

2018 AUTHORITY BUDGET

Certification Section

2018

**PENNSVILLE TOWNSHIP SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM DECEMBER 1, 2018 TO NOVEMBER 30, 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: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2018 PREPARER'S CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 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:	Henry J. Ludwigsen		
Title:	Partner		
Address:	6 North Broad Street, Suite 201 Woodbury, NJ 08096		
Phone Number:	(856)853-0440	Fax Number:	(856)435-0440
E-mail address	hludwigsen@bowmanllp.com		

2018 APPROVAL CERTIFICATION

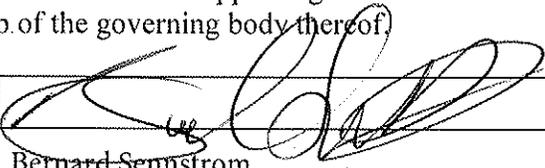
PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 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 Pennsville Township Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 13th day of September, 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:	Bernard Semstrom		
Title:	Chairman		
Address:	90 North Broadway, Pennsville, NJ 08070		
Phone Number:	(856)678-5700	Fax Number:	(856)678-3023
E-mail address	pvsewer@pvtwp.com		

INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Bernard Sennstrom _____

Title of Officer Certifying compliance

Chairman

Signature



2018 AUTHORITY BUDGET RESOLUTION PENNSVILLE TOWNSHIP SEWERAGE

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 2019

WHEREAS, the Annual Budget and Capital Budget for the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2018 and ending, November 30, 2019 has been presented before the governing body of the Pennsville Township Sewerage Authority at its open public meeting of September 13, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,488,000 Total Appropriations, including any Accumulated Deficit if any, of \$2,870,345 and Total Unrestricted Net Position utilized of \$382,345; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$552,000 and Renewal and Replacement Reserve planned to be utilized as funding thereof, of \$552,000; and

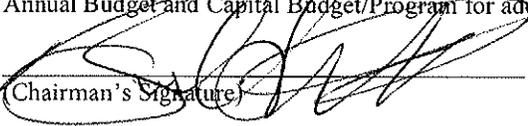
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pennsville Township Sewerage Authority, at an open public meeting held on September 13, 2018 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2018 and ending, November 30, 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 Pennsville Township Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on October 11, 2018.



9/13/18
 (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Sennstrom	✓			
Chollis	✓			
McDade	✓			
Hourigan				✓
Masten	✓			
Smith	✓			

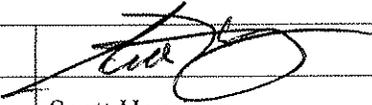
2018 ADOPTION CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: **DECEMBER 1,** TO: **NOVEMBER 30,**
2018 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 Pennsville Township Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 11th day of, October, 2018.

Officer's Signature:			
Name:	Scott Hourigan		
Title:	Secretary		
Address:	90 North Broadway, Pennsville, NJ 08070		
Phone Number:	(856)678-7500	Fax Number:	(856)678-3023
E-mail address	pvsewer@pvtwp.com		

2018 ADOPTED BUDGET RESOLUTION

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 2019

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsville Township Sewerage Authority for the fiscal year beginning December 1, 2018 and ending, November 30, 2019 has been presented for adoption before the governing body of the Pennsville Township Sewerage Authority at its open public meeting of October 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 \$2,488,000 Total Appropriations, including any Accumulated Deficit if any, of \$2,870,345 and Total Unrestricted Net Position utilized of \$382,345; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$552,000 and Renewal and Replacement Reserve planned to be utilized as funding thereof, of \$552,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsville Township Sewerage Authority, at an open public meeting held on October 11, 2018 that the Annual Budget and Capital Budget/Program of the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2018 and ending, November 30, 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)

10/11/18

(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Sennstrom	✓			
Chollis	✓			
McDade	✓			
Hourigan	✓			
Masten	✓			

2018 AUTHORITY BUDGET
Narrative and Information Section

2018 AUTHORITY BUDGET MESSAGE & ANALYSIS PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 2019

Answer all questions below. Attach additional pages and schedules as needed. See page N-1 Insert for responses

1. Complete a brief statement on the 2018/2018-2019 proposed Annual Budget and make comparison to the 2017/2017-2018 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.
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.
3. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program.
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.
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.).
6. The proposed budget must not reflect an anticipated deficit from 2018/2018-2019 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**)
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.

