

*Authority Budget of:* **ADOPTED COPY**

*Pennsville Township Sewerage Authority*

LOCAL GOVT SERVICES  
2019 OCT 15 P 3:39

**State Filing Year**

**2019**

**RECEIVED**

*For the Period:*

*December 1, 2019*

*to*

*November 30, 2020*

[www.pennsville.org/sewerage-authority](http://www.pennsville.org/sewerage-authority)

Authority Web Address

**Department Of**



**Community  
Affairs**

**APPROVED COPY**

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2019 NOV 18 P 2:49

LOCAL GOVT SERVICES

*Division of Local Government Services*

**2019 AUTHORITY BUDGET**

**Certification Section**

2019

**PENNSVILLE TOWNSHIP SEWERAGE  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 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: 10/22/2019

**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: 11/19/2019

# 2019 PREPARER'S CERTIFICATION

## PENNSVILLE TOWNSHIP SEWERAGE

### AUTHORITY BUDGET

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

# 2019 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 10th 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:	Scott Hourigan		
Title:	Secretary		
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
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The annual audits of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying compliance

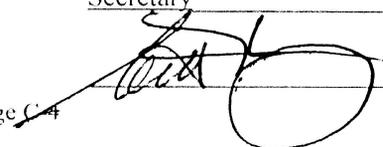
Scott Hourigan

Title of Officer Certifying compliance

Secretary

Signature

Page C #



# 2019 AUTHORITY BUDGET RESOLUTION PENNSVILLE TOWNSHIP SEWERAGE

**FISCAL YEAR: FROM: DECEMBER 1, TO: NOVEMBER 30,  
2019 2020**

WHEREAS, the Annual Budget and Capital Budget for the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2019 and ending, November 30, 2020 has been presented before the governing body of the Pennsville Township Sewerage Authority at its open public meeting of October 10, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 3,100,100, Total Appropriations, including any Accumulated Deficit if any, of \$ 3,137,527 and Total Unrestricted Net Position utilized of \$ 37,427; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of 377,000 and Renewal and Replacement Reserve planned to be utilized as funding thereof, of \$267,000 and Unrestricted Net Position utilized of \$110,000; and

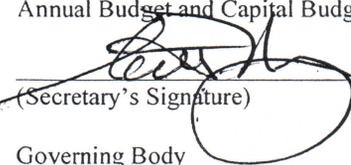
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 October 10, 2019 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, 2019 and ending, November 30, 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 Pennsville Township Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 14, 2019.

  
\_\_\_\_\_  
(Secretary's Signature)

10-10-19  
(Date)

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

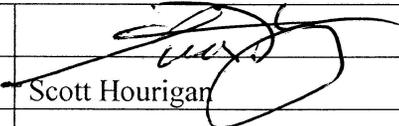
**2019 ADOPTION CERTIFICATION**

**PENNSVILLE TOWNSHIP SEWERAGE**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM: DECEMBER 1, 2019 TO: NOVEMBER 30, 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 Pennsville Township Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 14th day of, November, 2019.

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		

# 2019 ADOPTED BUDGET RESOLUTION

## PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2019 TO: NOVEMBER 30, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsville Township Sewerage Authority for the fiscal year beginning December 1, 2019 and ending, November 30, 2020 has been presented for adoption before the governing body of the Pennsville Township Sewerage Authority at its open public meeting of November 14, 2019; and

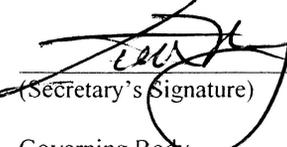
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 3,100,100, Total Appropriations, including any Accumulated Deficit if any, of \$ 3,137,527 and Total Unrestricted Net Position utilized of \$ 37,427; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of 377,000 and Renewal and Replacement Reserve planned to be utilized as funding thereof, of \$267,000 and Unrestricted Net Position utilized of \$110,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsville Township Sewerage Authority, at an open public meeting held on November 14, 2019 that the Annual Budget and Capital Budget/Program of the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2019 and ending, November 30, 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)

11/14/19  
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent

Sennstrom	X			
Chollis	X			
McDade	X			
Hourigan	X			
Masten	X			

**2019 AUTHORITY BUDGET**  
**Narrative and Information Section**

# 2019 AUTHORITY BUDGET MESSAGE & ANALYSIS PENNSVILLE TOWNSHIP SEWERAGE

## AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2019 TO: NOVEMBER 30, 2020

*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 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 adopted budget for each operation. Explain any variances over +/-10% (**As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%**) for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.
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 2019/2019-2020 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. (**Prepare a response to deficits caused by the implementation of GASB 68**)
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: 12/01/2019 TO: 11/30/2020

