

Authority Budget of:

PENNS GROVE SEWERAGE AUTHORITY

State Filing Year **2020**

For the Period:

June 1, 2020 ***to*** ***May 31, 2021***

www.pennsgrovesa.org

Authority Web Address

Division of Local Government Services

2020-2021 AUTHORITY BUDGET

Certification Section

2020-2021

**PENNS GROVE SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM JUNE 1, 2020 TO MAY 31, 2021

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: _____

2020-2021 PREPARER'S CERTIFICATION

PENNS GROVE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JUNE 1, 2020 TO: MAY 31, 2021

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 N. Broad Street, Suite 201 Woodbury, New Jersey 08096		
Phone Number:	856-782-2892	Fax Number:	856-782-2892
E-mail address	mwelding@bowmanllp.com		

2020-2021 APPROVAL CERTIFICATION

PENNS GROVE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** JUNE 1, 2020 **TO:** MAY 31 2021

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 Penns Grove Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 30th day of April, 2020.

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:	Carl Washington		
Title:	Authority Secretary		
Address:	81 Beach Street Penns Grove, New Jersey 08069		
Phone Number:	856-299-3103	Fax Number:	856-299-2531
E-mail address	pennsgrovesewer@comcast.net		

INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying compliance

Marie Danks

Title of Officer Certifying compliance

Office Manager

Signature

2020-2021 AUTHORITY BUDGET RESOLUTION

PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JUNE 1, 2020 TO: MAY 31, 2021

WHEREAS, the Annual Budget and Capital Budget for the Penns Grove Sewerage Authority for the fiscal year beginning, June 1, 2020 and ending, May 31, 2021 has been presented before the governing body of the Penns Grove Sewerage Authority at its open public meeting of April 30, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,190,000.00 , Total Appropriations, including any Accumulated Deficit if any, of \$1,333,800.00 and Total Unrestricted Net Position utilized of \$143,800.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$400,000.00 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 Penns Grove Sewerage Authority, at an open public meeting held on April 30, 2020 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Penns Grove Sewerage Authority for the fiscal year beginning, June 1, 2020 and ending, May 31, 2021 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 Penns Grove Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on May 21, 2020.

(Secretary's Signature)

(Date)

Governing Body
Member:

Recorded Vote

Aye

Nay

Abstain

Absent

Paul J Morris

Carl Washington

Clifford Poindexter

John Scarpaci

2020-2021 ADOPTION CERTIFICATION

PENNS GROVE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JUNE 1, 2020 TO: MAY 31, 2021

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 Penns Grove Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 21st day of May, 2020.

Officer's Signature:			
Name:	Carl Washington		
Title:	Authority Secretary		
Address:	81 Beach Street Penns Grove, New Jersey 08069		
Phone Number:	856-299-3103	Fax Number:	856-299-2531
E-mail address	pennsgrovesewer@comcast.net		

2020-2021 ADOPTED BUDGET RESOLUTION

PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JUNE 1, 2020 TO: MAY 31, 2021

WHEREAS, the Annual Budget and Capital Budget/Program for the Penns Grove Sewerage Authority for the fiscal year beginning June 1, 2020 and ending, May 31, 2021 has been presented for adoption before the governing body of the Penns Grove Sewerage Authority at its open public meeting of May 21, 2020; 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 \$ 1,190,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$1,333,800.00 and Total Unrestricted Net Position utilized of \$143,800.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$400,000.00 and Total Unrestricted Net Position planned to be utilized of \$ -0- ; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Penns Grove Sewerage Authority, at an open public meeting held on May 21, 2020 that the Annual Budget and Capital Budget/Program of the Penns Grove Sewerage Authority for the fiscal year beginning, June 1, 2020 and, ending, May 31, 2021 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

(Secretary's Signature)

(Date)

Governing Body
Member:

Recorded Vote

Aye

Nay

Abstain

Absent

Paul J Morris

Carl Washington

Clifford Poindexter

John Scarpaci

2020-2021 AUTHORITY BUDGET

Narrative and Information Section

2020-2021 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNS GROVE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JUNE 1, 2020 TO: MAY 31, 2021

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

1. Complete a brief statement on the 2020/2020-2021 proposed Annual Budget and make comparison to the 2019/2019-2020 adopted budget for each **Revenues and Appropriations**. Explain any variances over +/-10% (**As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%**) for each individual revenue and appropriation line item. 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.

