

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED (PRIOR TO ADOPTION) 2018-2019 BUDGET

Bordentown Sewerage Authority
Resolution 2018-82 Adopted November 19, 2018 to Amend the
Introduced Budget

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.A.C. 5:31-2.8.

Department of Community Affairs
Division of Local Government Services
Paul D. Ewert, Supervising Municipal Finance Auditor

By Paul D. Ewert CPA, RMA
For: Melanie Walters, Director

Date December 12, 2018

Attachment

**RESOLUTION 2018-82
OPERATING BUDGET AMENDMENT**

Bordentown Sewerage Authority

Resolution to Amend the 2018 (December 1, 2018 – November 30, 2019) Introduced Budget

WHEREAS, the Bordentown Sewerage Authority has introduced the 2018 Authority Budget on date, October 15, 2018 and

WHEREAS, the Bordentown Sewerage Authority finds it necessary to amend the 2018 introduced Authority Budget, as follows:

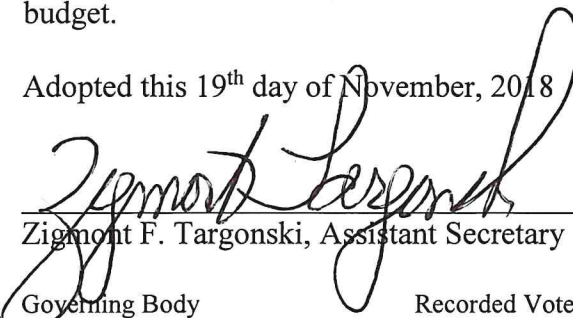
OPERATING BUDGET

	Introduced Budget	Amended Budget
Total Principal Payments on Debt Service In Lieu of Depreciation	\$1,743,922	\$ 1,688,922
Total Interest Payments on Debt	\$ 496,195	\$ 547,701
Total Unrestricted Net Position Utilized	\$ 448,698	\$ 445,204
Total Net Appropriations	\$5,140,769	\$5,140,769

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Bordentown Sewerage Authority that the 2018 Budget is hereby amended as detailed above, and

BE IT FURTHER RESOLVED, that the Board's secretary is hereby directed to submit a copy of this resolution to the Director of Local Government Services for approval as part of the Authority's 2018 budget.

Adopted this 19th day of November, 2018



Zigmont F. Targonski, Assistant Secretary

Governing Body
Member:

Recorded Vote:
Aye Nay Abstain Absent

James E. Lynch, Jr.

X

M. Ellen Gulbinsky

X

X

Joseph R. Malone, III

Leonard J. de Groot

X

Zigmont F. Targonski

X

Aneka Miller

X

Authority Budget of:

Bordentown Sewerage Authority

State Filing Year

2018

ADOPTED COPY

For the Period:

December 1, 2018

to

November 30, 2019

www.bordentownsa.org

Authority Web Address

Department Of



**Community
Affairs**

Division of Local Government Services

2018

Bordentown Sewerage Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Conditional 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 Ciarlone CPA, RMA Date: 12/12/2018

2018 AUTHORITY BUDGET

Certification Section

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CONDITIONAL CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved budget of the Bordentown Sewerage Authority (Authority), County of Burlington for the period ending November 30, 2019 made a part hereof complies with the requirements of law and regulation except for the conditions noted below, and approval is given pursuant to N.J.S.A. 40A:5A-11 subject to the correction of such conditions.

November 2, 2018
Date

By: Paul D. Ewert
Paul D. Ewert, CPA, RMA
Supervising Municipal Finance Auditor
Division of Local Government Services

CONDITIONS

Pursuant to N.J.S.A. 40A:5A-10 and 11 of the Local Authorities Fiscal Control Law and N.J.A.C. 5:31-2.1 et seq., each Authority in the State of New Jersey is required to submit a budget for each fiscal year to the Director of the Division of Local Government Services for review and approval. In accordance with these statutory and regulatory requirements the Bordentown Sewerage Authority (Authority), County of Burlington submitted its introduced budget for the period December 1, 2018 to November 30, 2019 to the Director for review and approval. During the review of the budget for the Authority, it was concluded that certain debt service amounts needed to be changed.

The budget is approved pending the adoption of a resolution amending the operating budget to change amounts for debt service interest and principal and the amount of unrestricted net position utilized. When the budget for the fiscal year ending on November 30, 2019 is approved as amended is adopted, the Authority should proceed as follows:

Upon the adoption of the Operating Budget Amending Resolution for the, the Bordentown Sewerage Authority (Authority), County of Burlington may adopt 2018-2019 budget as amended and submit two copies of the amending resolution and two copies of the 2018-2019 Adopted Budget as amended, including pages C-6, and C-7 (which refer to the adoption), to the Division for the Director's approval with recorded votes and manual signatures. One certified copy will be mailed back to the Authority and will become the official certified budget document.

