

Authority Budget of:

ADOPTED COPY

Pennsauken Sewerage Authority

LOCAL GOVT SERVICES

2019 DEC 13 P 2:27

RECEIVED

State Filing Year

2020

For the Period:

January 1, 2020

to

December 31, 2020

www.psewer.com

Authority Web Address

APPROVED COPY



Division of Local Government Services

2020 AUTHORITY BUDGET

Certification Section

2020

**PENNSAUKEN SEWERAGE AUTHORITY
BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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: 11/15/2019

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: 12/16/2019


2020 PREPARER'S CERTIFICATION

PENNSAUKEN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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		


2020 APPROVAL CERTIFICATION

PENNSAUKEN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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 15th day of October, 2019.

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 complete (**All Pages**) annual audits (**Not the Audit Synopsis**) 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



2020 AUTHORITY BUDGET RESOLUTION

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

WHEREAS, the Annual Budget and Capital Budget for the Pennsauken Sewerage Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 has been presented before the governing body of the Pennsauken Sewerage Authority at its open public meeting of October 15, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,578,500.00, Total Appropriations, including any Accumulated Deficit if any, of \$4,578,500.00 and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$195,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$195,000.00; and

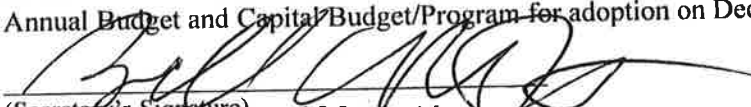
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 15, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pennsauken Sewerage Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 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 17, 2019.


 (Secretary's Signature) Bill Orth

10/16/19
 (Date)


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

2020 ADOPTION CERTIFICATION

PENNSAUKEN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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 10th day of, December 2019.

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	<u>mdibattista@psewer.com</u>		

2020 ADOPTED BUDGET RESOLUTION

PENNSAUKEN SEWERAGE AUTHORITY

YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsauken Sewerage Authority for the year beginning January 1, 2020 and ending, December 31, 2020 has been presented for adoption before the governing body of the Pennsauken Sewerage Authority at its open public meeting of December 10, 2019; 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 \$4,578,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,578,500.00 and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$195,000.00 and Total Unrestricted Net Position planned to be utilized of \$195,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsauken Sewerage Authority, at an open public meeting held on December 10, 2019 that the Annual Budget and Capital Budget/Program of the Pennsauken Sewerage Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 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)

12/10/19

(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			

2020 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pennsauken Sewerage Authority
 For the Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget			FY 2019 Adopted Budget		% Increase (Decrease) Proposed vs. Adopted
	N/A	N/A	N/A	Total All Operations	Total All Operations	
REVENUES						
Total Operating Revenues	\$ 4,558,500	\$ -	\$ -	\$ 4,558,500	\$ 4,349,500	4.8%
Total Non-Operating Revenues	20,000	-	-	20,000	12,000	66.7%
Total Anticipated Revenues	4,578,500	-	-	4,578,500	4,361,500	5.0%
APPROPRIATIONS						
Total Administration	1,295,000	-	-	1,295,000	1,250,400	3.6%
Total Cost of Providing Services	3,082,425	-	-	3,082,425	2,909,625	5.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	45,550	-	-	45,550	45,550	0.0%
Total Operating Appropriations	4,422,975	-	-	4,422,975	4,205,575	5.2%
Total Interest Payments on Debt	5,525	-	-	5,525	5,925	-6.8%
Total Other Non-Operating Appropriations	150,000	-	-	150,000	150,000	0.0%
Total Non-Operating Appropriations	155,525	-	-	155,525	155,925	-0.3%
Accumulated Deficit	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,578,500	-	-	4,578,500	4,361,500	5.0%
Less: Total Unrestricted Net Position Utilized	150,000	-	-	150,000	150,000	0.0%
Net Total Appropriations	4,428,500	-	-	4,428,500	4,211,500	5.2%
ANTICIPATED SURPLUS (DEFICIT)	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 150,000	0.0%