The Board has prepared a comprehensive budget that is sustained by the current rate schedule. The overall budget of the Authority increased by 15,700.00.

Service Charges Other decrease is due to realization of anticipated penalties.

Fringe Benefits Adm. increase is due to increase in health benefit costs.

Fringe Benefits Operations is due to decrease in union health benefit costs.

See page F-4.1 for the explanation of other expense appropriation line items with a change of +/- 10%.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (**Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues**)

There have been no significant changes to the local economy that are expected to have a significant impact on the current year budget. The impact of the COVID-19 virus may have a short-term effect on cash collections however, this should be resolved as the economy re-opens.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital 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.

The use of Unrestricted Net Position is to balance the budget, which increased by \$31,800.00 from the prior year.

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service payments, pilot payments, or other types of contracts or agreements (Example to provide police services to the Authority etc. and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

Not applicable.

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 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.

The Authority is considering a rate increase for the June 2020 billing.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

6. 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. (If no changes to fees or rates indicate (**Answer as "Rates Are Staying the Same"**))

The 2020-21 budget was prepared using the same rates as 2019-20. As noted above the Board is considering a rate increase for the June 2020 budget. The new rate structure will be sent to the State after adoption.

AUTHORITY CONTACT INFORMATION

2020-2021

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

Name of Authority:	Penns Grove Sewerage Authority		
Federal ID Number:	21-6006464		
Address:	81 Beach Avenue		
City, State, Zip:	Penns Grove	NJ	08069
Phone: (ext.)	856-299-3103	Fax:	856-299-2531

Preparer's Name:	Michael J. Welding		
Preparer's Address:	6 N. Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2892	Fax:	856-782-2892
E-mail:	mwelding@bowmanllp.com		

Chief Executive Officer:	Marie Danks		
Phone: (ext.)	856-299-3103	Fax:	856-299-2531
E-mail:	pennsgrovesewer@comcast.net		

Chief Financial Officer:	Marie Danks		
Phone: (ext.)	856-299-3103	Fax:	856-299-2531
E-mail:	pennsgrovesewer@comcast.net		

Name of Auditor:	Michael J. Welding		
Name of Firm:	Bowman & Company LLP		
Address:	6 N. Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2892	Fax:	856-782-2892
E-mail:	mwelding@bowmanllp.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JUNE 1, 2020 TO: MAY 31, 2021

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

- 1) Provide the number of individuals employed in (Use **Most Recent W-3 Available 2018 or 2019**) 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 as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2018 or 2019**) Transmittal of Wage and Tax Statements: \$315,599.24
- 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, 2019 or 2020 deadline has passed 2019 or 2020**) 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 individuals listed on Page N-4 (2 of 2). Employee salaries are reviewed and approved annually by resolution of the Authority Board.**
- 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? **The Authority does not have a written policy. Employees seeking reimbursement are required to provide documentation in the form of receipts.** *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. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 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.*

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

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

FISCAL YEAR: FROM: JUNE 1, 2020 TO: MAY 31, 2021

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 2018 or 2019. 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, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 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)

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2020 to May 31, 2021

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
				Reportable Compensation from Authority (W-2/ 1099)															
				Position (Can Check more than 1 Column for each person)															
		Average Hours per Week Dedicated to Position		Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	Paul J. Morris	Chairman	2	X					\$ 1,000	n/a	n/a	n/a	\$ 1,000	None					\$ 1,000
2	Clifford Poindexter	Treasurer	1	X					1,000	n/a	n/a	n/a	1,000	Penns Grove Boro	Councilman	10	3,690		4,690
3	Carl Washington	Financial Secretary	1	X					1,000	n/a	n/a	n/a	1,000	Penns Grove Boro	Councilman	10	3,690		4,690
4	John Scarpaci	Member	1	X					1,000	n/a	n/a	n/a	1,000	None					1,000
5	Unfilled Seat	Member	1	X					1,000	n/a	n/a	n/a	1,000	None					1,000
6	William Boden III	Superintendent	43.3			X			113,195	n/a	n/a	33,720	146,915	None					146,915
7	Marie Danks	Office Manager	32.5			X			35,295	n/a	n/a	12,303	47,598	None					47,598
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:									\$ 153,490	\$ -	\$ -	\$ 46,023	\$ 199,513	↑			\$ 7,379	\$ -	\$ 206,893

