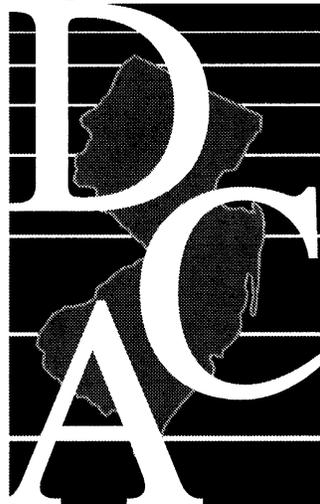


2016

Pennsville Township Sewerage

Authority Budget

Department Of



Community
Affairs

Division of Local Government Services

2016 AUTHORITY BUDGET

Certification Section

2016

**PENNSVILLE TOWNSHIP SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2016 PREPARER'S CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** **TO:**
DECEMBER **NOVEMBER**
1, 2015 **30, 2016**

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		

2016 APPROVAL CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR:	FROM: DECEMBER 1, 2015	TO: NOVEMBER 30, 2016
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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 October, 2015.

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

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

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

Name of Officer Certifying compliance _____

Title of Officer Certifying compliance _____

Signature _____

2016 AUTHORITY BUDGET RESOLUTION PENNSVILLE TOWNSHIP SEWERAGE

FISCAL YEAR:	FROM: DECEMBER 1, 2015	TO: NOVEMBER 30, 2016
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WHEREAS, the Annual Budget and Capital Budget for the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 has been presented before the governing body of the Pennsville Township Sewerage Authority at its open public meeting of October 8, 2015; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,475,300, Total Appropriations, including any Accumulated Deficit if any, of \$2,765,962 and Total Unrestricted Net Position utilized of \$290,662; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$458,000 and Renewal & Replacement Reserve planned to be utilized as funding thereof, of \$458,000; 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 October 8, 2015 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, 2015 and ending, November 30, 2016 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 12, 2015.

(Secretary's Signature)

(Date)

Governing Body	Recorded Vote			
Member:	Aye	Nay	Abstain	Absent

McDade
Chollis
Hourigan
Chastain
Sennstrom

2016 ADOPTION CERTIFICATION

PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR:	FROM: DECEMBER 1, 2015	TO: NOVEMBER 30, 2016
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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 12th day of, November, 2015.

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		

2016 ADOPTED BUDGET RESOLUTION
PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY

FISCAL YEAR:	FROM: DECEMBER 1, 2015	TO: NOVEMBER 30, 2016
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WHEREAS, the Annual Budget and Capital Budget/Program for the Pennsville Township Sewerage Authority for the fiscal year beginning December 1, 2015 and ending, November 30, 2016 has been presented for adoption before the governing body of the Pennsville Township Sewerage Authority at its open public meeting of November 12, 2015; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,475,300, Total Appropriations, including any Accumulated Deficit, if any, of \$2,765,962 and Total Unrestricted Net Position utilized of \$290,662; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$458,000 and Renewal & Replacement Reserve planned to be utilized as funding thereof, of \$458,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pennsville Township Sewerage Authority, at an open public meeting held on November 12, 2015 that the Annual Budget and Capital Budget/Program of the Pennsville Township Sewerage Authority for the fiscal year beginning, December 1, 2015 and, ending, November 30, 2016 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)

 (Date)

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

2016 AUTHORITY BUDGET
Narrative and Information Section

2016 AUTHORITY BUDGET MESSAGE & ANALYSIS PENNSVILLE TOWNSHIP SEWERAGE

AUTHORITY BUDGET

FROM: **TO:**
FISCAL YEAR: DECEMBER NOVEMBER
1, 2015 30, 2016

*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 2016 proposed Annual Budget and make comparison to the 2015 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 2016 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.

