

# *Authority Budget of:*

## *Carneys Point Township Sewerage Authority*

**State Filing Year**                      **2018**

*For the Period:*

*December 1, 2018                      to                      November 30, 2019*

**[www.carneypointsewerage.org](http://www.carneypointsewerage.org)**

Authority Web Address



*Division of Local Government Services*

# **2019 AUTHORITY BUDGET**

## **Certification Section**

**2019**

**CARNEYS POINT TOWNSHIP SEWERAGE  
AUTHORITY BUDGET**

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

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

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

**CERTIFICATION OF ADOPTED BUDGET**

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

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

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

**2019 PREPARER'S CERTIFICATION**

**CARNEYS POINT TOWNSHIP SEWERAGE**

**AUTHORITY BUDGET**

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

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

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

Preparer's Signature:			
Name:	Michael J. Welding, CPA, RMA		
Title:	Auditor		
Address:	6 North Broad Street, Suite 201 Woodbury, NJ 08096		
Phone Number:	856-783-2892	Fax Number:	856-782-5092
E-mail address	mwelding@bowmanllp.com		

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

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

Officer's Signature:			
Name:	Joseph F. 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://carneyspointsewerage.org/">http://carneyspointsewerage.org/</a>
--------------------------	---

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

Joanne O'Neill

Title of Officer Certifying compliance

Business Manager

Signature

**2019 AUTHORITY BUDGET RESOLUTION**  
**CARNEYS POINT TOWNSHIP SEWERAGE**  
**AUTHORITY**

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

WHEREAS, the Annual Budget and Capital Budget for the Carneys Point Township Sewerage Authority for the fiscal year beginning, December 1, 2018 and ending, November 30, 2019 has been presented before the governing body of the Carneys Point Township Sewerage Authority at its open public meeting of October 29, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 1,940,000.00 , Total Appropriations, including any Accumulated Deficit if any, of \$2,314,730.00 and Total Unrestricted Net Position utilized of \$374,730.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$0.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; 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 29, 2018 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, 2018 and ending, November 30, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Carneys Point Township Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 20, 2018.

(Secretary's Signature)

(Date)

Governing Body  
Member:

Recorded Vote

Aye

Nay

Abstain

Absent

Anthony Rullo

Richard Gatanis

Charles Newton

Joseph Racite

Wayne Pelura

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

Officer's Signature:			
Name:	Joseph F. Racite		
Title:	Secretary		
Address:	303 Harding Highway Carneys Point, NJ 08069		
Phone Number:	856-299-5120	Fax Number:	856-299-6921
E-mail address	cpts@verizon.net		



# CARNEYS POINT TOWNSHIP SEWERAGE AUTHORITY

Page C-7

# **2019 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

## CARNEYS POINT TOWNSHIP SEWERAGE

### AUTHORITY BUDGET

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

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

1. Complete a brief statement on the 2018/2018-2019 proposed Annual Budget and make comparison to the 2017/2017-2018 adopted budget for each operation. Explain any variances over +/-10% (**As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%**) for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

The Board has prepared a comprehensive budget that does not impose a rate increase at this time. Appropriation variances noted that are +/- 10% are as follows:

***The Proposed CPTSA Budget does not include a significant increase in the Operating Budget for FY2018. The Authority's FY2019 Total Appropriations increased by 1.4%.***

***Significant changes in the individual line items for FY2019 include the following:***

- ***The decrease in Administration – Personal Fringe Benefits of \$29,000 (50.0%) is the result of removing Hospitalization for Non-contract Employees due to change in personnel.***

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% (**As shown on budget page F-2 explain reason for change for each revenue changing more than 10%**) from the current year adopted budget.

***There are no significant changes in the Total Anticipated Revenues for 2019.***

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

***The state of local economy has remained constant with no major changes affecting the Annual Budget and Capital Budget during the past fiscal year.***

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 FY 2019 Proposed Budget to balance the budget and fund the Municipal/County Appropriation.***

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.).

Not Applicable.