1. Total Principal Payments on Debt Service in Lieu of Depreciation is the only appropriation on page F-4 that changed more than 10%. The increase is attributable to a new three year loan with annual principal payments of \$250,000.
2. The Bond Reserve Fund line item is the only revenue on page F-2 that changed more than 10%. The Bond Reserve Fund is a onetime revenue and reduced the amount of Unrestricted Fund Balance utilized in the budget.
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 2020 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 \$37,427 which is \$344,918 lower than the prior year.
5. None.
6. There is no anticipated deficit from fiscal year 2020 operations or from prior years. The Authority plans to have a rate increase to fund new capital projects and reduce the deficit caused by the implementation of GASB 68 and 75.
7. There were no changes to the rate schedule

## AUTHORITY CONTACT INFORMATION 2019

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

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

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

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

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, TO: NOVEMBER  
2019 30, 2020

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 2017 or 2018) 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 2017 or 2018) 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, 2018 or 2019 deadline has passed 2018 or 2019) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) \_\_\_\_\_ **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 Authority's 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:
  - a. First class or charter travel \_\_\_\_\_
  - b. Travel for companions \_\_\_\_\_
  - c. Tax indemnification and gross-up payments \_\_\_\_\_
  - d. Discretionary spending account \_\_\_\_\_
  - e. Housing allowance or residence for personal use \_\_\_\_\_
  - f. Payments for business use of personal residence \_\_\_\_\_
  - g. Vehicle/auto allowance or vehicle for personal use \_\_\_\_\_
  - h. Health or social club dues or initiation fees \_\_\_\_\_
  - i. 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. (If no bonded Debt answer is Not Applicable)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? \_\_\_\_\_ *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: 12/1/2019 TO: 11/30/2020

1. There were 16 employees reports on Form W-3
2. The amount of Gross Wages reported on Form W-3 was \$698,441.03
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: 12/1/2019 TO: 11/30/2020

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**  
**2019 30, 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 2017 or 2018. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 being the most recent calendar year ended).

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

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

Pennsylvania Township Sewerage Authority  
 For the Period ##### to November 30, 2020  
 E F G H I J K L M N O P Q R S T

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

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 Employee	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, etc.)	Total Compensation All Public Entities	
1	Bernard Semstrom, II	Chairman	4 X					2,752	0	0	0	2,752	Pennsville Township	GIS/Zoning Officer	40	73,304	0	76,056	
2	Mary Lou Chollis	First Vice Chairman	1 X					2,752	0	0	0	2,752	None	None	0	2,752	0	2,752	
3	Scott Hourigan	Secretary	1 X					2,752	0	0	0	2,752	Salem County	Election Board	1	7,720	5,215	15,687	
4	William Masten	Treasurer	1 X					2,752	0	0	0	2,752	None	None	0	0	0	2,752	
5	Robert E. McDade	2nd Vice Chairman	1 X					2,752	0	0	0	2,752	Pennsville Township	Mayor	20	7,450	0	10,202	
6	John Smith	Alternate 1	0 X					0	0	0	0	0	None	None	0	0	0	0	
7	Daniel NeJ	Alternate 2	0 X					0	0	0	0	0	None	None	0	0	0	0	
8	Ron Coaksey	Superintendent	40			X		109,356	0	0	41,606	150,962	None	None	0	0	0	150,962	
9	Jann Willacsen	CFO	2					0	0	0	0	0	Pennsville Township	CFO	50	78,434	34,904	113,338	
10								0	0	0	0	0	None	None	0	0	0	0	
11								0	0	0	0	0	None	None	0	0	0	0	
12								0	0	0	0	0	None	None	0	0	0	0	
13								0	0	0	0	0	None	None	0	0	0	0	
14								0	0	0	0	0	None	None	0	0	0	0	
15								0	0	0	0	0	None	None	0	0	0	0	
<b>Total:</b>								\$ 123,115	\$ -	\$ -	\$ 41,606	\$ 164,721			\$ 166,908	\$ 40,119	\$ 371,748		

(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, 2019 to November 30, 2020

