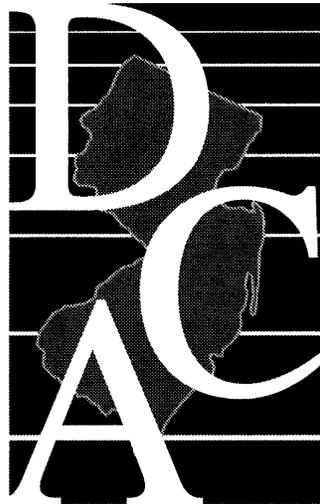


2017

Pennsville Township Sewerage
Authority Budget

Department Of



Community
Affairs

Division of Local Government Services

2017 AUTHORITY BUDGET

Certification Section

2017

Pennsville Township Sewerage

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Ewert CPA, RMA Date: Sept 20, 2016

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2017 PREPARER'S CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

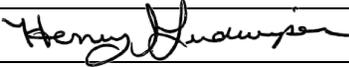
AUTHORITY BUDGET

FISCAL YEAR: **FROM:**
DECEMBER
1, 2016

TO:
NOVEMBER
30, 2017

It is hereby certified that the Authority Budget, including both the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that: all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

| | | | |
|-----------------------|--|-------------|---------------|
| Preparer's Signature: |  | | |
| Name: | 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 | hludgwigsen@bowmanllp.com | | |

2017 APPROVAL CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

| | | |
|-------------------------|---------------------------------------|--------------------------------------|
| FISCAL YEAR: | FROM: DECEMBER 1, 2016 | TO: NOVEMBER 30, 2017 |
|-------------------------|---------------------------------------|--------------------------------------|

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Pennsville Township Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 8th day of September, 2016.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the governing body thereof.

| | | | |
|----------------------|--|-------------|---------------|
| Officer's Signature: |  | | |
| Name: | 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 | | |

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: www.pennsville.org

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

Scott Hourigan

Title of Officer Certifying compliance

Secretary

Signature

Page 4

2017 AUTHORITY BUDGET RESOLUTION PENNSVILLE TOWNSHIP SEWERAGE

**FISCAL
YEAR:**

**FROM:
DECEMBER
1, 2016**

**TO:
NOVEMBER
30, 2017**

WHEREAS, the Annual Budget and Capital Budget for the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2016 and ending, November 30, 2017 has been presented before the governing body of the Pennsville Township Sewerage Authority at its open public meeting of September 8, 2016; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,488,000, Total Appropriations, including any Accumulated Deficit if any, of \$2,827,768 and Total Unrestricted Net Position utilized of \$339,768; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$403,000 and Renewal and Replacement Reserve planned to be utilized as funding thereof, of \$403,000; and

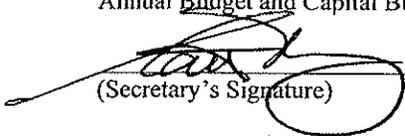
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 8, 2016 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, 2016 and ending, November 30, 2017 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Pennsville Township Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on October 13, 2016.


(Secretary's Signature)

9/8/16
(Date)

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

2017 ADOPTION CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

| | | |
|-------------------------|---------------------------------------|--------------------------------------|
| FISCAL YEAR: | FROM: DECEMBER 1, 2016 | TO: NOVEMBER 30, 2017 |
|-------------------------|---------------------------------------|--------------------------------------|

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Pennsville Township Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 13th day of, October, 2016.

| | | | |
|----------------------|--|-------------|---------------|
| 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 | | |

2017 AUTHORITY BUDGET
Narrative and Information Section

2017 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pennsville Township Sewerage

AUTHORITY BUDGET

FISCAL YEAR:
FROM:
DECEMBER
1, 2016

TO:
NOVEMBER
30, 2017

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 2017 proposed Annual Budget and make comparison to the 2016 adopted budget for each operation. Explain any variances over +/-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% 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 2017 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.
7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) 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.
8. Attach a copy of the Authority's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Authority's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include sewer and water billings; parking rents and collections; number of customers; number of available parking spaces; etc. See Local Finance Notice 2014-9 for more information.

2017 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: 12/01/2016 TO: 11/30/2017

1. Increases over 10%

Service Charges- Intergovernmental. The Pennsville Sewerage Authority has an inter-local agreement with Pennsville Township for providing billing and collection of Water Rents for the Pennsville Township Water Department Utility. The agreement is for \$10,000 per year. The Authority has increased the amount of anticipated revenue balance its budget from \$3,400 to \$4,000.

Delinquent Penalties-The Pennsville Sewerage Authority is very aggressive in collecting delinquent accounts. We have had an increase collection of fees in recent years due to water shut offs and fees collected from the sale of delinquent accounts through the Township Tax Lien Sale. Our collection of Delinquent Penalties has increased from approximately \$12,000 in 2013 to \$31,000 in 2015.

Salaries & Wages - The 2017 Authority Budget does have an anticipated increase pf approximately 10.5% for salary and wages in the Cost of Providing Services. This increase is being anticipated because the Authority is going to have to negotiate the Union Contract for the Teamsters Local 676 contract for the 2017-2019 term. The Authority does not expect that negotiations will result in that kind of increase in wages, we however are anticipating a worst case scenario.

2. The proposed 2016-2017 budget will not have any effect on Anticipated Revenues and on the general purpose operation of the budget. Our costs and operation are stable and do not foresee any significant changes.
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 2017 and therefore will not add any additional burden to the local economy and it's rate payers.
4. The Authority 2017 Budget does plan to use Unrestricted Fund Balance to balance the Authority's Budget for 2017. The amount budgeted is \$\$49,106 higher than the prior year.
5. There have been no recent funds transferred from the Pennsville Sewerage Authority's Unreserved Retained Earnings, and there is no plan for the local municipality to request any funds from the Authority in the future.

6. There is no anticipated deficit from 2016 operations or from prior years.
7. The attached rate schedule that is presently in effect is reviewed annually in April to see if any changes are needed. At the present time the Authority does not have any plans to amend the present rate schedule.
8. Attached please find a copy of the most recent filing with submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access.