Revenue Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget				FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adapted	% Increase (Decrease) Proposed vs. Adapted
	Sewer	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	\$ -	0.0%
Business/Commercial	1,480,000				1,271,000	209,000	16.4%
Industrial					-	-	#DIV/0!
Intergovernmental	237,000				237,000	-	0.0%
Other					-	-	#DIV/0!
Total Service Charges	<u>4,417,000</u>	-	-	-	<u>4,417,000</u>	<u>209,000</u>	<u>5.0%</u>
<i>Connection Fees</i>							
Residential	5,000				5,000	-	0.0%
Business/Commercial	80,000				80,000	-	0.0%
Industrial					-	-	#DIV/0!
Intergovernmental	1,000				1,000	-	0.0%
Other					-	-	#DIV/0!
Total Connection Fees	<u>86,000</u>	-	-	-	<u>86,000</u>	<u>-</u>	<u>0.0%</u>
<i>Parking Fees</i>							
Meters					-	-	#DIV/0!
Permits					-	-	#DIV/0!
Fines/Penalties					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Parking Fees	<u>-</u>	-	-	-	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Other Operating Revenues (List)</i>							
Interest and Fines on Delinquents	40,000				40,000	-	0.0%
Miscellaneous	15,000				15,000	-	0.0%
Filing Fees	500				500	-	0.0%
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
Total Other Revenue	<u>55,500</u>	-	-	-	<u>55,500</u>	<u>-</u>	<u>0.0%</u>
Total Operating Revenues	<u>4,558,500</u>	-	-	-	<u>4,349,500</u>	<u>209,000</u>	<u>4.8%</u>
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	<u>-</u>	-	-	-	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Interest on Investments & Deposits (List)</i>							
Interest Earned	20,000				20,000	12,000	66.7%
Penalties					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Interest	<u>20,000</u>	-	-	-	<u>20,000</u>	<u>8,000</u>	<u>66.7%</u>
Total Non-Operating Revenues	<u>20,000</u>	-	-	-	<u>20,000</u>	<u>8,000</u>	<u>66.7%</u>
TOTAL ANTICIPATED REVENUES	<u>\$ 4,578,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,578,500</u>	<u>\$ 217,000</u>	<u>5.0%</u>

Appropriations Schedule

Pennsauken Sewerage Authority

For the Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget					FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	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 APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 599,000					\$ 599,000	\$ 563,000	\$ 36,000	6.4%
Fringe Benefits	432,500					432,500	440,500	(8,000)	-1.8%
Total Administration - Personnel	1,031,500	-	-	-	-	1,031,500	1,003,500	28,000	2.8%
<i>Administration - Other (List)</i>									
Other Admin Expenses (See Attached)	57,000					57,000	57,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Miscellaneous Administration*	206,500					206,500	189,900	16,600	8.7%
Total Administration - Other	263,500	-	-	-	-	263,500	246,900	16,600	6.7%
Total Administration	1,295,000	-	-	-	-	1,295,000	1,250,400	44,600	3.6%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,275,000					1,275,000	1,242,000	33,000	2.7%
Fringe Benefits	772,900					772,900	823,500	(50,600)	-6.1%
Total COPS - Personnel	2,047,900	-	-	-	-	2,047,900	2,065,500	(17,600)	-0.9%
<i>Cost of Providing Services - Other (List)</i>									
Other COPS Expense (See Attached)	851,000					851,000	675,400	175,600	26.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Miscellaneous COPS*	183,525					183,525	168,725	14,800	8.8%
Total COPS - Other	1,034,525	-	-	-	-	1,034,525	844,125	190,400	22.6%
Total Cost of Providing Services	3,082,425	-	-	-	-	3,082,425	2,909,625	172,800	5.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	45,550					45,550	45,550	-	0.0%
Total Operating Appropriations	4,422,975	-	-	-	-	4,422,975	4,205,575	217,400	5.2%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	5,525	-	-	-	-	5,525	5,925	(400)	-6.8%
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	155,525	-	-	-	-	155,525	155,925	(400)	-0.3%
TOTAL APPROPRIATIONS	4,578,500	-	-	-	-	4,578,500	4,361,500	217,000	5.0%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,578,500	-	-	-	-	4,578,500	4,361,500	217,000	5.0%
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	\$ 4,428,500	\$ -	\$ -	\$ -	\$ -	\$ 4,428,500	\$ 4,211,500	\$ 217,000	5.2%

* 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 \$ 221,148.75 \$ - \$ - \$ - \$ - \$ 221,148.75