2016 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNSVILLE TOWNSHIP SERWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: 12/01/2015 TO: 11/30/2016

1. There have been a couple of budget item increases that are greater than 10%. The line item for the Administration Fringe Benefits has increased this budget year by 11.74%. The reason for the increase is we had a worker from the plant retire on a disability pension. By contract we are required to provide retirement health benefits for the employee. We increased the line item by \$25,000.
2. The proposed 2015-2016 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 and Regional Economies are stagnant but stable. There have not been any significant increases or decreases in the rate payer's for the Authority. We have been able to maintain our operation with a rate structure that was adopted in 1999. The last rate increase that was in 2002. Since that time the Authority has been able to maintain its operation with the rate structure that is in place.
4. The Authority plans on using an additional Unreserved Retained Earnings for the 2016 Authority Budget. In 2013 the Authority commissioned a study to determine if an increase in the Sewer Rents needed to be increased. It was determined that the Authority is still replacing the amount Unreserved Retained earnings it take out each year. The Authority will be debt free by 2020. At that time there will still be enough Unreserved Retained Earnings for the Authority to meet its needs, and with the additional cash flow from the reduced debt service, the Authority should be in a good position for years to come.
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 the 2016 Budget or from prior year's budgets.
7. There is no plan for an increase in the Authority's rate schedule. Attached please find a copy of the 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.

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>
<u>RESIDENTIAL AND/OR ASSOCIATED DOMESTIC</u>				
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 &	\$83.00	\$87.25	\$91.50	\$96.25
Each Rental Sleeping Room	\$53.00	\$55.65	\$58.43	\$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	\$83.00	\$41.50	\$43.57	\$45.74
Each Occupancy Unit (Whether or Not Used) & Office or Control Unit (Add Basic and Excess of Business- Commercial Rate)				
NURSING HOMES	\$53.00	\$55.65	\$58.43	\$61.35
Per Patient Bed (Whether or Not Used) & Office or Control Unit (Add Basic and Excess of Business-Commercial Rate)				
<u>MUNICIPAL/GOVERNMENT</u>				
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: $\text{avg. attendance} \times 8 \text{ gpd} \times \text{no. school days per 1/4}$				
7,500 gallons consumed				
Excess Charge (Per 1000 Gallons)	\$3.18	\$3.33	\$3.49	\$3.66
(Avg. Attendance Includes Pupils, Faculty, & Employees)				

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



Quick Search
 Enter CUSIP or Name ▶

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Home > Continuing Disclosure

Continuing Disclosure Details

FINANCIAL/OPERATING FILING (CUSIP-9 BASED)

Rule 15c2-12 Disclosure

Annual Financial Information and Operating Data: CDR, for the year ended 11/30/2014

Total CUSIPs associated with this submission: 20

VIEW DOCUMENTS

- [-] **Financial Operating Filing**
- [-] [Pennsville Twp Sewerage Auth 2014 CDR.pdf](#) posted 07/29/2015 [View](#)

[-] CUSIP-6s

[PENNNSVILLE N J SEW AUTH SWR REV, NJ \(708611\)](#)

PENNNSVILLE N J SEW AUTH SWR REV, NJ (708611)

Displaying 1 issue.
 Total CUSIPs selected for this CUSIP-6: 20.

Issue Description *	Dated Date	Maturity Dates	Official Statement
[+] CAP APPREC-REF	11/13/1996	2001 to 2020	Preview

ISSUER'S CONTACT INFORMATION

Company: Bowman & Company LLP
 Name: Henry J. Ludwigsen
 Address: 6 North Broad Street, Suite 201
 City, State Zip: Woodbury, NJ 08096
 Phone Number: 856.853.0440
 Email: hludwigsen@bowmanllp.com

OBLIGOR'S CONTACT INFORMATION

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1.0.994-243-R

AUTHORITY CONTACT INFORMATION 2016

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
(CONTINUED)
PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY**

FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016

- 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.*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? _____ *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? _____ *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? _____ *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? _____ *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? _____ *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNSVILLE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 12/1/2014 TO: 11/30/2015

1. There were 19 employees reports on Form W-3
2. The amount of Gross Wages reported on Form W-3 was \$613,866.64
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 current or former commission, 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 only has one highest compensated employee whose aggregate reportable compensation is greater than \$100,000. That employee is covered by an employment contract which is between the employee and the Pennsville Sewerage Authority. The employment contract was negotiated with the employee and a subcommittee of Authority commissioners. There was a survey conducted of surrounding Authorities of like size and volume of treatment process, and it was determined that his salary was in line with other employees of his qualifications.

