

2016

Carneys Point Township Sewerage  
Authority Budget

Department Of



Community  
Affairs

Division of Local Government Services

**2016 AUTHORITY BUDGET**


**Certification Section**

By: \_\_\_\_\_  
Date: \_\_\_\_\_

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

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.

**CERTIFICATION OF ADOPTED BUDGET**

By:  \_\_\_\_\_  
Date: 11/6/15

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

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.

**CERTIFICATION OF APPROVED BUDGET**

For Division Use Only

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

**AUTHORITY BUDGET**

**CARNEYS POINT TOWNSHIP SEWERAGE**

# 2016 PREPARER'S CERTIFICATION

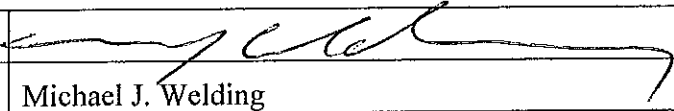
## CARNEYS POINT TOWNSHIP SEWERAGE

### 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:	Michael J. Welding		
Title:	Partner		
Address:	6 North Broad Street, Suite 201 Woodbury, NJ 08096		
Phone Number:	(856) 782-2892	Fax Number:	(856) 782-5092
E-mail address	mwelding@bowmanllp.com		

# 2016 APPROVAL CERTIFICATION

## CARNEYS POINT TOWNSHIP SEWERAGE

### AUTHORITY BUDGET

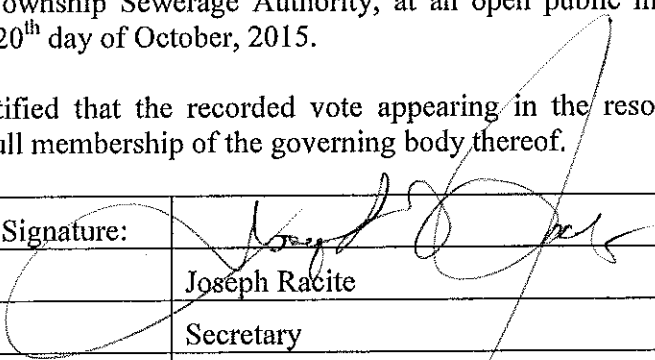
**FISCAL  
YEAR:**

**FROM:  
DECEMBER  
1, 2015**

**TO:  
NOVEMBER  
30, 2016**

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 Carneys Point Township Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 20<sup>th</sup> 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:	Joseph Racite		
Title:	Secretary		
Address:	303 Harding Highway, Carneys Point, NJ 08069		
Phone Number:	(856) 299-5210	Fax Number:	(856) 299-6921
E-mail address	cpts@verizon.net		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	<a href="http://carneypointsewerage.org/">http://carneypointsewerage.org/</a>
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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

Jay Todd

Title of Officer Certifying compliance

Business Manager

Signature

Jay Todd

# 2016 AUTHORITY BUDGET RESOLUTION CARNEYS POINT TOWNSHIP SEWERAGE

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

WHEREAS, the Annual Budget and Capital Budget for the Carneys Point 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 Carneys Point Township Sewerage Authority at its open public meeting of October 20, 2015 and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,890,000 , Total Appropriations, including any Accumulated Deficit if any, of \$2,140,945 and Total Unrestricted Net Position utilized of \$250,945; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$420,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0; and

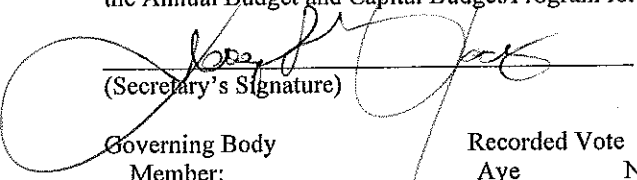
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Carneys Point Township Sewerage Authority, at an open public meeting held on October 20, 2015 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Carneys Point 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 Carneys Point Township Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 17, 2015.

  
 (Secretary's Signature)

10/21/15  
 (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Rullo	✓			
Graham	✓			
Gatanis	✓			
Racite	✓			
Newton	✓			

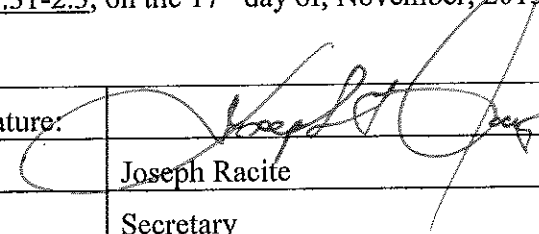
**2016 ADOPTION CERTIFICATION**

**CARNEYS POINT TOWNSHIP SEWERAGE**

**AUTHORITY BUDGET**

<b>FISCAL YEAR:</b>	<b>FROM: DECEMBER 1, 2015</b>	<b>TO: NOVEMBER 30, 2016</b>
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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 Carneys Point Township Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 17<sup>th</sup> day of, November, 2015.