Page N-1 (Insert 2 of 2)

PENNSVILLE SEWERAGE AUTHORITY SERVICE CHARGE SCHEDULE

| <u>CLASSIFICATION OF BUILDING OR FACILITY USE CONNECTED TO THE SEWERAGE SYSTEM UNDER PERMIT</u> | AMOUNT PER QUARTER | | | |
|--|---------------------------|--------------------|--------------------|--------------------|
| | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> |

RESIDENTIAL AND/OR ASSOCIATED DOMESTIC

BASIC DOMESTIC UNIT INCLUDES:

| | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| 1 Private Dwelling- Typical Single Family Home | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| Senior Citizens and Disabled Persons Qualified As Required P.L. 1994, c. 78; Owner Occupied | \$51.00 | \$53.55 | \$56.23 | \$59.04 |
| 2 Private Dwelling- with Rental Apartment(s) Basic Domestic Unit & Each Rental Unit | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| 3 Private Dwelling- with Rental Sleeping Room(s); Rest Home Basic Domestic Unit & Each Rental Sleeping Room | \$83.00 \$53.00 | \$87.25 \$55.65 | \$91.50 \$58.43 | \$96.25 \$61.35 |
| 4 Private Dwelling- With Part Business or Commercial Use With Water Fixture Basic Domestic Unit & Business or Commercial Unit (Add Excess Charge Under Metered Commercial Below) | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| 5 Domestic Multi-Units (Apartments, Condos, Townhouse, Similar) Basic Domestic Apartment or Living Unit | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| 6 Senior Citizen Complex (Public or Private Owner) Each Occupancy Unit (Whether or Not Used) | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| 7 Mobile Homes - Parks, Campsites Each Unit Site | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| HOTEL, MOTEL, ROOMING HOMES Each Occupancy Unit (Whether or Not Used) & Office or Control Unit (Add Basic and Excess of Business- Commercial Rate) | \$83.00 | \$41.50 | \$43.57 | \$45.74 |
| NURSING HOMES Per Patient Bed (Whether or Not Used) & Office or Control Unit (Add Basic and Excess of Business-Commercial Rate) | \$53.00 | \$55.65 | \$58.43 | \$61.35 |

MUNICIPAL/GOVERNMENT

| | | | | |
|--|---------|---------|---------|---------|
| 1 Municipal Buildings, Public Library, Municipal Garage (Maint.) | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
|--|---------|---------|---------|---------|

PENNSVILLE SEWERAGE AUTHORITY SERVICE CHARGE SCHEDULE

Page 2

| <u>CLASSIFICATION OF BUILDING OR FACILITY</u> | <u>AMOUNT PER QUARTER</u> | | | |
|---|---------------------------|-------------|-------------|-------------|
| | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> |
| 2 Water Treatment Plants, Fire Stations, Comfort Stations | \$53.00 | \$55.65 | \$58.43 | \$61.35 |

INSTITUTIONAL

CHURCHES

| | | | | |
|---|---------|---------|---------|---------|
| 1 Congregational Seating with Lavatory Facility | | | | |
| Basic Charge (7500 Gallons) | \$53.00 | \$55.65 | \$58.43 | \$61.35 |
| Excess Charge (Per 1000 Gallons) | \$3.18 | \$3.33 | \$3.49 | \$3.66 |
| 2 Residence | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| 3 Annex, Social Hall | | | | |
| Basic Charge (7500 Gallons) | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| Excess Charge (Per 1000 Gallons) | \$3.18 | \$3.33 | \$3.49 | \$3.66 |
| 4 Day School- See "Schools" Below | | | | |

*If any of the above designated units are metered on a single meter, the charges will be the following:

| | | | | |
|----------------------------------|---------|---------|---------|---------|
| Basic Charge (7500 Gallons) | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| Excess Charge (Per 1000 Gallons) | \$3.18 | \$3.33 | \$3.49 | \$3.66 |

SCHOOLS

| | | | | |
|---|---------|---------|---------|---------|
| Public, Private, Parochial, Nursery, Day School Attendance Calculation = Each Unit @ | \$83.00 | \$87.25 | \$91.50 | \$96.25 |
| Calculation: <u>avg. attendance x 8 gpd x no. school days per 1/4</u> 7,500 gallons consumed | | | | |
| Excess Charge (Per 1000 Gallons) (Avg. Attendance Includes Pupils, Faculty, & Employees) | \$3.18 | \$3.33 | \$3.49 | \$3.66 |

ORGANIZATIONS

| | | | | |
|--|---------|---------|---------|---------|
| Service, Civic, Fraternal, Lodges (Organizations of Incorporated Units) | | | | |
| Basic Charge (7,500 Gallons) | \$71.00 | \$74.55 | \$78.27 | \$82.18 |
| Excess Charge (Per 1,000 Gallons) | \$3.18 | \$3.33 | \$3.49 | \$3.66 |

COMMERCIAL, INDUSTRIAL, OTHER BUSINESS USE
(Water Metered Usage)

| | | | | |
|---|---------|---------|---------|---------|
| Basic Charge (7,500 Gallons) | \$71.00 | \$74.55 | \$78.27 | \$82.18 |
| Excess Charge (Per 1,000 Gallons up to 500,000 Gallons) | \$3.18 | \$3.33 | \$3.49 | \$3.66 |
| Excess Charge (Next Per 1,000 Gallons or Part) | \$2.92 | \$3.06 | \$3.21 | \$3.37 |

PENNSVILLE SEWERAGE AUTHORITY SERVICE CHARGE SCHEDULE

Page 3

| <u>CLASSIFICATION OF BUILDING OR FACILITY</u> | <u>AMOUNT PER QUARTER</u> | | | |
|---|---------------------------|-------------|-------------|-------------|
| | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> |
| <u>SEPTAGE SEWERAGE</u> | | | | |
| Septic Tanks/Cesspools Received at Treatment Plant (Must Originate within Pennsville Township) | | | | |
| Basic Charge per 100 Gallons | \$3.18 | \$3.33 | \$3.49 | \$3.66 |
| Minimum Charge per Load | \$47.00 | \$49.35 | \$51.80 | \$54.40 |

Home > Muni Search > Issuer Details > Issue Details

Issue Details

PENNSVILLE N J SEW AUTH SWR REV CAP APPREC-REF (NJ)*

Dated Date: 11/13/1996

Closing Date:

Maturities and issue-related documents

View all maturities of an issue and download the official statement and other documents available from EMMA for this issue. Click on a CUSIP number for security-specific data, including trade price data.

→ View issuer homepage ^{Pilot}: PENNSVILLE N J SEW AUTH SWR REV | → See other issues by this issuer

Securities | Official Statement | **Continuing Disclosure** | Trade Activity

View continuing disclosure or advance refunding document, which provides important information about the security after initial issuance.