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNSVILLE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 12/1/2014 TO: 11/30/2015

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 make a payment to a former employee who retired with a disability pension, and as part of his contract he was entitled to \$100 payment for each complete year of service. He was paid \$2,600 upon his retirement. No other fund is permissible to be paid to current or former commissioners upon termination of employment.
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, 2015	TO: NOVEMBER 30, 2016
-------------------------	---------------------------------------	--------------------------------------

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, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2015, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2016, with 2015 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.

For the Period #####
 Pennsville Township Sewerage Authority
 to November 30, 2016

Name	Title	Average Hours per Week Dedicated to Position	Position					Reportable Compensation from Authority (W-2/ 1099)		Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member 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.)	Public Entities					
1 Robert McDade	Chairman	10	X					\$ 2,752	None	None	\$ -	\$ 2,752	Pennsville Township	Deputy Mayor	10	\$ 7,350	\$ -	\$ 10,102
2 Marc Chastain	Chairman	1	X					2,752	None	None	-	2,752	Pennsville Township	Committee	2	6,750	-	9,502
3 Sennstrom II	Chairman	1	X					2,752	None	None	-	2,752	Pennsville Township	GIS/Zoning Officer	40	63,399	4,000	70,151
4 Scott Hourigan	Secretary	1	X					2,752	None	None	-	2,752	Salem County	Election Board	1	7,500	-	10,252
5 Mary Lou Chollis	Treasurer	1	X					2,752	None	None	-	2,752	None	None	0	-	5,215	7,967
6 William Masten	Alternate #1	1	X					None	None	None	-	-	None	None	0	-	-	-
7 Ron Cooksey	Superintendent	40			X			101,028	None	None	30,156	131,184	None	None	0	-	-	131,184
8											-	-						-
9											-	-						-
10											-	-						-
11											-	-						-
12											-	-						-
13											-	-						-
14											-	-						-
15											-	-						-
Total:								#####	\$ -	\$ -	\$ 30,156	\$ 144,944				\$ 84,999	\$ 9,215	\$ 239,158

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, 2015 to November 30, 2016

	# 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	\$ 11,834	\$ 11,834	1	\$ 11,834	\$ 11,834	\$ -	0.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	9	24,062	216,558	10	21,317	213,170	3,388	1.6%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	10		228,392	11		225,004	3,388	1.5%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	0		-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	1	11,834	11,834	1	11,834	11,834	-	0.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	1	24,062	24,062	0		-	24,062	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	2		35,896	1		11,834	24,062	203.3%
GRAND TOTAL	12		\$ 264,288	12		\$ 236,838	\$ 27,450	11.6%

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

No

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

No

2016 AUTHORITY BUDGET

Financial Schedules Section

2016 Budget Summary

Pennsville Township Sewerage Authority

For the Period December 1, 2015 to November 30, 2016

	<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	\$ 2,470,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,470,300	\$ 2,470,001	\$ 299	0.0%
Total Non-Operating Revenues	5,000	-	-	-	-	-	5,000	5,000	-	0.0%
Total Anticipated Revenues	<u>2,475,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,475,300</u>	<u>2,475,001</u>	<u>299</u>	<u>0.0%</u>
APPROPRIATIONS										
Total Administration	800,723	-	-	-	-	-	800,723	764,724	35,999	4.7%
Total Cost of Providing Services	1,100,239	-	-	-	-	-	1,100,239	1,077,870	22,369	2.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	187,552	-	-	-	-	-	187,552	198,202	(10,650)	-5.4%
Total Operating Appropriations	2,088,514	-	-	-	-	-	2,088,514	2,040,796	47,718	2.3%
Total Interest Payments on Debt	377,448	-	-	-	-	-	377,448	366,798	10,650	2.9%
Total Other Non-Operating Appropriations	300,000	-	-	-	-	-	300,000	300,000	-	0.0%
Total Non-Operating Appropriations	677,448	-	-	-	-	-	677,448	666,798	10,650	1.6%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,765,962	-	-	-	-	-	2,765,962	2,707,594	58,368	2.2%
Less: Total Unrestricted Net Position Utilized	290,662	-	-	-	-	-	290,662	232,593	58,069	25.0%
Net Total Appropriations	<u>2,475,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,475,300</u>	<u>2,475,001</u>	<u>299</u>	<u>0.0%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>#DIV/0!</u>				