Pennsauken Sewerage Authority
For The Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget Sewer	FY 2019 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%
	<u>\$ 57,000.00</u>	<u>\$ 57,000.00</u>	<u>\$ -</u>	0.0%
Miscellaneous Administration				
Insurance	\$ 10,000.00	\$ 8,400.00	\$ 1,600.00	19.0%
Postage	10,000.00	7,000.00	3,000.00	42.9%
Telephone	20,000.00	20,000.00	-	0.0%
Utilities	25,000.00	25,000.00	-	0.0%
Other Professional Fees	20,000.00	20,000.00	-	0.0%
Office Supplies	15,000.00	15,000.00	-	0.0%
Advertising / Printing	15,000.00	15,000.00	-	0.0%
Service Contracts	15,000.00	15,000.00	-	0.0%
Equipment Rental	3,500.00	3,500.00	-	0.0%
Building Repairs	25,000.00	15,000.00	10,000.00	66.7%
Education / Dues	10,000.00	8,000.00	2,000.00	25.0%
Miscellaneous	5,500.00	5,500.00	-	0.0%
Civic Involvement	32,500.00	32,500.00	-	0.0%
	<u>\$ 206,500.00</u>	<u>\$ 189,900.00</u>	<u>\$ 16,600.00</u>	8.7%

Pennsauken Sewerage Authority
For The Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget Sewer	FY 2019 Adopted Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Other COPS Expense				
Engineering Fees	\$ 60,000.00	\$ 40,000.00	\$ 20,000.00	50.0%
JIF Fund	10,000.00	10,000.00	-	0.0%
Uninsured Liabilities	10,000.00	10,000.00	-	0.0%
Station Utilities	175,000.00	175,000.00	-	0.0%
Trash Removal	10,000.00	10,000.00	-	0.0%
Service Contracts	40,000.00	30,000.00	10,000.00	33.3%
Vehicle Repair & Parts	20,000.00	20,000.00	-	0.0%
Collection System	75,000.00	60,400.00	14,600.00	24.2%
Emergency Main Repairs	200,000.00	140,000.00	60,000.00	42.9%
Emergency Station Repairs	200,000.00	143,000.00	57,000.00	39.9%
Permits & Licenses	6,000.00	6,000.00	-	0.0%
Miscellaneous	<u>45,000.00</u>	<u>31,000.00</u>	<u>14,000.00</u>	45.2%
	<u>\$ 851,000.00</u>	<u>\$ 675,400.00</u>	<u>\$ 175,600.00</u>	26.0%
Miscellaneous COPS				
Insurance	\$ 27,500.00	\$ 27,500.00	\$ -	0.0%
Worker's Comp Insurance	53,000.00	53,000.00	-	0.0%
Property Insurance	55,000.00	46,500.00	8,500.00	18.3%
Safety	5,000.00	3,000.00	2,000.00	66.7%
Landscaping	5,000.00	3,000.00	2,000.00	66.7%
Fuel, Oil & Mileage	30,000.00	30,000.00	-	0.0%
Chemicals & Treatment	<u>8,025.00</u>	<u>5,725.00</u>	<u>2,300.00</u>	40.2%
	<u>\$ 183,525.00</u>	<u>\$ 168,725.00</u>	<u>\$ 14,800.00</u>	8.8%

Prior Year Adopted Appropriations Schedule

Pennsauken Sewerage Authority

FY 2019 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 563,000					\$ 563,000
Fringe Benefits	440,500					440,500
Total Administration - Personnel	1,003,500	-	-	-	-	1,003,500
<i>Administration - Other (List)</i>						
Other Admin Expenses (See Attached)	57,000					57,000
						-
						-
						189,900
Miscellaneous Administration*	189,900					189,900
Total Administration - Other	246,900	-	-	-	-	246,900
Total Administration	1,250,400	-	-	-	-	1,250,400
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	1,242,000					1,242,000
Fringe Benefits	823,500					823,500
Total COPS - Personnel	2,065,500	-	-	-	-	2,065,500
<i>Cost of Providing Services - Other (List)</i>						
Other COPS Expense (See Attached)	675,400					675,400
						-
						-
						168,725
Miscellaneous COPS*	168,725					168,725
Total COPS - Other	844,125	-	-	-	-	844,125
Total Cost of Providing Services	2,909,625	-	-	-	-	2,909,625
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>						
	45,550	-	-	-	-	45,550
Total Operating Appropriations	4,205,575	-	-	-	-	4,205,575
NON-OPERATING APPROPRIATIONS						
Total Interest Payments on Debt	5,925	-	-	-	-	5,925
Operations & Maintenance Reserve						-
Renewal & Replacement Reserve						-
Municipality/County Appropriation	150,000					150,000
Other Reserves						-
Total Non-Operating Appropriations	155,925	-	-	-	-	155,925
TOTAL APPROPRIATIONS	4,361,500	-	-	-	-	4,361,500
ACCUMULATED DEFICIT						
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,361,500	-	-	-	-	4,361,500
UNRESTRICTED NET POSITION UTILIZED						
Municipality/County Appropriation	150,000	-	-	-	-	150,000
Other						-
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	150,000
TOTAL NET APPROPRIATIONS	\$ 4,211,500	\$ -	\$ -	\$ -	\$ -	\$ 4,211,500

