

Authority Budget of:

ADOPTED COPY

Penns Grove Sewerage Authority

State Filing Year

2019

For the Period:

June 1, 2019

to

May 31, 2020

<https://www.pennsgrovesa.org>

Authority Web Address

Department Of



**Community
Affairs**

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

**PENNS GROVE SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM JUNE 1, 2019 TO MAY 31, 2020

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: Paul D. Gwert CPA, RPA Date: 5/30/2019

2019 PREPARER'S CERTIFICATION

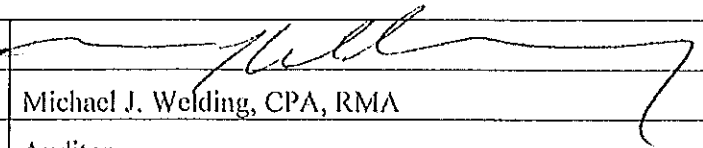
PENNS GROVE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JUNE 1, 2019 TO: MAY 31, 2020

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, New Jersey 08096		
Phone Number:	856-782-2892	Fax Number:	856782-2892
E-mail address	mwelding@bowmanllp.com		

2019 PREPARER'S CERTIFICATION

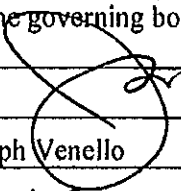
PENNS GROVE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JUNE 1, 2019 TO: MAY 31, 2020

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 25th day of April, 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 Venello		
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

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 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

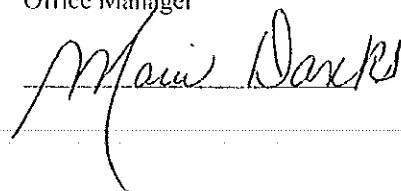
Marie Danks

Title of Officer Certifying compliance

Office Manager

Signature

Page C-4



2019 AUTHORITY BUDGET RESOLUTION

PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JUNE 1, 2019 TO: MAY 31, 2020

WHEREAS, the Annual Budget and Capital Budget for the Penns Grove Sewerage Authority for the fiscal year beginning, June 1, 2019 and ending, May 31, 2020 has been presented before the governing body of the Penns Grove Sewerage Authority at its open public meeting of April 25, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,206,100.00, Total Appropriations, including any Accumulated Deficit if any, of \$1,318,100.00 and Total Unrestricted Net Position utilized of \$112,000.00; 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 Penns Grove Sewerage Authority, at an open public meeting held on April 25, 2019 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, 2019 and ending, May 31, 2020 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 16, 2019.

(Secretary's Signature)

(Date)

Governing Body Member:	Recorded Vote				
	Aye	Nay	Abstain	Absent	
Paul J. Morris	X				
Armondo Verdecchio	X				
Carl Washington	X				
Joseph Venello	X				
Clifford Poindexter	X				

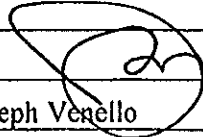
2019 PREPARER'S CERTIFICATION

PENNS GROVE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JUNE 1, 2019 TO: MAY 31, 2020

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 16th day of, May, 2019.

Officer's Signature:			
Name:	Joseph Venello		
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		

2019 AUTHORITY BUDGET RESOLUTION

PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JUNE 1, 2019 TO: MAY 31, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the Penns Grove Sewerage Authority for the fiscal year beginning June 1, 2019 and ending, May 31, 2020 has been presented for adoption before the governing body of the Penns Grove Sewerage Authority at its open public meeting of May 16, 2019; and

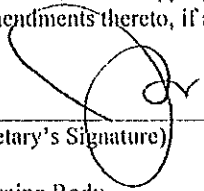
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,206,100.00, Total Appropriations, including any Accumulated Deficit if any, of \$1,318,100.00 and Total Unrestricted Net Position utilized of \$112,000.00; 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

NOW, THEREFORE BE IT RESOLVED, by the governing body of Penns Grove Sewerage Authority, at an open public meeting held on May 16, 2019 that the Annual Budget and Capital Budget/Program of the Penns Grove Sewerage Authority for the fiscal year beginning, June 1, 2019 and, ending, May 31 2020 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)

5-16-19
(Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
Paul J. Morris	X			
Armondo Verdecchio	X			
Carl Washington	X			
Joseph Venello	X			
Clifford Poindexter	X			

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

PENNS GROVE SEWERAGE

AUTHORITY - BUDGET

FISCAL YEAR: FROM: June 1, 2019 TO: May 31, 2020

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 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 is sustained by the current rate schedule. The overall budget of the Authority increased by \$14,300.00. See page F-4.1 for the explanation of other expense appropriation line items with a change of +/- 10%.