2016 Revenue Schedule

Pennsville Township Sewerage Authority

For the Period December 1, 2015 to November 30, 2016

	Proposed Budget						Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	Operation #2	#3	#4	#5	#6	Total All	Total All Operations	All Operations	
							Operations			
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	\$ 2,157,600						\$ 2,157,600	\$ 2,157,502	\$ 98	0.0%
Business/Commercial	166,700						166,700	166,637	63	0.0%
Industrial	46,200						46,200	46,148	52	0.1%
Intergovernmental	3,400						3,400	3,406	(6)	-0.2%
Other	86,400						86,400	86,308	92	0.1%
Total Service Charges	2,460,300	-	-	-	-	-	2,460,300	2,460,001	299	0.0%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
Other Revenue 1	10,000						10,000	10,000	-	0.0%
Other Revenue 2							-	-	-	#DIV/0!
Other Revenue 3							-	-	-	#DIV/0!
Other Revenue 4							-	-	-	#DIV/0!
Total Other Revenue	10,000	-	-	-	-	-	10,000	10,000	-	0.0%
Total Operating Revenues	2,470,300	-	-	-	-	-	2,470,300	2,470,001	299	0.0%
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	\$ 2,475,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475,300	\$ 2,475,001	\$ 299	0.0%

2015 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	\$ 2,157,502						\$ 2,157,502
Business/Commercial	166,637						166,637
Industrial	46,148						46,148
Intergovernmental	3,406						3,406
Other	86,308						86,308
Total Service Charges	2,460,001	-	-	-	-	-	2,460,001
<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	2,470,001	-	-	-	-	-	2,470,001
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	\$ 2,475,001	\$ -	\$ 2,475,001				

2016 Appropriations Schedule

Pennsville Township Sewerage Authority

For the Period December 1, 2015 to November 30, 2016

	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	\$ 333,491						\$ 333,491	\$ 319,093	\$ 14,398	4.5%	
Fringe Benefits	256,332					256,332	226,231	30,101	13.3%		
Total Administration - Personnel	589,823	-	-	-	-	-	589,823	545,324	44,499	8.2%	
<i>Administration - Other (List)</i>											
See Detail Next Tab	210,900					210,900	219,400	(8,500)	-3.9%		
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	210,900	-	-	-	-	210,900	219,400	(8,500)	-3.9%		
Total Administration	800,723	-	-	-	-	800,723	764,724	35,999	4.7%		
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	306,679					306,679	312,930	(6,251)	-2.0%		
Fringe Benefits	158,461					158,461	156,440	2,021	1.3%		
Total COPS - Personnel	465,139	-	-	-	-	465,139	469,370	(4,231)	-0.9%		
<i>Cost of Providing Services - Other (List)</i>											
See Detail Next Tab	635,100					635,100	608,500	26,600	4.4%		
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	635,100	-	-	-	-	635,100	608,500	26,600	4.4%		
Total Cost of Providing Services	1,100,239	-	-	-	-	1,100,239	1,077,870	22,369	2.1%		
Total Principal Payments on Debt Service in Lieu of Depreciation	187,552	-	-	-	-	187,552	198,202	(10,650)	-5.4%		
Total Operating Appropriations	2,088,514	-	-	-	-	2,088,514	2,040,796	47,718	2.3%		
NON-OPERATING APPROPRIATIONS											
Total Interest Payments on Debt	377,448	-	-	-	-	377,448	366,798	10,650	2.9%		
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	677,448	-	-	-	-	677,448	666,798	10,650	1.6%		
TOTAL APPROPRIATIONS	2,765,962	-	-	-	-	2,765,962	2,707,594	58,368	2.2%		
ACCUMULATED DEFICIT						-	-	-	#DIV/0!		
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,765,962	-	-	-	-	2,765,962	2,707,594	58,368	2.2%		
UNRESTRICTED NET POSITION UTILIZED											
Municipality/County Appropriation						-	-	-	#DIV/0!		
Other	290,662					290,662	232,593	58,069	25.0%		
Total Unrestricted Net Position Utilized	290,662	-	-	-	-	290,662	232,593	58,069	25.0%		
TOTAL NET APPROPRIATIONS	\$ 2,475,300	\$ -	\$ -	\$ -	\$ -	\$ 2,475,300	\$ 2,475,001	\$ 299	0.0%		