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

Net Position Reconciliation

Pennsauken Sewerage Authority

For the Period January 1, 2020

to December 31, 2020

FY 2020 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ (6,182,666)					\$ (6,182,666)
Less: Invested in Capital Assets, Net of Related Debt (1)	5,272,662					5,272,662
Less: Restricted for Debt Service Reserve (1)	555,018					555,018
Less: Other Restricted Net Position (1)						
Total Unrestricted Net Position (1)	(12,010,346)	-	-	-	-	(12,010,346)
Less: Designated for Non-Operating Improvements & Repairs						
Less: Designated for Rate Stabilization						
Less: Other Designated by Resolution						
Plus: Accrued Unfunded Pension Liability (1)	4,941,732					4,941,732
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	8,249,295					8,249,295
Plus: Estimated Income (Loss) on Current Year Operations (2)						
Plus: Other Adjustments (attach schedule)						
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,180,681	-	-	-	-	1,180,681
Unrestricted Net Position Utilized to Balance Proposed Budget						
Unrestricted Net Position Utilized in Proposed Capital Budget	195,000					195,000
Appropriation to Municipality/County (3)	150,000					150,000
Total Unrestricted Net Position Utilized in Proposed Budget	345,000	-	-	-	-	345,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR						
Last issued Audit Report (4)	\$ 835,681	\$ -	\$ -	\$ -	\$ -	\$ 835,681

(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

\$ 221,149 \$ - \$ - \$ - \$ 221,149

(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.

2020

PENNSAUKEN
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2020 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM


PENNSAUKEN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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 15th day of October, 2019.

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		

2020 CAPITAL BUDGET/PROGRAM MESSAGE

PENNSAUKEN SEWERAGE AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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 (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects?

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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

No.

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

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, 2020 to December 31, 2020

		Estimated Total Cost	Funding Sources					
			Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources	
Sewer								
	See Attached	\$ 195,000	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	195,000	195,000	-	-	-	-	-
	N/A							
	Total	-	-	-	-	-	-	-
	N/A							
	Total	-	-	-	-	-	-	-
	N/A							
	Total	-	-	-	-	-	-	-
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	Total	-	-	-	-	-	-	-
	N/A							
	Total	-	-	-	-	-	-	-
	N/A							
	Total	-	-	-</				

Pennsauken Sewerage Authority
 For the Period January 1, 2020 to December 31, 2020

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
<i>Sewer</i>					
Pumps and Controls	\$ 50,000.00	\$ 50,000			
Computer Equipment	10,000	10,000			
Office Equipment	5,000	5,000			
Operations Equipment and Maintenance	25,000	25,000			
Building Upkeep and Repairs	5,000	5,000			
Trucks	-				
GIS	100,000	100,000			
TOTAL PROPOSED CAPITAL BUDGET	\$ 195,000	\$ 195,000	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Pennsauken Sewerage Authority

For the Period January 1, 2020 to December 31, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget							
		Year 2020	2021	2022	2023	2024	2025		
<i>Sewer</i>									
See Attached	\$ 630,000	\$ 195,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 80,000	\$ 85,000		
	-	-							
	-	-							
Total	630,000	195,000	90,000	90,000	90,000	80,000	85,000		
<i>N/A</i>									
	-	-							
	-	-							
Total	-	-	-	-	-	-	-		
<i>N/A</i>									
	-	-							
	-	-							
Total	-	-	-	-	-	-	-		
<i>N/A</i>									
	-	-							
	-	-							
Total	-	-	-	-	-	-	-		
<i>N/A</i>									
	-	-							
	-	-							
Total	-	-	-	-	-	-	-		
TOTAL	\$ 630,000	\$ 195,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 80,000	\$ 85,000		