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNSVILLE TOWNSHIP SERWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: 12/01/2018 TO: 11/30/2019

1. No appropriations on page F-4 changed more than 10%
2. No revenues on page F-2 changed more than 10%
3. The local economy is reasonably stable and the Authority Budget and Capital Budget do not anticipate any changes in the current rate structure for fiscal year 2019 and therefore will not add any additional burden to the local economy and its ratepayers.
4. The Authority Fiscal Year 2019 Budget does plan to use Unrestricted Fund Balance to balance the Authority's Budget for FY 2018. To maintain the current rates, the amount budgeted is \$35,171 higher than the prior year.
5. None.
6. There is no anticipated deficit from fiscal year 2019 operations or from prior years.
7. There were no changes to the rate schedule

AUTHORITY CONTACT INFORMATION 2018

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

Name of Authority:	Pennsville Township Sewerage Authority		
Federal ID Number:	21-6007553		
Address:	90 North Broadway		
City, State, Zip:	Pennsville	NJ	08070
Phone: (ext.)	(856)678-7500	Fax:	(856)678-3023

Preparer's Name:	Henry J. Ludwigsen, CPA		
Preparer's Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	(856)853-0440	Fax:	(856)435-0440
E-mail:	hludwigsen@bowmanllp.com		

Chief Executive Officer:	N/A		
Phone: (ext.)		Fax:	
E-mail:			

Chief Financial Officer:	John Willadsen		
Phone: (ext.)	(856)678-7500	Fax:	(856)678-3023
E-mail:	pvsewer@pvtwp.com		

Name of Auditor:	Henry J. Ludwigsen, CPA		
Name of Firm:	Bowman & Company LLP		
Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	080096
Phone: (ext.)	(856)853-0440	Fax:	(856)435-0440
E-mail:	hludwigsen@bowmanllp.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 2019

Answer all questions below completely and attach additional information as required. *See page N-3 Insert for responses*

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2016 or 2017) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: _____
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2016 or 2017) Transmittal of Wage and Tax Statements: _____
- 3) Provide the number of regular voting members of the governing body: _____
- 4) Provide the number of alternate voting members of the governing body: _____
- 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? _____ *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, 2017 or 2018 deadline has passed 2017 or 2018) 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) _____ **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? _____ *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? _____
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? _____
 - 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? _____*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. _____ *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all employees.**
- 11) Did the Authority pay for meals or catering during the current fiscal year? _____ *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? _____ *If "yes," **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- First class or charter travel _____
 - Travel for companions _____
 - Tax indemnification and gross-up payments _____
 - Discretionary spending account _____
 - Housing allowance or residence for personal use _____
 - Payments for business use of personal residence _____
 - Vehicle/auto allowance or vehicle for personal use _____
 - Health or social club dues or initiation fees _____
 - Personal services (i.e.: maid, chauffeur, chef) _____
- 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? _____ *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? _____ *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? _____ *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? _____ *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 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? _____ *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.)? _____ *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 INFORMATIONAL QUESTIONNAIRE

PENNSVILLE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 12/1/2018 TO: 11/30/2019

1. There were 16 employees reports on Form W-3
2. The amount of Gross Wages reported on Form W-3 was \$629,089.34
3. There are 5 voting members of the Pennsville Sewerage Authority.
4. There are 2 alternate members.
5. No.
6. Yes. All required members and employees filed their Annual Financial Disclosure Statement for the current fiscal year.
7. The Authority does not have any amounts receivable from current or former commissioners, key personnel, or highest compensated employees.
8. The Authority has not been a party to any business transaction with a current or former commissioner, officer, key employee, or highest compensated employee. Nor has it been a party to business transaction with a family member of a current or former commissioner, officer, key employee, or highest compensated employee. Additionally the Authority has not been a party to any transaction in which a current or former commissioner, officer, key employees, or highest compensated employee, was an officer, or direct or indirect owner of that entity.
9. The Authority does not pay for any personal benefit contracts either, directly or indirectly for any commissioner, officer, key employee, or highest compensated employee.
10. The Authority has a written contract with the Authority Superintendent listed on Page N-4. That contract is negotiated by a sub-committee appointed by the Authority Board, and made up of two Authority Board members. Upon agreement, by the sub-committee and Superintendent, the contract is then presented to the full Authority Board and is voted upon and approved by a resolution of the Authority Board. The Authority does not directly compensate the CFO. The Authority negotiates a Shared Services Agreement for CFO and Payroll Services with the Township of Pennsville.