Officer's Signature:			
Name:	Joseph Racite		
Title:	Secretary		
Address:	303 Harding Highway, Carneys Point, NJ 08069		
Phone Number:	(856) 299-5210	Fax Number:	(856) 299-6921
E-mail address	cpts@verizon.net		



# 2016 ADOPTED BUDGET RESOLUTION

## CARNEYS POINT TOWNSHIP SEWERAGE

### AUTHORITY

<b>FISCAL YEAR:</b>	<b>FROM: DECEMBER 1, 2015</b>	<b>TO: NOVEMBER 30, 2016</b>
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WHEREAS, the Annual Budget and Capital Budget/Program for the Carneys Point 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 Carneys Point Township Sewerage Authority at its open public meeting of November 17, 2015; and

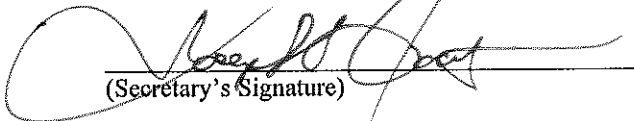
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,890,000, Total Appropriations, including any Accumulated Deficit, if any, of \$2,140,945 and Total Unrestricted Net Position utilized of \$250,945; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$420,000 and Total Unrestricted Net Position planned to be utilized of \$0; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Carneys Point Township Sewerage Authority, at an open public meeting held on November 17, 2015 that the Annual Budget and Capital Budget/Program of the Carneys Point 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)

11/30/15  
 \_\_\_\_\_  
 (Date)

Governing Body	Recorded Vote				
Member:	Aye	Nay	Abstain	Absent	

- Rullo
- Graham
- Gatanis
- Racite
- Newton

**2016 AUTHORITY BUDGET**

**Narrative and Information Section**

# 2016 AUTHORITY BUDGET MESSAGE & ANALYSIS CARNEYS POINT TOWNSHIP SEWERAGE AUTHORITY BUDGET

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

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

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.

*The proposed CPTSA budget does not include a significant increase in the operating budget for FY2016. The Authority's FY2016 operating appropriations increased by 2.96%, while Total appropriations which include non-operating line items such as interest and principal payments increased by 5.98%.*

*Significant changes in individual line items for FY2016 include the following:*

- *An increase in proposed Treatment System Salaries & Wages due to under-budgeting in FY2015.*
- *An increase in the annual PERS contribution.*
- *A reduction in Treatment and Disposal expenses due to reduced need for sludge and hauling liquid.*
- *Increased Principal appropriation.*
- *A reduction in Renewal & Replacement line item.*

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.

*There are no significant changes in anticipated revenues for 2015.*

3. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program.

*Salem County including Carneys Point Township has experienced slow growth over the past 8 years as a result of the national economic condition. Very low rates of new construction have reduced connection fees and slowed overall increases in rents. The Authority is always cognizant of the burden sewer rates impose upon the customers in its service area. For that reason the Authority has delayed expansion of the treatment works and has concentrated its capital program on rehabilitating the existing infrastructure including the treatment plant and wastewater collection system with the goal of minimizing increases in operating costs and particularly to reducing wet weather impacts on our customers and on the treatment works.*

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.

*Unrestricted Net Position was utilized in the FY2016 proposed budget for the purposes of balancing the budget and to fund required capital projects.*

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.).

*No transfers of funds are anticipated in the FY2016 budget.*

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.

*NA*

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.

*See attachments; no changes to the rate structure are anticipated.*

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.

*NA*

## AUTHORITY CONTACT INFORMATION 2016

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

<b>Name of Authority:</b>	Carneys Point Township Sewerage Authority		
<b>Federal ID Number:</b>			
<b>Address:</b>	303 Harding Highway		
<b>City, State, Zip:</b>	Carneys Point	NJ	08069
<b>Phone: (ext.)</b>	(856) 229-5210	<b>Fax:</b>	(856) 299-6921

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

<b>Chief Executive Officer:</b>	Anthony Rullo		
<b>Phone: (ext.)</b>	(856) 299-5210	<b>Fax:</b>	(856) 299-6921
<b>E-mail:</b>	cpts@verizon.net		

<b>Chief Financial Officer:</b>	Jay Todd		
<b>Phone: (ext.)</b>	(856) 299-5210	<b>Fax:</b>	(856) 299-6921
<b>E-mail:</b>	cpts@verizon.net		

<b>Name of Auditor:</b>	Michael J. Welding, CPA		
<b>Name of Firm:</b>	Bowman & Company LLP		
<b>Address:</b>	6 North Broad Street, Suite 201		
<b>City, State, Zip:</b>	Woodbury	NJ	08096
<b>Phone: (ext.)</b>	(856) 853-0440	<b>Fax:</b>	(856) 435-0440
<b>E-mail:</b>	mwelding@bowmanllp.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Carneys Point Township Sewerage Authority