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
		Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget					
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	1	\$ 9,766	\$ 9,766	3	\$ 9,700	\$ 29,100	\$ (19,334)	-66.4%
Parent & Child	1	23,866	23,866			-	23,866	#DIV/0!
Employee & Spouse (or Partner) Family	6	27,232	163,392	6	26,985	161,910	1,482	0.9%
Employee Cost Sharing Contribution (enter as negative - )								#DIV/0!
<b>Subtotal</b>	<b>8</b>		<b>197,024</b>	<b>9</b>		<b>191,010</b>	<b>6,014</b>	<b>3.1%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner) Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )								#DIV/0!
<b>Subtotal</b>	<b>0</b>		<b>-</b>	<b>0</b>		<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	2	9,766	19,532	1	9,700	9,700	9,832	101.4%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner) Family	2	23,866	47,732	2	26,985	53,970	(6,238)	-11.6%
Employee Cost Sharing Contribution (enter as negative - )								#DIV/0!
<b>Subtotal</b>	<b>4</b>		<b>67,264</b>	<b>3</b>		<b>63,670</b>	<b>3,594</b>	<b>5.6%</b>
<b>GRAND TOTAL</b>	<b>12</b>		<b>\$ 264,288</b>	<b>12</b>		<b>\$ 254,680</b>	<b>\$ 9,608</b>	<b>3.8%</b>

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





**2019 AUTHORITY BUDGET**

**Financial Schedules Section**

# SUMMARY

Pennsville Township Sewerage Authority  
 For the Period December 1, 2019 to November 30, 2020

	Sewer Operation #2	FY 2020 Proposed Budget				FY 2019 Adopted Budget		All Operations	All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
		N/A	N/A	N/A	N/A	Total All Operations	Total All Operations						
<b>REVENUES</b>													
Total Operating Revenues	\$ 2,483,000	\$ -	\$ -	\$ -	\$ -	\$ 2,483,000	\$ 2,483,000	\$ -	\$ -	\$ -	0.0%	0.0%	
Total Non-Operating Revenues	617,100	-	-	-	-	617,100	5,000	612,100	612,100	12242.0%	12242.0%		
Total Anticipated Revenues	3,100,100	-	-	-	-	3,100,100	2,488,000	612,100	612,100	24.6%	24.6%		
<b>APPROPRIATIONS</b>													
Total Administration	832,607	-	-	-	-	832,607	841,583	(8,976)	(8,976)	-1.1%	-1.1%		
Total Cost of Providing Services	1,171,997	-	-	-	-	1,171,997	1,163,761	8,236	8,236	0.7%	0.7%		
Total Principal Payments on Debt Service in Lieu of Depreciation	398,629	-	-	-	-	398,629	157,150	241,479	241,479	153.7%	153.7%		
Total Operating Appropriations	2,403,233	-	-	-	-	2,403,233	2,162,494	240,739	240,739	11.1%	11.1%		
Total Interest Payments on Debt	434,294	-	-	-	-	434,294	407,851	26,443	26,443	6.5%	6.5%		
Total Other Non-Operating Appropriations	300,000	-	-	-	-	300,000	300,000	-	-	0.0%	0.0%		
Total Non-Operating Appropriations	734,294	-	-	-	-	734,294	707,851	26,443	26,443	3.7%	3.7%		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!		
Total Appropriations and Accumulated Deficit	3,137,527	-	-	-	-	3,137,527	2,870,345	267,182	267,182	9.3%	9.3%		
Less: Total Unrestricted Net Position Utilized	37,427	-	-	-	-	37,427	382,345	(344,918)	(344,918)	-90.2%	-90.2%		
Net Total Appropriations	3,100,100	-	-	-	-	3,100,100	2,488,000	612,100	612,100	24.6%	24.6%		
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!		

## Revenue Schedule

### Pennsville Township Sewerage Authority

For the Period December 1, 2019 to November 30, 2020

	<b>FY 2020 Proposed Budget</b>						<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer	Operation #2	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
							Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>									
<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%
<b>Total Service Charges</b>	<b>2,463,000</b>					<b>2,463,000</b>	<b>2,463,000</b>	<b>-</b>	<b>0.0%</b>
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Connection Fees</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Parking Fees</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<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!
<b>Total Other Revenue</b>	<b>20,000</b>					<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operating Revenues</b>	<b>2,483,000</b>					<b>2,483,000</b>	<b>2,483,000</b>	<b>-</b>	<b>0.0%</b>
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
Bond Reserve Fund	612,100					612,100	-	612,100	#DIV/0!
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>	<b>612,100</b>					<b>612,100</b>	<b>-</b>	<b>612,100</b>	<b>#DIV/0!</b>
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned	5,000					5,000	5,000	-	0.0%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Interest</b>	<b>5,000</b>					<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non-Operating Revenues</b>	<b>617,100</b>					<b>617,100</b>	<b>5,000</b>	<b>612,100</b>	<b>12242.0%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 3,100,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,488,000</b>	<b>\$ 612,100</b>	<b>24.6%</b>

