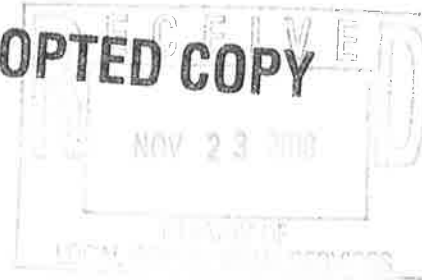


Authority Budget of:

ADOPTED COPY



Pennsauken Sewerage Authority

State Filing Year

2019

APPROVED COPY

For the Period:

January 1, 2019

to

December 31, 2019

www.psewer.com

Authority Web Address

Department Of



**Community
Affairs**

Division of Local Government Services

Y900 037409A

Y900 037409A

2019 AUTHORITY BUDGET

Certification Section

2019

**PENNSAUKEN SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM January 1, 2019 TO December 31, 2019

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: 11/8/2018

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: 12/12/2018

2019 PREPARER'S CERTIFICATION


PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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		

2019 APPROVAL CERTIFICATION


PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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 16th day of October, 2018.

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

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
- ✓ Budgets for the current fiscal year and immediately preceding two prior years
- ✓ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ✓ 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
- ✓ 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



2019 AUTHORITY BUDGET RESOLUTION

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewerage Authority for the year beginning, January 1, 2019 and ending, December 31, 2019 has been presented before the governing body of the Pennsauken Sewerage Authority at its open public meeting of October 16, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 4,361,500.00, Total Appropriations, including any Accumulated Deficit if any, of \$4,361,500.00 and Total Unrestricted Net Position utilized of 150,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$230,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$230,000.00; 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 16, 2018 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, 2019 and ending, December 31, 2019 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 11, 2018.


 (Secretary's Signature) Bill Orth, Secretary

10/16/18

(Date)

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

Adopted: October 16, 2018


2019 ADOPTION CERTIFICATION

PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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 11th day of, December 2018.

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		

2019 ADOPTED BUDGET RESOLUTION

PENNASKUKEN SEWERAGE

AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsauken Sewerage Authority for the fiscal year beginning January 1, 2019 and ending, December 31, 2019 has been presented for adoption before the governing body of the Pennsauken Sewerage Authority at its open public meeting of December 11, 2018; 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 \$ 4,361,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,361,500.00 and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$230,000.00 and Total Unrestricted Net Position planned to be utilized of \$230,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsauken Sewerage Authority, at an open public meeting held on December 11, 2018 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authority for the fiscal year beginning, January 1, 2019 and, ending, December 31, 2019 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) **Bill Orth, Secretary**

11/20/18
 (Date)

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

Adopted: November 20, 2018

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pennsauken Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget				FY 2018 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	Total All Operations	Total All Operations		
REVENUES								
Total Operating Revenues	\$ 4,349,500	\$ -	\$ -	\$ -	\$ 4,349,500	\$ 4,087,500	\$ 262,000	6.4%
Total Non-Operating Revenues	12,000	-	-	-	12,000	6,000	6,000	100.0%
Total Anticipated Revenues	4,361,500	-	-	-	4,361,500	4,093,500	268,000	6.5%
APPROPRIATIONS								
Total Administration	1,250,400	-	-	-	1,250,400	1,219,705	30,695	2.5%
Total Cost of Providing Services	2,909,625	-	-	-	2,909,625	2,821,820	87,805	3.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	45,550	-	-	-	45,550	45,550	-	0.0%
Total Operating Appropriations	4,205,575	-	-	-	4,205,575	4,087,075	118,500	2.9%
Total Interest Payments on Debt	5,925	-	-	-	5,925	6,425	(500)	-7.8%
Total Other Non-Operating Appropriations	150,000	-	-	-	150,000	150,000	-	0.0%
Total Non-Operating Appropriations	155,925	-	-	-	155,925	156,425	(500)	-0.3%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,361,500	-	-	-	4,361,500	4,243,500	118,000	2.8%
Less: Total Unrestricted Net Position Utilized	150,000	-	-	-	150,000	150,000	-	0.0%
Net Total Appropriations	4,211,500	-	-	-	4,211,500	4,093,500	118,000	2.9%
ANTICIPATED SURPLUS (DEFICIT)	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	#DIV/0!