(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

PENNS GROVE SEWERAGE AUTHORITY									
If Not Applicable X this box Below		For the Period		June 1, 2020		to		May 31, 2021	
	# 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)	
Active Employees - Health Benefits - Annual Cost									
Single Coverage	1	\$ 11,544	\$ 11,544	2	\$ 12,303	\$ 24,607	\$ (13,063)	-53.1%	
Parent & Child	1	16,116	16,116	1	21,851	21,851	(5,735)	-26.2%	
Employee & Spouse (or Partner)	1	17,536	17,536			-	17,536	#DIV/0!	
Family	2	22,998	45,996	2	34,098	68,196	(22,200)	-32.6%	
Employee Cost Sharing Contribution (enter as negative -)			(11,023)			(21,842)	10,819	-49.5%	
Subtotal	5		80,169	5		92,812	(12,643)	-13.6%	
Commissioners - Health Benefits - Annual Cost									
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!	
Retirees - Health Benefits - Annual Cost									
Single Coverage	1	10,000	10,000	1	7,992	7,992	2,008	25.1%	
Parent & Child			-			-	-	#DIV/0!	
Employee & Spouse (or Partner)	1	13,232	13,232	1	10,224	10,224	3,008	29.4%	
Family	1	28,386	28,386	1	22,448	22,448	5,938	26.5%	
Employee Cost Sharing Contribution (enter as negative -)			-				-	#DIV/0!	
Subtotal	3		51,618	3		40,664	10,954	26.9%	
GRAND TOTAL	8		\$ 131,787	8		\$ 133,476	\$ (1,689)	-1.3%	
Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)				<div style="border: 1px solid black; padding: 2px;">Yes</div>		Yes or No			
Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)				<div style="border: 1px solid black; padding: 2px;">Yes</div>		Yes or No			

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

Schedule of Accumulated Liability for Compensated Absences

PENNS GROVE SEWERAGE AUTHORITY

For the Period

June 1, 2020

to

May 31, 2021

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)

[illegible]

Total liability for accumulated compensated absences at beginning of current year	\$ 26,252
---	-----------

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

Schedule of Shared Service Agreements

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2020 to May 31, 2021

If No Shared Services X this Box X

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

2020-2021 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

PENNS GROVE SEWERAGE AUTHORITY
For the Period **June 1, 2020** to **May 31, 2021**

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations All Operations
REVENUES									
Total Operating Revenues	\$ 1,190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190,000	\$ 1,206,100	\$ (16,100) -1.3%
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
Total Anticipated Revenues	1,190,000	-	-	-	-	-	1,190,000	1,206,100	(16,100) -1.3%
APPROPRIATIONS									
Total Administration	325,500	-	-	-	-	-	325,500	298,800	26,700 8.9%
Total Cost of Providing Services	824,600	-	-	-	-	-	824,600	835,600	(11,000) -1.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	120,680	-	-	-	-	-	120,680	114,990	5,690 4.9%
Total Operating Appropriations	1,270,780	-	-	-	-	-	1,270,780	1,249,390	21,390 1.7%
Total Interest Payments on Debt	63,020	-	-	-	-	-	63,020	68,710	(5,690) -8.3%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	63,020	-	-	-	-	-	63,020	68,710	(5,690) -8.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,333,800	-	-	-	-	-	1,333,800	1,318,100	15,700 1.2%
Less: Total Unrestricted Net Position Utilized	143,800	-	-	-	-	-	143,800	112,000	31,800 28.4%
Net Total Appropriations	1,190,000	-	-	-	-	-	1,190,000	1,206,100	(16,100) -1.3%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2020 to May 31, 2021

	FY 2021 Proposed Budget						FY 2020 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	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	1,069,000						\$ 1,069,000	\$ 1,074,100	\$ (5,100) -0.5%
Business/Commercial	71,000						71,000	72,000	(1,000) -1.4%
Industrial							-	-	- #DIV/0!
Intergovernmental							-	-	- #DIV/0!
Other	50,000						50,000	60,000	(10,000) -16.7%
Total Service Charges	1,190,000	-	-	-	-	-	1,190,000	1,206,100	(16,100) -1.3%
<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!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	- #DIV/0!
Total Operating Revenues	1,190,000	-	-	-	-	-	1,190,000	1,206,100	(16,100) -1.3%
NON-OPERATING REVENUES									
<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 & Deposits (List)</i>									
Interest Earned							-	-	- #DIV/0!
Penalties							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Interest	-	-	-	-	-	-	-	-	- #DIV/0!
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	- #DIV/0!
TOTAL ANTICIPATED REVENUES	\$ 1,190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190,000	\$ 1,206,100	\$ (16,100) -1.3%