6. The proposed budget must not reflect an anticipated deficit from 2018/2018-2019 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)**

N/A

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

***See Attachment. There has not been a change in the rate structure since the prior year budget submission.***

# AUTHORITY CONTACT INFORMATION

## 2019

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>	21-6008661		
<b>Address:</b>	303 Harding Highway		
<b>City, State, Zip:</b>	Carneys Point	NJ	08069
<b>Phone: (ext.)</b>	856-299-5210	<b>Fax:</b>	856-299-6921

<b>Preparer's Name:</b>	Michael J. Welding		
<b>Preparer's Address:</b>	6 North Broad Street, Suite 201		
<b>City, State, Zip:</b>	Woodbury,	NJ	08096
<b>Phone: (ext.)</b>	856-782-2892	<b>Fax:</b>	856-782-5092
<b>E-mail:</b>	<a href="mailto:mwelding@bowmanllp.com">mwelding@bowmanllp.com</a>		

<b>Chief Executive Officer:</b>	Anthony Rullo		
<b>Phone: (ext.)</b>	856-299-5210	<b>Fax:</b>	856-299-6921
<b>E-mail:</b>	<a href="mailto:cptsa@verizon.net">cptsa@verizon.net</a>		

<b>Office Manager:</b>	Joanne O'Neill		
<b>Phone: (ext.)</b>	856-299-5210	<b>Fax:</b>	856-299-6921
<b>E-mail:</b>	<a href="mailto:cptsa@verizon.net">cptsa@verizon.net</a>		

<b>Name of Auditor:</b>	Michael J. Welding		
<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>	856-782-2892	<b>Fax:</b>	856-782-5092
<b>E-mail:</b>	<a href="mailto:mwelding@bowmanllp.com">mwelding@bowmanllp.com</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Pine Hill Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:** December 1, 2018    **TO:** November 30, 2019

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

- 1) Provide the number of individuals employed in calendar year 2017 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **17**
- 2) Provide the amount of total salaries and wages for calendar year 2017 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **\$510,672.83**
- 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 (**Most Recent Filing that March 31, 2017 or 2018 deadline has passed 2017 or 2018**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **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 a narrative of your Authority's procedures for all employees. See Page N-3 (3 of 3)**  
**The Authority's Board of Commissioners review and approve payments for compensation and reimbursement to any employee of the Authority.**

- 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 **Yes**
  - 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.*
- Debra Corson receives a vehicle allowance per her written employment contract.**
- 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. (If your authority does not allow for reimbursements indicate that in answer)*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **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? **N/A** *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.*

**Question 10 Narrative Response:**

There are no “Highly Compensated” individuals, as defined in this budget package, employed by the Authority. The maximum compensation for Commissioners is prescribed by Municipal Ordinance as follows:

***ORDINANCE NO. 671: AN ORDINANCE AMENDING CHAPTER 40 OF THE CARNEYS POINT TOWNSHIP CODE AND PROVIDING COMPENSATION FOR MEMBERS OF THE CARNEYS POINT TOWNSHIP SEWERAGE AUTHORITY***

**“Members of the Carneys Point Township Sewerage Authority may receive from the Authority compensation for their services in such amount as the Authority may determine; provided, however, that no member shall receive in excess of \$1,500.00 per year as compensation for services as such member. This provision of the Carneys Point Township shall be retroactive to January 1, 1989.”**

The Superintendent is an employee of a sub-contractor retained by the Authority Consulting Engineer to provide Utility Management, Licensed Operational Coverage, and Technical Support to the Authority, retained under the “Fair and Open” process. The Business Manager is an at-will; employee of the Authority whose compensation is set by a Resolution of the Board.