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

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

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **14**
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **\$405,857.26**
- 3) Provide the number of regular voting members of the governing body: **5**
- 4) Provide the number of alternate voting members of the governing body: **0**
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? **Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach narrative.*
- 11) Did the Authority pay for meals or catering during the current fiscal year? **No** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **No** *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel **No**
  - b. Travel for companions **No**
  - c. Tax indemnification and gross-up payments **No**
  - d. Discretionary spending account **No**
  - e. Housing allowance or residence for personal use **No**
  - f. Payments for business use of personal residence **No**
  - g. Vehicle/auto allowance or vehicle for personal use **No**
  - h. Health or social club dues or initiation fees **No**
  - i. Personal services (i.e.: maid, chauffeur, chef) **No**
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes** *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses.*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **NA** *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? **No** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

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

<b>FISCAL YEAR:</b>	<b>FROM: DECEMBER 1, 2015</b>	<b>TO: NOVEMBER 30, 2016</b>
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*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.



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

For the Period December 1, 2015 to December 30, 2016  
 Carneys Point Township Sewerage Authority

Name	Title	Average Hours per Week Dedicated to Position	Position			Reportable Compensation from Authority (W-2/1099)			Total Compensation from Authority (health benefits, pension, etc.)	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 C	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column C	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/Skipend								Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			
1 Anthony Rullo	Chairman	1x						\$ 1,500						\$ 1,500						
2 Albert Graham, Jr.	Vice Chairman	1x						1,500						1,500						
3 Richard Gatamis	Alt. Sec./Treasurer	1x						1,500						1,500						
4 Joseph F. Racite	Secretary	1x						1,500						1,500						
5 Charles Newton	Treasurer	1x						1,500						1,500						
6 Jay Todd	Office Manager	40						40,000						40,000						
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
<b>Total:</b>													\$ 47,500	\$ -	\$ -	\$ -	\$ 47,500	\$ 11,440	\$ -	\$ 58,940

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

Carneys Point Township Sewerage Authority  
 For the Period December 1, 2015 to November 30, 2016

	Annual Cost		# of Covered Members	Total Cost Estimate	# of Covered Members	Annual Cost per Employee	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Employee Proposed Budget							
<b>Active Employees - Health Benefits - Annual Cost</b>									
Single Coverage				\$ -			\$ -		#DIV/0!
Parent & Child				-			-		#DIV/0!
Employee & Spouse (or Partner)				-			-		#DIV/0!
Family	7	17,400		121,800	7	16,570	115,990	5,810	5.0%
Employee Cost Sharing Contribution (enter as negative -)				(8,892)			(6,338)	(2,554)	40.3%
Subtotal	7			112,908	7		109,652	3,256	3.0%
<b>Commissioners - Health Benefits - Annual Cost</b>									
Single Coverage				-			-		#DIV/0!
Parent & Child				-			-		#DIV/0!
Employee & Spouse (or Partner)				-			-		#DIV/0!
Family				-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)				-			-		#DIV/0!
Subtotal	0			-			-		#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>									
Single Coverage				-			-		#DIV/0!
Parent & Child				-			-		#DIV/0!
Employee & Spouse (or Partner)	2	16,000		32,000	2	15,050	30,100	1,900	6.3%
Family				-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)				-			-		#DIV/0!
Subtotal	2			32,000	2		30,100	1,900	6.3%
<b>GRAND TOTAL</b>	<b>9</b>			<b>\$ 144,908</b>	<b>9</b>		<b>\$ 139,752</b>	<b>\$ 5,156</b>	<b>3.7%</b>

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

Carneys Point Township Sewerage Authority  
 December 1, 2015 to November 30, 2016

For the Period

	Proposed Budget				Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer Authority	N/A	N/A	N/A	Total All Operations	Total All Operations		
<b>REVENUES</b>								
Total Operating Revenues	\$ 1,890,000	\$ -	\$ -	\$ -	\$ 1,890,000	\$ 1,860,000	\$ 30,000	1.6%
Total Non-Operating Revenues	-	-	-	-	5,000	(5,000)	-	-100.0%
Total Anticipated Revenues	1,890,000	-	-	1,890,000	1,865,000	25,000	-	1.3%
<b>APPROPRIATIONS</b>								
Total Administration	650,400	-	-	650,400	633,300	17,100	-	2.7%
Total Cost of Providing Services	1,100,900	-	-	1,100,900	1,051,800	49,100	-	4.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	220,000	-	-	220,000	110,000	110,000	-	100.0%
Total Operating Appropriations	1,971,300	-	-	1,971,300	1,795,100	176,200	-	9.8%
Total Interest Payments on Debt	14,645	-	-	14,645	30,000	(15,355)	-	-51.2%
Total Other Non-Operating Appropriations	155,000	-	-	155,000	495,000	(340,000)	-	-68.7%
Total Non-Operating Appropriations	169,645	-	-	169,645	525,000	(355,355)	-	-67.7%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,140,945	-	-	2,140,945	2,320,100	(179,155)	-	-7.7%
Less: Total Unrestricted Net Position Utilized	250,945	-	-	250,945	455,100	(204,155)	-	-44.9%
Net Total Appropriations	1,890,000	-	-	1,890,000	1,865,000	25,000	-	1.3%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