2018 PREPARER'S CERTIFICATION


Bordentown Sewerage Authority

AUTHORITY BUDGET

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

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

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

Preparer's Signature:			
Name:	Richard D. Eustace		
Title:	Executive Director		
Address:	954 Farnsworth Ave Bordentown, NJ 08505		
Phone Number:	609-291-9105	Fax Number:	609-291-9079
E-mail address	reustace@bordentownsa.org		

2018 APPROVAL CERTIFICATION


Bordentown Sewerage Authority

AUTHORITY BUDGET

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

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 Bordentown Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 15th day of October, 2018.

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 R. Malone, III		
Title:	Secretary		
Address:	954 Farnsworth Ave Bordentown NJ 08505		
Phone Number:	609-291-9105	Fax Number:	609-291-9079
E-mail address	ekwelty@bordentownsa.org		

INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying compliance

James E. Lynch, Jr.

Title of Officer Certifying compliance

Chairman

Signature



Page C-4

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

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2018 ADOPTION CERTIFICATION


Bordentown Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR:

FROM:	December 1, 2018	TO:	November 30, 2019
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It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Bordentown Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 19th day of, November, 2018.

Officer's Signature:			
Name:	Zigmont F. Targonski		
Title:	Assistant Secretary		
Address:	954 Farnsworth Ave Bordentown, NJ 08505		
Phone Number:	609-291-9105	Fax Number:	609-291-9079
E-mail address	ekwelty@bordentownsa.org		

Bordentown Sewerage Authority

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2018 AUTHORITY BUDGET

Narrative and Information Section

2018 AUTHORITY BUDGET MESSAGE & ANALYSIS

Bordentown Sewerage Authority

AUTHORITY BUDGET

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

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

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

#1. Statement: The Bordentown Sewerage Authority is going through staff succession, where multiple long-term employees are retiring. The overall employee count will be raised from 15 employees to 16 employees. The State Health Benefits Plan is anticipating a 2019 increase of 6.7% for health and prescription benefits and 13.7% for dental benefits. The fringe benefits line items are increased to accommodate another employee and anticipated benefit plan increases. The total Unrestricted Net Position Utilized is increased for probable capital expenditure needs.

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.

#2 Statement: Connection Fees are not consistent from year to year. The Bordentown Sewerage Authority collects the connection fee and holds the fee in escrow until the development project is complete and the sewer connection can be used. There are two warehouses and one residence that the Authority anticipates to connect during FY 2019 equaling \$802,132.00 of which the fees have already been collected. A 2% rate increase was approved August 20, 2018 to be effective January 1, 2019.

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

#3 Statement: At the present time, there are two apartment complexes of 250 units or more that have been proposed to the Authority but have not reached planning board approval stages yet. There is also one large box store that has asked for a will-serve letter. There is also an approved 572,000 sf warehouse that has not started construction as of yet.

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.

#4 Statement: The Bordentown Sewerage Authority uses revenues collected in previous years to balance the budget when needed.

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.).

N/A

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

#6 Statement: The Bordentown Sewerage Authority has approved a rate increase annually for the past four years, and consistently does not expend the full operating budget. The annual pension appropriations invoice is paid in full by the date due each year.

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**.

#7 Attachments:

-Rate Schedule effective January 1, 2018

-Resolution 2018-57 (approving changes to rate schedule effective January 1, 2019)

The connection fee increased in accordance with the annual connection fee calculation. The user rates increased 2% from the prior year.

AUTHORITY CONTACT INFORMATION

2018

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

Name of Authority:	Bordentown Sewerage Authority		
Federal ID Number:	22-2738398		
Address:	954 Farnsworth Avenue PO Box 396		
City, State, Zip:	Bordentown	NJ	08505
Phone: (ext.)	609-291-9105	Fax:	609-291-9079

Preparer's Name:	Richard D. Eustace		
Preparer's Address:	954 Farnsworth Avenue PO Box 396		
City, State, Zip:	Bordentown	NJ	08505
Phone: (ext.)	609-291-9105	Fax:	609-291-9079
E-mail:	reustace@bordentownsa.org		

Chief Executive Officer:	Richard D. Eustace		
Phone: (ext.)	609-291-9105	Fax:	609-291-9079
E-mail:	reustace@bordentownsa.org		

Chief Financial Officer:	Richard D. Eustace		
Phone: (ext.)	609-291-9105	Fax:	609-291-9079
E-mail:	reustace@bordentownsa.org		

Name of Auditor:	Michael Holt		
Name of Firm:	Holman Frenia Allison, P.C.		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	609-953-0612	Fax:	
E-mail:	mholt@hfacpas.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Bordentown Sewerage Authority

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

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

- 1) Provide the number of individuals employed in (W-3 2017) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **23**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (W-3 2017) Transmittal of Wage and Tax Statements: **\$888,845.13**
- 3) Provide the number of regular voting members of the governing body: **6 (six)**
- 4) Provide the number of alternate voting members of the governing body: **0 (zero)**
- 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 2018) because of their relationship with the Authority file the form as required? **YES** (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **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 Authorities procedures for all employees.**
- 11) Did the Authority pay for meals or catering during the current fiscal year? **YES** *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.*

Bordentown Sewerage Authority

PAGE N-3

Question 10

Compensation for the Board members was approved by resolution of the Board.