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

5% of Total Operating Appropriations \$ 104,425.72 \$ - \$ - \$ - \$ - \$ - \$ 104,425.72

2015 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	\$ 319,093						\$ 319,093
Fringe Benefits	226,231						226,231
Total Administration - Personnel	545,324	-	-	-	-	-	545,324
<i>Administration - Other (List)</i>							
See Detail Next Tab	219,400						219,400
Other Admin Expense #2							-
Other Admin Expense #3							-
Other Admin Expense #4							-
Miscellaneous Administration*							-
Total Administration - Other	219,400	-	-	-	-	-	219,400
Total Administration	764,724	-	-	-	-	-	764,724
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	312,930						312,930
Fringe Benefits	156,440						156,440
Total COPS - Personnel	469,370	-	-	-	-	-	469,370
<i>Cost of Providing Services - Other (List)</i>							
See Detail Next Tab	608,500						608,500
Other COPS Expense #2							-
Other COPS Expense #3							-
Other COPS Expense #4							-
Miscellaneous COPS*							-
Total COPS - Other	608,500	-	-	-	-	-	608,500
Total Cost of Providing Services	1,077,870	-	-	-	-	-	1,077,870
Total Principal Payments on Debt Service in Lieu of Depreciation	198,202	-	-	-	-	-	198,202
Total Operating Appropriations	2,040,796	-	-	-	-	-	2,040,796
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	366,798	-	-	-	-	-	366,798
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	300,000						300,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	666,798	-	-	-	-	-	666,798
TOTAL APPROPRIATIONS	2,707,594	-	-	-	-	-	2,707,594
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,707,594	-	-	-	-	-	2,707,594
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	232,593						232,593
Total Unrestricted Net Position Utilized	232,593	-	-	-	-	-	232,593
TOTAL NET APPROPRIATIONS	\$ 2,475,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475,001

* 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	\$ 102,039.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,039.80
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	2016 CURRENT YEAR'S PROPOSED BUDGET		2015 ADOPTED BUDGET
<u>ADMINISTRATION</u>			
SALARY & WAGES		\$ 333,491.17	\$ 319,093.00
FRINGE BENEFITS			
SOCIAL SECURITY	\$ 25,512.07		\$ 24,411.00
HEALTH INSURANCE	175,000.00		150,000.00
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	37,500.00		35,000.00
EYE GLASS	4,500.00		3,000.00
TOTAL FRINGE BENEFITS		256,332.07	226,231.00
OTHER EXPENSES			
LEGAL	35,300.00		35,300.00
AUDITOR	29,000.00		28,600.00
ENGINEER	10,000.00		20,000.00
BILLING COST	7,000.00		7,000.00
COMPUTER SOFTWARE SERVICE	12,400.00		11,800.00
COMPUTER REPAIRS	6,000.00		6,000.00
OFFICE SUPPLIES	14,000.00		14,000.00
POSTAGE	8,500.00		8,000.00
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	55,000.00		55,000.00
INTERLOCAL AGREEMENT-FINANCE SERVICE	8,000.00		8,000.00
MISCELLANEOUS	7,000.00		7,000.00
TOTAL OTHER EXPENSES		<u>210,900.00</u>	<u>219,400.00</u>
TOTAL ADMINISTRATION		<u>\$ 800,723.24</u>	<u>\$ 764,724.00</u>