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 Anticipated Revenues from the prior year.

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

There have been no significant changes to the local economy that are expected to have a significant impact on the current year budget.

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.

The use of Unrestricted Net Position is to balance the budget, which increased by \$25,200.00 from the prior year.

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 2019/2019-2020 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**)

Not applicable.

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.

Not applicable.

AUTHORITY CONTACT INFORMATION 2019

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.)	826-782-2892	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, 2019 TO: MAY 31, 2020

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 2017 or 2018) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 10
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2017 or 2018) Transmittal of Wage and Tax Statements: \$377,629.98
- 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, 2018 or 2019 deadline has passed 2018 or 2019) 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. 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 requesting reimbursement are required to provide documentation in the form of receipts. Payment is included with the bill list for approval by the governing body. 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)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **NO** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **NO** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

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

PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JUNE 1, 2019 TO: MAY 31, 2020

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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 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, 2019 To May 31, 2020

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) 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 Armondo Verdecchio	Vice Chairman	1	X				1,000	n/a	n/a	n/a	1,000	None					1,000
3 Joseph Venello	Secretary	1	X				1,000	n/a	n/a	n/a	1,000	None					1,000
4 Clifford Poundexter	Treasurer						1,000	n/a	n/a	n/a	1,000	Penns Grove Boro	Councilman	10	3,690		4,690
5 Carl Washington	Financial Secretary						1,000	n/a	n/a	n/a	1,000	Penns Grove Boro	Councilman	10	3,690		4,690
6 William Boden III	Superintendent	43.3		X			117,715	n/a	n/a	33,093	150,808	None					150,808
7 Marie Danks	Office Manager	32.5		X			36,814	n/a	n/a	12,085	48,900	None					48,900
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:							\$ 159,529	\$ -	\$ -	\$ 45,178	\$ 204,707				\$ 7,379	\$ -	\$ 212,087

(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

For the Period

June 1, 2019

to

May 31, 2020

	# of Covered Members		Annual Cost		Total Cost		# of Covered Members		Annual Cost		% Increase (Decrease)	
	Proposed Budget		Employee Proposed Budget		Estimate Proposed Budget		(Medical & Rx) Current Year		per Employee Current Year		\$ Increase (Decrease)	
Active Employees - Health Benefits - Annual Cost												
Single Coverage	2	\$	12,303	\$	24,607	2	\$	12,085	\$	24,171	\$	436
Parent & Child	1		21,851		21,851	1		21,456		21,456		396
Employee & Spouse (or Partner)	2		34,098		68,196	2		33,432		66,965		1,231
Family					(21,842)					(21,090)		(752)
Employee Cost Sharing Contribution (enter as negative -)	5				92,812	5				91,501		1,311
Subtotal												
Commissioners - Health Benefits - Annual Cost												
Single Coverage					-					-		-
Parent & Child					-					-		-
Employee & Spouse (or Partner)					-					-		-
Family					-					-		-
Employee Cost Sharing Contribution (enter as negative -)	0					0				-		-
Subtotal					-					-		-
Retirees - Health Benefits - Annual Cost												
Single Coverage	1		7,992		7,992	1		3,933		3,933		4,060
Parent & Child					-					-		-
Employee & Spouse (or Partner)	1		10,224		10,224	1		12,608		12,608		(2,384)
Family	1		22,448		22,448	1		37,162		37,162		(14,714)
Employee Cost Sharing Contribution (enter as negative -)	3				-	3				-		-
Subtotal					40,665					53,703		(13,038)
GRAND TOTAL												
	8				\$ 133,477	8				\$ 145,204		\$ (11,727)
												-8.1%

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

Yes ☐ No ☐

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

Yes ☐ No ☐

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

PENNS GROVE SEWERAGE AUTHORITY

June 1, 2019

May 31, 2020

X Box if Authority has no Compensated Absences

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

PENNS GROVE SEWERAGE AUTHORITY

May 31, 2020

[illegible]

If No Shared Services X this Box

2019 AUTHORITY BUDGET

Financial Schedules Section

.....