Revenue Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget						FY 2018 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	All Operations	All Operations	
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	\$ 2,700,000						\$ 2,700,000	\$ 2,559,000	\$ 141,000	5.5%
Business/Commercial	1,271,000						1,271,000	1,205,500	65,500	5.4%
Industrial							-	-	-	#DIV/0!
Intergovernmental	237,000						237,000	236,000	1,000	0.4%
Other							-	-	-	#DIV/0!
Total Service Charges	4,208,000	-	-	-	-	-	4,208,000	4,000,500	207,500	5.2%
<i>Connection Fees</i>										
Residential	5,000						5,000	5,000	-	0.0%
Business/Commercial	80,000						80,000	25,000	55,000	220.0%
Industrial							-	-	-	#DIV/0!
Intergovernmental	1,000						1,000	1,000	-	0.0%
Other							-	-	-	#DIV/0!
Total Connection Fees	86,000	-	-	-	-	-	86,000	31,000	55,000	177.4%
<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>										
Interest and Fines on Delinquents	40,000						40,000	40,000	-	0.0%
Miscellaneous	15,000						15,000	15,500	(500)	-3.2%
Filing Fees	500						500	500	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	55,500	-	-	-	-	-	55,500	56,000	(500)	-0.9%
Total Operating Revenues	4,349,500	-	-	-	-	-	4,349,500	4,087,500	262,000	6.4%
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	12,000						12,000	6,000	6,000	100.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	12,000	-	-	-	-	-	12,000	6,000	6,000	100.0%
Total Non-Operating Revenues	12,000	-	-	-	-	-	12,000	6,000	6,000	100.0%
TOTAL ANTICIPATED REVENUES	\$ 4,361,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,361,500	\$ 4,093,500	\$ 268,000	6.5%

Prior Year Adopted Revenue Schedule

Pennsauken Sewerage Authority

	<i>FY 2018 Adopted Budget</i>						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	\$ 2,559,000						\$ 2,559,000
Business/Commercial	1,205,500						1,205,500
Industrial							-
Intergovernmental	236,000						236,000
Other							-
Total Service Charges	4,000,500	-	-	-	-	-	4,000,500
<i>Connection Fees</i>							
Residential	5,000						5,000
Business/Commercial	25,000						25,000
Industrial							-
Intergovernmental	1,000						1,000
Other							-
Total Connection Fees	31,000	-	-	-	-	-	31,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Interest and Fines on Delinquents	40,000						40,000
Miscellaneous	15,500						15,500
Filing Fees	500						500
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	56,000	-	-	-	-	-	56,000
Total Operating Revenues	4,087,500	-	-	-	-	-	4,087,500
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	6,000						6,000
Penalties							-
Other							-
Total Interest	6,000	-	-	-	-	-	6,000
Total Non-Operating Revenues	6,000	-	-	-	-	-	6,000
TOTAL ANTICIPATED REVENUES	\$ 4,093,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,093,500