## 2016 Revenue Schedule

Carneys Point Township Sewerage Authority  
For the Period December 1, 2015 to November 30, 2016

	Proposed Budget						Total All	Adopted Budget		\$ Increase (Decrease)	% Increase (Decrease)
	Sewer Authority	N/A	N/A	N/A	N/A	N/A	Operations	Total All Operations	All Operations	All Operations	
<b>OPERATING REVENUES</b>											
<i>Service Charges</i>											
Residential	\$ 1,850,000						\$1,850,000	\$ 1,820,000	\$ 30,000		1.6%
Business/Commercial							-	-	-		#DIV/0!
Industrial							-	-	-		#DIV/0!
Intergovernmental							-	-	-		#DIV/0!
Other	40,000						40,000	40,000	-		0.0%
<b>Total Service Charges</b>	<b>1,890,000</b>						<b>1,890,000</b>	<b>1,860,000</b>	<b>30,000</b>		<b>1.6%</b>
<i>Connection Fees</i>											
Residential							-	-	-		#DIV/0!
Business/Commercial							-	-	-		#DIV/0!
Industrial							-	-	-		#DIV/0!
Intergovernmental							-	-	-		#DIV/0!
Other							-	-	-		#DIV/0!
<b>Total Connection Fees</b>							<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>
<i>Parking Fees</i>											
Meters							-	-	-		#DIV/0!
Permits							-	-	-		#DIV/0!
Fines/Penalties							-	-	-		#DIV/0!
Other							-	-	-		#DIV/0!
<b>Total Parking Fees</b>							<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>
<i>Other Operating Revenues (List)</i>											
Other Revenue 1							-	-	-		#DIV/0!
Other Revenue 2							-	-	-		#DIV/0!
Other Revenue 3							-	-	-		#DIV/0!
Other Revenue 4							-	-	-		#DIV/0!
<b>Total Other Revenue</b>							<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>
<b>Total Operating Revenues</b>	<b>1,890,000</b>						<b>1,890,000</b>	<b>1,860,000</b>	<b>30,000</b>		<b>1.6%</b>
<b>NON-OPERATING REVENUES</b>											
<i>Grants &amp; Entitlements (List)</i>											
Grant #1							-	-	-		#DIV/0!
Grant #2							-	-	-		#DIV/0!
Grant #3							-	-	-		#DIV/0!
Grant #4							-	-	-		#DIV/0!
<b>Total Grants &amp; Entitlements</b>							<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>
<i>Local Subsidies &amp; Donations (List)</i>											
Local Subsidy #1							-	-	-		#DIV/0!
Local Subsidy #2							-	-	-		#DIV/0!
Local Subsidy #3							-	-	-		#DIV/0!
Local Subsidy #4							-	-	-		#DIV/0!
<b>Total Local Subsidies &amp; Donations</b>							<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>
<i>Interest on Investments &amp; Deposits</i>											
Investments							-	5,000	(5,000)		-100.0%
Security Deposits							-	-	-		#DIV/0!
Penalties							-	-	-		#DIV/0!
Other Investments							-	-	-		#DIV/0!
<b>Total Interest</b>							<b>-</b>	<b>5,000</b>	<b>(5,000)</b>		<b>-100.0%</b>
<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!
<b>Total Non-Operating Revenues</b>							<b>-</b>	<b>5,000</b>	<b>(5,000)</b>		<b>-100.0%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,890,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$1,890,000</b>	<b>\$ 1,865,000</b>	<b>\$ 25,000</b>		<b>1.3%</b>

## 2015 Adopted Revenue Schedule

### Carneys Point Township Sewerage Authority

	<i>Adopted Budget</i>						Total All Operations
	Sewer Authority	N/A	N/A	N/A	N/A	N/A	
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 1,820,000						\$ 1,820,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other	40,000						40,000
Total Service Charges	1,860,000						1,860,000
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees							-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees							-
<i>Other Operating Revenues (List)</i>							
Other Revenue 1							-
Other Revenue 2							-
Other Revenue 3							-
Other Revenue 4							-
Total Other Revenue							-
Total Operating Revenues	1,860,000						1,860,000
<b>NON-OPERATING REVENUES</b>							
<i>Grants &amp; Entitlements (List)</i>							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements							-
<i>Local Subsidies &amp; Donations (List)</i>							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations							-
<i>Interest on Investments &amp; 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
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,865,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,865,000</b>