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, 2020 to December 31, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Year					
		Proposed Budget	2021	2022	2023	2024	2025
<i>Sewer</i>							
Pumps and Controls	\$ 245,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 50,000	\$ 20,000	\$ 50,000
Computer Equipment	35,000	10,000.00	5,000	5,000	5,000	5,000	5,000
Office Equipment	30,000	5,000.00	5,000	5,000	5,000	5,000	5,000
Operations Equipment and Maintenance	140,000	25,000.00	25,000	25,000	25,000	20,000	20,000
Building Upkeep and Repairs	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Trucks	50,000			25,000		25,000	
GIS	100,000	100,000.00					
TOTAL	\$ 630,000	\$ 195,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 80,000	\$ 85,000

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, 2020 to December 31, 2020

		<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	\$ 630,000	\$ 630,000				
		-	-				
		-	-				
		-	-				
	Total	630,000	630,000	-	-	-	-
	<i>N/A</i>	-	-				
		-	-				
		-	-				
	Total	-	-	-	-	-	-
	<i>N/A</i>	-	-				
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	Total	-	-	-	-	-	-
	<i>N/A</i>	-	-				
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	<i>N/A</i>	-	-				
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	Total	-	-	-	-	-	-
	<i>N/A</i>	-	-				
		-	-				
		-	-				
	Total	-	-	-	-	-	-
	<i>N</i>						

Pennsauken Sewerage Authority

For the Period January 1, 2020 to December 31, 2020

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Pumps and Controls	\$ 245,000	\$ 245,000				
Computer Equipment	35,000	35,000				
Office Equipment	30,000	30,000				
Operations Equipment and Maintenance	140,000	140,000				
Building Upkeep and Repairs	30,000	30,000				
Trucks	50,000	50,000				
GIS	100,000	100,000				
Total 5 Year Plan per CB-4	<u>\$ 630,000</u>	<u>\$ 630,000</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.

2020 AUTHORITY BUDGET
Narrative and Information Section

2020 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNSAUKEN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (**As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%**) for each individual revenue and appropriation line item. 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.

In the 2020 budget, revenues are projected to increase 5.0% or \$217,000.00. Although no rate increase is planned for 2020, the results of 2018 indicate that the current rates will provide the additional anticipated revenues. Total net appropriations are also projected to increase by \$217,000.00 or 5.2%.

Revenue Variances

Service Charges – Business – The Authority continues to see additional usage from its business customers resulting in additional revenue. The 2020 budgeted amount was increased to \$1,480,000.00 (209,000, 16.4%), which is in line with the revenue from the last completed audit.

Interest Earned – As a result of increasing interest rates, the Authority has been receiving increasing amount of interest on all of its bank accounts. As a result, the anticipated revenue has been increased to \$20,000 (8,000, 66.7%) which is also in line with the revenue from the last completed audit.

Appropriation Variances – Cost of Providing Service

Engineering Fees – This line was increased to \$60,000 (20,000.00, 50%) as a result of the costs of anticipated updates to the collection system.

Service Contracts – This line was increased to \$25,000 (10,000.00, 66.7%) as a result of increasing costs related to odor control.

Collection System – This line was increased to \$75,000 (14,600.00, 24.2%) as a result of the costs of anticipated updates to the collection system.

Emergency Main Repairs – This line was increased to \$200,000 (60,000.00, 42.9%) as a result of the costs related to repairs of the aging collection system.

Emergency Station Repairs – This line was increased to \$200,000 (57,000.00, 39.9%) as a result of the costs related to repairs of the aging collection system.

Miscellaneous – This line was increased to \$45,000 (14,000.00, 45.2%) as a result of the costs related to repairs of the aging collection system.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. **(Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)**

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.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital 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.

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service payments, pilot payments, or other types of contracts or agreements (Example to provide police services to the Authority etc. and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

To help balance the Pennsauken Township's budget.

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 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.

The Authority's recording of the Net Pension Liability and Net OPEB Liability as a result of GASB Statement 68 & 75 resulted in the Authority's unrestricted net position being a deficit at year end. If the liabilities were not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its contractually required contribution. If or when the Authority is informed that it must pay its unfunded 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.

6. 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. (If no changes to fees or rates indicate (**Answer as "Rates Are Staying the Same"**))

There is no anticipated change in rates to support the 2020 Budget.

AUTHORITY CONTACT INFORMATION 2020

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 BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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

- 1) Provide the number of individuals employed in 2018 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 27
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$1,840,664.43
- 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, 2019 or 2020 deadline has passed 2019 or 2020**) 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? **Yes**
 - 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.*

A purchase was made from Tire World (Gregory Schofield Owner) on 9/5/18 for \$10.00 Fix-A-Flat Tire Sealant. This transaction was not 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 paid \$1,912.08 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 individuals listed on Page N-4 (2 of 2).**

The Township of Pennsauken sets the commissioner's salary. There is no formal evaluation for key employees. Compensation for key employees is included in written employment contract, which are reviewed and approved by the Commissioners.