**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,  
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

**Pine Hill  
Municipal Utilities Authority**

**FISCAL YEAR: FROM: December 1, 2018 TO: November 30, 2019**

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

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

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

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

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

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

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

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

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

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

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

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

		Position (Can Check more than 1 Column for each person)		Reportable Compensation from Authority (W-2/ 1099)																				
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend		Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1)		Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to 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					
1 Anthony Rullo	Chairman	1	X				\$	1,500				\$	1,500	None					\$	1,500				
2 Richard Gatanis	Vice Chairman	1	X					1,500				1,500	None							1,500				
3 Joseph F. Racite	Secretary	1	X					1,500				1,500	None							1,500				
4 Charles Newton	Treasurer	1	X					1,500				1,500	Carneys Point Twp.	Committeeman	10		6,070			7,570				
5 Wayne Pelura	Alt. Sec./Treasurer	1	X					1,500				1,500	Carneys Point Twp.	Committeeman	10		6,070			7,570				
6												0								0				
7												0								0				
8												0								0				
9												0								0				
10												0								0				
11												0								0				
12												0								0				
13												0								0				
14												0								0				
15												0								0				
Total:							\$	7,500	\$	-	\$	-	\$	-	\$	7,500	↑		\$	12,140	\$	-	\$	19,640

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

## Schedule of Health Benefits - Detailed Cost Analysis

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

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	7	20,538	143,766	7	18,671	130,696	13,070	10.0%
Employee Cost Sharing Contribution (enter as negative - )			(12,323)			(11,203)	(1,120)	10.0%
Subtotal	7		131,443	7		119,494	11,949	10.0%
<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		-	0		-	-	#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	1	4,027	4,027	1	3,835	3,835	192	5.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	1	21,882	21,882	1	20,840	20,840	1,042	5.0%
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )							-	#DIV/0!
Subtotal	2		25,909	2		24,675	1,234	5.0%
<b>GRAND TOTAL</b>	<u>9</u>		<u>\$ 157,352</u>	<u>9</u>		<u>\$ 144,169</u>	<u>\$ 13,183</u>	<u>9.1%</u>

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

Yes or No

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

Yes or No

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

# Schedule of Accumulated Liability for Compensated Absences

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

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

**X** Box if Authority has no Compensated Absences

*Legal Basis for Benefit  
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Michael Chiacchio	228 Vac hours, max sick	\$ 11,354	X		
Andy Whittaker	196 Vac hours, max sick	11,194	X		
James Coyle	124 Vac hours, 182 sick hours	7,735	X		
Max sick time payout is \$5,000.00					
Total liability for accumulated compensated absences at beginning of current year		\$ 30,283			

The total Amount Should agree to most recently issued audit report for the Authority

## Schedule of Shared Service Agreements

For the Period **Carneys Point Township Sewerage Authority**  
 December 1, 2018 to November 30, 2019

*Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.*

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

If No Shared Services X this Box

X

# **2019 AUTHORITY BUDGET**

## **Financial Schedules Section**

## SUMMARY

Carneys Point Township Sewerage Authority  
For the Period **December 1, 2018** to **November 30, 2019**

	<b>FY 2019 Proposed Budget</b>						<b>FY 2018 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<b>Sewer</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations All Operations</b>
<b>REVENUES</b>									
Total Operating Revenues	\$ 1,940,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,000	\$ 1,940,000	\$ - 0.0%
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
Total Anticipated Revenues	1,940,000	-	-	-	-	-	1,940,000	-	0.0%
<b>APPROPRIATIONS</b>									
Total Administration	659,000	-	-	-	-	-	659,000	652,750	6,250 1.0%
Total Cost of Providing Services	1,121,600	-	-	-	-	-	1,121,600	1,084,500	37,100 3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	258,625	-	-	-	-	-	258,625	262,000	(3,375) -1.3%
Total Operating Appropriations	2,039,225	-	-	-	-	-	2,039,225	1,999,250	39,975 2.0%
Total Interest Payments on Debt	30,505	-	-	-	-	-	30,505	28,555	1,950 6.8%
Total Other Non-Operating Appropriations	245,000	-	-	-	-	-	245,000	254,000	(9,000) -3.5%
Total Non-Operating Appropriations	275,505	-	-	-	-	-	275,505	282,555	(7,050) -2.5%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,314,730	-	-	-	-	-	2,314,730	2,281,805	32,925 1.4%
Less: Total Unrestricted Net Position Utilized	374,730	-	-	-	-	-	374,730	341,805	32,925 9.6%
Net Total Appropriations	1,940,000	-	-	-	-	-	1,940,000	-	0.0%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