## 2016 Appropriations Schedule

Carneys Point 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 Authority	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 81,000					\$ 81,000	\$ 81,000	\$ -	0.0%
Fringe Benefits	52,000					52,000	49,000	3,000	6.1%
Total Administration - Personnel	133,000					133,000	130,000	3,000	2.3%
<i>Administration - Other (List)</i>									
See Attached Sheet	517,400					517,400	503,300	14,100	2.8%
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	517,400					517,400	503,300	14,100	2.8%
Total Administration	650,400					650,400	633,300	17,100	2.7%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	420,000					420,000	368,000	52,000	14.1%
Fringe Benefits	130,000					130,000	130,000	-	0.0%
Total COPS - Personnel	550,000					550,000	498,000	52,000	10.4%
<i>Cost of Providing Services - Other (List)</i>									
See Attached Sheet	550,900					550,900	553,800	(2,900)	-0.5%
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	550,900					550,900	553,800	(2,900)	-0.5%
Total Cost of Providing Services	1,100,900					1,100,900	1,051,800	49,100	4.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	220,000					220,000	110,000	110,000	100.0%
Total Operating Appropriations	1,971,300					1,971,300	1,795,100	176,200	9.8%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt Operations & Maintenance Reserve	14,645					14,645	30,000	(15,355)	-51.2%
Renewal & Replacement Reserve	150,000					150,000	490,000	(340,000)	-69.4%
Municipality/County Appropriation									#DIV/0!
Other Reserves	5,000					5,000	5,000	-	0.0%
Total Non-Operating Appropriations	169,645					169,645	525,000	(355,355)	-67.7%
<b>TOTAL APPROPRIATIONS</b>	2,140,945					2,140,945	2,320,100	(179,155)	-7.7%
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	2,140,945					2,140,945	2,320,100	(179,155)	-7.7%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation									#DIV/0!
Other	250,945					250,945	455,100	(204,155)	-44.9%
Total Unrestricted Net Position Utilized	250,945					250,945	455,100	(204,155)	-44.9%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,890,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,865,000	\$ 25,000	1.3%

\* 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    \$ 98,565.00    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 98,565.00

## 2015 Adopted Appropriations Schedule

### Carneys Point Township Sewerage Authority

	<i>Adopted Budget</i>						Total All Operations
	Sewer Authority	N/A	N/A	N/A	N/A	N/A	
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 81,000						\$ 81,000
Fringe Benefits	49,000						49,000
Total Administration - Personnel	130,000	-	-	-	-	-	130,000
<i>Administration - Other (List)</i>							
See Attached	503,300						503,300
Other Admin Expense #2							-
Other Admin Expense #3							-
Other Admin Expense #4							-
Miscellaneous Administration*							-
Total Administration - Other	503,300	-	-	-	-	-	503,300
Total Administration	633,300	-	-	-	-	-	633,300
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	368,000						368,000
Fringe Benefits	130,000						130,000
Total COPS - Personnel	498,000	-	-	-	-	-	498,000
<i>Cost of Providing Services - Other (List)</i>							
See Attached	553,800						553,800
Other COPS Expense #2							-
Other COPS Expense #3							-
Other COPS Expense #4							-
Miscellaneous COPS*							-
Total COPS - Other	553,800	-	-	-	-	-	553,800
Total Cost of Providing Services	1,051,800	-	-	-	-	-	1,051,800
Total Principal Payments on Debt Service in Lieu of Depreciation	110,000	-	-	-	-	-	110,000
Total Operating Appropriations	1,795,100	-	-	-	-	-	1,795,100
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	30,000	-	-	-	-	-	30,000
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	490,000						490,000
Municipality/County Appropriation							-
Other Reserves	5,000						5,000
Total Non-Operating Appropriations	525,000	-	-	-	-	-	525,000
<b>TOTAL APPROPRIATIONS</b>	<b>2,320,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,320,100</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>2,320,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,320,100</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	455,100						455,100
Total Unrestricted Net Position Utilized	455,100	-	-	-	-	-	455,100
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 1,865,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,865,000</b>

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

5% of Total Operating Appropriations	\$ 89,755.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,755.00
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2015