SUMMARY

For the Period
June 1, 2019 to May 31, 2020
PENNS GROVE SEWERAGE AUTHORITY

	FY 2020 Proposed Budget						FY 2019 Adopted Budget	All Operations	All Operations	% 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	
REVENUES										
Total Operating Revenues	\$ 1,206,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206,100	\$ 1,217,000	\$ (10,900)	-0.9%
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Anticipated Revenues	1,206,100	-	-	-	-	-	1,206,100	1,217,000	(10,900)	-0.9%
APPROPRIATIONS										
Total Administration	298,800	-	-	-	-	-	298,800	300,900	(2,100)	-0.7%
Total Cost of Providing Services	835,600	-	-	-	-	-	835,600	819,200	16,400	2.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	114,990	-	-	-	-	-	114,990	109,565	5,425	5.0%
Total Operating Appropriations	1,249,390	-	-	-	-	-	1,249,390	1,229,665	19,725	1.6%
Total Interest Payments on Debt	68,710	-	-	-	-	-	68,710	74,135	(5,425)	-7.3%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	68,710	-	-	-	-	-	68,710	74,135	(5,425)	-7.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,318,100	-	-	-	-	-	1,318,100	1,303,800	14,300	1.1%
Less: Total Unrestricted Net Position Utilized	112,000	-	-	-	-	-	112,000	86,800	25,200	29.0%
Net Total Appropriations	1,206,100	-	-	-	-	-	1,206,100	1,217,000	(10,900)	-0.9%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2019 to May 31, 2020

	FY 2020 Proposed Budget						FY 2019 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									
Service Charges									
Residential	1,074,100						\$1,074,100	\$ 1,084,000	\$ (9,900) -0.9%
Business/Commercial	72,000						72,000	73,000	(1,000) -1.4%
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other	60,000						60,000	60,000	- 0.0%
Total Service Charges	1,206,100	-	-	-	-	-	1,206,100	1,217,000	(10,900) -0.9%
Connection Fees									
Residential							-	-	#DIV/0!
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	#DIV/0!
Parking Fees									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)									
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	1,206,100	-	-	-	-	-	1,206,100	1,217,000	(10,900) -0.9%
NON-OPERATING REVENUES									
Other Non-Operating Revenues (List)									
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!
Interest on Investments & Deposits (List)									
Interest Earned							-	-	#DIV/0!
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL ANTICIPATED REVENUES	\$ 1,206,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206,100	\$ 1,217,000	\$ (10,900) -0.9%

Prior Year Adopted Revenue Schedule

PENNS GROVE SEWERAGE AUTHORITY

<i>FY 2019 Adopted Budget</i>						
	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES						
<i>Service Charges</i>						
Residential	1,084,000					\$1,084,000
Business/Commercial	73,000					73,000
Industrial						-
Intergovernmental						-
Other	60,000					60,000
Total Service Charges	1,217,000	-	-	-	-	1,217,000
<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	1,217,000	-	-	-	-	1,217,000
NON-OPERATING REVENUES						
<i>Other Non-Operating Revenues (List)</i>						
Type In						-
Type In						-
Type In						-
Type In						-
Type In						-
Type In						-
Other Non-Operating Revenues	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>						
Interest Earned						-
Penalties						-
Other						-
Total Interest	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-
TOTAL ANTICIPATED REVENUES	\$ 1,217,000	\$ -	\$ -	\$ -	\$ -	\$ 1,217,000

Appropriations Schedule

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2019 to May 31, 2020

	FY 2020 Proposed Budget						FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS									
Administration - Personnel									
Salary & Wages	\$ 54,300					\$ 54,300	\$ 54,100	\$ 200	0.4%
Fringe Benefits	111,200					111,200	107,200	4,000	3.7%
Total Administration - Personnel	165,500	-	-	-	-	165,500	161,300	4,200	2.6%
Administration - Other (List)									
See Attached List F-4.1	133,300					133,300	139,600	(6,300)	-4.5%
Type In Description									#DIV/0!
Type In Description									#DIV/0!
Type In Description									#DIV/0!
Miscellaneous Administration*									#DIV/0!
Total Administration - Other	133,300	-	-	-	-	133,300	139,600	(6,300)	-4.5%
Total Administration	298,800	-	-	-	-	298,800	300,900	(2,100)	-0.7%
Cost of Providing Services - Personnel									
Salary & Wages	341,000					341,000	327,500	13,500	4.1%
Fringe Benefits	114,100					114,100	113,100	1,000	0.9%
Total COPS - Personnel	455,100	-	-	-	-	455,100	440,600	14,500	3.3%
Cost of Providing Services - Other (List)									
See Attached List F-4.1	380,500					380,500	378,600	1,900	0.5%
Type In Description									#DIV/0!
Type In Description									#DIV/0!
Type In Description									#DIV/0!
Miscellaneous COPS*									#DIV/0!
Total COPS - Other	380,500	-	-	-	-	380,500	378,600	1,900	0.5%
Total Cost of Providing Services	835,600	-	-	-	-	835,600	819,200	16,400	2.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	114,990	-	-	-	-	114,990	109,565	5,425	5.0%
Total Operating Appropriations	1,249,390	-	-	-	-	1,249,390	1,229,665	19,725	1.6%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	68,710	-	-	-	-	68,710	74,135	(5,425)	-7.3%
Operations & Maintenance Reserve									#DIV/0!
Renewal & Replacement Reserve									#DIV/0!
Municipality/County Appropriation									#DIV/0!
Other Reserves									#DIV/0!
Total Non-Operating Appropriations	68,710	-	-	-	-	68,710	74,135	(5,425)	-7.3%
TOTAL APPROPRIATIONS	1,318,100	-	-	-	-	1,318,100	1,303,800	14,300	1.1%
ACCUMULATED DEFICIT									#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,318,100	-	-	-	-	1,318,100	1,303,800	14,300	1.1%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation									#DIV/0!
Other	112,000	-	-	-	-	112,000	86,800	25,200	29.0%
Total Unrestricted Net Position Utilized	112,000	-	-	-	-	112,000	86,800	25,200	29.0%
TOTAL NET APPROPRIATIONS	\$ 1,206,100	\$ -	\$ -	\$ -	\$ -	\$ 1,206,100	\$ 1,217,000	\$ (10,900)	-0.9%