The Executive Director's starting salary was determined by the Board with a three year contract commencing June 2010. All subsequent increases have been approved by resolution of the Board.

Bordentown Sewerage Authority

PAGE N-3

Question 11

Did the Authority pay for meals or catering during the current fiscal year?

<u>DATE</u>	<u>Explanation</u>	<u>TOTAL</u>
12/18/2017	December 18, 2017 Board Meeting	\$ 137.92
01/16/2018	January 16, 2018 Board Meeting	\$ 135.50
02/20/2018	February 20, 2018 Board Meeting	\$ 135.50
03/19/2018	March 19, 2018 Board Meeting	\$ 123.00
08/22/2018	Staff Meeting Luncheon	\$ 120.00
		<u>\$ 651.92</u>

The board voted during the March 19, 2018 meeting to no longer serve food during the board meetings.

On motion by de Groot, seconded by Miller, it was decided to not serve food for the board meetings in the future, and to provide food or coffee for staff training.

Recorded vote:

Ayes:	Lynch, Gulbinsky, Malone, de Groot, Miller, Targonski
Nays:	None
Abstained:	None
Absent:	None

Excerpt from March 19 2018 board meeting

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **NO** If “yes,” **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel **NO**
 - b. Travel for companions **NO**
 - c. Tax indemnification and gross-up payments **NO**
 - d. Discretionary spending account **NO**
 - e. Housing allowance or residence for personal use **NO**
 - f. Payments for business use of personal residence **NO**
 - g. Vehicle/auto allowance or vehicle for personal use **YES, Executive Director for commuting only**
 - h. Health or social club dues or initiation fees **NO**
 - i. Personal services (i.e.: maid, chauffeur, chef) **NO**
- If the answer to any of the above is “yes,” attach a description of the transaction including the name and position of the individual and the amount expended.
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business **and** does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **YES** If “no,” attach an explanation of the Authority’s process for reimbursing employees and commissioners for expenses. (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? **YES** If “no,” attach a description of the Authority’s plan to ensure compliance with its Continuing Disclosure Agreements in the future.
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority’s systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **NO** If “yes,” attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority’s plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **NO** If “yes,” attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

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

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

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

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

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

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

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

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

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

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

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

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

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

For the Period **Bordentown Sewerage Authority**
 December 1, 2018 to November 30, 2019

		Position (Can Check more than 1 Column for each person)			Reportable Compensation from Authority (W-2/ 1099)				Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below			Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Key Officer	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	City of Bordentown	Mayor			
1 M. Ellen Gulbinsky	Vice-Chairwoman	1	X				\$ 500			\$ 500	None					\$ 500
2 James E. Lynch, Jr.	Chairman	1	X				500			500	City of Bordentown	Mayor		10	3,000	3,500
3 Joseph R. Malone, III	Secretary	1	X				500			500	None					500
4 Leonard J. de Groot	Treasurer	1	X				500			500	None					500
5 Zigmont F. Targonski	Assistant Secretary	1	X				500			500	None					500
6 Aneka Miller	Assistant Secretary	1	X				500			500	None					500
7 Richard D. Eustace	Executive Director	40		X	X		112,398		780	22,503	135,681	Municipal Excess Liab Fund Commissio		10	0	135,681
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:							\$ 115,398	\$ -	\$ 780	\$ 22,503	\$ 138,681			\$ 3,000	\$ -	\$ 141,681

(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

Bordentown Sewerage Authority
For the Period December 1, 2018 to November 30, 2019

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	2	\$ 12,250	\$ 24,500	3	\$ 7,548	\$ 22,643	\$ 1,857	8.2%
Parent & Child	0	-	-			-	-	#DIV/0!
Employee & Spouse (or Partner)	4	25,329	101,317	3	23,306	69,917	31,401	44.9%
Family	9	35,292	317,630	8	32,558	260,466	57,165	21.9%
Employee Cost Sharing Contribution (enter as negative -)			(70,588)			(65,238)	(5,350)	8.2%
Subtotal	15		372,860	14		287,788	85,072	29.6%
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	2	6,774	13,548	2	6,774	13,548	-	0.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	3	13,235	39,705	3	13,235	39,705	-	0.0%
Family	1	24,000	24,000			-	24,000	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	6		77,253	5		53,253	24,000	45.1%
GRAND TOTAL	21		\$ 450,113	19		\$ 341,041	\$ 109,072	32.0%

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

Yes Yes or No

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

Yes Yes or No

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

Schedule of Accumulated Liability for Compensated Absences

Bordentown Sewerage Authority
For the Period December 1, 2018 to November 30, 2019

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Bordentown Sewerage Authority	1641	\$ 81,584		X	
				X	
Jay Rice					
Total liability for accumulated compensated absences at beginning of current year		\$ 81,584			