Links to former NRMSIRs

For continuing disclosure documents produced prior to July 1, 2009, contact one of the following organizations:

- Bloomberg L.P.
- DPC Data
- Interactive Data Pricing and Reference Data
- Standard & Poor's

FINANCIAL INFORMATION & DOCUMENTS

Collapse ▲

Most Recent

Pennsville Twp Sewerage Auth Annual Report and Pennsville Twp Annual Report for the year ended 12/31/2014 posted 10/06/2015 (1.3 MB) [details](#)

Annual Financial Information and Operating Data

-  [Pennsville Twp Sewerage Auth Annual Report and Pennsville Twp Annual Report for the year ended 12/31/2014 posted 10/06/2015 \(1.3 MB\)](#) [details](#)
-  [CDR for the year ended 11/30/2014 posted 07/29/2015 \(782 KB\)](#) [details](#)
-  [CDR for the year ended 11/30/2013 posted 01/19/2015 \(1.2 MB\)](#) [details](#)
-  [ANNUAL REPORT OF THE PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY for the year ended 11/30/2012 posted 12/02/2013 \(1.3 MB\)](#) [details](#)
-  [Pennsville Township Sewerage Authority for the year ended 11/30/2011 posted 01/04/2013 \(1.3 MB\)](#) [details](#)

EVENT NOTICES

Collapse ▲

The MSRB began collecting continuing disclosures on July 1, 2009. No event notices have been received for this security.

→ View Document Archive

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AUTHORITY CONTACT INFORMATION

2017

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

| | | | |
|--|--|------|---------------|
| Name of Authority: Federal ID Number: | Pennsville Township Sewerage Authority | | |
| 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 | 08096 |
| Phone: (ext.) | (856)853-0440 | Fax: | (856)435-0440 |
| E-mail: | hludwigsen@bowmanllp.com | | |

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNSVILLE SEWERAGE AUTHORITY

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

1. There were 16 employees reports on Form W-3
2. The amount of Gross Wages reported on Form W-3 was \$562,377.01
3. There are 5 voting members of the Pennsville Sewerage Authority.
4. There is 1 alternate member.
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.

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, 2016 | TO: NOVEMBER 30, 2017 |
|-------------------------|---------------------------------------|--------------------------------------|

Complete the attached table for all persons required to be listed per #1-4 below.

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority and any other public entities.
- 3) List all of the Authority's former officers, key employees and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial official as officers. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets both of the following criteria:

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest compensated employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2016, with 2015 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2016 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2016 being the most recent calendar year ended).

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

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

For the Period **Pennsville Township Sewerage Authority**
 December 1, 2016 to November 30, 2017

| Name | Title | Average Hours per Week Dedicated to Position | Position | | | | | Reportable Compensation from Authority (W-2/ 1099) | | | Names of Other Public Entities where Individual is an Employee or Member of the Governing Body | 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 | 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 |
| 1 Robert McDade | Chairman | 4 | X | | | | | \$ 2,752 | None | None | \$ - | \$ 2,752 | Pennsville Township | Deputy Mayor | 12 | \$ 7,350 | \$ - | \$ 10,102 |
| 2 Bernard Sennstrom II | First Vice Chairman | 1 | X | | | | | 2,752 | None | None | - | 2,752 | Pennsville Township | GIS/Zoning Officer | 40 | 63,698 | - | 66,450 |
| 3 Mary Lou Chollis | Second Vice Chairman | 1 | X | | | | | 2,752 | None | None | - | 2,752 | None | None | 0 | - | 5,215 | 7,967 |
| 4 Scott Hourigan | Secretary | 1 | X | | | | | 2,752 | None | None | - | 2,752 | Salem County | Election Board | 1 | 7,500 | - | 10,252 |
| 5 William Masten | Treasurer | 1 | X | | | | | 2,752 | None | None | - | 2,752 | None | None | 0 | - | - | 2,752 |
| 6 John Smith | Alternate #1 | 0 | X | | | | | None | None | None | - | - | None | None | 0 | - | - | - |
| 7 Ron Cooksey | Superintendent | 40 | | X | | | | 103,049 | None | None | 35,777 | 138,826 | None | None | 0 | - | - | 138,826 |
| 8 | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | |
| Total: | | | | | | | | \$ 116,809 | \$ - | \$ - | \$ 35,777 | \$ 152,586 | | | | \$ 78,548 | \$ 5,215 | \$ 236,349 |

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

3

Schedule of Health Benefits - Detailed Cost Analysis

Pennsville Township Sewerage Authority

For the Period December 1, 2016 to November 30, 2017

| | # of Covered Members (Medical & Rx) Proposed Budget | Annual Cost | | # of Covered Members (Medical & Rx) Current Year | Annual Cost per Employee Current Year | Total Current Year Cost | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|--|--|--|---|----------------------------|---------------------------|--------------------------|
| | | Estimate per Employee Proposed Budget | Total Cost Estimate Proposed Budget | | | | | |
| Active Employees - Health Benefits - Annual Cost | | | | | | | | |
| Single Coverage | 1 | \$ 9,635 | \$ 9,635 | 1 | \$ 11,834 | \$ 11,834 | \$ (2,199) | -18.6% |
| Parent & Child | 0 | | - | 0 | | - | - | #DIV/0! |
| Employee & Spouse (or Partner) | 0 | | - | 0 | | - | - | #DIV/0! |
| Family | 8 | 23,234 | 185,872 | 9 | 24,062 | 216,558 | (30,686) | -14.2% |
| Employee Cost Sharing Contribution (enter as negative -) | | | (18,806) | | | | (18,806) | #DIV/0! |
| Subtotal | 9 | | 176,701 | 10 | | 228,392 | (51,691) | -22.6% |
| Commissioners - Health Benefits - Annual Cost | | | | | | | | |
| Single Coverage | 0 | | - | 0 | | - | - | #DIV/0! |
| Parent & Child | 0 | | - | 0 | | - | - | #DIV/0! |
| Employee & Spouse (or Partner) | 0 | | - | 0 | | - | - | #DIV/0! |
| Family | 0 | | - | 0 | | - | - | #DIV/0! |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | | - | #DIV/0! |
| Subtotal | 0 | | - | 0 | | - | - | #DIV/0! |
| Retirees - Health Benefits - Annual Cost | | | | | | | | |
| Single Coverage | 0 | | - | 1 | 11,834 | 11,834 | (11,834) | -100.0% |
| Parent & Child | 0 | | - | 0 | | - | - | #DIV/0! |
| Employee & Spouse (or Partner) | 1 | 24,981 | 24,981 | 0 | 24,981 | - | 24,981 | #DIV/0! |
| Family | 0 | | - | 1 | 24,062 | 24,062 | (24,062) | -100.0% |
| Employee Cost Sharing Contribution (enter as negative -) | | | (879) | | | | (879) | #DIV/0! |
| Subtotal | 1 | | 24,102 | 2 | | 35,896 | (11,794) | -32.9% |
| GRAND TOTAL | 10 | | \$ 200,803 | 12 | | \$ 264,288 | \$ (63,485) | -24.0% |

Is medical coverage provided by the SHBP (Yes or No)?