- 11) Did the Authority pay for meals or catering during the current fiscal year? **No** 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? **Yes, see attached** 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? **No** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **N/A – No Outstanding Bonds. The only debt is NJEIT loans and they do not require a continuing disclosure.** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 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
FY 2020 Budget Informational Questionnaire**

The following is a summary of travel expenses for the employees listed on page N-4 during FY 2018.

Marco DiBattista	To Attend NJWEA Conference	\$ 114.54
Thomas Tillinghast	To Attend NJWEA Conference	257.04
		<hr/>
		<u>\$ 371.58</u>

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

**PENNSAUKEN SEWERAGE AUTHORITY
BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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 2018 or 2019). 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, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 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		December 31, 2020																	
For the Period January 1, 2020 to December 31, 2020		Reportable Compensation from Authority (W-2/1099)																	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (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	40	x	x	x	x		\$ 147,368	N/A	\$ 47,338	\$ 46,813	\$ 241,519	Pennsauken Township	Committeeman	3	\$ 15,884	\$	\$ 257,403	
2	Thomas Tillinghast	40	x	x	x	x		104,832	N/A	22,703	39,216	166,751	None					166,751	
3	Marco DiBattista	40	x	x	x	x		103,896	N/A	17,606	62,721	184,223	None					184,223	
4	Alan Gulis	40						92,768	N/A	16,056	36,063	144,887	None					144,887	
5	Dennis Archibale	2 x						3,600	N/A		789	4,389	None					4,389	
6	Timothy Ellis	2 x						3,600	N/A		789	4,389	None					4,389	
7	Oren Lutz	2 x						3,600	N/A	14,739	14,739	18,339	None					18,339	
8	James Pennestri	2 x						3,600	N/A	789	789	4,389	None					4,389	
9	Gregory Schofield	2 x						3,600	N/A	30,479	30,479	34,079	None					34,079	
10													None					0	
11													None					0	
12													None					0	
13													None					0	
14													None					0	
15													None					0	
Total:								\$ 456,864	\$	\$ 103,703	\$ 232,398	\$ 802,965				\$ 15,884	\$	\$ 818,849	

(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, 2020 to December 31, 2020

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Actual	Proposed Budget	Actual						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	6	6	\$ 13,700	\$ 82,200	\$ 82,200	6	\$ 12,367	\$ 74,200	\$ 8,000	10.8%
Parent & Child	4	5	23,525	94,100	114,200	5	22,840	114,200	(20,100)	-17.6%
Employee & Spouse (or Partner)	2	2	25,300	50,600	48,800	2	24,400	48,800	1,800	3.7%
Family	6	5	36,000	216,000	172,400	5	34,480	172,400	43,600	25.3%
Employee Cost Sharing Contribution (enter as negative -)				(77,300)	(76,400)			(76,400)	(900)	1.2%
Subtotal	18	18		365,600	333,200	18		333,200	32,400	9.7%
Commissioners - Health Benefits - Annual Cost										
Single Coverage	2	2	19,500	39,000	36,500	2	18,250	36,500	2,500	6.8%
Parent & Child				-	-			-	-	#DIV/0!
Employee & Spouse (or Partner)				-	-			-	-	#DIV/0!
Family				-	-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)				(1,300)	(1,300)			(1,300)	-	0.0%
Subtotal	2	2		37,700	35,200	2		35,200	2,500	7.1%
Retirees - Health Benefits - Annual Cost										
Single Coverage	7	7	\$ 8,657	60,600	60,600	7	8,657	60,600	-	0.0%
Parent & Child				-	-			-	-	#DIV/0!
Employee & Spouse (or Partner)	5	5	23,200	116,000	116,000	5	23,200	116,000	116,000	#DIV/0!
Family				-	-			-	(116,000)	-100.0%
Employee Cost Sharing Contribution (enter as negative -)				-	-			-	-	#DIV/0!
Subtotal	12	12		176,600	176,600	12		176,600	-	0.0%
GRAND TOTAL	32	32		\$ 579,900	\$ 545,000	32		\$ 545,000	\$ 34,900	6.4%