Prior Year Adopted Revenue Schedule

PENNS GROVE SEWERAGE AUTHORITY

FY 2020 Adopted Budget							
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	1,074,100						\$ 1,074,100
Business/Commercial	72,000						72,000
Industrial							-
Intergovernmental							-
Other	60,000						60,000
Total Service Charges	1,206,100	-	-	-	-	-	1,206,100
<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	1,206,100	-	-	-	-	-	1,206,100
NON-OPERATING REVENUES							
<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 & Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-	-
TOTAL ANTICIPATED REVENUES	\$ 1,206,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206,100

Appropriations Schedule

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2020 to May 31, 2021

							\$ Increase (Decrease)	% Increase (Decrease)
	FY 2021 Proposed Budget						FY 2020 Adopted Budget	Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS								
<i>Administration - Personnel</i>								
Salary & Wages	\$ 56,400					\$ 56,400	\$ 54,300	\$ 2,100
Fringe Benefits	125,000					125,000	111,200	13,800
Total Administration - Personnel	181,400	-	-	-	-	181,400	165,500	15,900
<i>Administration - Other (List)</i>								
See Attached List F-4.1	144,100					144,100	133,300	10,800
Type in Description						-	-	-
Type in Description						-	-	-
Type in Description						-	-	-
Miscellaneous Administration*						-	-	-
Total Administration - Other	144,100	-	-	-	-	144,100	133,300	10,800
Total Administration	325,500	-	-	-	-	325,500	298,800	26,700
<i>Cost of Providing Services - Personnel</i>								
Salary & Wages	345,500					345,500	341,000	4,500
Fringe Benefits	96,500					96,500	114,100	(17,600)
Total COPS - Personnel	442,000	-	-	-	-	442,000	455,100	(13,100)
<i>Cost of Providing Services - Other (List)</i>								
See Attached List F-4.1	382,600					382,600	380,500	2,100
Type in Description						-	-	-
Type in Description						-	-	-
Type in Description						-	-	-
Miscellaneous COPS*						-	-	-
Total COPS - Other	382,600	-	-	-	-	382,600	380,500	2,100
Total Cost of Providing Services	824,600	-	-	-	-	824,600	835,600	(11,000)
Total Principal Payments on Debt Service in Lieu of Depreciation	120,680	-	-	-	-	120,680	114,990	5,690
Total Operating Appropriations	1,270,780	-	-	-	-	1,270,780	1,249,390	21,390
NON-OPERATING APPROPRIATIONS								
Total Interest Payments on Debt	63,020	-	-	-	-	63,020	68,710	(5,690)
Operations & Maintenance Reserve						-	-	-
Renewal & Replacement Reserve						-	-	-
Municipality/County Appropriation						-	-	-
Other Reserves						-	-	-
Total Non-Operating Appropriations	63,020	-	-	-	-	63,020	68,710	(5,690)
TOTAL APPROPRIATIONS	1,333,800	-	-	-	-	1,333,800	1,318,100	15,700
ACCUMULATED DEFICIT						-	-	-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,333,800	-	-	-	-	1,333,800	1,318,100	15,700
UNRESTRICTED NET POSITION UTILIZED								
Municipality/County Appropriation	-	-	-	-	-	-	-	-
Other	143,800					143,800	112,000	31,800
Total Unrestricted Net Position Utilized	143,800	-	-	-	-	143,800	112,000	31,800
TOTAL NET APPROPRIATIONS	\$ 1,190,000	\$ -	\$ -	\$ -	\$ -	\$ 1,190,000	\$ 1,206,100	\$ (16,100)

* 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	\$ 63,539.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,539.00
--------------------------------------	--------------	------	------	------	------	------	--------------