No

Is prescription drug coverage provided by the SHBP (Yes or No)?

No

Schedule of Accumulated Liability for Compensated Absences

Pennsville Township Sewerage Authority
 For the Period December 1, 2016 to November 30, 2017

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

*Legal Basis for Benefit
(check applicable items)*

| Individuals Eligible for Benefit | Gross Days of Accumulated Compensated Absences at beginning of Current Year | Dollar Value of Accrued Compensated Absence Liability | Approved Labor Agreement | Resolution | Individual Employment Agreement |
|--|---|--|--------------------------------|------------|---------------------------------------|
| Diane Ford | 34 | \$ 4,797 | | | X |
| Kim Lockwood | 8 | 1,324 | | | X |
| Ron Cooksey | 23 | 8,937 | X | | |
| Mark Kuhns | 35 | 10,498 | X | | |
| Tom Watkins | 2 | 436 | X | | |
| Matt Melita | 1 | 215 | X | | |
| Hartley Turner | 5 | 1,065 | X | | |
| Josh Melita | 2.5 | 514 | X | | |
| Rick Harris | 11.5 | 1,754 | X | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total liability for accumulated compensated absences at beginning of current year | | \$ 29,540 | | | |

2017 AUTHORITY BUDGET

Financial Schedules Section

2017 Budget Summary

Pennsville Township Sewerage Authority

For the Period December 1, 2016 to November 30, 2017

| | <i>Proposed Budget</i> | | | | | | <i>Adopted Budget</i> | <i>\$ Increase (Decrease) Proposed vs. Adopted</i> | <i>% Increase (Decrease) Proposed vs. Adopted</i> | |
|---|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|--|---|----------------|
| | Sewer | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations | All Operations |
| | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| Total Operating Revenues | \$ 2,483,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,483,000 | \$ 2,470,300 | \$ 12,700 | 0.5% |
| Total Non-Operating Revenues | 5,000 | - | - | - | - | - | 5,000 | 5,000 | - | 0.0% |
| Total Anticipated Revenues | <u>2,488,000</u> | - | - | - | - | - | <u>2,488,000</u> | <u>2,475,300</u> | <u>12,700</u> | 0.5% |
| APPROPRIATIONS | | | | | | | | | | |
| Total Administration | 812,481 | - | - | - | - | - | 812,481 | 800,723 | 11,758 | 1.5% |
| Total Cost of Providing Services | 1,150,287 | - | - | - | - | - | 1,150,287 | 1,100,239 | 50,048 | 4.5% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 177,472 | - | - | - | - | - | 177,472 | 187,552 | (10,080) | -5.4% |
| Total Operating Appropriations | 2,140,240 | - | - | - | - | - | 2,140,240 | 2,088,514 | 51,726 | 2.5% |
| Total Interest Payments on Debt | 387,528 | - | - | - | - | - | 387,528 | 377,448 | 10,080 | 2.7% |
| Total Other Non-Operating Appropriations | 300,000 | - | - | - | - | - | 300,000 | 300,000 | - | 0.0% |
| Total Non-Operating Appropriations | 687,528 | - | - | - | - | - | 687,528 | 677,448 | 10,080 | 1.5% |
| Accumulated Deficit | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Total Appropriations and Accumulated Deficit | 2,827,768 | - | - | - | - | - | 2,827,768 | 2,765,962 | 61,806 | 2.2% |
| Less: Total Unrestricted Net Position Utilized | 339,768 | - | - | - | - | - | 339,768 | 290,662 | 49,106 | 16.9% |
| Net Total Appropriations | <u>2,488,000</u> | - | - | - | - | - | <u>2,488,000</u> | <u>2,475,300</u> | <u>12,700</u> | 0.5% |
| ANTICIPATED SURPLUS (DEFICIT) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (0)</u> | <u>\$ 0</u> | -100.0% |

2017 Revenue Schedule

Pennsville Township Sewerage Authority

For the Period December 1, 2016 to November 30, 2017

| | <i>Proposed Budget</i> | | | | | | <i>Adopted Budget</i> | <i>\$ Increase (Decrease) Proposed vs. Adopted</i> | <i>% Increase (Decrease) Proposed vs. Adopted</i> | |
|---|------------------------|--------------|-------------|-------------|-------------|-------------|-----------------------|--|---|----------------|
| | Sewer | Operation #2 | #3 | #4 | #5 | #6 | Total All | <i>Adopted Budget</i> | | |
| | | | | | | | Operations | Total All Operations | All Operations | All Operations |
| OPERATING REVENUES | | | | | | | | | | |
| <i>Service Charges</i> | | | | | | | | | | |
| Residential | \$ 2,158,000 | | | | | | \$ 2,158,000 | \$ 2,157,600 | \$ 400 | 0.0% |
| Business/Commercial | 167,000 | | | | | | 167,000 | 166,700 | 300 | 0.2% |
| Industrial | 47,000 | | | | | | 47,000 | 46,200 | 800 | 1.7% |
| Intergovernmental | 4,000 | | | | | | 4,000 | 3,400 | 600 | 17.6% |
| Other | 87,000 | | | | | | 87,000 | 86,400 | 600 | 0.7% |
| Total Service Charges | 2,463,000 | - | - | - | - | - | 2,463,000 | 2,460,300 | 2,700 | 0.1% |
| <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 | 10,000 | 10,000 | 100.0% |
| Other Revenue 2 | | | | | | | - | - | - | #DIV/0! |
| Other Revenue 3 | | | | | | | - | - | - | #DIV/0! |
| Other Revenue 4 | | | | | | | - | - | - | #DIV/0! |
| Total Other Revenue | 20,000 | - | - | - | - | - | 20,000 | 10,000 | 10,000 | 100.0% |
| Total Operating Revenues | 2,483,000 | - | - | - | - | - | 2,483,000 | 2,470,300 | 12,700 | 0.5% |
| NON-OPERATING REVENUES | | | | | | | | | | |
| <i>Grants & Entitlements (List)</i> | | | | | | | | | | |
| Grant #1 | | | | | | | - | - | - | #DIV/0! |
| Grant #2 | | | | | | | - | - | - | #DIV/0! |
| Grant #3 | | | | | | | - | - | - | #DIV/0! |
| Grant #4 | | | | | | | - | - | - | #DIV/0! |
| Total Grants & Entitlements | - | - | - | - | - | - | - | - | - | #DIV/0! |
| <i>Local Subsidies & Donations (List)</i> | | | | | | | | | | |
| Local Subsidy #1 | | | | | | | - | - | - | #DIV/0! |
| Local Subsidy #2 | | | | | | | - | - | - | #DIV/0! |
| Local Subsidy #3 | | | | | | | - | - | - | #DIV/0! |
| Local Subsidy #4 | | | | | | | - | - | - | #DIV/0! |
| Total Local Subsidies & Donations | - | - | - | - | - | - | - | - | - | #DIV/0! |
| <i>Interest on Investments & Deposits</i> | | | | | | | | | | |
| Investments | 5,000 | | | | | | 5,000 | 5,000 | - | 0.0% |
| Security Deposits | | | | | | | - | - | - | #DIV/0! |
| Penalties | | | | | | | - | - | - | #DIV/0! |
| Other Investments | | | | | | | - | - | - | #DIV/0! |
| Total Interest | 5,000 | - | - | - | - | - | 5,000 | 5,000 | - | 0.0% |
| <i>Other Non-Operating Revenues (List)</i> | | | | | | | | | | |
| Other Non-Operating #1 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating #2 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating #3 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating #4 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating Revenues | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Total Non-Operating Revenues | 5,000 | - | - | - | - | - | 5,000 | 5,000 | - | 0.0% |
| TOTAL ANTICIPATED REVENUES | \$ 2,488,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,488,000 | \$ 2,475,300 | \$ 12,700 | 0.5% |