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

Bordentown Sewerage Authority
PAGE N-6
Accumulated Absences Employee Listing

<u>Employee</u>	<u>Hours</u>	<u>Days</u>	<u>Total</u>
Eustace, Rick	715	89.38	\$11,303.25
Gehm, Emily	125	15.63	\$745.07
Greweling, Rachel	47.5	5.94	\$232.66
Kwelty, Elizabeth	700.5	87.56	\$8,833.77
Bivens, Joe	0.5	0.06	\$4.10
Bluhm, Chuck	93.5	11.69	\$846.89
Dansbury, Craig	3269.5	408.69	\$11,303.25
Downs, Thomas	0	0.00	\$0.00
Dunlevy, Andrew	33.5	4.19	\$273.01
Jarvis, Tom	2216.5	277.06	\$11,303.25
Levine, Susan	1610.25	201.28	\$11,303.25
Muller, Steven	25.5	3.19	\$149.50
Nelson, Kevin	811.25	101.41	\$7,008.75
Redwood, Tom	2619.25	327.41	\$11,303.25
Rice, Jay	855.75	106.97	\$6,974.06
	<hr/> 13123.5	<hr/> 1640.44	<hr/> \$81,584.06

Schedule of Shared Service Agreements

Bordentown Sewerage Authority

For the Period

December 1, 2018

to

November 30, 2019

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
City of Bordentown	Bordentown Sewerage Authority	Water Meter Readings	City owns water utility in BSA svc area	1/1/2018	12/31/2020	\$4,000.00/year
Bordentown Regional School District	Bordentown Sewerage Authority	Diesel & Unleaded Fuel	No Contract, Bid price through school district			\$25,000.00/yr
Bordentown Sewerage Authority	Township of Bordentown	K-9 Facility located on Authority property	Mile Hollow Pump Station	7/16/2018	12/31/2023	\$1.00

If No Shared Services X this Box

☐

2018 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Bordentown Sewerage Authority
For the Period **December 1, 2018** to **November 30, 2019**

	FY 2019 Proposed Budget							FY 2018 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	\$ 5,040,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,040,769	\$ 5,188,038	\$ (147,269)	-2.8%
Total Non-Operating Revenues	100,000	-	-	-	-	-	100,000	100,000	-	0.0%
Total Anticipated Revenues	5,140,769	-	-	-	-	-	5,140,769	5,288,038	(147,269)	-2.8%
APPROPRIATIONS										
Total Administration	1,095,075	-	-	-	-	-	1,095,075	1,050,750	44,325	4.2%
Total Cost of Providing Services	2,204,275	-	-	-	-	-	2,204,275	2,124,245	80,030	3.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,688,922	-	-	-	-	-	1,688,922	1,688,922	-	0.0%
Total Operating Appropriations	4,988,272	-	-	-	-	-	4,988,272	4,863,917	124,355	2.6%
Total Interest Payments on Debt	547,701	-	-	-	-	-	547,701	549,579	(1,878)	-0.3%
Total Other Non-Operating Appropriations	50,000	-	-	-	-	-	50,000	50,000	-	0.0%
Total Non-Operating Appropriations	597,701	-	-	-	-	-	597,701	599,579	(1,878)	-0.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	5,585,973	-	-	-	-	-	5,585,973	5,463,496	122,477	2.2%
Less: Total Unrestricted Net Position Utilized	445,204	-	-	-	-	-	445,204	175,458	269,746	153.7%
Net Total Appropriations	5,140,769	-	-	-	-	-	5,140,769	5,288,038	(147,269)	-2.8%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Bordentown Sewerage Authority

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

	FY 2019 Proposed Budget						FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	3,269,850						\$ 3,269,850	\$ 3,490,067	\$ (220,217)	-6.3%
Business/Commercial	913,787						913,787	992,093	(78,306)	-7.9%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	4,183,637	-	-	-	-	-	4,183,637	4,482,160	(298,523)	-6.7%
Connection Fees										
Residential	9,184						9,184	-	9,184	#DIV/0!
Business/Commercial	792,948						792,948	652,878	140,070	21.5%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	802,132	-	-	-	-	-	802,132	652,878	149,254	22.9%
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Wastewater Disposal	55,000						55,000	53,000	2,000	3.8%
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	55,000	-	-	-	-	-	55,000	53,000	2,000	3.8%
Total Operating Revenues	5,040,769	-	-	-	-	-	5,040,769	5,188,038	(147,269)	-2.8%
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	100,000						100,000	100,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	100,000	-	-	-	-	-	100,000	100,000	-	0.0%
Total Non-Operating Revenues	100,000	-	-	-	-	-	100,000	100,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 5,140,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,140,769	\$ 5,288,038	\$ (147,269)	-2.8%

Prior Year Adopted Revenue Schedule

Bordentown Sewerage Authority

FY 2018 Adopted Budget

OPERATING REVENUES

Service Charges

Residential	3,490,067						\$ 3,490,067
Business/Commercial	992,093						992,093
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	4,482,160	-	-	-	-	-	4,482,160

Connection Fees

Residential							-
Business/Commercial	652,878						652,878
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	652,878	-	-	-	-	-	652,878

Parking Fees

Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-

Other Operating Revenues (List)