## Prior Year Adopted Revenue Schedule

### Pennsville Township Sewerage Authority

	<i>FY 2019 Adopted Budget</i>						Total All Operations
	Sewer	Operation #2	N/A	N/A	N/A	N/A	
<b>OPERATING REVENUES</b>							
<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
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	5,000						5,000
Penalties							-
Other							-
Total Interest	5,000	-	-	-	-	-	5,000
Total Non-Operating Revenues	5,000	-	-	-	-	-	5,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 2,488,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$2,488,000</b>

## Appropriations Schedule

Pennsville Township Sewerage Authority  
For the Period December 1, 2019 to November 30, 2020

	<b>FY 2020 Proposed Budget</b>						<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Operation					Total All Operations	Total All Operations	All Operations	All Operations
	Sewer	#2	N/A	N/A	N/A	N/A			
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 344,159					\$ 344,159	\$ 357,327	\$ (13,168)	-3.7%
Fringe Benefits	271,148					271,148	267,156	3,992	1.5%
Total Administration - Personnel	615,307	-	-	-	-	615,307	624,483	(9,176)	-1.5%
<i>Administration - Other (List)</i>									
See Detail Next Tab	217,300					217,300	217,100	200	0.1%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	217,300	-	-	-	-	217,300	217,100	200	0.1%
Total Administration	832,607	-	-	-	-	832,607	841,583	(8,976)	-1.1%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	335,808					335,808	333,080	2,728	0.8%
Fringe Benefits	182,689					182,689	178,981	3,708	2.1%
Total COPS - Personnel	518,497	-	-	-	-	518,497	512,061	6,436	1.3%
<i>Cost of Providing Services - Other (List)</i>									
See Detail Next Tab	653,500					653,500	651,700	1,800	0.3%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	653,500	-	-	-	-	653,500	651,700	1,800	0.3%
Total Cost of Providing Services	1,171,997	-	-	-	-	1,171,997	1,163,761	8,236	0.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	398,629	-	-	-	-	398,629	157,150	241,479	153.7%
Total Operating Appropriations	2,403,233	-	-	-	-	2,403,233	2,162,494	240,739	11.1%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	434,294	-	-	-	-	434,294	407,851	26,443	6.5%
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	734,294	-	-	-	-	734,294	707,851	26,443	3.7%
<b>TOTAL APPROPRIATIONS</b>	<b>3,137,527</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,137,527</b>	<b>2,870,345</b>	<b>267,182</b>	<b>9.3%</b>
<b>ACCUMULATED DEFICIT</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>3,137,527</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,137,527</b>	<b>2,870,345</b>	<b>267,182</b>	<b>9.3%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation						-	-	-	#DIV/0!
Other	37,427					37,427	382,345	(344,918)	-90.2%
Total Unrestricted Net Position Utilized	37,427	-	-	-	-	37,427	382,345	(344,918)	-90.2%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 3,100,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,100,100</b>	<b>\$ 2,488,000</b>	<b>\$ 612,100</b>	<b>24.6%</b>

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

5% of Total Operating Appropriations ##### \$ - \$ - \$ - \$ - \$ - \$ - \$ 120,161.65