2016 Adopted Revenue Schedule

Pennsville Township Sewerage Authority

Adopted Budget

| | Sewer | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations |
|---|---------------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| OPERATING REVENUES | | | | | | | |
| <i>Service Charges</i> | | | | | | | |
| Residential | \$ 2,157,600 | | | | | | \$ 2,157,600 |
| Business/Commercial | 166,700 | | | | | | 166,700 |
| Industrial | 46,200 | | | | | | 46,200 |
| Intergovernmental | 3,400 | | | | | | 3,400 |
| Other | 86,400 | | | | | | 86,400 |
| Total Service Charges | 2,460,300 | - | - | - | - | - | 2,460,300 |
| <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 | 10,000 | | | | | | 10,000 |
| Other Revenue 2 | | | | | | | - |
| Other Revenue 3 | | | | | | | - |
| Other Revenue 4 | | | | | | | - |
| Total Other Revenue | 10,000 | - | - | - | - | - | 10,000 |
| Total Operating Revenues | 2,470,300 | - | - | - | - | - | 2,470,300 |
| NON-OPERATING REVENUES | | | | | | | |
| <i>Grants & Entitlements (List)</i> | | | | | | | |
| Grant #1 | | | | | | | - |
| Grant #2 | | | | | | | - |
| Grant #3 | | | | | | | - |
| Grant #4 | | | | | | | - |
| Total Grants & Entitlements | - | - | - | - | - | - | - |
| <i>Local Subsidies & Donations (List)</i> | | | | | | | |
| Local Subsidy #1 | | | | | | | - |
| Local Subsidy #2 | | | | | | | - |
| Local Subsidy #3 | | | | | | | - |
| Local Subsidy #4 | | | | | | | - |
| Total Local Subsidies & Donations | - | - | - | - | - | - | - |
| <i>Interest on Investments & Deposits</i> | | | | | | | |
| Investments | 5,000 | | | | | | 5,000 |
| Security Deposits | | | | | | | - |
| Penalties | | | | | | | - |
| Other Investments | | | | | | | - |
| Total Interest | 5,000 | - | - | - | - | - | 5,000 |
| <i>Other Non-Operating Revenues (List)</i> | | | | | | | |
| Other Non-Operating #1 | | | | | | | - |
| Other Non-Operating #2 | | | | | | | - |
| Other Non-Operating #3 | | | | | | | - |
| Other Non-Operating #4 | | | | | | | - |
| Other Non-Operating Revenues | - | - | - | - | - | - | - |
| Total Non-Operating Revenues | 5,000 | - | - | - | - | - | 5,000 |
| TOTAL ANTICIPATED REVENUES | \$ 2,475,300 | \$ - | \$ 2,475,300 |