Wastewater Discharge	53,000						53,000
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	53,000	-	-	-	-	-	53,000
Total Operating Revenues	5,188,038	-	-	-	-	-	5,188,038

NON-OPERATING REVENUES

Other Non-Operating Revenues (List)

Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	-	-	-	-	-	-

Interest on Investments & Deposits

Interest Earned	100,000						100,000
Penalties							-
Other							-
Total Interest	100,000	-	-	-	-	-	100,000
Total Non-Operating Revenues	100,000	-	-	-	-	-	100,000

TOTAL ANTICIPATED REVENUES

\$ 5,288,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,288,038
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Appropriations Schedule

Bordentown Sewerage Authority

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

FY 2019 Proposed Budget							FY 2018 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
							Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
<i>Administration - Personnel</i>									
Salary & Wages	\$ 304,500					\$ 304,500	\$ 305,000	\$ (500)	-0.2%
Fringe Benefits	369,275					369,275	334,450	34,825	10.4%
Total Administration - Personnel	673,775	-	-	-	-	673,775	639,450	34,325	5.4%
<i>Administration - Other (List)</i>									
Professional Fees & Insurance	283,000					283,000	271,000	12,000	4.4%
Office Machinery & Equipment	79,000					79,000	80,000	(1,000)	-1.3%
Office Supplies & Postage	27,800					27,800	27,300	500	1.8%
Training, Scholarships, & Misc.	31,500					31,500	33,000	(1,500)	-4.5%
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	421,300	-	-	-	-	421,300	411,300	10,000	2.4%
Total Administration	1,095,075	-	-	-	-	1,095,075	1,050,750	44,325	4.2%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	788,000					788,000	762,800	25,200	3.3%
Fringe Benefits	423,875					423,875	367,495	56,380	15.3%
Total COPS - Personnel	1,211,875	-	-	-	-	1,211,875	1,130,295	81,580	7.2%
<i>Cost of Providing Services - Other (List)</i>									
Utilities, Alarms, & Sludge Hauling	610,100					610,100	628,600	(18,500)	-2.9%
Plant, Buildings & Grounds Maintenance	87,500					87,500	83,750	3,750	4.5%
Chemicals, Permits, & Lab Equipment	241,900					241,900	224,900	17,000	7.6%
Vehicles, Uniforms, Safety, & Misc.	52,900					52,900	56,700	(3,800)	-6.7%
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	992,400	-	-	-	-	992,400	993,950	(1,550)	-0.2%
Total Cost of Providing Services	2,204,275	-	-	-	-	2,204,275	2,124,245	80,030	3.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,688,922	-	-	-	-	1,688,922	1,688,922	-	0.0%
Total Operating Appropriations	4,988,272	-	-	-	-	4,988,272	4,863,917	124,355	2.6%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	547,701	-	-	-	-	547,701	549,579	(1,878)	-0.3%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve	50,000					50,000	50,000	-	0.0%
Municipality/County Appropriation						-	-	-	#DIV/0!
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations	597,701	-	-	-	-	597,701	599,579	(1,878)	-0.3%
TOTAL APPROPRIATIONS	5,585,973	-	-	-	-	5,585,973	5,463,496	122,477	2.2%
ACCUMULATED DEFICIT						-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,585,973	-	-	-	-	5,585,973	5,463,496	122,477	2.2%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	445,204					445,204	175,458	269,746	153.7%
Total Unrestricted Net Position Utilized	445,204	-	-	-	-	445,204	175,458	269,746	153.7%
TOTAL NET APPROPRIATIONS	\$ 5,140,769	\$ -	\$ -	\$ -	\$ -	\$ 5,140,769	\$ 5,288,038	\$ (147,269)	-2.8%

* 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 \$ 249,413.60 \$ - \$ - \$ - \$ - \$ - \$ 249,413.60

Prior Year Adopted Appropriations Schedule

Bordentown Sewerage Authority

	FY 2018 Adopted Budget						Total All
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 305,000						\$ 305,000
Fringe Benefits	334,450						334,450
Total Administration - Personnel	639,450	-	-	-	-	-	639,450
<i>Administration - Other (List)</i>							
Professional Fees & Insurance	271,000						271,000
Office Machinery & Equipment	80,000						80,000
Office Supplies & Postage	27,300						27,300
Training, Scholarships, & Misc.	33,000						33,000
Miscellaneous Administration*							-
Total Administration - Other	411,300	-	-	-	-	-	411,300
Total Administration	1,050,750	-	-	-	-	-	1,050,750
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	762,800						762,800
Fringe Benefits	367,495						367,495
Total COPS - Personnel	1,130,295	-	-	-	-	-	1,130,295
<i>Cost of Providing Services - Other (List)</i>							
Utilities, Alarms, & Sludge Hauling	628,600						628,600
Plant, Buildings & Grounds Maintenance	83,750						83,750
Chemicals, Permits, & Lab Equipment	224,900						224,900
Vehicles, Uniforms, Safety, & Misc.	56,700						56,700
Miscellaneous COPS*							-
Total COPS - Other	993,950	-	-	-	-	-	993,950
Total Cost of Providing Services	2,124,245	-	-	-	-	-	2,124,245
Total Principal Payments on Debt Service in Lieu of Depreciation	1,688,922	-	-	-	-	-	1,688,922
Total Operating Appropriations	4,863,917	-	-	-	-	-	4,863,917
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	549,579	-	-	-	-	-	549,579
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	50,000						50,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	599,579	-	-	-	-	-	599,579
TOTAL APPROPRIATIONS	5,463,496	-	-	-	-	-	5,463,496
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,463,496	-	-	-	-	-	5,463,496
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	175,458						175,458
Total Unrestricted Net Position Utilized	175,458	-	-	-	-	-	175,458
TOTAL NET APPROPRIATIONS	\$ 5,288,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,288,038