# Revenue Schedule

## Carneys Point Township Sewerage Authority

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

	<b>FY 2019 Proposed Budget</b>						<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	<b>Sewer</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	1,900,000						\$ 1,900,000	\$ -	0.0%
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other	40,000						40,000	-	0.0%
Total Service Charges	1,940,000	-	-	-	-	-	1,940,000	-	0.0%
<i>Connection Fees</i>									
Residential							-	-	#DIV/0!
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	1,940,000	-	-	-	-	-	1,940,000	-	0.0%
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned							-	-	#DIV/0!
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,940,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,940,000</b>	<b>\$ -</b>	<b>0.0%</b>



# Prior Year Adopted Revenue Schedule

## Carneys Point Township Sewerage Authority

### FY 2018 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	1,900,000						\$ 1,900,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other	40,000						40,000
Total Service Charges	1,940,000	-	-	-	-	-	1,940,000
<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>							
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	1,940,000	-	-	-	-	-	1,940,000
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-	-
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,940,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,940,000</b>

## Appropriations Schedule

**Carneys Point Township Sewerage Authority**

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

	FY 2019 Proposed Budget						FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	Total All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 80,000						\$ 80,000	\$ 76,000	\$ 4,000 5.3%
Fringe Benefits	29,000						29,000	58,000	(29,000) -50.0%
Total Administration - Personnel	109,000	-	-	-	-	-	109,000	134,000	(25,000) -18.7%
<i>Administration - Other (List)</i>									
See Attached	550,000						550,000	518,750	31,250 6.0%
Type in Description							-	-	- #DIV/0!
Type in Description							-	-	- #DIV/0!
Type in Description							-	-	- #DIV/0!
Miscellaneous Administration*							-	-	- #DIV/0!
Total Administration - Other	550,000	-	-	-	-	-	550,000	518,750	31,250 6.0%
Total Administration	659,000	-	-	-	-	-	659,000	652,750	6,250 1.0%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	462,000						462,000	445,000	17,000 3.8%
Fringe Benefits	134,000						134,000	125,000	9,000 7.2%
Total COPS - Personnel	596,000	-	-	-	-	-	596,000	570,000	26,000 4.6%
<i>Cost of Providing Services - Other (List)</i>									
See Attached	525,600						525,600	514,500	11,100 2.2%
Type in Description							-	-	- #DIV/0!
Type in Description							-	-	- #DIV/0!
Type in Description							-	-	- #DIV/0!
Miscellaneous COPS*							-	-	- #DIV/0!
Total COPS - Other	525,600	-	-	-	-	-	525,600	514,500	11,100 2.2%
Total Cost of Providing Services	1,121,600	-	-	-	-	-	1,121,600	1,084,500	37,100 3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	258,625	-	-	-	-	-	258,625	262,000	(3,375) -1.3%
Total Operating Appropriations	2,039,225	-	-	-	-	-	2,039,225	1,999,250	39,975 2.0%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	30,505	-	-	-	-	-	30,505	28,555	1,950 6.8%
Operations & Maintenance Reserve							-	-	- #DIV/0!
Renewal & Replacement Reserve	150,000						150,000	150,000	- 0.0%
Municipality/County Appropriation	90,000						90,000	99,000	(9,000) -9.1%
Other Reserves	5,000						5,000	5,000	- 0.0%
Total Non-Operating Appropriations	275,505	-	-	-	-	-	275,505	282,555	(7,050) -2.5%
<b>TOTAL APPROPRIATIONS</b>	2,314,730	-	-	-	-	-	2,314,730	2,281,805	32,925 1.4%
<b>ACCUMULATED DEFICIT</b>							-	-	- #DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	2,314,730	-	-	-	-	-	2,314,730	2,281,805	32,925 1.4%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	90,000	-	-	-	-	-	90,000	99,000	(9,000) -9.1%
Other	284,730						284,730	242,805	41,925 17.3%
Total Unrestricted Net Position Utilized	374,730	-	-	-	-	-	374,730	341,805	32,925 9.6%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,940,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,000	\$ 1,940,000	\$ - 0.0%