Appropriations Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget					FY 2018 Adopted Budget			<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	Proposed vs. Adopted	Proposed vs. Adopted
									All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 563,000					\$ 563,000	\$ 523,000	\$ 40,000	7.6%	
Fringe Benefits	440,500					440,500	424,720	15,780	3.7%	
Total Administration - Personnel	1,003,500	-	-	-	-	1,003,500	947,720	55,780	5.9%	
<i>Administration - Other (List)</i>										
Other Admin Expense - See Attached	246,900					246,900	271,985	(25,085)	-9.2%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Miscellaneous Administration*						-	-	-	#DIV/0!	
Total Administration - Other	246,900	-	-	-	-	246,900	271,985	(25,085)	-9.2%	
Total Administration	1,250,400	-	-	-	-	1,250,400	1,219,705	30,695	2.5%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,242,000					1,242,000	1,141,000	101,000	8.9%	
Fringe Benefits	823,500					823,500	774,920	48,580	6.3%	
Total COPS - Personnel	2,065,500	-	-	-	-	2,065,500	1,915,920	149,580	7.8%	
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expense - See Attached	844,125					844,125	905,900	(61,775)	-6.8%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Miscellaneous COPS*						-	-	-	#DIV/0!	
Total COPS - Other	844,125	-	-	-	-	844,125	905,900	(61,775)	-6.8%	
Total Cost of Providing Services	2,909,625	-	-	-	-	2,909,625	2,821,820	87,805	3.1%	
Total Principal Payments on Debt Service in Lieu of Depreciation	45,550	-	-	-	-	45,550	45,550	-	0.0%	
Total Operating Appropriations	4,205,575	-	-	-	-	4,205,575	4,087,075	118,500	2.9%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	5,925	-	-	-	-	5,925	6,425	(500)	-7.8%	
Operations & Maintenance Reserve						-	-	-	#DIV/0!	
Renewal & Replacement Reserve						-	-	-	#DIV/0!	
Municipality/County Appropriation	150,000					150,000	150,000	-	0.0%	
Other Reserves						-	-	-	#DIV/0!	
Total Non-Operating Appropriations	155,925	-	-	-	-	155,925	156,425	(500)	-0.3%	
TOTAL APPROPRIATIONS	4,361,500	-	-	-	-	4,361,500	4,243,500	118,000	2.8%	
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,361,500	-	-	-	-	4,361,500	4,243,500	118,000	2.8%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	150,000	-	-	-	-	150,000	150,000	-	0.0%	
Other						-	-	-	#DIV/0!	
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	150,000	150,000	-	0.0%	
TOTAL NET APPROPRIATIONS	\$ 4,211,500	\$ -	\$ -	\$ -	\$ -	\$ 4,211,500	\$ 4,093,500	\$ 118,000	2.9%	

* 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 \$ 210,278.75 \$ - \$ - \$ - \$ - \$ - \$ - \$ 210,278.75

Pennsauken Sewerage Authority
For The Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget Sewer	FY 2018 Adopted Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Other Admin Expense				
Legal	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
Audit	37,000.00	37,000.00	-	0.0%
Other Professional Fees	20,000.00	20,000.00	-	0.0%
Insurance	8,400.00	7,000.00	1,400.00	20.0%
Postage	7,000.00	16,000.00	(9,000.00)	-56.3%
Office Supplies	15,000.00	15,000.00	-	0.0%
Advertising / Printing	15,000.00	15,000.00	-	0.0%
Telephone	20,000.00	23,000.00	(3,000.00)	-13.0%
Service Contracts	15,000.00	15,000.00	-	0.0%
Equipment Rental	3,500.00	4,500.00	(1,000.00)	-22.2%
Utilities	25,000.00	35,000.00	(10,000.00)	-28.6%
Building Repairs	15,000.00	17,900.00	(2,900.00)	-16.2%
Education / Dues	8,000.00	8,000.00	-	0.0%
Civic Involvement	32,500.00	32,500.00	-	0.0%
Miscellaneous	5,500.00	6,085.00	(585.00)	-9.6%
	<u>\$ 246,900.00</u>	<u>\$ 271,985.00</u>	<u>\$ (25,085.00)</u>	-9.2%
Other COPS Expense				
Engineering Fees	\$ 40,000.00	\$ 40,000.00	\$ -	0.0%
Insurance	27,500.00	27,500.00	-	0.0%
Worker's Comp Insurance	53,000.00	53,000.00	-	0.0%
Property Insurance	46,500.00	46,500.00	-	0.0%
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	175,000.00	200,000.00	(25,000.00)	-12.5%
Trash Removal	10,000.00	12,000.00	(2,000.00)	-16.7%
Safety	3,000.00	5,000.00	(2,000.00)	-40.0%
Landscaping	3,000.00	3,000.00	-	0.0%
Vehicle Repair & Parts	20,000.00	40,000.00	(20,000.00)	-50.0%
Fuel, Oil & Mileage	30,000.00	50,000.00	(20,000.00)	-40.0%
Collection System	60,400.00	60,400.00	-	0.0%
Emergency Main Repairs	140,000.00	140,000.00	-	0.0%
Emergency Station Repairs	143,000.00	143,000.00	-	0.0%
Permits & Licenses	6,000.00	2,500.00	3,500.00	140.0%
Chemicals & Treatment	5,725.00	2,000.00	3,725.00	186.3%
Miscellaneous	31,000.00	31,000.00	-	0.0%
	<u>\$ 844,125.00</u>	<u>\$ 905,900.00</u>	<u>\$ (61,775.00)</u>	-6.8%