	Fiscal Year 2020 Proposed Budget	Fiscal Year 2019 Adopted Budget
<u>Administration</u>		
Salary & Wages	\$ 344,159.00	\$ 357,327.00
Fringe Benefits		
Social Security	\$ 26,328.00	\$ 27,336.00
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	50,000.00	46,500.00
Eye Glass	4,500.00	4,500.00
DCRP	1,500.00	
Total Fringe Benefits	271,148.00	267,156.00
Other Expenses		
Legal	37,000.00	36,000.00
Auditor	31,000.00	31,000.00
Engineer	10,000.00	10,000.00
Billing Cost	7,000.00	7,000.00
Computer Software Service	13,000.00	12,400.00
Computer Repairs	6,000.00	6,000.00
Office Supplies	12,500.00	14,000.00
Postage	8,000.00	8,000.00
Petty Cash	1,800.00	1,700.00
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	58,500.00
Interlocal Agreement-Finance Service	8,000.00	8,000.00
Miscellaneous	7,000.00	7,000.00
Total Other Expenses	217,300.00	217,100.00
Total Administration	<u>\$ 832,607.00</u>	<u>\$ 841,583.00</u>
<u>Cost of Providing Service</u>		
Salary & Wages	\$ 335,808.00	\$ 333,080.00
Fringe Benefits		
Social Security	25,689.00	25,481.00
Health Insurance	105,000.00	105,000.00
Unemployment Insurance	2,000.00	2,000.00
PERS-Pension	50,000.00	46,500.00
Total Fringe Benefits	182,689.00	178,981.00
Other Expenses		
Sodium Hypochlorite	17,000.00	17,000.00
Dukes Root	10,000.00	-
Odor Control	5,000.00	5,000.00
Grease & Grit Removal	7,000.00	7,000.00
Gasoline	10,000.00	12,000.00
Diesel Fuel	1,000.00	2,000.00
Natural Gas	12,000.00	12,000.00
Engineering Fees	10,000.00	15,000.00
Electric	175,000.00	175,000.00
Comm Lab/Sludge	35,000.00	40,000.00
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	7,000.00	6,000.00
Plant Equipment Maintenance	7,000.00	5,000.00
Pump Maintenance	5,000.00	5,000.00
Maintenance (Paint, Tools, Etc.)	3,000.00	5,000.00
Collection System Maintenance	25,000.00	25,000.00
Pump Station Maintenance	10,000.00	10,000.00
Plant Supplies	15,000.00	15,000.00
Plant Operating Permit	30,000.00	30,000.00
Plant Miscellaneous	1,500.00	1,500.00
Water	2,600.00	2,800.00
Sludge Disposal Liquid	160,000.00	160,000.00
Generator Maintenance	4,000.00	4,000.00
Safety Equipment	10,000.00	6,000.00
Plant Other	4,000.00	4,000.00
Lawn Maintenance	7,000.00	7,000.00
Petty Cash	1,000.00	1,000.00
Total Other Expenses	653,500.00	651,700.00
Total Cost of Providing Services	<u>\$ 1,171,997.00</u>	<u>\$ 1,163,761.00</u>

# Prior Year Adopted Appropriations Schedule

## Pennsville Township Sewerage Authority

### FY 2019 Adopted Budget

	Sewer	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 357,327						\$ 357,327
Fringe Benefits	267,156						267,156
Total Administration - Personnel	624,483	-	-	-	-	-	624,483
<i>Administration - Other (List)</i>							
See Detail Next Tab	217,100						217,100
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	217,100	-	-	-	-	-	217,100
Total Administration	841,583	-	-	-	-	-	841,583
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	333,080						333,080
Fringe Benefits	178,981						178,981
Total COPS - Personnel	512,061	-	-	-	-	-	512,061
<i>Cost of Providing Services - Other (List)</i>							
See Detail Next Tab	651,700						651,700
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	651,700	-	-	-	-	-	651,700
Total Cost of Providing Services	1,163,761	-	-	-	-	-	1,163,761
Total Principal Payments on Debt Service in Lieu of Depreciation	157,150	-	-	-	-	-	157,150
Total Operating Appropriations	2,162,494	-	-	-	-	-	2,162,494
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	407,851	-	-	-	-	-	407,851
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	300,000						300,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	707,851	-	-	-	-	-	707,851
<b>TOTAL APPROPRIATIONS</b>	<b>2,870,345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,870,345</b>
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>2,870,345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,870,345</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	382,345						382,345
Total Unrestricted Net Position Utilized	382,345	-	-	-	-	-	382,345
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 2,488,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,488,000</b>

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

5% of Total Operating Appropriations    \$ 108,124.70    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 108,124.70

## Debt Service Schedule - Principal

Pennsville Township Sewerage Authority

		<i>Fiscal Year Ending in</i>							
	Adopted Budget Year 2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
<i>Sewer</i>									
1996 Issue	\$ 157,150	\$ 148,629							\$ 148,629
2019 Issue		250,000	250,000	250,000					750,000
Type in Issue Name									
Type in Issue Name									
Total Principal	157,150	398,629	250,000	250,000					898,629
<i>Operation #2</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 157,150</b>	<b>\$ 398,629</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 898,629</b>