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

5% of Total Operating Appropriations	\$ 101,961.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,961.25
--------------------------------------	---------------	------	------	------	------	------	---------------

# Prior Year Adopted Appropriations Schedule

## Carneys Point Township Sewerage Authority

	FY 2018 Adopted Budget						Total All
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 76,000						\$ 76,000
Fringe Benefits	58,000						58,000
Total Administration - Personnel	134,000	-	-	-	-	-	134,000
<i>Administration - Other (List)</i>							
See Attached	518,750						518,750
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	518,750	-	-	-	-	-	518,750
Total Administration	652,750	-	-	-	-	-	652,750
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	445,000						445,000
Fringe Benefits	125,000						125,000
Total COPS - Personnel	570,000	-	-	-	-	-	570,000
<i>Cost of Providing Services - Other (List)</i>							
See Attached	514,500						514,500
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	514,500	-	-	-	-	-	514,500
Total Cost of Providing Services	1,084,500	-	-	-	-	-	1,084,500
Total Principal Payments on Debt Service in Lieu of Depreciation	262,000	-	-	-	-	-	262,000
Total Operating Appropriations	1,999,250	-	-	-	-	-	1,999,250
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	28,555	-	-	-	-	-	28,555
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	150,000						150,000
Municipality/County Appropriation	99,000						99,000
Other Reserves	5,000						5,000
Total Non-Operating Appropriations	282,555	-	-	-	-	-	282,555
<b>TOTAL APPROPRIATIONS</b>	2,281,805	-	-	-	-	-	2,281,805
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	2,281,805	-	-	-	-	-	2,281,805
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	99,000	-	-	-	-	-	99,000
Other	242,805						242,805
Total Unrestricted Net Position Utilized	341,805	-	-	-	-	-	341,805
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,940,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,000

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

5% of Total Operating Appropriations \$ 99,962.50 \$ - \$ - \$ - \$ - \$ - \$ - \$ 99,962.50

2018  
AUTHORITY BUDGET  
CARNEYS POINT TOWNSHIP SEWERAGE AUTHORITY  
FISCAL YEAR: FROM DECEMBER 1, 2018 TO NOVEMBER 30, 2019  
ATTACHMENT TO APPROPRIATION PAGES F-4 AND F-5