AUTHORITY BUDGET

CARNEYS POINT TOWNSHIP SEWERAGE AUTHORITY

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

ATTACHMENT TO APPROPRIATION PAGES F-4 AND F-5

	2015 PROPOSED BUDGET	2014 CURRENT YEAR'S ADOPTED BUDGET
<u>ADMINISTRATION &amp; OTHER EXPENSES</u>		
ADMINISTRATIVE & GENERAL		
OFFICE SUPPLIES	4,600.00	5,000.00
TELEPHONE	4,200.00	4,200.00
DUES	3,500.00	3,500.00
RENT	2,500.00	2,500.00
IT SERVICES	11,000.00	11,000.00
MISCELLANEOUS SUPPLIES & SERVICES	1,000.00	600.00
ADVERTISING	2,000.00	2,000.00
INSURANCE	50,000.00	50,000.00
POSTAGE AND SHIPPING	5,000.00	5,000.00
PUBLIC EDUCATION	3,000.00	3,000.00
COMMERCIAL BILLING & COLLECTION		
BILLING FORMS & EXPENSES	2,000.00	2,000.00
PROFESSIONAL SERVICES - ENGINEERING	144,000.00	144,000.00
PROFESSIONAL SERVICES - OPERATIONS & MANAGEMENT	144,000.00	144,000.00
PROFESSIONAL SERVICES - LEGAL	9,000.00	9,000.00
PROFESSIONAL SERVICES - ACCOUNTING/AUDITING	40,000.00	35,000.00
PROFESSIONAL SERVICES - OTHER	7,000.00	7,000.00
TRUSTEE FEE	3,000.00	3,000.00
PERS & PAYROLL TAXES	81,600.00	72,500.00
TOTAL	<u>517,400.00</u>	<u>503,300.00</u>

COST OF PROVIDING SERVICE & OTHER EXPENSES

COLLECTION SYSTEMS AND OTHER EXPENSES		
CHEMICAL TREATMENT	14,000.00	15,000.00
SLUDGE AND HAULING LIQUID	12,000.00	11,000.00
ON CALL	1,200.00	1,000.00
UNIFORMS	6,500.00	6,000.00
WIRELESS PHONES	600.00	600.00
TRAINING	1,000.00	1,000.00
MISCELLANEOUS OTHER EXPENSES	2,000.00	2,000.00
TREATMENT AND DISPOSAL OTHER EXPENSES		
CHEMICAL TREATMENT	48,000.00	48,000.00
SLUDGE AND HAULING LIQUID	75,000.00	80,000.00
PLANT PERMIT	25,000.00	25,000.00
POWER & FUEL	85,000.00	85,000.00
WATER RENTS	5,800.00	5,500.00
TRAINING	3,000.00	2,500.00
TRASH DISPOSAL	2,700.00	2,700.00
TELEPHONE	3,400.00	3,200.00
MISCELLANEOUS SUPPLIES & EXPENSES	30,000.00	30,000.00
LABORATORY EXPENSES OUTSIDE	45,000.00	45,000.00
PUMPING EXPENSES		
POWER & FUEL - ELECTRIC	45,000.00	45,000.00
POWER & FUEL - NATURAL GAS	2,500.00	2,500.00
WATER RENTS	2,000.00	1,600.00
MISCELLANEOUS SUPPLIES & EXPENSES	5,000.00	5,000.00
MAINTENANCE EXPENSES		
COLLECTION SYSTEM: REPAIRS, OUTSIDE SERVICES	20,000.00	20,000.00
COLLECTION SYSTEM: SUPPLIES AND SERVICES	3,000.00	3,000.00
PUMPING SYSTEM REPAIRS, OUTSIDE SERVICES	20,000.00	20,000.00
PUMPING SYSTEM SUPPLIES AND SERVICES	39,000.00	39,000.00
TREATMENT & DISPOSAL, OUTSIDE SERVICES	8,000.00	8,000.00
TREATMENT & DISPOSAL SUPPLIES AND SERVICES	20,000.00	20,000.00
TRANSPORTATION EQUIPMENT - FUEL	8,500.00	8,500.00
TRANSPORTATION EQUIPMENT SERVICE AND SUPPLIES	6,500.00	6,500.00
GENERAL EQUIPMENT	5,000.00	5,000.00
PUBLIC GROUNDS - LANDSCAPING SERVICE	3,200.00	3,200.00
MAINTENANCE OF PUBLIC GROUNDS	3,000.00	3,000.00
TOTAL	<u>550,900.00</u>	<u>553,800.00</u>

# 5 Year Debt Service Schedule - Principal

Carneys Point Township Sewerage Authority

	Fiscal Year Beginning in							Total Principal Outstanding
	Current Year (2015)	2016	2017	2018	2019	2020	2021	
<b>Sewer Authority</b>								
Project Note:	\$ 110,000	\$ 110,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 255,000
SCPFA Loan Payable	110,000	110,000	110,000	110,000	110,000	110,000	110,000	440,000
Debt Issuance #3								
Debt Issuance #4								
<b>Total Principal</b>	<b>110,000</b>	<b>220,000</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>695,000</b>
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Principal</b>								
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Principal</b>								
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Principal</b>								
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Principal</b>								
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 110,000</b>	<b>\$ 220,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 695,000</b>

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

<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poor's</b>
	n/a	n/a
<b>Year of Last Rating</b>		