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

	Adopted Budget Year 2019	Proposed Budget Year 2020	<i>Fiscal Year Ending in</i>					Total Interest Payments Outstanding
			2021	2022	2023	2024	2025	
<i>Sewer</i>								
1996 Issue	\$ 407,851	\$ 416,372						\$ 416,372
2019 Issue		17,922	11,950	5,975				35,847
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	407,851	434,294	11,950	5,975				452,219
<i>Operation #2</i>								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 407,851</b>	<b>\$ 434,294</b>	<b>\$ 11,950</b>	<b>\$ 5,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 452,219</b>

# Net Position Reconciliation

Pennsville Township Sewerage Authority  
 For the Period December 1, 2019 to November 30, 2020

## FY 2020 Proposed Budget

	Sewer	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 2,671,976						\$ 2,671,976
Less: Invested in Capital Assets, Net of Related Debt (1)	3,450,587						3,450,587
Less: Restricted for Debt Service Reserve (1)	612,100						612,100
Less: Other Restricted Net Position (1)	567,460						567,460
Total Unrestricted Net Position (1)	(1,958,171)						(1,958,171)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,722,253						1,722,253
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	2,860,150						2,860,150
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	2,624,232						2,624,232
Unrestricted Net Position Utilized to Balance Proposed Budget	37,427						37,427
Unrestricted Net Position Utilized in Proposed Capital Budget	110,000						110,000
Appropriation to Municipality/County (3)	-						-
Total Unrestricted Net Position Utilized in Proposed Budget	147,427						147,427
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 2,476,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,476,805

(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 \$ 120,162 \$ - \$ - \$ - \$ - \$ - \$ 120,162

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2019  
PENNSVILLE  
TOWNSHIP  
SEWERAGE  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: **DECEMBER 1,** TO: **NOVEMBER**  
**2019** **30, 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 Pennsville Township Sewerage Authority, on the 10th day of October, 2019.

**OR**

It is hereby certified that the governing body of the Pennsville Township Sewerage 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:	Scott Hourigan		
Title:	Secretary		
Address:	90 North Broadway, Pennsville, NJ08070		
Phone Number:	(856)678-7500	Fax Number:	(856)678-3023
E-mail address	pvsewer@pvtwp.com		

# 2019 CAPITAL BUDGET/PROGRAM MESSAGE

## PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL YEAR: FROM: **DECEMBER 1,** TO: **NOVEMBER**  
**2019** **30, 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?

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, 2019 to November 30, 2020

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
See Attached	\$ 377,000	\$ 110,000	\$ 267,000			
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	377,000	110,000	267,000	-	-	-
<i>Operation #2</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	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 377,000</b>	<b>\$ 110,000</b>	<b>\$ 267,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

Fiscal Year 2020 Proposed Capital Budget

		<i>Funding Sources</i>					
		<u>Estimated Total Cost</u>	<u>Unrestricted Net Position Utilized</u>	<u>Renewal &amp; Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>	<u>Other Sources</u>
Sewer	Collection System Rehabilitation (CIPP Contract)	\$ 250,000.00	\$ 110,000.00	\$ 140,000.00			
	SUV	40,000.00		40,000.00			
	Pump Rotating Assemblies	10,000.00		10,000.00			
	Fencing at Plant	17,000.00		17,000.00			
	Trickling Filter Pump Replacement	60,000.00		60,000.00			
				-			
		<u>\$ 377,000.00</u>	<u>\$ 110,000.00</u>	<u>\$ 267,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# 5 Year Capital Improvement Plan

## Pennsville Township Sewerage Authority

For the Period December 1, 2019 to November 30, 2020

*Fiscal Year Beginning in*

	Estimated Total	Current Budget					
	Cost	Year 2020	2021	2022	2023	2024	2025
<i>Sewer</i>							
See Attached	\$ 377,000	\$ 377,000					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	<b>377,000</b>	<b>377,000</b>	-	-	-	-	-
<i>Operation #2</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 377,000</b>	<b>\$ 377,000</b>	<b>\$ -</b>				

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

## 5 Year Capital Improvement Plan Funding Sources

### Pennsville Township Sewerage Authority

For the Period December 1, 2019 to November 30, 2020

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
See Attached	\$ 377,000	\$ 110,000	\$ 267,000			
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	377,000	110,000	267,000	-	-	-
<i>Operation #2</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	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 377,000</b>	<b>\$ 110,000</b>	<b>\$ 267,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	\$ 377,000					
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.