Prior Year Adopted Appropriations Schedule

Pennsauken Sewerage Authority

	<i>FY 2018 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	\$ 523,000						\$ 523,000
Fringe Benefits	424,720						424,720
Total Administration - Personnel	947,720	-	-	-	-	-	947,720
<i>Administration - Other (List)</i>							
Other Admin Expense - See Attached	271,985						271,985
Miscellaneous Administration*							-
Total Administration - Other	271,985	-	-	-	-	-	271,985
Total Administration	1,219,705	-	-	-	-	-	1,219,705
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,141,000						1,141,000
Fringe Benefits	774,920						774,920
Total COPS - Personnel	1,915,920	-	-	-	-	-	1,915,920
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense - See Attached	905,900						905,900
Miscellaneous COPS*							-
Total COPS - Other	905,900	-	-	-	-	-	905,900
Total Cost of Providing Services	2,821,820	-	-	-	-	-	2,821,820
Total Principal Payments on Debt Service in Lieu of Depreciation	45,550	-	-	-	-	-	45,550
Total Operating Appropriations	4,087,075	-	-	-	-	-	4,087,075
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt Operations & Maintenance Reserve	6,425	-	-	-	-	-	6,425
Renewal & Replacement Reserve							-
Municipality/County Appropriation	150,000						150,000
Other Reserves							-
Total Non-Operating Appropriations	156,425	-	-	-	-	-	156,425
TOTAL APPROPRIATIONS	4,243,500	-	-	-	-	-	4,243,500
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,243,500	-	-	-	-	-	4,243,500
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	150,000	-	-	-	-	-	150,000
Other							-
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000
TOTAL NET APPROPRIATIONS	\$ 4,093,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,093,500

* 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	\$ 204,353.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,353.75
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Debt Service Schedule - Principal

Pennsauken Sewerage Authority

	Fiscal Year Ending in							Total Principal Outstanding
	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	
Sewer								
NJETT Trust 2010	\$ 45,550	\$ 45,543	\$ 45,543	\$ 50,543	\$ 50,543	\$ 50,543	\$ 203,629	\$ 491,894
Total Principal	45,550	45,543	45,543	50,543	50,543	50,543	203,629	491,894
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal								
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal								
N/A								
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Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal								
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal								
TOTAL PRINCIPAL ALL OPERATIONS	\$ 45,550	\$ 45,543	\$ 45,543	\$ 50,543	\$ 50,543	\$ 50,543	\$ 203,629	\$ 491,894

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

	Moody's	Fitch	Standard & Poors
Bond Rating	Not Rated	Not Rated	Not Rated
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

	Adopted Budget Year 2018	Proposed Budget Year 2019	<i>Fiscal Year Ending in</i>					Total Interest Payments Outstanding	
			2020	2021	2022	2023	2024		Thereafter
Sewer									
NJEIT Trust 2010	\$ 6,425	\$ 5,925	\$ 5,525	\$ 5,025	\$ 4,725	\$ 4,125	\$ 3,525	\$ 8,850	\$ 37,700
Total Interest Payments	6,425	5,925	5,525	5,025	4,725	4,125	3,525	8,850	37,700
<i>N/A</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
<i>N/A</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
<i>N/A</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
<i>N/A</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
TOTAL INTEREST ALL OPERATIONS	\$ 6,425	\$ 5,925	\$ 5,525	\$ 5,025	\$ 4,725	\$ 4,125	\$ 3,525	\$ 8,850	\$ 37,700