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

Yes	Yes or No
Yes	Yes or 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, 2020 to December 31, 2020

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

X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Administration (See Attached)	333.60	\$ 82,036	<input checked="" type="checkbox"/>		
O&M (See Attached)	606.91	171,857	<input checked="" type="checkbox"/>		
Total liability for accumulated compensated absences at beginning of current year		\$ 253,893			

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

Pennsauken Sewerage Authority

For the Period January 1, 2020 to December 31, 2020

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability
DIBAT	111.12	\$ 29,691.42
FAIR1	25.73	6,700.02
KNEIB	5.87	2,345.95
LUTH	15.35	2,996.00
ORTH	175.53	40,302.41
	<u>333.60</u>	<u>\$ 82,035.80</u>
BRUTS	27.59	\$ 7,371.38
DAVI	11.87	3,171.80
DORIETY	25.47	9,088.00
FIGUE	28.84	7,799.46
FIGUE1	43.39	9,961.80
GUDIS	96.32	23,810.00
INGRA	53.85	14,669.17
INGR2	32.00	7,347.20
JOHNSON	33.19	8,868.10
KEICH	28.74	7,207.05
LONGO	30.31	8,099.50
OLIVO	4.62	2,672.00
ROBINS	33.79	9,176.69
SCHOF	29.25	7,616.70
SLAT	47.69	12,742.10
TILLI	80.00	32,256.00
	<u>606.91</u>	<u>\$ 171,856.95</u>

Pennsauken Sewerage Authority
For The Period October 1, 2018 to September 30, 2019

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

1 Annual Maintenance and Repair of Electrical and Mechanical Systems
CO #1 \$34,790.00 31.57%

2 Annual Maintenance and Repair of Electrical and Mechanical Systems
CO #2 \$73,000.00 66.23%, Cumulative 97.80%

3

4

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

**A RESOLUTION OF THE PENNSAUKEN SEWERAGE AUTHORITY (“PSA”)
AUTHORIZING CHANGE ORDER NO. 1 REGARDING THE
2017 ANNUAL MAINTENANCE AND REPAIR OF ELECTRICAL
AND MECHANICAL SYSTEMS CONTRACT NO. 17-03**

WHEREAS, PSA adopted a Resolution on February 21, 2017 to award a contract for Annual Maintenance and Repair of Electrical and Mechanical Systems to Municipal Maintenance (MM) based upon a response to requests for bids; and

WHEREAS, the bid supplied by MM was based upon estimates of the need for certain materials and categories of work (“time and materials”), which estimates were provided by PSA based upon prior years’ experience; and

WHEREAS, it is not possible to anticipate emergent situations accurately based upon the fact that they are, by their very nature, situations that are not planned and require work and material not previously anticipated; and

WHEREAS, the bid of MM for the 2017 Annual Maintenance and Repair of Electrical and Mechanical Systems contract was in the total amount of One Hundred Ten Thousand Two Hundred Ten Dollars (\$110,210.00); and

WHEREAS, total invoiced for work performed to date under this contract is One Hundred Forty One Thousand Five Hundred Fifty-Two Dollars and Seventy Cents (\$141,552.70), and

WHEREAS, PSA’s Superintendent determines the need for emergency work under the aforementioned contract and has reviewed each and every MM invoice and found them to be supported by his request for the work and the application of unit prices provided by MM in its bid and having determined that the difference giving rise to the need for a change order is a result in the need for services under the contract beyond that which was estimated by the Authority.

NOW THEREFORE BE IT RESOLVED, that the PSA approves Change Order No 17-01 to increase the amount set forth in the 2017 Annual Maintenance and Repair of Electrical and Mechanical Systems Contract, from a not to exceed amount of One Hundred Ten Thousand Two Hundred Ten Dollars (\$110,210.00) to an amount of One Hundred Forty Five Thousand Dollars (\$145,000.00).