	2019	2018	
	PROPOSED	CURRENT YEAR'S	%
<u>ADMINISTRATION &amp; OTHER EXPENSES</u>	<u>BUDGET</u>	<u>ADOPTED</u>	<u>BUDGET</u>
			<u>Change</u>
ADMINISTRATIVE & GENERAL			
IT SERVICES	15,000.00	11,000.00	36.4%
RENT	2,500.00	2,500.00	0.0%
DUES	3,500.00	3,500.00	0.0%
TELEPHONE	4,500.00	5,500.00	-18.2%
OFFICE SUPPLIES	3,500.00	4,000.00	-12.5%
ADVERTISING	2,000.00	2,000.00	0.0%
MISCELLANEOUS SUPPLIES & SERVICES	1,000.00	1,000.00	0.0%
INSURANCE	46,000.00	42,000.00	9.5%
POSTAGE AND SHIPPING	4,200.00	3,000.00	40.0%
PUBLIC EDUCATION	2,000.00	3,000.00	-33.3%
COMMERCIAL BILLING & COLLECTION			
BILLING FORMS & EXPENSES	2,000.00	2,000.00	0.0%
PROFESSIONAL SERVICES - ENGINEERING	144,000.00	144,000.00	0.0%
PROFESSIONAL SERVICES - OPERATIONS & MANAGEMENT	144,000.00	144,000.00	0.0%
PROFESSIONAL SERVICES - LEGAL	9,000.00	9,000.00	0.0%
PROFESSIONAL SERVICES - ACCOUNTING/AUDITING	43,000.00	40,000.00	7.5%
PROFESSIONAL SERVICES - OTHER	12,000.00		#DIV/0!
TRUSTEE FEE	11,000.00	11,000.00	0.0%
PERS, DCRP & PAYROLL TAXES	100,800.00	91,250.00	10.5%
TOTAL	550,000.00	518,750.00	
<u>COST OF PROVIDING SERVICE &amp; OTHER EXPENSES</u>			
COLLECTION SYSTEMS AND OTHER EXPENSES			
CHEMICAL TREATMENT	12,000.00	15,000.00	-20.0%
SLUDGE AND HAULING LIQUID	21,000.00	21,000.00	0.0%
UNDERGROUND MARKOUTS	2,800.00	1,200.00	133.3%
UNIFORMS	7,200.00	5,000.00	44.0%
WIRELESS PHONES	600.00	400.00	50.0%
TRAINING	1,000.00	1,000.00	0.0%
MISCELLANEOUS OTHER EXPENSES	2,000.00	2,000.00	0.0%
TREATMENT AND DISPOSAL OTHER EXPENSES			
CHEMICAL TREATMENT	55,000.00	41,000.00	34.1%
SLUDGE AND HAULING LIQUID	53,000.00	50,000.00	6.0%
PLANT PERMIT	28,000.00	28,000.00	0.0%
POWER & FUEL	86,000.00	84,000.00	2.4%
WATER RENTS	8,000.00	6,800.00	17.6%
TRAINING	3,000.00	3,000.00	0.0%
TRASH DISPOSAL	3,000.00	2,700.00	11.1%
TELEPHONE	3,000.00	2,500.00	20.0%
LABORATORY EXPENSES OUTSIDE	25,000.00	40,000.00	-37.5%
MISCELLANEOUS SUPPLIES & EXPENSES	40,000.00	40,000.00	0.0%
PUMPING EXPENSES			
POWER & FUEL - ELECTRIC	40,000.00	40,000.00	0.0%
POWER & FUEL - NATURAL GAS	2,500.00	2,500.00	0.0%
WATER RENTS	3,000.00	2,300.00	30.4%
MISCELLANEOUS SUPPLIES & EXPENSES	2,000.00	2,000.00	0.0%
MAINTENANCE EXPENSES			
GENERAL EQUIPMENT	4,000.00	4,000.00	0.0%
PUBLIC GROUNDS - LANDSCAPING SERVICE	2,500.00	2,800.00	-10.7%
MAINTENANCE OF PUBLIC GROUNDS	1,500.00	2,000.00	-25.0%
COLLECTION SYSTEM: REPAIRS, OUTSIDE SERVICES	20,000.00	18,000.00	11.1%
COLLECTION SYSTEM: SUPPLIES AND SERVICES			
PUMPING SYSTEM REPAIRS, OUTSIDE SERVICES	28,000.00	30,000.00	-6.7%
PUMPING SYSTEM SUPPLIES AND SERVICES	37,000.00	35,000.00	5.7%
TREATMENT & DISPOSAL, OUTSIDE SERVICES	6,000.00	6,000.00	0.0%
TREATMENT & DISPOSAL SUPPLIES AND SERVICES	18,000.00	17,000.00	5.9%
TRANSPORTATION EQUIPMENT - FUEL	5,500.00	4,500.00	22.2%
TRANSPORTATION EQUIPMENT SERVICE AND SUPPLIES	5,000.00	4,800.00	4.2%
TOTAL	525,600.00	514,500.00	

## Debt Service Schedule - Principal

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;">                     If Authority has no debt X this box <span style="border: 1px solid black; display: inline-block; width: 80px; height: 20px; vertical-align: middle;"></span> </div> <div style="text-align: center;"> <b>Carneys Point Township Sewerage Authority</b>  <i>Fiscal Year Ending in</i> </div> </div>									
	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>Sewer</i>									
Project Note	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000		\$ 660,000
SCPCFA Loan Payable	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	770,000
Carneys Point Interlocal	42,000	38,625	38,625	38,625	38,625	38,625	38,625	77,250	309,000
N/A									-
Total Principal	262,000	258,625	258,625	258,625	258,625	258,625	258,625	187,250	1,739,000
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 262,000</b>	<b>\$ 258,625</b>	<b>\$ 258,625</b>	<b>\$ 258,625</b>	<b>\$ 258,625</b>	<b>\$ 258,625</b>	<b>\$ 258,625</b>	<b>\$ 187,250</b>	<b>\$ 1,739,000</b>