* 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

**PENNS GROVE SEWERAGE AUTHORITY
DETAILED BUDGET APPROPRIATIONS
2019-20 BUDGET**

	2019-2020	2018-2019	Increase (Decrease)	% Chg
ADMINISTRATION - OTHER EXPENSES				
Engineer	8,000.00	8,000.00	-	0.0%
Audit	28,500.00	27,500.00	1,000.00	3.6%
Accounting Services	7,000.00	14,000.00	(7,000.00)	-50.0%
Solicitor	2,400.00	2,400.00	-	0.0%
Office Supplies	5,000.00	5,500.00	(500.00)	-9.1%
Telephone - Regular and Mobile	9,200.00	9,000.00	200.00	2.2%
Office Equipment	4,000.00	4,000.00	-	0.0%
Insurance	39,000.00	39,000.00	-	0.0%
NJDEP Permit Tax	10,000.00	10,000.00	-	0.0%
Dues and Subscriptions	200.00	200.00	-	0.0%
Miscellaneous	20,000.00	20,000.00	-	0.0%
	<u>133,300.00</u>	<u>139,600.00</u>	<u>(6,300.00)</u>	
	<i>F-4</i>	<i>F-5</i>		
OPERATIONS - OTHER EXPENSES				
Utilities	130,000.00	140,000.00	(10,000.00)	-7.1%
Water Rents	1,000.00	1,000.00	-	0.0%
Operator Training	2,500.00	2,500.00	-	0.0%
Treatment Materials	25,000.00	30,000.00	(5,000.00)	-16.7%
Automotive/Truck	5,000.00	5,000.00	-	0.0%
Repairs and Maintenance	110,000.00	100,000.00	10,000.00	10.0%
Equipment	12,500.00	10,000.00	2,500.00	25.0%
Sludge Disposal	37,200.00	35,000.00	2,200.00	6.3%
Laboratory Analysis	37,200.00	35,000.00	2,200.00	6.3%
Miscellaneous	20,000.00	20,000.00	-	0.0%
	<u>380,500.00</u>	<u>378,600.00</u>	<u>1,900.00</u>	
	<i>F-4</i>	<i>F-5</i>		

Explanation of Variances Over 10%

Miscellaneous - Transferred funds in during the prior year
Accounting Services - less services required from fee accountant

Treatment Materials - able to reduce appropriation based on previous year's expenditures
Repairs and Maintenance - aging system requiring more planned maintenance
Equipment - increase costs on replacing current equipment