**PENNS GROVE SEWERAGE AUTHORITY
DETAILED BUDGET APPROPRIATIONS
2020-21 BUDGET**

	2020-2021	2019-2020	Increase (Decrease)	% Chg
ADMINISTRATION - OTHER EXPENSES				
Engineer	8,000.00	8,000.00	-	0.0%
Audit	30,000.00	28,500.00	1,500.00	5.3%
Accounting Services	15,000.00	7,000.00	8,000.00	114.3%
Solicitor	2,400.00	2,400.00	-	0.0%
Office Supplies	5,000.00	5,000.00	-	0.0%
Telephone - Regular and Mobile	9,200.00	9,200.00	-	0.0%
Office Equipment	4,000.00	4,000.00	-	0.0%
Insurance	40,000.00	39,000.00	1,000.00	2.6%
NJDEP Permit Tax	10,000.00	10,000.00	-	0.0%
Dues and Subscriptions	500.00	200.00	300.00	150.0%
Miscellaneous	20,000.00	20,000.00	-	0.0%
	144,100.00	133,300.00	10,800.00	
	F-4	F-5		
OPERATIONS - OTHER EXPENSES				
Utilities	130,000.00	130,000.00	-	0.0%
Water Rents	1,000.00	1,000.00	-	0.0%
Operator Training	2,500.00	2,500.00	-	0.0%
Treatment Materials	27,500.00	25,000.00	2,500.00	10.0%
Automotive/Truck	4,000.00	5,000.00	(1,000.00)	-20.0%
Repairs and Maintenance	110,000.00	110,000.00	-	0.0%
Equipment	12,000.00	12,500.00	(500.00)	-4.0%
Sludge Disposal	35,000.00	37,200.00	(2,200.00)	-5.9%
Laboratory Analysis	37,000.00	37,200.00	(200.00)	-0.5%
Miscellaneous	23,500.00	20,000.00	3,500.00	17.5%
	382,600.00	380,500.00	2,100.00	
	F-4	F-5		

Explanation of Variances Over 10%

Accounting Services - increased services required from fee accountant
Dues and Subscriptions - increase in professional dues

Automotive/Truck - less repairs anticipated in 2020-21
Miscellaneous - anticipation increase costs due to the COVID-19 pandemic

Prior Year Adopted Appropriations Schedule

PENNS GROVE SEWERAGE AUTHORITY

	FY 2020 Adopted Budget						Total All
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 54,300						\$ 54,300
Fringe Benefits	111,200						111,200
Total Administration - Personnel	165,500	-	-	-	-	-	165,500
<i>Administration - Other (List)</i>							
See Attached List F-4.1	133,300						133,300
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	133,300	-	-	-	-	-	133,300
Total Administration	298,800	-	-	-	-	-	298,800
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	341,000						341,000
Fringe Benefits	114,100						114,100
Total COPS - Personnel	455,100	-	-	-	-	-	455,100
<i>Cost of Providing Services - Other (List)</i>							
See Attached List F-4.1	380,500						380,500
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	380,500	-	-	-	-	-	380,500
Total Cost of Providing Services	835,600	-	-	-	-	-	835,600
Total Principal Payments on Debt Service in Lieu of Depreciation	114,990	-	-	-	-	-	114,990
Total Operating Appropriations	1,249,390	-	-	-	-	-	1,249,390
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	68,710	-	-	-	-	-	68,710
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	68,710	-	-	-	-	-	68,710
TOTAL APPROPRIATIONS	1,318,100	-	-	-	-	-	1,318,100
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,318,100	-	-	-	-	-	1,318,100
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	112,000						112,000
Total Unrestricted Net Position Utilized	112,000	-	-	-	-	-	112,000
TOTAL NET APPROPRIATIONS	\$ 1,206,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206,100

* 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 \$ 62,469.50 \$ - \$ - \$ - \$ - \$ - \$ - \$ 62,469.50

Debt Service Schedule - Principal

PENNS GROVE SEWERAGE AUTHORITY

If Authority has no debt X this box

☐

Fiscal Year Ending in

		Proposed								
	Adopted Budget Year 2020	Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	Total Principal Outstanding	
Sewer										
USDA Bonds	\$ 114,990	\$ 120,680	\$ 126,657	\$ 132,936	\$ 139,529	\$ 146,452	\$ 153,723	\$ 588,386	\$ 1,408,363	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Principal	114,990	120,680	126,657	132,936	139,529	146,452	153,723	588,386	1,408,363	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Principal	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Principal	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Principal	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Principal	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Principal	-	-	-	-	-	-	-	-	-	
TOTAL PRINCIPAL ALL OPERATIONS	\$ 114,990	\$ 120,680	\$ 126,657	\$ 132,936	\$ 139,529	\$ 146,452	\$ 153,723	\$ 588,386	\$ 1,408,363	

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

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating			
Year of Last Rating			