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNSVILLE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 12/1/2016 TO: 11/30/2017

11. The Authority did not pay for meals or catering during the current fiscal year nor does it intend to.
12. The Authority did not, nor does it intend to pay for travel expenses for any former or current commissioner, officer, key employee, or highest compensated employee.
13.
 - a. No
 - b. No
 - c. No
 - d. No
 - e. No
 - f. No
 - g. No
 - h. No
 - i. No
14. The Authority does have a written policy regarding payments or reimbursement for travel expenses incurred by employees and/or commissioners during the course of Authority business which does require the substantiation of expenses through receipts or invoices prior to reimbursement.
15. The Authority did not make any payments to current or former employees for severance or termination.
16. No discretionary bonuses are permitted to be paid to former or current commissioners, or employees.
17. The Authority has complied with its Continuing Disclosure Agreements as required the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access.
18. The Authority has not received 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.
19. The Authority has not received any fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations.

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**
Pennsville Township Sewerage Authority

FISCAL YEAR: FROM: DECEMBER 1, TO: NOVEMBER
2018 30, 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, 2018, the most recent W-2 and 1099 should be used 2017 or 2016 (60 days prior to start of budget year is November 1, 2017, with 2016 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2017 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2017 being the most recent calendar year ended).

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

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

For the Period #####
 Pennsville Township Sewerage Authority
 to November 30, 2019

Name	Title	Average Hours per Week Dedicated to Position	Position (Can Check more than 1 Column for each person)				Reportable Compensation from Authority (W-2/ 1099)		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 (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
			Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend								
1	Bernard Sennstrom, II	Chairman	4	X				\$ 2,752	\$ 2,752	Pennsville Township	GIS/Zoning Officer	\$ 40	\$ 73,304		\$ 76,056	
2	Mary Lou Chollis	First Vice Chairman	1	X				2,752	2,752	None	None	0		5,215	7,967	
3	Scott Hourigan	Secretary	1	X				2,752	2,752	Salem County	Election Board	1	7,546		10,298	
4	William Masten	Treasurer	1	X				2,752	2,752	None	None	0			2,752	
5	Robert E. McDade	2nd Vice Chairman	1	X				2,752	2,752	Pennsville Township	Mayor	20	7,350		10,102	
6	John Smith	Alternate 1	0	X				0	0	None	None	0			0	
7	Daniel Neu	Alternate 2	0	X				0	0	None	None	0			0	
8	Ron Cooksey	Superintendent	40		X			107,212	41,319	148,531	None	0			148,531	
9	John Willadsen	CFO	2					0	0	Pennsville Township	CFO	50	76,896	34,698	111,594	
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:								<u>\$ 120,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,319</u>	<u>\$ 162,290</u>	<u>\$ 165,096</u>	<u>\$ 39,913</u>	<u>\$ 367,300</u>	

(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

Pennsville Township Sewerage Authority
For the Period December 1, 2018 to November 30, 2019

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	3	\$ 9,700	\$ 29,100	1	\$ 9,700	\$ 9,700	\$ 19,400	200.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	6	26,985	161,910	8	26,985	215,880	(53,970)	-25.0%
Employee Cost Sharing Contribution (enter as negative -)						(19,515)	19,515	-100.0%
Subtotal	9		191,010	9		206,065	(15,055)	-7.3%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	1	9,700	9,700	1	9,700	9,700	-	0.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	2	26,985	53,970	1	26,985	26,985	26,985	100.0%
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)						(879)	879	-100.0%
Subtotal	3		63,670	2		35,806	27,864	77.8%
GRAND TOTAL	12		\$ 254,680	11		\$ 241,871	\$ 12,809	5.3%

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

No	Yes or No
----	-----------

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

No	Yes or No
----	-----------

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

Schedule of Shared Service Agreements

Pennsville Township Sewerage Authority

For the Period

December 1, 2018

to

November 30, 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
Pennsville Township Sewerage Authority	Pennsville Township	Water Utility Billing & Collections		1/1/2016	12/31/2018	\$ 10,000
Pennsville Township Sewerage Authority	Pennsville Township	Water Utility Billing & Collections		1/1/2019	12/31/2021	\$ 10,000
Pennsville Township	Pennsville Township Sewerage Authority	Chief Financial Officer & Payroll Services		2/1/2017	1/31/2018	\$ 8,000
Pennsville Township	Pennsville Township Sewerage Authority	Chief Financial Officer & Payroll Services		2/1/2018	1/31/2019	\$ 8,000