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

	<b><u>Moody's</u></b>	<b><u>Fitch</u></b>	<b><u>Standard &amp; Poors</u></b>
Bond Rating	Aaa		
Year of Last Rating	1997		

## Debt Service Schedule - Interest

Carneys Point Township Sewerage Authority

If Authority has no debt X this box

			Fiscal Year Ending in							Total Interest
	Adopted Budget	Proposed								Payments
	Year 2018	Budget Year							Outstanding	
		2019	2020	2021	2022	2023	2024	Thereafter		
Sewer										
Project Note	\$ 13,365	\$ 17,000	annual project notes						\$ 17,000	
SCPCFA Loan Payable	4,455	3,960	3,465	2,970	2,475	1,980	1,485	990	17,325	
Carneys Point Interlocal	10,735	9,545	8,446	7,349	6,252	5,155	4,058	4,824	45,629	
N/A									-	
Total Interest Payments	28,555	30,505	11,911	10,319	8,727	7,135	5,543	5,814	79,954	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OPERATIONS	\$ 28,555	\$ 30,505	\$ 11,911	\$ 10,319	\$ 8,727	\$ 7,135	\$ 5,543	\$ 5,814	\$ 79,954	

# Net Position Reconciliation

Carneys Point Township Sewerage Authority

For the Period

December 1, 2018

to

November 30, 2019

## FY 2019 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 11,763,461						\$ 11,763,461
Less: Invested in Capital Assets, Net of Related Debt (1)	9,847,746						9,847,746
Less: Restricted for Debt Service Reserve (1)	7,034						7,034
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	1,908,680	-	-	-	-	-	1,908,680
Less: Designated for Non-Operating Improvements & Repairs	113,140						113,140
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,144,078						1,144,078
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	40,109						40,109
Plus: Estimated Income (Loss) on Current Year Operations (2)	(493,550)						(493,550)
Plus: Other Adjustments (attach schedule)	(865,000)						(865,000)
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	1,621,176	-	-	-	-	-	1,621,176
Unrestricted Net Position Utilized to Balance Proposed Budget	284,730	-	-	-	-	-	284,730
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	90,000	-	-	-	-	-	90,000
Total Unrestricted Net Position Utilized in Proposed Budget	374,730	-	-	-	-	-	374,730
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 1,246,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,246,446

(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 \$ 101,961 \$ - \$ - \$ - \$ - \$ - \$ - \$ 101,961

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

2019

PINE HILL  
MUNICIPAL UTILITIES AUTHORITY

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM



# 2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## Carneys Point Township Sewerage Authority

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

[ ] It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Carneys Point Township Sewerage Authority, on the \_\_\_\_ day of \_\_\_\_\_, 2018.

OR

[ X ] It is hereby certified that the governing body of the Carneys Point Sewerage Authority Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): **The Authority is concentrating on the completing the four capital projects authorized in last year's budget.**

Officer's Signature:			
Name:	Joseph F. Racite		
Title:	Secretary		
Address:	303 Harding Highway, Carneys Point, NJ 08069		
Phone Number:	856-299-5210	Fax Number:	856-299-6921
E-mail address	<a href="mailto:cptsa@verizon.net">cptsa@verizon.net</a>		

## 2019 CAPITAL BUDGET/PROGRAM MESSAGE

# Pine Hill Borough Municipal Utilities Authority

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

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

Yes, the MUA has consulted with the Township on all major projects.

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?

N/A

3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?

Yes, the Authority is in the process of developing such an assessment.

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.

N/A

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.

N/A

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.

N/A

*Add additional sheets if necessary.*

# Proposed Capital Budget

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

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Type in Description	\$ -					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# 5 Year Capital Improvement Plan

## Carneys Point Township Sewerage Authority

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

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
<i>Sewer</i>							
Type in Description	\$ -	\$ -					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# 5 Year Capital Improvement Plan Funding Sources

## Carneys Point Township Sewerage Authority

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

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