Net Position Reconciliation

Pennsauken Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

FY 2019 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Operations	Total All
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 1,501,538						\$ 1,501,538	
Less: Invested in Capital Assets, Net of Related Debt (1)	4,759,790						4,759,790	
Less: Restricted for Debt Service Reserve (1)	555,017						555,017	
Less: Other Restricted Net Position (1)								
Total Unrestricted Net Position (1)	(3,813,269)						(3,813,269)	
Less: Designated for Non-Operating Improvements & Repairs								
Less: Designated for Rate Stabilization								
Less: Other Designated by Resolution								
Plus: Accrued Unfunded Pension Liability (1)	5,381,436							5,381,436
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	402,887							402,887
Plus: Estimated Income (Loss) on Current Year Operations (2)								
Plus: Other Adjustments (attach schedule)								
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,971,054							1,971,054
Unrestricted Net Position Utilized to Balance Proposed Budget								
Unrestricted Net Position Utilized in Proposed Capital Budget	230,000							230,000
Appropriation to Municipality/County (3)	150,000							150,000
Total Unrestricted Net Position Utilized in Proposed Budget	380,000							380,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR								
Last issued Audit Report (4)	\$ 1,591,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,591,054

(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

\$ 210,279 \$ - \$ - \$ - \$ - \$ - \$ 210,279

(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.

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNSAUKEN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 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.

In total, appropriations only increased 2.9% (\$118,000.00). The most significant changes in the annual budget from 2018 to 2019 are a result of increases to Cost of Providing Service – Personnel (149,580.00) and Administration – Personnel (55,780.00). The change is a result of the increasing costs for salaries, health insurance and pension.

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.

In total, revenues are expected to increase 6.5% (\$268,000.00). The most significant changes in the annual budget from 2018 to 2019 are a result of increases to Connection Fees (55,000.00) and service charges (201,500.00). Although no rate increase is planned for 2019, the result of 2016 and 2017 indicate that the current rates will provide the additional anticipated revenues.

Revenue Variances

Connection Fees – As result of two redevelopment in the Township, the Authority is anticipating receiving an additional \$55,000.00 in the 2019 budget.

Interest on Investments and Deposits - As a result of increasing interest rates, the Authority is anticipating an additional 12,000.00 in interest revenue in 2019.

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 redevelopment of areas of the Township discussed above have had a positive impact on this year's budget as a result of additional connection fees anticipated.

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 balance the Pennsauken Township's budget.

6. The proposed budget must not reflect an anticipated deficit from 2019/2019-2020 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.

There is no anticipated change in rates to support the 2019 Budget.

AUTHORITY CONTACT INFORMATION 2019

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, 2019 TO: DECEMBER 31, 2019

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

- 1) Provide the number of individuals employed in **(Use Most Recent W-3 Available 2017 or 2018)** 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 as reported on the Authority's Form W-3, **(Use Most Recent W-3 Available 2017 or 2018)** Transmittal of Wage and Tax Statements: **\$1,780,923.15**
- 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 **(Most Recent Filing that March 31, 2018 or 2019 deadline has passed 2018 or 2019)** because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> 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? **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. **Yes** If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

The Authority pays \$2,411.37 for Bill Orth's 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. **Attach a narrative of your Authority's procedures for all employees.**

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, the Authority paid \$372.00 for an employee appreciation luncheon.** 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.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **No** 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:
- a. First class or charter travel **No**
 - b. Travel for companions **No**
 - c. Tax indemnification and gross-up payments **Yes, The Authority pays gross up payments for the employees who receive vehicle benefits listed below.**
 - 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? **Yes** *If "yes," attach explanation including amount paid.*

Deborah Pflugfelder – Paid \$2,460.00 for severance.

- 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. (If no bonded Debt answer is Not Applicable)*

- 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, 2019 TO: DECEMBER 31, 2019

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: (Use the Most Recent W-2 available 2017 or 2018). 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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 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)