If No Shared Services X this Box

2018 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pennsville Township Sewerage Authority
For the Period **December 1, 2018** to **November 30, 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	All Operations
REVENUES										
Total Operating Revenues	\$ 2,483,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,483,000	\$ 2,483,000	\$ -	0.0%
Total Non-Operating Revenues	5,000	-	-	-	-	-	5,000	5,000	-	0.0%
Total Anticipated Revenues	2,488,000	-	-	-	-	-	2,488,000	2,488,000	-	0.0%
APPROPRIATIONS										
Total Administration	841,583	-	-	-	-	-	841,583	817,306	24,277	3.0%
Total Cost of Providing Services	1,163,761	-	-	-	-	-	1,163,761	1,152,867	10,894	0.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	157,150	-	-	-	-	-	157,150	166,150	(9,000)	-5.4%
Total Operating Appropriations	2,162,494	-	-	-	-	-	2,162,494	2,136,323	26,171	1.2%
Total Interest Payments on Debt	407,851	-	-	-	-	-	407,851	398,851	9,000	2.3%
Total Other Non-Operating Appropriations	300,000	-	-	-	-	-	300,000	300,000	-	0.0%
Total Non-Operating Appropriations	707,851	-	-	-	-	-	707,851	698,851	9,000	1.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,870,345	-	-	-	-	-	2,870,345	2,835,174	35,171	1.2%
Less: Total Unrestricted Net Position Utilized	382,345	-	-	-	-	-	382,345	347,174	35,171	10.1%
Net Total Appropriations	2,488,000	-	-	-	-	-	2,488,000	2,488,000	-	0.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Pennsville Township Sewerage Authority

For the Period December 1, 2018 to November 30, 2019

	FY 2019 Proposed Budget						Total All	FY 2018 Adopted	Budget	\$ Increase	% Increase
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations	Total All	Proposed vs.	Proposed vs.	
								Operations	All Operations	Adopted	Adopted
OPERATING REVENUES											
<i>Service Charges</i>											
Residential	2,158,000						\$ 2,158,000	\$ 2,158,000	\$ -	0.0%	
Business/Commercial	167,000						167,000	167,000	-	0.0%	
Industrial	47,000						47,000	47,000	-	0.0%	
Intergovernmental	4,000						4,000	4,000	-	0.0%	
Other	87,000						87,000	87,000	-	0.0%	
Total Service Charges	2,463,000	-	-	-	-	-	2,463,000	2,463,000	-	0.0%	
<i>Connection Fees</i>											
Residential							-	-	-	#DIV/0!	
Business/Commercial							-	-	-	#DIV/0!	
Industrial							-	-	-	#DIV/0!	
Intergovernmental							-	-	-	#DIV/0!	
Other							-	-	-	#DIV/0!	
Total Connection Fees	-	-	-	-	-	-	-	-	-	#DIV/0!	
<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>											
Delinquent Penalties	20,000						20,000	20,000	-	0.0%	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Total Other Revenue	20,000	-	-	-	-	-	20,000	20,000	-	0.0%	
Total Operating Revenues	2,483,000	-	-	-	-	-	2,483,000	2,483,000	-	0.0%	
NON-OPERATING REVENUES											
<i>Other Non-Operating Revenues (List)</i>											
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Interest on Investments & Deposits (List)</i>											
Interest Earned	5,000						5,000	5,000	-	0.0%	
Penalties							-	-	-	#DIV/0!	
Other							-	-	-	#DIV/0!	
Total Interest	5,000	-	-	-	-	-	5,000	5,000	-	0.0%	
Total Non-Operating Revenues	5,000	-	-	-	-	-	5,000	5,000	-	0.0%	
TOTAL ANTICIPATED REVENUES	\$ 2,488,000	\$ -	\$ 2,488,000	\$ 2,488,000	\$ -	0.0%					