2017 Appropriations Schedule

Pennsville Township Sewerage Authority

For the Period December 1, 2016 to November 30, 2017

| | Proposed Budget | | | | | | Adopted Budget | | | \$ Increase (Decrease) Proposed vs. Adopted | % Increase (Decrease) Proposed vs. Adopted |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-------------------------|----------------|--|---|
| | Sewer | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations | All Operations | |
| | | | | | | | | Total All Operations | All Operations | All Operations | |
| OPERATING APPROPRIATIONS | | | | | | | | | | | |
| <i>Administration - Personnel</i> | | | | | | | | | | | |
| Salary & Wages | \$ 339,304 | | | | | | \$ 339,304 | \$ 333,491 | \$ 5,813 | 1.7% | |
| Fringe Benefits | 259,477 | | | | | | 259,477 | 256,332 | 3,145 | 1.2% | |
| Total Administration - Personnel | 598,781 | - | - | - | - | - | 598,781 | 589,823 | 8,958 | 1.5% | |
| <i>Administration - Other (List)</i> | | | | | | | | | | | |
| See Detail Next Tab | 213,700 | | | | | | 213,700 | 210,900 | 2,800 | 1.3% | |
| Other Admin Expense #2 | | | | | | | - | - | | #DIV/0! | |
| Other Admin Expense #3 | | | | | | | - | - | | #DIV/0! | |
| Other Admin Expense #4 | | | | | | | - | - | | #DIV/0! | |
| Miscellaneous Administration* | | | | | | | - | - | | #DIV/0! | |
| Total Administration - Other | 213,700 | - | - | - | - | - | 213,700 | 210,900 | 2,800 | 1.3% | |
| Total Administration | 812,481 | - | - | - | - | - | 812,481 | 800,723 | 11,758 | 1.5% | |
| <i>Cost of Providing Services - Personnel</i> | | | | | | | | | | | |
| Salary & Wages | 336,820 | | | | | | 336,820 | 306,679 | 30,141 | 9.8% | |
| Fringe Benefits | 163,967 | | | | | | 163,967 | 158,461 | 5,506 | 3.5% | |
| Total COPS - Personnel | 500,787 | - | - | - | - | - | 500,787 | 465,139 | 35,648 | 7.7% | |
| <i>Cost of Providing Services - Other (List)</i> | | | | | | | | | | | |
| See Detail Next Tab | 649,500 | | | | | | 649,500 | 635,100 | 14,400 | 2.3% | |
| Other COPS Expense #2 | | | | | | | - | - | | #DIV/0! | |
| Other COPS Expense #3 | | | | | | | - | - | | #DIV/0! | |
| Other COPS Expense #4 | | | | | | | - | - | | #DIV/0! | |
| Miscellaneous COPS* | | | | | | | - | - | | #DIV/0! | |
| Total COPS - Other | 649,500 | - | - | - | - | - | 649,500 | 635,100 | 14,400 | 2.3% | |
| Total Cost of Providing Services | 1,150,287 | - | - | - | - | - | 1,150,287 | 1,100,239 | 50,048 | 4.5% | |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 177,472 | - | - | - | - | - | 177,472 | 187,552 | (10,080) | -5.4% | |
| Total Operating Appropriations | 2,140,240 | - | - | - | - | - | 2,140,240 | 2,088,514 | 51,726 | 2.5% | |
| NON-OPERATING APPROPRIATIONS | | | | | | | | | | | |
| Total Interest Payments on Debt | 387,528 | - | - | - | - | - | 387,528 | 377,448 | 10,080 | 2.7% | |
| 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 | 687,528 | - | - | - | - | - | 687,528 | 677,448 | 10,080 | 1.5% | |
| TOTAL APPROPRIATIONS | 2,827,768 | - | - | - | - | - | 2,827,768 | 2,765,962 | 61,806 | 2.2% | |
| ACCUMULATED DEFICIT | | | | | | | - | - | - | #DIV/0! | |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 2,827,768 | - | - | - | - | - | 2,827,768 | 2,765,962 | 61,806 | 2.2% | |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | | | | | |
| Municipality/County Appropriation | | | | | | | - | - | | #DIV/0! | |
| Other | 339,768 | | | | | | 339,768 | 290,662 | 49,106 | 16.9% | |
| Total Unrestricted Net Position Utilized | 339,768 | - | - | - | - | - | 339,768 | 290,662 | 49,106 | 16.9% | |
| TOTAL NET APPROPRIATIONS | \$ 2,488,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,488,000 | \$ 2,475,300 | \$ 12,700 | 0.5% | |

* 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 \$ 107,012.00 \$ - \$ - \$ - \$ - \$ - \$ 107,012.00

2016 Adopted Appropriations Schedule

Pennsville Township Sewerage Authority

| | <i>Adopted Budget</i> | | | | | | Total All Operations |
|--|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|
| | Sewer | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | |
| OPERATING APPROPRIATIONS | | | | | | | |
| <i>Administration - Personnel</i> | | | | | | | |
| Salary & Wages | \$ 333,491 | | | | | | \$ 333,491 |
| Fringe Benefits | 256,332 | | | | | | 256,332 |
| Total Administration - Personnel | 589,823 | - | - | - | - | - | 589,823 |
| <i>Administration - Other (List)</i> | | | | | | | |
| See Detail Next Tab | 210,900 | | | | | | 210,900 |
| Other Admin Expense #2 | | | | | | | - |
| Other Admin Expense #3 | | | | | | | - |
| Other Admin Expense #4 | | | | | | | - |
| Miscellaneous Administration* | | | | | | | - |
| Total Administration - Other | 210,900 | - | - | - | - | - | 210,900 |
| Total Administration | 800,723 | - | - | - | - | - | 800,723 |
| <i>Cost of Providing Services - Personnel</i> | | | | | | | |
| Salary & Wages | 306,679 | | | | | | 306,679 |
| Fringe Benefits | 158,461 | | | | | | 158,461 |
| Total COPS - Personnel | 465,139 | - | - | - | - | - | 465,139 |
| <i>Cost of Providing Services - Other (List)</i> | | | | | | | |
| See Detail Next Tab | 635,100 | | | | | | 635,100 |
| Other COPS Expense #2 | | | | | | | - |
| Other COPS Expense #3 | | | | | | | - |
| Other COPS Expense #4 | | | | | | | - |
| Miscellaneous COPS* | | | | | | | - |
| Total COPS - Other | 635,100 | - | - | - | - | - | 635,100 |
| Total Cost of Providing Services | 1,100,239 | - | - | - | - | - | 1,100,239 |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 187,552 | - | - | - | - | - | 187,552 |
| Total Operating Appropriations | 2,088,514 | - | - | - | - | - | 2,088,514 |
| NON-OPERATING APPROPRIATIONS | | | | | | | |
| Total Interest Payments on Debt | 377,448 | - | - | - | - | - | 377,448 |
| Operations & Maintenance Reserve | | | | | | | - |
| Renewal & Replacement Reserve | 300,000 | | | | | | 300,000 |
| Municipality/County Appropriation | | | | | | | - |
| Other Reserves | | | | | | | - |
| Total Non-Operating Appropriations | 677,448 | - | - | - | - | - | 677,448 |
| TOTAL APPROPRIATIONS | 2,765,962 | - | - | - | - | - | 2,765,962 |
| ACCUMULATED DEFICIT | | | | | | | - |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 2,765,962 | - | - | - | - | - | 2,765,962 |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | |
| Municipality/County Appropriation | - | - | - | - | - | - | - |
| Other | 290,662 | | | | | | 290,662 |
| Total Unrestricted Net Position Utilized | 290,662 | - | - | - | - | - | 290,662 |
| TOTAL NET APPROPRIATIONS | \$ 2,475,300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,475,300 |