Pennsauken Sewerage Authority

For the Period January 1, 2019 to December 31, 2019

A B C D E F G H I J K L M N O P Q R S T

Position (Can Check more than 1 Column for each person) Reportable Compensation from Authority (W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	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.)	Estimated amount of other compensation from the 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 (1) See note below	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
1 William Orth	Executive Director	40	x					\$ 147,368	N/A	\$ 47,338	\$ 15,000	\$ 209,706	None					\$ 209,706
2 Thomas Tillinghast	Superintendent	40	x					102,752	N/A	22,281	14,500	139,533	None					139,533
3 Marco DiBattista	Treasurer	40	x					96,824	N/A	20,003	38,600	155,427	None					155,427
4 Dennis Archibale	Commissioner	2 x						3,600	N/A			3,600	None					3,600
5 Timothy Ellis	Commissioner	2 x						3,600	N/A			3,600	None					3,600
6 Oren Lutz	Commissioner	2 x						3,600	N/A		13,950	17,550	None					17,550
7 James Pennestri	Commissioner	2 x						3,600	N/A			3,600	None					3,600
8 Gregory Schorfield	Commissioner	2 x						3,600	N/A		29,690	33,290	None					33,290
9												0	0					0
10												0	0					0
11												0	0					0
12												0	0					0
13												0	0					0
14												0	0					0
15												0	0					0
Total:								\$ 364,944	\$ -	\$ 89,622	\$ 111,740	\$ 566,306						\$ 566,306

(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, 2019 to December 31, 2019

	# of Covered Members		Annual Cost Estimate per Employee		Total Cost Estimate		# of Covered Members		Annual Cost per Employee		Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	(Medical & Rx)	Proposed Budget	Employee Proposed Budget	Proposed Budget	(Medical & Rx)	Current Year	per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)			
Active Employees - Health Benefits - Annual Cost													
Single Coverage	6		\$ 12,367		\$ 74,200		7		\$ 14,302		\$ 100,112	\$ (25,912)	-25.9%
Parent & Child	5		22,840		114,200		1		20,100		20,100	94,100	468.2%
Employee & Spouse (or Partner)	2		24,400		48,800		3		22,716		68,148	(19,348)	-28.4%
Family	5		34,480		172,400		6		31,834		191,004	(18,604)	-9.7%
Employee Cost Sharing Contribution (enter as negative -)					(76,400)						(73,483)	(2,917)	4.0%
Subtotal	18				333,200		17				305,881	27,319	8.9%
Commissioners - Health Benefits - Annual Cost													
Single Coverage	2		18,250		36,500		2		17,040		34,080	2,420	7.1%
Parent & Child					-						-	-	#DIV/0!
Employee & Spouse (or Partner)					-						-	-	#DIV/0!
Family					-						-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					(1,300)						(1,255)	(45)	3.6%
Subtotal	2				35,200		2				32,825	2,375	7.2%
Retirees - Health Benefits - Annual Cost													
Single Coverage	7		8,657		60,600		7		9,395		65,766	(5,166)	-7.9%
Parent & Child					-						-	-	#DIV/0!
Employee & Spouse (or Partner)					-		4		28,625		114,500	(114,500)	-100.0%
Family	5		23,200		116,000						-	116,000	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							11				180,266	(3,666)	-2.0%
Subtotal	12				176,600		11				180,266	(3,666)	-2.0%
GRAND TOTAL	32				\$ 545,000		30				\$ 518,972	\$ 26,028	5.0%

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 Accumulated Liability for Compensated Absences

Pennsauken Sewerage Authority

For the Period January 1, 2019 to December 31, 2019

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Admin	143.75	\$ 54,935			x
O&M	611.39	183,392	x		
Total liability for accumulated compensated absences at beginning of current year		\$ 238,327			

The total Amount Should agree to most recently issued audit report for the Authority

Pennsauken Sewerage Authority

For the Period January 1, 2019 to December 31, 2019

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year		Dollar Value of Accrued Compensated Absence Liability
FAIR1	25.38	\$	5,704.30
KNEIB	22.88		4,886.10
LUTH	30.50		7,503.00
ORTH	65.00		36,842.00
	<u>143.75</u>	\$	<u>54,935.40</u>
BRUTS	17.29	\$	4,522.41
DAVI	25.35		6,469.32
DIBAT	65.00		24,206.00
FIGUE	29.21		7,641.99
FIGUE1	10.35		2,707.56
GUDIS	84.50		29,541.20
INGRA	28.96		7,669.27
INGR2	39.19		8,809.35
JOHNSON	11.25		2,155.50
KEICH	48.50		13,124.60
LONGO	39.06		10,218.75
OLIVO	31.44		8,224.05
ROBINS	37.73		10,034.85
SCHOF	27.63		7,049.90
SLAT	35.94		9,401.25
TILLI	80.00		31,616.00
	<u>611.39</u>	\$	<u>183,392.00</u>

Schedule of Shared Service Agreements

Pennsauken Sewerage Authority

January 1, 2019

to

December 31, 2019

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

X

2019
PENNSAUKEN
SEWERAGE
AUTHORITY

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM


PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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 16th day of October 2018.