Prior Year Adopted Revenue Schedule

Pennsville Township Sewerage Authority

FY 2018 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	2,158,000						\$ 2,158,000
Business/Commercial	167,000						167,000
Industrial	47,000						47,000
Intergovernmental	4,000						4,000
Other	87,000						87,000
Total Service Charges	2,463,000	-	-	-	-	-	2,463,000
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Penalties	20,000						20,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	20,000	-	-	-	-	-	20,000
Total Operating Revenues	2,483,000	-	-	-	-	-	2,483,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	5,000						5,000
Penalties							-
Other							-
Total Interest	5,000	-	-	-	-	-	5,000
Total Non-Operating Revenues	5,000	-	-	-	-	-	5,000
TOTAL ANTICIPATED REVENUES	\$ 2,488,000	\$ -	\$ 2,488,000				

Appropriations Schedule

Pennsville Township Sewerage Authority

For the Period December 1, 2018 to November 30, 2019

	FY 2019 Proposed Budget						Total All	FY 2018 Adopted	\$ Increase	% Increase
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations	Budget	Proposed vs.	(Decrease)
								Operations	Adopted	Adopted
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 357,327						\$ 357,327	\$ 339,606	\$ 17,721	5.2%
Fringe Benefits	267,156						267,156	262,300	4,856	1.9%
Total Administration - Personnel	624,483	-	-	-	-	-	624,483	601,906	22,577	3.8%
<i>Administration - Other (List)</i>										
See Detail Next Tab	217,100						217,100	215,400	1,700	0.8%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	217,100	-	-	-	-	-	217,100	215,400	1,700	0.8%
Total Administration	841,583	-	-	-	-	-	841,583	817,306	24,277	3.0%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	333,080						333,080	328,255	4,825	1.5%
Fringe Benefits	178,981						178,981	165,612	13,369	8.1%
Total COPS - Personnel	512,061	-	-	-	-	-	512,061	493,867	18,194	3.7%
<i>Cost of Providing Services - Other (List)</i>										
See Detail Next Tab	651,700						651,700	659,000	(7,300)	-1.1%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	651,700	-	-	-	-	-	651,700	659,000	(7,300)	-1.1%
Total Cost of Providing Services	1,163,761	-	-	-	-	-	1,163,761	1,152,867	10,894	0.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	157,150	-	-	-	-	-	157,150	166,150	(9,000)	-5.4%
Total Operating Appropriations	2,162,494	-	-	-	-	-	2,162,494	2,136,323	26,171	1.2%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	407,851	-	-	-	-	-	407,851	398,851	9,000	2.3%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	300,000						300,000	300,000	-	0.0%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	707,851	-	-	-	-	-	707,851	698,851	9,000	1.3%
TOTAL APPROPRIATIONS	2,870,345	-	-	-	-	-	2,870,345	2,835,174	35,171	1.2%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,870,345	-	-	-	-	-	2,870,345	2,835,174	35,171	1.2%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	382,345						382,345	347,174	35,171	10.1%
Total Unrestricted Net Position Utilized	382,345	-	-	-	-	-	382,345	347,174	35,171	10.1%
TOTAL NET APPROPRIATIONS	\$ 2,488,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,488,000	\$ 2,488,000	\$ -	0.0%

* 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 \$ 108,124.70 \$ - \$ - \$ - \$ - \$ - \$ - \$ 108,124.70

Prior Year Adopted Appropriations Schedule

Pennsville Township Sewerage Authority

FY 2018 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 339,606						\$ 339,606
Fringe Benefits	262,300						262,300
Total Administration - Personnel	601,906	-	-	-	-	-	601,906
<i>Administration - Other (List)</i>							
See Detail Next Tab	215,400						215,400
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	215,400	-	-	-	-	-	215,400
Total Administration	817,306	-	-	-	-	-	817,306
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	328,255						328,255
Fringe Benefits	165,612						165,612
Total COPS - Personnel	493,867	-	-	-	-	-	493,867
<i>Cost of Providing Services - Other (List)</i>							
See Detail Next Tab	659,000						659,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	659,000	-	-	-	-	-	659,000
Total Cost of Providing Services	1,152,867	-	-	-	-	-	1,152,867
Total Principal Payments on Debt Service in Lieu of Depreciation	166,150	-	-	-	-	-	166,150
Total Operating Appropriations	2,136,323	-	-	-	-	-	2,136,323
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	398,851	-	-	-	-	-	398,851
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	300,000						300,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	698,851	-	-	-	-	-	698,851
TOTAL APPROPRIATIONS	2,835,174	-	-	-	-	-	2,835,174
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,835,174	-	-	-	-	-	2,835,174
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	347,174						347,174
Total Unrestricted Net Position Utilized	347,174	-	-	-	-	-	347,174
TOTAL NET APPROPRIATIONS	\$ 2,488,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,488,000