Bill Orth, Secretary

ROLLCALL:

Mr. Lutz – Absent

Mr. Schofield – Yes

Mr. Archible – Absent

Mr. Ellis – Yes

Mr. Pennestri – Yes

ADOPTED: March 20, 2018

AFFIDAVIT OF PUBLICATION

Publisher's Fee \$9.68 Affidavit \$30.00

State of New Jersey } SS.
Camden County

Personally appeared

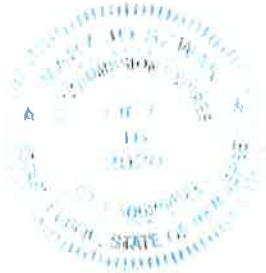


Of the **Courier Post**, a newspaper printed in Cherry Hill, New Jersey and published in Cherry Hill, in said County and State, and of general circulation in said county, who being duly sworn, deposes and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 1 times, once in each issue as follows:

03/29/18 A.D 2018


Notary Public of New Jersey

Ad Number: 0002921880



Ad Number: 0002821880

Run Dates: 03/29/18

PENNSAUKEN SEWERAGE
AUTHORITY

Please take notice that on February 21, 2017 the Pennsauken Sewerage Authority awarded a contract for Annual Maintenance and Repair of Electrical and Mechanical Systems to Municipal Maintenance. The contract was awarded on an estimated time and material basis and a bid thereon of \$110,210.00. Total invoiced for work performed to date under this contract is \$141,552.70. Therefore Change Order No. 17-01 was approved on March 20, 2018 in the amount of \$34,790.00 and the contract not to exceed \$145,000.00.
(9.68)

0002821880-01

**A RESOLUTION OF THE PENNSAUKEN SEWERAGE AUTHORITY (“PSA”)
AUTHORIZING CHANGE ORDER NO. 2 REGARDING THE
2017 ANNUAL MAINTENANCE AND REPAIR OF ELECTRICAL
AND MECHANICAL SYSTEMS CONTRACT NO. 17-03**

WHEREAS, PSA adopted a Resolution on February 21, 2017 to award a contract for Annual Maintenance and Repair of Electrical and Mechanical Systems to Municipal Maintenance (MM) based upon a response to requests for bids; and

WHEREAS, the bid supplied by MM was based upon estimates of the need for certain materials and categories of work (“time and materials”), which estimates were provided by PSA based upon prior years’ experience; and

WHEREAS, it is not possible to anticipate emergent situations accurately based upon the fact that they are, by their very nature, situations that are not planned and require work and material not previously anticipated; and

WHEREAS, the bid of MM for the 2017 Annual Maintenance and Repair of Electrical and Mechanical Systems contract was in the total amount of One Hundred Ten Thousand Two Hundred Ten Dollars (\$110,210.00); and

WHEREAS, total invoiced for work performed to date under this contract is Two Hundred Seventeen Thousand Five Hundred Twenty-Two Dollars and Sixty-Two Cents (\$217,522.62), and

WHEREAS, PSA’s Superintendent determines the need for emergency work under the aforementioned contract and has reviewed each and every MM invoice and found them to be supported by his request for the work and the application of unit prices provided by MM in its bid and having determined that the difference giving rise to the need for a change order is a result in the need for services under the contract beyond that which was estimated by the Authority.

NOW THEREFORE BE IT RESOLVED, that the PSA approves Change Order No 17-02 to increase the amount set forth in the 2017 Annual Maintenance and Repair of Electrical and Mechanical Systems Contract, from a not to exceed amount of One Hundred Ten Thousand Two Hundred Ten Dollars (\$110,210.00) to an amount of Two Hundred Eighteen Thousand Dollars (\$218,000.00).


Bill Orth, Secretary

ROLLCALL:

Mr. Lutz – Yes
Mr. Schofield – Yes
Mr. Archible – Absent
Mr. Ellis – Yes
Mr. Pennestri – Yes

ADOPTED: May 15, 2018

Ad Number: 0002935616

Run Dates: 05/23/18

PENNSAUKEN SEWERAGE AUTHORITY
Please take notice that on February 21, 2017 the Pennsauken Sewerage Authority awarded a contract for Annual Maintenance and Repair of Electrical and Mechanical Systems to Municipal Maintenance. The contract was awarded on an estimated time and material basis and a bid thereon of \$110,210.00. Total invoiced for work performed to date under this contract is \$217,522.62. Therefore Change Order No. 17-02 was approved on May 15, 2018 for the contract not to exceed \$218,000.00.
(\$8.80)

0002935616-01

AFFIDAVIT OF PUBLICATION

Publisher's Fee \$8.80 Affidavit \$30.00

**State of New Jersey
Camden County**

} **SS.**

Personally appeared *Amy Board*

Of the **Courier Post**, a newspaper printed in Cherry Hill, New Jersey and published in Cherry Hill, in said County and State, and of general circulation in said county, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 1 times, once in each issue as follows:

05/23/18 A.D 2018

Mary Johnson
Notary Public of New Jersey

Ad Number: 0002935616