* 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 | \$ 104,425.72 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 104,425.72 |
|--------------------------------------|---------------|------|------|------|------|------|------|------|---------------|

| | 2017 CURRENT YEAR'S PROPOSED BUDGET | 2016 ADOPTED BUDGET |
|--------------------------------------|--|---------------------------|
| <u>ADMINISTRATION</u> | | |
| SALARY & WAGES | \$ 339,304.00 | \$ 333,491.17 |
| FRINGE BENEFITS | | |
| SOCIAL SECURITY | \$ 25,957.00 | \$ 25,512.07 |
| 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 | 40,200.00 | 37,500.00 |
| EYE GLASS | 4,500.00 | 4,500.00 |
| TOTAL FRINGE BENEFITS | 259,477.00 | 256,332.07 |
| OTHER EXPENSES | | |
| LEGAL | 35,300.00 | 35,300.00 |
| AUDITOR | 29,000.00 | 29,000.00 |
| 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 | 8,500.00 | 8,500.00 |
| PETTY CASH | 1,200.00 | 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 | 57,800.00 | 55,000.00 |
| INTERLOCAL AGREEMENT-FINANCE SERVICE | 8,000.00 | 8,000.00 |
| MISCELLANEOUS | 7,000.00 | 7,000.00 |
| TOTAL OTHER EXPENSES | <u>213,700.00</u> | <u>210,900.00</u> |
| TOTAL ADMINISTRATION | <u>\$ 812,481.00</u> | <u>\$ 800,723.24</u> |

| | 2017 | | 2016 | |
|----------------------------------|----------------|--------------|---------------|--------------|
| | CURRENT YEAR'S | | ADOPTED | |
| | PROPOSED | | BUDGET | |
| <u>COST OF PROVIDING SERVICE</u> | <u>BUDGET</u> | | <u>BUDGET</u> | |
| SALARY & WAGES | \$ | 336,820.00 | \$ | 306,678.53 |
| FRINGE BENEFITS | | | | |
| SOCIAL SECURITY | 25,767.00 | | 23,460.91 | |
| HEALTH INSURANCE | 95,500.00 | | 95,500.00 | |
| UNEMPLOYMENT INSURANCE | 2,000.00 | | 2,000.00 | |
| PERS-PENSION | 40,700.00 | | 37,500.00 | |
| TOTAL FRINGE BENEFITS | | 163,967.00 | | 158,460.91 |
| OTHER EXPENSES | | | | |
| SODIUM HYPOCHLORITE | 17,000.00 | | 17,000.00 | |
| DUKES ROOT | 10,000.00 | | - | |
| ODOR CONTROL | 5,000.00 | | 3,000.00 | |
| GREASE & GRIT REMOVAL | 7,000.00 | | 7,000.00 | |
| GASOLINE | 12,000.00 | | 14,000.00 | |
| 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 | 35,000.00 | | 35,000.00 | |
| COMMUNICATIONS | 12,000.00 | | 12,000.00 | |
| VFD CONTRACT | 17,400.00 | | 21,000.00 | |
| MECHANICAL EQUIP. CONTRACT | 50,000.00 | | 50,000.00 | |
| TRANSPORTATION MAINTENANCE | 6,000.00 | | 6,000.00 | |
| PLANT EQUIPMENT MAINTENANCE | 5,000.00 | | 5,000.00 | |
| PUMP MAINTENANCE | 5,000.00 | | 5,000.00 | |
| MAINTENANCE(PAINT,TOOLS,ETC.) | 3,000.00 | | 2,000.00 | |
| COLLECTION SYSTEM MAINTENANCE | 25,000.00 | | 20,000.00 | |
| PUMP STATION MAINTENANCE | 10,000.00 | | 8,000.00 | |
| PLANT SUPPLIES | 15,000.00 | | 15,000.00 | |
| PLANT OPERATING PERMIT | 25,000.00 | | 25,000.00 | |
| PLANT MISCELLANEOUS | 1,500.00 | | 1,500.00 | |
| WATER | 2,600.00 | | 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 | | 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 | | 649,500.00 | | 635,100.00 |
| TOTAL COST OF PROVIDING SERVICES | \$ | 1,150,287.00 | \$ | 1,100,239.44 |

5 Year Debt Service Schedule - Principal

Pennsville Township Sewerage Authority

| | Fiscal Year Beginning in | | | | | | | | Total Principal Outstanding |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|--------------------------------|
| | Current Year (2015) 2016 | 2017 2016 | 2018 2017 | 2019 2018 | 2020 2019 | 2021 2020 | 2022 2021 | Thereafter | |
| <i>Sewer</i> | | | | | | | | | |
| 1996 Issue (example only) (for example 2016 x 2017) xxx | \$ 187,552 | \$ 177,472 | \$ 166,150 | \$ 157,149 | \$ 148,629 | | | | \$ 649,400 |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Principal | 187,552 | 177,472 | 166,150 | 157,149 | 148,629 | - | - | - | 649,400 |
| <i>Operation #2</i> | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Principal | - | - | - | - | - | - | - | - | - |
| <i>Operation #3</i> | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Principal | - | - | - | - | - | - | - | - | - |
| <i>Operation #4</i> | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Principal | - | - | - | - | - | - | - | - | - |
| <i>Operation #5</i> | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Principal | - | - | - | - | - | - | - | - | - |
| <i>Operation #6</i> | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Principal | - | - | - | - | - | - | - | - | - |
| TOTAL PRINCIPAL ALL OPERATIONS | \$ 187,552 | \$ 177,472 | \$ 166,150 | \$ 157,149 | \$ 148,629 | \$ - | \$ - | \$ - | \$ 649,400 |

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 | | | |

5 Year Debt Service Schedule - Interest

Pennsville Township Sewerage Authority

| | <i>Fiscal Year Beginning in</i> | | | | | | | | Total Interest Payments Outstanding |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|--|
| | Current Year (2015) 2016 | 2017 2016 | 2018 2017 | 2019 2018 | 2020 2019 | 2021 2020 | 2022 2021 | Thereafter | |
| Sewer | | | | | | | | | |
| 1996 Issue (actual years 2003-2004) (for example 2016 is 2017) | \$ 377,448 | \$ 387,528 | \$ 398,851 | \$ 407,851 | \$ 416,372 | | | | \$ 1,610,602 |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Interest Payments | 377,448 | 387,528 | 398,851 | 407,851 | 416,372 | - | - | - | 1,610,602 |
| Operation #2 | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| Operation #3 | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| Operation #4 | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| Operation #5 | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| Operation #6 | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| TOTAL INTEREST ALL OPERATIONS | \$ 377,448 | \$ 387,528 | \$ 398,851 | \$ 407,851 | \$ 416,372 | \$ - | \$ - | \$ - | \$ 1,610,602 |