* 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 \$ 243,195.85 \$ - \$ - \$ - \$ - \$ - \$ - \$ 243,195.85

Debt Service Schedule - Principal

Bordentown Sewerage Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>Sewer</i>									
Revenue Bonds Payable	\$ 1,688,922	\$ 1,688,922	\$ 1,743,922	\$ 1,818,922	\$ 1,533,922	\$ 1,598,922	\$ 1,668,922	\$ 5,896,255	\$ 15,949,787
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	1,688,922	1,688,922	1,743,922	1,818,922	1,533,922	1,598,922	1,668,922	5,896,255	15,949,787
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,688,922	\$ 1,688,922	\$ 1,743,922	\$ 1,818,922	\$ 1,533,922	\$ 1,598,922	\$ 1,668,922	\$ 5,896,255	\$ 15,949,787

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			BBB(SPUR)/Stable
Year of Last Rating			2015

Debt Service Schedule - Interest

Bordentown Sewerage Authority

If Authority has no debt X this box

☐

Fiscal Year Ending in

	Adopted Budget Year 2018	Proposed Budget Year 2019	Fiscal Year Ending in							Total Interest Payments Outstanding
			2020	2021	2022	2023	2024	Thereafter		
Sewer										
Revenue Bond Interest Payable	\$ 549,579	\$ 547,701	\$ 493,195	\$ 424,520	\$ 353,630	\$ 229,693	\$ 162,055	\$ 1,015,206	\$ 3,226,000	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	549,579	547,701	493,195	424,520	353,630	229,693	162,055	1,015,206	3,226,000	
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	\$ 549,579	\$ 547,701	\$ 493,195	\$ 424,520	\$ 353,630	\$ 229,693	\$ 162,055	\$ 1,015,206	\$ 3,226,000	

Net Position Reconciliation

Bordentown Sewerage Authority
For the Period December 1, 2018 to November 30, 2019

FY 2019 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 11,173,917						\$ 11,173,917
Less: Invested in Capital Assets, Net of Related Debt (1)	5,573,501						5,573,501
Less: Restricted for Debt Service Reserve (1)	4,484,065						4,484,065
Less: Other Restricted Net Position (1)	1,508,332						1,508,332
Total Unrestricted Net Position (1)	(391,981)	-	-	-	-	-	(391,981)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,865,998						2,865,998
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	(280,135)						(280,135)
Plus: Other Adjustments (attach schedule)	(440,620)						(440,620)
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,753,262	-	-	-	-	-	1,753,262
Unrestricted Net Position Utilized to Balance Proposed Budget	445,204	-	-	-	-	-	445,204
Unrestricted Net Position Utilized in Proposed Capital Budget	650,600	-	-	-	-	-	650,600
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	1,095,804	-	-	-	-	-	1,095,804
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 657,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 657,458

(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 \$ 249,414 \$ - \$ - \$ - \$ - \$ - \$ 249,414

(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.

Bordentown Sewerage Authority

PAGE F-8

Schedule of "Other Adjustments" Net Position Reconciliation

(\$265,162.00) FYE 2018 Capital Budget

Unrestricted Net Position used to

(\$175,458.00) Balance Proposed FYE 2018 Budget

(\$440,620.00) Other Adjustments

2018
BORDENTOWN
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2018 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

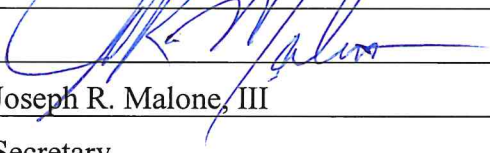
Bordentown Sewerage Authority

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

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Bordentown Sewerage Authority, on the 15th day of October, 2018.

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:	Joseph R. Malone, III		
Title:	Secretary		
Address:	954 Farnsworth Ave Bordentown NJ 08505		
Phone Number:	609-291-9105	Fax Number:	609-291-9079
E-mail address	ekwelty@bordentownsa.org		

2018 CAPITAL BUDGET/PROGRAM MESSAGE

Bordentown Sewerage Authority

[illegible]

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.

Projects will be funded with surplus funds held by the Authority. User rate increases have been approved four consecutive years with the intention of user rents completely funding the Authority's operations exclusive of connection fees.

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

N/A

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

N/A

Add additional sheets if necessary.