COST OF PROVIDING SERVICE

SALARY & WAGES		\$ 306,678.53		\$ 312,930.00
FRINGE BENEFITS				
SOCIAL SECURITY	23,460.91		23,940.00	
HEALTH INSURANCE	95,500.00		95,500.00	
UNEMPLOYMENT INSURANCE	2,000.00		2,000.00	
PERS-PENSION	37,500.00		35,000.00	
TOTAL FRINGE BENEFITS		158,460.91		156,440.00
OTHER EXPENSES				
SODIUM HYPOCHLORITE	17,000.00		17,000.00	
DUKES ROOT	-		-	
ODOR CONTROL	3,000.00		5,000.00	
GREASE & GRIT REMOVAL	7,000.00		7,000.00	
GASOLINE	14,000.00		14,000.00	
DIESEL FUEL	2,000.00		2,000.00	
HEATING OIL				
NATURAL GAS	12,000.00		8,000.00	
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		4,000.00	
VFD CONTRACT	21,000.00		21,000.00	
MECHANICAL EQUIP. CONTRACT	50,000.00		50,000.00	
TRANSPORTATION MAINTENANCE	6,000.00		4,000.00	
PLANT EQUIPMENT MAINTENANCE	5,000.00		5,000.00	
PUMP MAINTENANCE	5,000.00		5,000.00	
MAINTENANCE(PAINT,TOOLS,ETC.)	2,000.00		2,000.00	
COLLECTION SYSTEM SUPPLIES	20,000.00		14,000.00	
PUMP STATION MAINTENANCE	8,000.00		5,000.00	
PLANT SUPPLIES	15,000.00		15,000.00	
LABORATORY PERMIT	-		-	
PLANT OPERATING PERMIT	25,000.00		23,000.00	
PLANT MISCELLANEOUS	1,500.00		1,500.00	
WATER	2,600.00		1,000.00	
SLUDGE DISPOSAL LIQUID	160,000.00		160,000.00	
BIOASSAY				
GENERATOR MAINTENANCE	4,000.00		4,000.00	
SAFETY EQUIPMENT	6,000.00		6,000.00	
PLANT OTHER	4,000.00		4,000.00	
UNIFORMS	-		-	
LAWN MAINTENANCE	7,000.00		5,000.00	
PETTY CASH	1,000.00		1,000.00	
TOTAL OTHER EXPENSES		635,100.00		608,500.00
TOTAL COST OF PROVIDING SERVICES		\$ 1,100,239.44		\$ 1,077,870.00

5 Year Debt Service Schedule - Principal

Pennsville Township Sewerage Authority

	<i>Fiscal Year Beginning in</i>								Total Principal Outstanding	
	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter		
<i>Sewer</i>										
1996 Issue	\$ 198,202	\$ 187,552	\$ 177,472	\$ 166,150	\$ 157,149	\$ 148,629				\$ 836,952
Debt Issuance #2										-
Debt Issuance #3										-
Debt Issuance #4										-
Total Principal	198,202	187,552	177,472	166,150	157,149	148,629	-	-		836,952
<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	\$ 198,202	\$ 187,552	\$ 177,472	\$ 166,150	\$ 157,149	\$ 148,629	\$ -	\$ -		\$ 836,952