Debt Service Schedule - Interest

PENNS GROVE SEWERAGE AUTHORITY

If Authority has no debt X this box	Fiscal Year Ending in									
	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	Total Interest Payments Outstanding	
Sewer										
USDA Bonds	\$ 68,710	\$ 63,020	\$ 57,039	\$ 50,761	\$ 44,168	\$ 37,244	\$ 29,974	\$ 91,529	\$ 373,735	
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments	68,710	63,020	57,039	50,761	44,168	37,244	29,974	91,529	373,735	
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	\$ 68,710	\$ 63,020	\$ 57,039	\$ 50,761	\$ 44,168	\$ 37,244	\$ 29,974	\$ 91,529	\$ 373,735	

Net Position Reconciliation

PENNS GROVE SEWERAGE AUTHORITY
For the Period June 1, 2020 to May 31, 2021

FY 2021 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ (277,023)						\$ (277,023)
Less: Invested in Capital Assets, Net of Related Debt (1)	337,224						337,224
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	15,035						15,035
Total Unrestricted Net Position (1)	(629,282)	-	-	-	-	-	(629,282)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	847,793						847,793
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,335,107						1,335,107
Plus: Estimated Income (Loss) on Current Year Operations (2)	(74,446)						(74,446)
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,479,172	-	-	-	-	-	1,479,172
Unrestricted Net Position Utilized to Balance Proposed Budget	143,800	-	-	-	-	-	143,800
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	143,800	-	-	-	-	-	143,800
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,335,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,335,372

(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 \$ 63,539 \$ - \$ - \$ - \$ - \$ - \$ 63,539

(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.

2020-2021
PENNS GROVE
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

PENNS GROVE SEWER AUTHORITY

FISCAL YEAR: **FROM:** JUNE 1, 2020 **TO:** MAY 31, 2021

[**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 Penns Grove Sewerage Authority, on the 30th day of April, 2020.

OR

[] It is hereby certified that the governing body of the _____ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): _____

Officer's Signature:			
Name:	Carl Washington		
Title:	Authority Secretary		
Address:	81 Beach Avenue Penns Grove, New Jersey 08069		
Phone Number:	856-299-3103	Fax Number:	856-299-2531
E-mail address	pennsgrovesewer@comcast.net		

2020-2021 CAPITAL BUDGET/PROGRAM MESSAGE

PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: **FROM:** JUNE 1, 2020 **TO:** MAY 31, 2021

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 (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects?

Yes, the Authority has consulted with the Borough 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?

Yes, the attached capital plan is anticipated to be funded by a shared services agreement with the Borough.

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

The projects meet the long-term needs of the Authority and the users.

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

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.

The Authority operates in a Suburban Planning area as defined by the State Development and Redevelopment Plan.

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.

The Authority operates in the center designated Penns Grove, a Town-type center, which includes the Borough of Penns Grove and Carney's Point Township

Proposed Capital Budget

PENNS GROVE SEWERAGE AUTHORITY

For the Period

June 1, 2020

to

May 31, 2021

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Capital Grants Sources
<i>Sewer</i>						
Per Attached List	\$	400,000				\$ 400,000
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		400,000	-	-	-	400,000
<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		-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$	400,000	\$ -	\$ -	\$ -	\$ -
						\$ 400,000

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

PENNS GROVE SEWERAGE AUTHORITY
DETAILED CAPITAL BUDGET
2020-21 BUDGET

<u>Project Name</u>	<u>Estimated Cost</u>
Plant Roof Replacement	\$120,000.00
Acquisition & Installation of 15HP Raw Pump	35,000.00
Acquisition & Installation of Emergency Generator	130,000.00
Primary Tank Upgrades	40,000.00
Blower Upgrades	10,000.00
Acquisition & Installation of Water System Clarifier	20,000.00
Other Plant Upgrades	<u>45,000.00</u>
	<u><u>\$400,000.00</u></u>

5 Year Capital Improvement Plan

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2020 to May 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2021	2022	2023	2024	2025	2026
<i>Sewer</i>							
Per Attached List	\$ 400,000	\$ 400,000					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	400,000	400,000	-	-	-	-	-
<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	-	-	-	-	-	-	-
TOTAL	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

5 Year Capital Improvement Plan Funding Sources

PENNS GROVE SEWERAGE AUTHORITY

For the Period

June 1, 2020

to

May 31, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Per Attached List	\$ 400,000					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	400,000	-	-	-	-	400,000
<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	-	-	-	-	-	-
TOTAL	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total 5 Year Plan per CB-4	\$ 400,000					
Balance check	-	If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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