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

5% of Total Operating Appropriations \$ 106,816.15 \$ - \$ - \$ - \$ - \$ - \$ 106,816.15

	Fiscal Year 2019 Proposed <u>Budget</u>	Fiscal Year 2018 Adopted <u>Budget</u>
<u>Administration</u>		
Salary & Wages	\$ 357,327.00	\$ 339,606.00
Fringe Benefits		
Social Security	\$ 27,336.00	\$ 25,980.00
Health Insurance	175,000.00	175,000.00
Dental Insurance	9,520.00	9,520.00
Group Life Insurance	2,300.00	2,300.00
Unemployment Insurance	2,000.00	2,000.00
PERS-Pension	46,500.00	43,000.00
Eye Glass	4,500.00	4,500.00
Total Fringe Benefits	267,156.00	262,300.00
Other Expenses		
Legal	36,000.00	36,000.00
Auditor	31,000.00	30,000.00
Engineer	10,000.00	10,000.00
Billing Cost	7,000.00	7,000.00
Computer Software Service	12,400.00	12,400.00
Computer Repairs	6,000.00	6,000.00
Office Supplies	14,000.00	14,000.00
Postage	8,000.00	8,500.00
Petty Cash	1,700.00	1,200.00
Conventions/Meetings/Courses	2,500.00	2,500.00
Trustee and Paying Agent	15,000.00	15,000.00
Authority Insurance-Casualty	58,500.00	57,800.00
Interlocal Agreement-Finance Service	8,000.00	8,000.00
Miscellaneous	7,000.00	7,000.00
Total Other Expenses	<u>217,100.00</u>	<u>215,400.00</u>
Total Administration	<u>\$ 841,583.00</u>	<u>\$ 817,306.00</u>
<u>Cost of Providing Service</u>		
Salary & Wages	\$ 333,080.00	\$ 328,255.00
Fringe Benefits		
Social Security	25,481.00	25,112.00
Health Insurance	105,000.00	95,500.00
Unemployment Insurance	2,000.00	2,000.00
PERS-Pension	46,500.00	43,000.00
Total Fringe Benefits	178,981.00	165,612.00
Other Expenses		
Sodium Hypochlorite	17,000.00	17,000.00
Dukes Root	-	-
Odor Control	5,000.00	5,000.00
Grease & Grit Removal	7,000.00	7,000.00
Gasoline	12,000.00	11,000.00
Diesel Fuel	2,000.00	2,000.00
Natural Gas	12,000.00	12,000.00
Engineering Fees	15,000.00	15,000.00
Electric	175,000.00	175,000.00
Comm Lab/Sludge	40,000.00	35,000.00
Communications	12,000.00	12,000.00
VFD Contract	17,400.00	17,400.00
Mechanical Equip. Contract	50,000.00	50,000.00
Transportation Maintenance	6,000.00	10,000.00
Plant Equipment Maintenance	5,000.00	5,000.00
Pump Maintenance	5,000.00	5,000.00
Maintenance (Paint, Tools, Etc.)	5,000.00	3,000.00
Collection System Maintenance	25,000.00	32,000.00
Pump Station Maintenance	10,000.00	12,000.00
Plant Supplies	15,000.00	17,000.00
Plant Operating Permit	30,000.00	25,000.00
Plant Miscellaneous	1,500.00	1,500.00
Water	2,800.00	2,600.00
Sludge Disposal Liquid	160,000.00	160,000.00
Generator Maintenance	4,000.00	4,000.00
Safety Equipment	6,000.00	11,000.00
Plant Other	4,000.00	4,000.00
Lawn Maintenance	7,000.00	7,500.00
Petty Cash	1,000.00	1,000.00
Total Other Expenses	<u>651,700.00</u>	<u>659,000.00</u>
Total Cost of Providing Services	<u>\$ 1,163,761.00</u>	<u>\$ 1,152,867.00</u>