Proposed Capital Budget

Bordentown Sewerage Authority

For the Period December 1, 2018 to

November 30, 2019

		<i>Funding Sources</i>				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Plant & Repairs	\$ 745,600	\$ 445,600	\$ 300,000			
Collection System	160,000	160,000				
Vehicle Replacement	35,000	35,000				
Laboratory Equipment	10,000	10,000				
Total	950,600	650,600	300,000	-	-	-
<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 PROPOSED CAPITAL BUDGET	\$ 950,600	\$ 650,600	\$ 300,000	\$ -	\$ -	\$ -

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.

5 Year Capital Improvement Plan

Bordentown Sewerage Authority

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

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
<i>Sewer</i>							
Plant & Repairs	\$ 3,045,600	\$ 745,600	\$ 500,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Collection System	960,000	160,000	160,000	160,000	160,000	160,000	160,000
Vehicle Replacement	710,000	35,000	535,000	35,000	35,000	35,000	35,000
Laboratory Equipment	60,000	10,000	10,000	10,000	10,000	10,000	10,000
Total	4,775,600	950,600	1,205,000	655,000	655,000	655,000	655,000
<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	\$ 4,775,600	\$ 950,600	\$ 1,205,000	\$ 655,000	\$ 655,000	\$ 655,000	\$ 655,000

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

Bordentown Sewerage Authority

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Plant & Repairs	\$ 3,045,600	\$ 1,995,600	\$ 1,050,000			
Collection System	960,000	210,000	750,000			
Vehicle Replacement	710,000	710,000				
Laboratory Equipment	60,000	60,000				
Total	4,775,600	2,975,600	1,800,000	-	-	-
<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	\$ 4,775,600	\$ 2,975,600	\$ 1,800,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 4,775,600					
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.

**RATE SCHEDULE
OF
THE BORDENTOWN SEWERAGE AUTHORITY
954 FARNSWORTH AVENUE
BORDENTOWN, NEW JERSEY 08505
(609) 291-9105**

LATEST REVISION:

ADOPTED:
July 17, 2017

EFFECTIVE DATE:
January 1, 2018

RATE SCHEDULE

The provisions of the Bordentown Sewerage Authority Rules and Regulations which fix and determine the time or times when, and the place or places where, the charges contained in this Rate Schedule are due and payable are incorporated herein and made a part hereof.

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 1

SANITARY SEWER SERVICE CHARGES

	<u>QUARTERLY</u>	<u>ANNUALLY</u>
CLASS 1: RESIDENTIAL		
Single-family, condominium, townhouse, multifamily, apartment, trailer, mobile home.		
Base Rate per Unit	\$90.42	\$361.68
Consumption	\$3.10 per 1,000 gal.	\$3.10 per 1,000 gal.

Base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one-half percent (1 ½%) per month.

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

Hotel or motel

Base Rate per Unit *	\$45.21	\$180.84
Consumption	\$3.10 per 1,000 gal.	\$3.10 per 1,000 gal.

* This portion of the Service Charges applies only to the number of units available for occupancy. The balance of the service charge is based upon consumption from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms and the like.

Base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one-half percent (1 ½%) per month.

CLASS 3: NON-RESIDENTIAL: GENERAL
(except schools)

One (1) base unit for each
18,000 gallons of water usage
or part thereof per quarter

Base Rate per Unit	\$90.42	\$361.68
Consumption	\$3.10 per 1,000 gal.	\$3.10 per 1,000 gal.

The number of base units for shall be determined quarterly and shall be based on the last available quarter of water consumption records of the City of Bordentown or on calibrated and metered sewage flow, or, in the case of a new facility, upon the estimated average daily flow of sewage.

The minimum charge per quarter shall be \$90.42 per unit plus \$3.10 per 1,000 gallons per unit. The base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one half percent (1 ½%) per month.

CLASS 4: NON-RESIDENTIAL: SCHOOLS

One (1) base unit plus an
additional base unit for each
20 students and staff or part thereof.

Base Rate per Unit	\$90.42	\$361.68
Consumption	\$3.10 per 1,000 gal.	\$3.10 per 1,000 gal.

The number of base units shall be determined prior to each quarterly billing.

The minimum charge per quarter shall be \$90.42 per unit plus \$3.10 per 1,000 gallons per unit. The base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one half percent (1 ½%) per month.

CLASS 5: TEMPORARY DISCHARGE RATE

Consumption	\$15.00 per 1,000 gal.
-------------	------------------------

This rate shall apply to wastewater from facilities that are not directly connected to the Authority's collection system or which is otherwise hauled or transported by the customer to the Authority for treatment. This rate does not include hauling or transportation by the Authority and is for treatment only. This rate also does not include laboratory or testing charges, which shall be billed separately. The Authority reserves the right to require a deposit in the estimated amount of this service charge for a period of up to one year in advance.

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 2

GARBAGE DISPOSAL FEES

A. Residential, Class I

\$10.00 per garbage disposal unit per quarter, to be billed in advance.