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	2018	2019	2020	2021	Thereafter		
<i>Sewer</i>										
1996 Issue	\$ 366,798	\$ 377,448	\$ 387,528	\$ 398,851	\$ 407,851	\$ 416,372				\$ 1,988,050
Debt Issuance #2										-
Debt Issuance #3										-
Debt Issuance #4										-
Total Interest Payments	366,798	377,448	387,528	398,851	407,851	416,372	-	-	-	1,988,050
<i>Operation #2</i>										
Debt Issuance #1										-
Debt Issuance #2										-
Debt Issuance #3										-
Debt Issuance #4										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #3</i>										
Debt Issuance #1										-
Debt Issuance #2										-
Debt Issuance #3										-
Debt Issuance #4										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
Debt Issuance #1										-
Debt Issuance #2										-
Debt Issuance #3										-
Debt Issuance #4										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
Debt Issuance #1										-
Debt Issuance #2										-
Debt Issuance #3										-
Debt Issuance #4										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
Debt Issuance #1										-
Debt Issuance #2										-
Debt Issuance #3										-
Debt Issuance #4										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 366,798	\$ 377,448	\$ 387,528	\$ 398,851	\$ 407,851	\$ 416,372	\$ -	\$ -	\$ -	\$ 1,988,050

Pennsville Township Sewerage Authority

For the Period December 1, 2015 to November 30, 2016

Proposed Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$ 7,166,862						\$ 7,166,862
Less: Invested in Capital Assets, Net of Related Debt (1)	3,150,792						3,150,792
Less: Restricted for Debt Service Reserve (1)	612,100						612,100
Less: Other Restricted Net Position (1)	1,049,216						1,049,216
Total Unrestricted Net Position (1)	2,354,754	-	-	-	-	-	2,354,754
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	7,700						7,700
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,362,454	-	-	-	-	-	2,362,454
Unrestricted Net Position Utilized to Balance Proposed Budget	290,662	-	-	-	-	-	290,662
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	290,662	-	-	-	-	-	290,662
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)	\$ 2,071,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,792

(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	\$ 104,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,426
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(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.

2016
PENNSVILLE
TOWNSHIP
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

PENNSVILLE TONWSHIP SEWERAGE AUTHORITY

FISCAL YEAR:	FROM: DECEMBER 1, 2015	TO: NOVEMBER 30, 2016
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[] 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 October, 2015.

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		

2016 CAPITAL BUDGET/PROGRAM MESSAGE

PENNSVILLE TOWNSHIP SEWERAGE AUTHORITY

**FISCAL
YEAR:**

**FROM:
DECEMBER
1, 2015**

**TO:
NOVEMBER
30, 2016**

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 year 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.

2016 Proposed Capital Budget

Pennsville Township Sewerage Authority

For the Period December 1, 2015 to November 30, 2016

	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	\$ 458,000	\$ -	\$ 458,000	\$ -	\$ -	\$ -
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	458,000	-	458,000	-	-	-
<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	\$ 458,000	\$ -	\$ 458,000	\$ -	\$ -	\$ -

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.

2016 Proposed Capital Budget

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Sewer					
Collection System Rehab	\$ 250,000.00		\$ 250,000.00		
Bypass Pump	40,000.00		40,000.00		
Sludge Thickener Rehab	50,000.00		50,000.00		
Video Computer Upgrades	15,000.00		15,000.00		
Gas Detector	3,000.00		3,000.00		
Plant Generator	100,000.00		100,000.00		
	\$ 458,000.00	\$ -	\$ 458,000.00	\$ -	\$ -

5 Year Capital Improvement Plan

Pennsville Township Sewerage Authority

For the Period December 1, 2015 to November 30, 2016

Fiscal Year Beginning in

	Estimated Total Cost	Current Year Proposed Budget	2017	2018	2019	2020	2021
<i>Sewer</i>							
See Detail Tab CB-3a	\$ 458,000	\$ 458,000					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	458,000	458,000	-	-	-	-	-
<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	\$ 458,000	\$ 458,000	\$ -				

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, 2015 to November 30, 2016

	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	\$ 458,000	\$ 458,000				
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	458,000	-	458,000	-	-	-
<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	\$ 458,000	\$ -	\$ 458,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 458,000					
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.