Debt Service Schedule - Principal

Pennsville Township Sewerage Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>Sewer</i>									
1996 Issue	\$ 166,150	\$ 157,150	\$ 148,629						\$ 305,779
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	166,150	157,150	148,629	-	-	-	-	-	305,779
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 166,150	\$ 157,150	\$ 148,629	\$ -	\$ 305,779				

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

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

Debt Service Schedule - Interest

Pennsville Township Sewerage Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<i>Sewer</i>									
1996 Issue	\$ 398,851	\$ 407,851	\$ 416,372						\$ 824,223
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	398,851	407,851	416,372	-	-	-	-	-	824,223
<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	\$ 398,851	\$ 407,851	\$ 416,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,223

Net Position Reconciliation

Pennsville Township Sewerage Authority

For the Period December 1, 2018 to November 30, 2019

FY 2019 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$5,480,165						\$5,480,165
Less: Invested in Capital Assets, Net of Related Debt (1)	3,350,384						3,350,384
Less: Restricted for Debt Service Reserve (1)	612,100						612,100
Less: Other Restricted Net Position (1)	1,340,378						1,340,378
Total Unrestricted Net Position (1)	177,304	-	-	-	-	-	177,304
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,959,079						1,959,079
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	597,047						597,047
Plus: Estimated Income (Loss) on Current Year Operations (2)	(347,174)						(347,174)
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,386,256	-	-	-	-	-	2,386,256
Unrestricted Net Position Utilized to Balance Proposed Budget	382,345	-	-	-	-	-	382,345
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	382,345	-	-	-	-	-	382,345
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR Last issued Audit Report (4)	\$2,003,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,003,911

(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 \$ 108,125 \$ - \$ - \$ - \$ - \$ - \$ 108,125

(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.

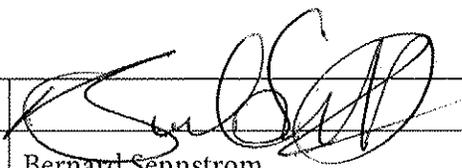
2018
PENNSVILLE
TOWNSHIP
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2018 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: **DECEMBER 1,** TO: **NOVEMBER**
2018 30, 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 Pennsville Township Sewerage Authority, on the 11th day of October, 2018.

Officer's Signature:			
Name:	Bernard Sennstrom		
Title:	Chairman		
Address:	90 North Broadway, Pennsville, NJ08070		
Phone Number:	(856)678-7500	Fax Number:	(856)678-3023
E-mail address	pvsewer@pvtwp.com		

2018 CAPITAL BUDGET/PROGRAM MESSAGE

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 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?

No. The plan is reviewed by the plant superintendent, the authority members and the consulting engineer.

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?

No.

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 proposed capital projects have no impact on the current year's budget. Future capital projects are only in the planning stage at this time.

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

Pennsville Township Sewerage Authority

For the Period December 1, 2018 to November 30, 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	\$ 552,000	\$ 552,000				
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Total	552,000	-	552,000	-	-	-
<i>N/A</i>							
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Total	-	-	-	-	-	-
<i>N/A</i>							
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Type in Description	-					
	Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 552,000	\$ -	\$ 552,000	\$ -	\$ -	\$ -

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.

Fiscal Year 2019 Proposed Capital Budget

		<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer	Estimated Total Cost					
	Collection System Rehabilitation (CIPP Contract)	\$ 250,000.00	\$ 250,000.00			
	Pickup Truck	30,000.00	30,000.00			
	Pump Rotating Assemblies	5,000.00	5,000.00			
	Fencing at Plant	17,000.00	17,000.00			
	RBC Low Density	250,000.00	250,000.00			
		-				
	\$ 552,000.00	\$ -	\$ 552,000.00	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Pennsville Township Sewerage Authority

For the Period December 1, 2018 to November 30, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2019	2020	2021	2022	2023	
<i>Sewer</i>							
See Attached	\$ 552,000	\$ 552,000					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	552,000	552,000	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 552,000	\$ 552,000	\$ -				

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

Pennsville Township Sewerage Authority

For the Period December 1, 2018 to November 30, 2019

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorizatio n	Capital Grants	Other Sources
<i>Sewer</i>						
See Attached	\$ 552,000	\$ 552,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	552,000	-	552,000	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 552,000	\$ -	\$ 552,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 552,000					
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.