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@psewer.com		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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?

No

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.

The capital budget will be financed through net position.

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, 2019 to December 31, 2019

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>	See Attached	\$ 230,000	\$ 230,000			
		-	-			
		-	-			
		-	-			
Total		230,000	230,000	-	-	-
<i>N/A</i>		-	-			
		-	-			
		-	-			
Total		-	-	-	-	-
<i>N/A</i>		-	-			
		-	-			
		-	-			
Total		-	-	-	-	-
<i>N/A</i>		-	-			
		-	-			
		-	-			
Total		-	-	-	-	-
<i>N/A</i>		-	-			
		-	-			
		-	-			
Total		-	-	-	-	-
<i>N/A</i>		-	-			
		-	-			
		-	-			
Total		-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 230,000	\$ 230,000	\$ -	\$ -	\$ -

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, 2019 to December 31, 2019

	<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>
<i>Sewer</i>						
Trucks	\$ -	\$ -				
Pumps and Controls	50,000	50,000				
Computer Equipment	10,000	10,000				
Office Equipment	15,000	15,000				
Operations Equipment and Maintenance	50,000	50,000				
Building Upkeep and Repairs	5,000	5,000				
GIS	100,000	100,000				
TOTAL PROPOSED CAPITAL BUDGET	<u>\$ 230,000</u>	<u>\$ 230,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2019 to December 31, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2019	2020	2021	2022	2023	2024
<i>Sewer</i>							
See Attached	\$ 680,000	\$ 230,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
	-	-	-	-	-	-	-
Total	680,000	230,000	90,000	90,000	90,000	90,000	90,000
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	\$ 680,000	\$ 230,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000

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, 2019 to December 31, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Year					
		Proposed Budget	2020	2021	2022	2023	2024
<i>Sewer</i>							
Trucks	\$ 75,000	\$ -	\$ 25,000		\$ 25,000		\$ 25,000
Pumps and Controls	225,000	50,000	25,000	\$ 50,000	25,000	\$ 50,000	25,000
Computer Equipment	35,000	10,000	5,000	5,000	5,000	5,000	5,000
Office Equipment	40,000	15,000	5,000	5,000	5,000	5,000	5,000
Operations Equipment and Maintenance	175,000	50,000	25,000	25,000	25,000	25,000	25,000
Building Upkeep and Repairs	30,000	5,000	5,000	5,000	5,000	5,000	5,000
GIS	100,000	100,000					
TOTAL	\$ 680,000	\$ 230,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000

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, 2019 to December 31, 2019

		<i>Funding Sources</i>					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorizatio n	Capital Grants	Other Sources
Sewer	See Attached	\$ 680,000	\$ 680,000				
		-					
		-					
		-					
	Total	680,000	680,000	-	-	-	-
N/A		-					
		-					
		-					
	Total	-	-	-	-	-	-
N/A		-					
		-					
		-					
	Total	-	-	-	-	-	-
N/A		-					
		-					
		-					
	Total	-	-	-	-	-	-
N/A		-					
		-					
		-					
	Total	-	-	-	-	-	-
N/A		-					
		-					
		-					
	Total	-	-	-	-	-	-
TOTAL		\$ 680,000	\$ 680,000	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4		\$ 680,000					
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, 2019 to December 31, 2019

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Trucks	\$ 75,000	\$ 75,000				
Pumps and Controls	225,000	225,000				
Computer Equipment	35,000	35,000				
Office Equipment	40,000	40,000				
Operations Equipment and Maintenance	175,000	175,000				
Building Upkeep and Repairs	30,000	30,000				
GIS	100,000	100,000				
Total 5 Year Plan per CB-4	<u>\$ 680,000</u>	<u>\$ 680,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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