Prior Year Adopted Appropriations Schedule

PENNS GROVE SEWERAGE AUTHORITY

FY 2019 Adopted Budget							Total All
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 54,100						\$ 54,100
Fringe Benefits	107,200						107,200
Total Administration - Personnel	161,300	-	-	-	-	-	161,300
<i>Administration - Other (List)</i>							
See Attached List F-4.1	139,600						139,600
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	139,600	-	-	-	-	-	139,600
Total Administration	300,900	-	-	-	-	-	300,900
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	327,500						327,500
Fringe Benefits	113,100						113,100
Total COPS - Personnel	440,600	-	-	-	-	-	440,600
<i>Cost of Providing Services - Other (List)</i>							
See Attached List F-4.1	378,600						378,600
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	378,600	-	-	-	-	-	378,600
Total Cost of Providing Services	819,200	-	-	-	-	-	819,200
Total Principal Payments on Debt Service in Lieu of Depreciation	109,565	-	-	-	-	-	109,565
Total Operating Appropriations	1,229,665	-	-	-	-	-	1,229,665
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	74,135	-	-	-	-	-	74,135
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	74,135	-	-	-	-	-	74,135
TOTAL APPROPRIATIONS	1,303,800	-	-	-	-	-	1,303,800
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,303,800	-	-	-	-	-	1,303,800
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	86,800						86,800
Total Unrestricted Net Position Utilized	86,800	-	-	-	-	-	86,800
TOTAL NET APPROPRIATIONS	\$ 1,217,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,217,000

* 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 \$ 61,483.25 \$ - \$ - \$ - \$ - \$ - \$ - \$ 61,483.25

Debt Service Schedule - Principal

PENNIS GROVE SEWERAGE AUTHORITY

If Authority has no debt X this box

☐

	Adopted Budget Year 2019	Proposed Budget Year 2020	Fiscal Year Ending in					Total Principal Outstanding
			2021	2022	2023	2024	2025	
Sewer								
USDA Bonds	\$ 109,565	\$ 114,990	\$ 120,679	\$ 126,657	\$ 132,936	\$ 139,529	\$ 888,555	\$ 1,523,346
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal	109,565	114,990	120,679	126,657	132,936	139,529	888,555	1,523,346
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	\$ 109,565	\$ 114,990	\$ 120,679	\$ 126,657	\$ 132,936	\$ 139,529	\$ 888,555	\$ 1,523,346

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

	Moody's	Fitch	Standard & Poors
Bond Rating			
Year of Last Rating			

Debt Service Schedule - Interest

PENNS GROVE SEWERAGE AUTHORITY

If Authority has no debt X this box

										Total Interest Payments Outstanding	
										Thereafter	
										2025	
										2024	
										2023	
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Net Position Reconciliation

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2019 to May 31, 2020

FY 2020 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 1,098,547							\$ 1,098,547
Less: Invested in Capital Assets, Net of Related Debt (1)	383,806							383,806
Less: Restricted for Debt Service Reserve (1)								-
Less: Other Restricted Net Position (1)	15,018							15,018
Total Unrestricted Net Position (1)	699,724	-	-	-	-	-	-	699,724
Less: Designated for Non-Operating Improvements & Repairs								-
Less: Designated for Rate Stabilization								-
Less: Other Designated by Resolution								-
Plus: Accrued Unfunded Pension Liability (1)	788,542							788,542
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	72,149							72,149
Plus: Estimated Income (Loss) on Current Year Operations (2)	(41,790)							(41,790)
Plus: Other Adjustments (attach schedule)								-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,518,624	-	-	-	-	-	-	1,518,624
Unrestricted Net Position Utilized to Balance Proposed Budget	112,000	-	-	-	-	-	-	112,000
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	112,000	-	-	-	-	-	-	112,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR								
Last issued Audit Report (4)	\$ 1,406,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,406,624

(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 \$ 62,470 \$ - \$ - \$ - \$ - \$ - \$ - \$ 62,470

(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
PENNS GROVE
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

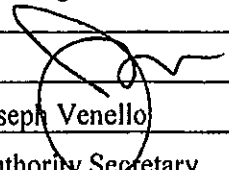
PENNS GROVE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JUNE 1, 2019 TO: MAY 31, 2020

☐ 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 _____ Authority, on the _____ day of _____.

OR

☒ It is hereby certified that the governing body of the Penns Grove Sewerage 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 in the process of reviewing their capital need and has not finalized a capital budget at this time.

Officer's Signature:			
Name:	Joseph Venello		
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		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

Penns Grove Sewerage Authority

FISCAL YEAR: **FROM:** JUNE 1, 2019 **TO:** MAY 31, 2020

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

N/A

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

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?

NO

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

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

Proposed Capital Budget

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2019 to May 31, 2020

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Type in Description	\$ -	NONE				
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	-					
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

PENNS GROVE SEWERAGE AUTHORITY

For the Period June 1, 2019 to May 31, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2020	2021	2022	2023	2024	2025
<i>Sewer</i>							
Type in Description	\$ -	\$ -	NONE				
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2019 to May 31, 2020

		<i>Funding Sources</i>				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Type in Description	\$ -	NONE				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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.