# 5 Year Debt Service Schedule - Interest

Carneys Point Township Sewerage Authority

	Fiscal Year Beginning in						Thereafter	Total Interest Payments Outstanding
	2016	2017	2018	2019	2020	2021		
<b>Sewer Authority</b>								
Project Note	\$ 30,000							
SCPCFA Loan Payable	9,900	8,800	7,550	6,300	5,050	3,800	3,850	45,250
Debt Issuance #3	4,745	4,455	3,960	3,465	2,970	2,475	4,950	27,020
Debt Issuance #4								
<b>Total Interest Payments</b>	<u>14,645</u>	<u>13,255</u>	<u>11,510</u>	<u>9,765</u>	<u>8,020</u>	<u>6,275</u>	<u>8,800</u>	<u>72,270</u>
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Interest Payments</b>								
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Interest Payments</b>								
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Interest Payments</b>								
N/A								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
<b>Total Interest Payments</b>								
<b>TOTAL INTEREST ALL OPERATIONS</b>	<u>\$ 14,645</u>	<u>\$ 13,255</u>	<u>\$ 11,510</u>	<u>\$ 9,765</u>	<u>\$ 8,020</u>	<u>\$ 6,275</u>	<u>\$ 8,800</u>	<u>\$ 72,270</u>

# 2016 Net Position Reconciliation

Carneys Point Township Sewerage Authority

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

	Proposed Budget					Total All
	Sewer Authority	N/A	N/A	N/A	N/A	Operations
<b>TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)</b>	\$ 13,439,240					#####
Less: Invested in Capital Assets, Net of Related Debt (1)	10,799,240					10,799,240
Less: Restricted for Debt Service Reserve (1)						
Less: Other Restricted Net Position (1)	3,154					3,154
Total Unrestricted Net Position (1)	2,636,846					2,636,846
Less: Designated for Non-Operating Improvements & Repairs	210,000					210,000
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)	30,427					30,427
Plus: Estimated Income (Loss) on Current Year Operations (2)	170,000					170,000
Plus: Other Adjustments (attach schedule)						
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	2,627,273					2,627,273
Unrestricted Net Position Utilized to Balance Proposed Budget	250,945					250,945
Unrestricted Net Position Utilized in Proposed Capital Budget						
Appropriation to Municipality/County (3)						
Total Unrestricted Net Position Utilized in Proposed Budget	250,945					250,945
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)</b>	\$ 2,376,328	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ 2,376,328

(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

\$ 98,565 \$ - \$ - \$ - \$ - \$ - \$ 98,565

(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  
CARNEYS POINT  
TOWNSHIP  
SEWERAGE

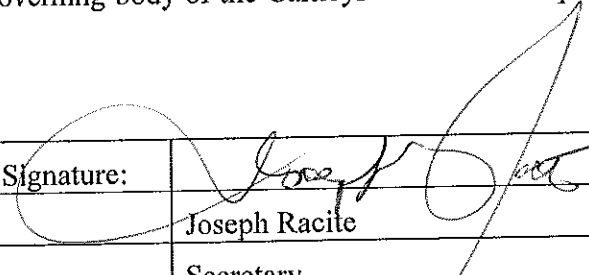
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## CARNEYS POINT TOWNSHIP SEWERAGE AUTHORITY

<b>FISCAL YEAR:</b>	<b>FROM: DECEMBER 1, 2015</b>	<b>TO: NOVEMBER 30, 2016</b>
-------------------------	---------------------------------------	--------------------------------------

[ X ] 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 Carneys Point Township Sewerage Authority, on the 20<sup>th</sup> day of October, 2015.

Officer's Signature:			
Name:	Joseph Racite		
Title:	Secretary		
Address:	303 Harding Highway, Carneys Point, NJ 08069		
Phone Number:	(856) 299- 5210	Fax Number:	(856) 299- 5210
E-mail address	cptsa@verizon.net		



# 2016 CAPITAL BUDGET/PROGRAM MESSAGE

## Carneys Point 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?

**N/A**

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

**Yes**

3. Has a long-term (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.

**No measurable impact on rates or service charges**

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

**None**

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

**None**

*Add additional sheets if necessary.*

## 2016 Proposed Capital Budget

Carneys Point 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 Authority</i>						
E Street Sanitary Sewer Replacement	\$ 420,000					\$ 420,000
UV Disinfection System	-					
Renewal & Replacement Projects	-					
Project D Description	-					
Total	420,000	-	-	-	-	420,000
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 420,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,000</b>

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

# 5 Year Capital Improvement Plan

## Carneys Point Township Sewerage Authority

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

	Estimated Total Cost	Fiscal Year Beginning in					
		Current Year Proposed Budget	2017	2018	2019	2020	2021
<i>Sewer Authority</i>							
E Street Sanitary Sewer Replace	\$ 420,000	\$ 420,000					
UV Disinfection System	1,000,000	-		1,000,000			
Renewal & Replacement Project	750,000	-	150,000	150,000	150,000	150,000	150,000
Project D Description	-	-					
Total	<u>2,170,000</u>	<u>420,000</u>	<u>150,000</u>	<u>1,150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<u>\$ 2,170,000</u>	<u>\$ 420,000</u>	<u>\$ 150,000</u>	<u>\$ 1,150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