2017 Net Position Reconciliation

Pennsville Township Sewerage Authority

For the Period December 1, 2016 to November 30, 2017

| | <i>Proposed Budget</i> | | | | | | Total All Operations |
|--|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| | Sewer | Operation #2 | Operation #3 | Operation #4 | Operation #5 | Operation #6 | |
| TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1) | \$ 5,856,258 | | | | | | \$ 5,856,258 |
| Less: Invested in Capital Assets, Net of Related Debt (1) | 3,404,332 | | | | | | 3,404,332 |
| Less: Restricted for Debt Service Reserve (1) | 612,100 | | | | | | 612,100 |
| Less: Other Restricted Net Position (1) | 1,038,852 | | | | | | 1,038,852 |
| Total Unrestricted Net Position (1) | 800,975 | - | - | - | - | - | 800,975 |
| Less: Designated for Non-Operating Improvements & Repairs | | | | | | | - |
| Less: Designated for Rate Stabilization | | | | | | | - |
| Less: Other Designated by Resolution | | | | | | | - |
| Plus: Accrued Unfunded Pension Liability (1) | 1,633,157 | | | | | | 1,633,157 |
| Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1) | 280,144 | | | | | | 280,144 |
| Plus: Estimated Income (Loss) on Current Year Operations (2) | 100,000 | | | | | | 100,000 |
| Plus: Other Adjustments (attach schedule) | | | | | | | - |
| UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET | 2,814,276 | - | - | - | - | - | 2,814,276 |
| Unrestricted Net Position Utilized to Balance Proposed Budget | 339,768 | - | - | - | - | - | 339,768 |
| Unrestricted Net Position Utilized in Proposed Capital Budget | - | - | - | - | - | - | - |
| Appropriation to Municipality/County (3) | - | - | - | - | - | - | - |
| Total Unrestricted Net Position Utilized in Proposed Budget | 339,768 | - | - | - | - | - | 339,768 |
| PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4) | \$ 2,474,508 | \$ - | \$ 2,474,508 |

(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 \$ 107,012 \$ - \$ - \$ - \$ - \$ - \$ 107,012

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

2017
PENNSVILLE
TOWNSHIP
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2017 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY (Name)

FISCAL YEAR: FROM: DECEMBER 1, TO: NOVEMBER
2016 30, 2017

[] It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Pennsville Township Sewerage Authority, on the 8th day of September, 2016.

| | | | |
|----------------------|---|-------------|---------------|
| 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 | | |

2017 CAPITAL BUDGET/PROGRAM MESSAGE

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

FISCAL **FROM:** **TO:**
YEAR: **DECEMBER** **NOVEMBER**
 1, 2016 **30, 2017**

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program?

No. The plan is reviewed by the plant superintendent, 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.

2017 Proposed Capital Budget

Pennsville Township Sewerage Authority

For the Period December 1, 2016 to November 30, 2017

| | Estimated Total Cost | Funding Sources | | | | |
|--------------------------------------|-------------------------|---------------------------------------|-------------------------------------|-----------------------|----------------|------------------|
| | | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
| <i>Sewer</i> | | | | | | |
| See Detail Tab CB-3a | \$ 403,000 | \$ - | \$ 403,000 | \$ - | \$ - | \$ - |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | 403,000 | - | 403,000 | - | - | - |
| <i>Operation #2</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #3</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #4</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #5</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #6</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| TOTAL PROPOSED CAPITAL BUDGET | \$ 403,000 | \$ - | \$ 403,000 | \$ - | \$ - | \$ - |

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.

2017 Proposed Capital Budget

| | <u>Estimated Total Cost</u> | <i>Funding Sources</i> | | | | |
|---------------------------------|-----------------------------|---|--|-------------------------------|---------------------------|--------------------------|
| | | <u>Unrestricted Net Position Utilized</u> | <u>Renewal & Replacement Reserve</u> | <u>Debt Authorization</u> | <u>Capital Grants</u> | <u>Other Sources</u> |
| Sewer | | | | | | |
| New Sludge Thickener | \$ 300,000.00 | | \$ 300,000.00 | | | |
| Gorman Rupp Rotating Assembly's | 18,000.00 | | 18,000.00 | | | |
| Fencing at Plant | 30,000.00 | | 30,000.00 | | | |
| Security Cameras | 3,000.00 | | 3,000.00 | | | |
| Composit Sampler | 7,000.00 | | 7,000.00 | | | |
| Check Valves | 5,000.00 | | 5,000.00 | | | |
| Dump Truck | 40,000.00 | | 40,000.00 | | | |
| | <u>\$ 403,000.00</u> | <u>\$ -</u> | <u>\$ 403,000.00</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

5 Year Capital Improvement Plan

Pennsville Township Sewerage Authority

For the Period December 1, 2016 to November 30, 2017

Fiscal Year Beginning in

| | Estimated Total Cost | Current Year Proposed Budget | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------------|---------------------------------|---|-------------|-------------|-------------|-------------|-------------|
| <i>Sewer</i> | | | | | | | |
| See Detail Tab CB-3a | \$ 403,000 | \$ 403,000 | | | | | |
| Project B Description | - | - | | | | | |
| Project C Description | - | - | | | | | |
| Project D Description | - | - | | | | | |
| Total | 403,000 | 403,000 | - | - | - | - | - |
| <i>Operation #2</i> | | | | | | | |
| Project A Description | - | - | | | | | |
| Project B Description | - | - | | | | | |
| Project C Description | - | - | | | | | |
| Project D Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| <i>Operation #3</i> | | | | | | | |
| Project A Description | - | - | | | | | |
| Project B Description | - | - | | | | | |
| Project C Description | - | - | | | | | |
| Project D Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| <i>Operation #4</i> | | | | | | | |
| Project A Description | - | - | | | | | |
| Project B Description | - | - | | | | | |
| Project C Description | - | - | | | | | |
| Project D Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| <i>Operation #5</i> | | | | | | | |
| Project A Description | - | - | | | | | |
| Project B Description | - | - | | | | | |
| Project C Description | - | - | | | | | |
| Project D Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| <i>Operation #6</i> | | | | | | | |
| Project A Description | - | - | | | | | |
| Project B Description | - | - | | | | | |
| Project C Description | - | - | | | | | |
| Project D Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| TOTAL | \$ 403,000 | \$ 403,000 | \$ - |

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, 2016 to November 30, 2017

| | Estimated Total Cost | Funding Sources | | | | |
|----------------------------|-------------------------|--|-------------------------------------|---------------------------|----------------|---------------|
| | | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorizatio n | Capital Grants | Other Sources |
| <i>Sewer</i> | | | | | | |
| See Detail Tab CB-3a | \$ 403,000 | \$ 403,000 | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | 403,000 | - | 403,000 | - | - | - |
| <i>Operation #2</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #3</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #4</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #5</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| <i>Operation #6</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| TOTAL | \$ 403,000 | \$ - | \$ 403,000 | \$ - | \$ - | \$ - |
| Total 5 Year Plan per CB-4 | \$ 403,000 | | | | | |
| 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.