Archible	Commissioner	2 x						3,000	n/a			3,000	None	None	3,000
6 Ellis Timothy	Commissioner	2 x						3,000	n/a		13,950	16,950	None	None	16,950
7 Oren Lutz	Commissioner	2 x						3,000	n/a			3,000	None	None	3,000
8 James Pennestri	Commissioner	2 x						3,000	n/a		29,690	32,690	None	None	32,690
9 Gregory Schofield	Commissioner	2 x						3,000	n/a			0	None	None	0
10								0				0	None	None	0
11								0				0	None	None	0
12								0				0	None	None	0
13								0				0	None	None	0
14								0				0	None	None	0
15								0				0	None	None	0
Total:									\$ 432,768	\$ -	\$ 73,382	\$ 126,240	\$ -	\$ -	\$ 632,390

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

Pennsauken Sewerage Authority
For the Period January 1, 2017 to December 31, 2017

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)		Annual Cost per Employee Current Year		Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year	Proposed Budget	Proposed Budget	Current Year	Proposed Budget	Current Year	Proposed Budget	Current Year	Proposed Budget
Active Employees - Health Benefits - Annual Cost												
Single Coverage	8		\$ 13,093		\$ 104,742	8		\$ 9,450		\$ 75,600	\$ 29,142	38.5%
Parent & Child	1		22,110		22,110	2		15,850		31,700	(9,590)	-30.3%
Employee & Spouse (or Partner)	3		24,988		74,963	6		18,840		113,040	(38,077)	-33.7%
Family	6		35,028		210,170	5		25,736		128,680	81,490	63.3%
Employee Cost Sharing Contribution (enter as negative -)					(83,336)					(150,648)	67,312	-44.7%
Subtotal	18				328,649	21				198,372	130,277	65.7%
Commissioners - Health Benefits - Annual Cost												
Single Coverage	1		12,606		12,606						12,606	#DIV/0!
Parent & Child					-						-	#DIV/0!
Employee & Spouse (or Partner)	1		24,882		24,882						24,882	#DIV/0!
Family					-						-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					(1,381)						(1,381)	#DIV/0!
Subtotal	2				36,108	0					36,108	#DIV/0!
Retirees - Health Benefits - Annual Cost												
Single Coverage	7		8,124		56,870	5		9,720		48,600	8,270	17.0%
Parent & Child					-						-	#DIV/0!
Employee & Spouse (or Partner)	4		28,625		114,500	4		26,303		105,212	9,288	8.8%
Family					-						-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					-						-	#DIV/0!
Subtotal	11				171,370	9				153,812	17,558	11.4%
GRAND TOTAL	31				\$ 536,127	30				\$ 352,184	\$ 183,943	52.2%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box) Yes No
 Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box) Yes No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Shared Service Agreements

For the Period **Pennsauken Sewerage Authority** to **December 31, 2017**

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/ Paid from Authority

If No Shared Services X this Box

**RESOLUTION OF THE PENNSAUKEN SEWERAGE AUTHORITY
AUTHORIZING A BUDGET TRANSFER FOR F/Y 2016**

LOCAL GOVT SERVICES
2016 DEC 19 P 2: 36

RECEIVED

WHEREAS, the Pennsauken Sewerage Authority having met in regular session on December 13th, 2016; and

WHEREAS, the Authority budget for the year ending December 31, 2016 was adopted on the 8th day of December, 2015; and

WHEREAS, N.J.A.C. 5:31-2.8 provides that all amendments to the budget shall be approved and adopted by resolution of the Authority, passed by not less than a majority of the full membership; and

WHEREAS, the Authority's Treasurer has found it necessary to increase certain line items and recommends amendments to its budget for fiscal year ending December 31, 2016 and

WHEREAS, the Treasurer has determined there are funds in excess of amounts required to meet expenditures through the end of the fiscal year in certain line items.

NOW, THEREFORE, BE IT RESOLVED that the following transfers be made to the adopted budget of the Pennsauken Sewerage Authority for its fiscal year ending December 31, 2016.

ACCOUNT	FROM	TO
UNION SALARIES	\$ 33,000.00	
OFFICE STAFF		\$ 10,000.00
HOSPITAL		\$ 12,500.00
VISION/DENTAL/RX SERVICE		\$ 3,500.00
CONTRACTS		\$ 2,500.00
PERS		\$ 3,500.00
ENGINEERING FEES		\$ 1,000.00
	\$ 33,000.00	\$ 33,000.00

BE IT FURTHER RESOLVED that two certified copies of this complete amendment and resolution be filed forthwith with the Director of the Division of Local Government Services for his certification of the Authority budget so amended.

CERTIFICATION

It is hereby certified that this is a true copy of a resolution amending the budget, adopted by the governing body on the 13th day of December, 2016.


Bill Orth, Secretary

ROLLCALL:

Mr. Lutz – Yes

Mr. Schofield – Yes

Mr. Archible – Yes

Mr. Ellis – Yes

Mr. Pennestri – Yes

ADOPTED: December 13, 2016