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

### Carneys Point Township Sewerage Authority

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

		<i>Funding Sources</i>				
	<u>Estimated Total Cost</u>	<u>Unrestricted Net Position Utilized</u>	<u>Renewal &amp; Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>	<u>Other Sources</u>
<i>Sewer Authority</i>						
E Street Sanitary Sewer Replace	\$ 420,000					\$ 420,000
UV Disinfection System	1,000,000			1,000,000		
Renewal & Replacement Project	750,000		750,000			
Project D Description	-					
<b>Total</b>	<b>2,170,000</b>	<b>-</b>	<b>750,000</b>	<b>1,000,000</b>	<b>-</b>	<b>420,000</b>
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 2,170,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 420,000</b>
Total 5 Year Plan per CB-4	<b>\$ 2,170,000</b>					
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.

SECTION 11 – SCHEDULE OF RATES

Every property owner connected to the Authority systems or who is required to connect to the Authority system shall pay for service charges and other charges in accordance with the following schedule:

Schedule 1 – FLAT RATES

Classification of Building Connected to the Sewerage System

QUARTERLY RATES for 2013  
Revised (February 19, 2013)

Sewer Rates Commencing 2nd Qtr. 2013

1. Residential Single Family.....\$110.00
2. Senior Citizen or Disabled (Qualified)\*,\*\*.....\$ 55.00

\* Residential single family dwelling occupied and solely owned in fee by a person sixty-five (65) or more years of age or permanently disabled and fifty-five (55) or more years of age who, in addition, must have qualified for tax deduction pursuant to NJSA 54:4-8.40 et. Seq. Anyone charged this rate that later is found to be not qualified for it will be assessed and must pay the arrearage constituting the retroactive difference between amount actually charged and the amount that they should have been charged for all prior quarters and years.

\*\* A multi-family dwelling occupied by persons 62 or more years of age or permanently disabled or handicapped who, in addition, all meet the "very low income" limits established by HUD (U.S. Dept of Housing and Urban

Development) or its successor agency. Such multi-family dwelling must, in addition, be owned by a non-profit corporation or government entity.

3.	Residential-Multi Family PER Unit.....	\$110.00
4.	Church, Post Office or Public Library, or Not-for-profit Civic Meeting Halls without a Bar.....	\$110.00
5.	Municipal Building or Fire House or Not-for-Profit Civic Meeting Halls with a Bar.....	\$220.00
6.	Restaurant (not serving alcoholic beverages & with more than 3 but less than 10 employees).....	\$220.00
7.	Restaurant (not serving alcoholic beverages & with 3 or less employees).....	\$220.00
8.	Funeral Home.....	\$110.00
9.	Garage or Auto Service Station (without floor drains).....	\$170.00
10.	Garage or Auto Service Station (with floor drains or facilities for washing vehicles).....	\$280.00
11.	Bar (not serving food).....	\$337.00
12.	Restaurant or Bar (serving both food & alcoholic beverages).....	\$510.00
13.	Nursing Home (per room).....	\$55.00
14.	Motel, Hotel or Lodging (per sleeping room) .....	\$63.00
15.	Mobile Home Park (per occupied unit).....	\$110.00
16.	Any commercial, industrial or other business establishment not described above with average employment (including owners) of 3 persons or less.....	\$110.00
17.	Any commercial, industrial or other business establishment not described above with average employment (including owners) of more than 3 but less than 10 persons.....	\$220.00
18.	Any building, facility or other property connected to the sewerage system and used as a dumping facility by commercial or recreational vehicles.....	\$8,496.00
19.	School (Public or Private) <b>AND BULK RATE USERS***</b>	

Up to 10,000 Gal.....	\$8.67/1000 gal.
Up to 40,000 Gal.....	\$9.48/1000 gal.
Up to 50,000 Gal.....	\$10.08/1000 gal.
MINIMUM QUARTERLY CHARGE	\$220.00

\*\*\* BULK USERS: Any commercial, industrial or other business establishment not described above with average employment (including owners) of 10 persons or more, or contributes, causes or permits the contribution of more than an average of 2000 gallons per day of flow into the Authority's Public Owned Treatment Works. *Discharge from groundwater remediation systems, which have been accepted by the Authority will also fall under the Bulk User Category.*

- 20. Facilities using a large volume of water where waste requires treatment of water consumed on or in such property.....\$8.98/1000 gal.
- 21. Septic tank and cesspool cleanings placed into the system at the treatment plant (when available) with a minimum charge.....\$1.52 gal.
- 22. Laundromats with fourteen (14) washing machines and under (each additional washing machine is \$92.00 for each qtr.).....\$550.00

CONNECTION FEE \$ ~~4445~~ 4445.00 (revised 4/1/14 )