B. Non-Residential, Class 1, 2 and 3

\$10.00 per garbage disposal unit per base unit per quarter, to be billed in advance. This fee shall not apply to a customer that provides for pretreatment of sewage pursuant to NJDEP/SIU and BSA/S-5 permits.

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 3

DISCOUNTS FOR CERTAIN SENIOR CITIZENS AND PERMANENTLY AND TOTALLY DISABLED PERSONS

Any person who is billed for sewer services to a property which he or she owns and occupies and who has been approved by the City of Bordentown or the Township of Bordentown to receive a deduction against the tax assessed against the property under the provisions of N.J.S.A. 54:4-8.40 shall be entitled to a discounted rate for sanitary sewer service to the property. This discount shall apply to Schedule 1, Class 1, residential service charges only and does not apply to connection fees, hotel and motel or other non-residential uses, temporary discharges, interest, late charges, application review and inspection fees, and miscellaneous charges imposed by the Authority. Proportionate discounts, when appropriate, shall be made in accordance with the provisions of N.J.S.A. 54:4-8.46.

Written application for the discounted rate shall be made annually on a calendar year basis to the Authority on forms provided by the Authority. The discounted rate shall become effective with the first bill issued for sewer service charges after approval of the application. The discount shall remain in effect until December 31 of the calendar year, or until any change of ownership occurs or the person no longer qualifies under the Statute for the deduction against the tax assessed, whichever occurs earlier.

The discounted rate is as follows:

QUARTERLY

ANNUALLY

CLASS 1: RESIDENTIAL

Single-family, condominium,
townhouse, multifamily,
apartment, trailer, mobile
home.

Base Rate Per Unit	\$55.00	\$220.00
Consumption	\$2.04 per 1000 gal.	\$2.04 per 1000 gal.

Base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one-half percent (1-1/2%) per month.

**THE BORDENTOWN SEWERAGE AUTHORITY
SCHEDULE 4
CONNECTION FEES**

CLASS 1: RESIDENTIAL \$9,662.00

Single-family, condominiums, townhouses,
apartments, multifamily, duplex, age restricted, trailers,
mobile homes (Per unit)

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

(Per guest room) \$4,831.00

This portion of the connection fee applies only to the number of units available for transient occupancy. The connection fee for the non-occupancy portion of the building shall be based upon estimated usage from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms, at the Class 3 per gallon per day rate.

CLASS 3: NON-RESIDENTIAL: GENERAL

Per gallon per day	\$64.00
Minimum connection fee (per unit)	\$9,662.00

CLASS 6: CERTAIN AFFORDABLE HOUSING PROJECTS

Connection fees to public housing authorities and non-profit organizations building affordable housing projects that consist of new connections to the system are to be computed by providing a 50% reduction in the connection fee established in this Rate Schedule.

Connection fees to public housing authorities and non-profit organizations building affordable housing projects that consist of replacement units for demolished or refurbished units, and for which a connection fee was previously paid, are to be computed by charging the lesser of a.) the reduced rate of 50% of the connection fee established in this Rate Schedule, or b.) the connection fee established in this Rate Schedule, minus a credit in the amount of a connection fee previously paid for the housing units being replaced, provided the public housing authority and non-profit organization can establish the connection fee previously paid. If the amount of the previous connection fee cannot be established, the reduced rate of 50% of the connection fee established in this Rate Schedule shall apply.

GENERAL REQUIREMENTS APPLICABLE TO SEWER CONNECTION FEES

- A. An applicant shall pay a sewer connection fee for each equivalent dwelling unit at the time that a sewer permit is requested, in an amount as established by the Authority's Rate Schedule in effect at the time that service is requested. All sewer connection fees shall be paid in full prior to the issuance of a construction permit for the premises.
- B. Connection fees for non-residential users shall be based upon the Authority's calculation of estimated usage multiplied by the rate per gallon per day contained in the Rate Schedule. A minimum sewer connection charge for non-residential users shall be imposed, in an amount equal to the residential connection fee regardless of whether the estimated usage is less than the residential rate of usage.
- C. The projected flow criteria contained in N.J.A.C. 7:14A-23.3 shall be used to determine the estimated sewer usage for non-residential uses, whenever practicable. In the event that a type of use is not listed in N.J.A.C. 7:14A-23.3, the Authority shall use its best judgment in determining estimated sewer usage. The Authority may adopt additions or exceptions to the flow projections contained in N.J.A.C. 7:14A-23.3 by resolution. For the purpose of this Rate Schedule, any reference to "seat" or "person" in N.J.A.C. 7:14A-23.3 or in any projected flow criteria adopted by the Authority shall be deemed to mean the maximum permitted occupancy established pursuant to the Uniform Construction Code and/or the Uniform Fire Code.
- D. In the event that an application is made for sewer service to a non-residential building or unit for which the types or sizes of the uses therein have not been determined by the applicant, or are subject to change in the future, a connection fee shall be assessed based upon the maximum potential estimated sewer usage in the building or unit. The Authority, in its discretion, may enter into a deferred connection fee agreement under which an initial connection fee would be imposed only for those uses that are initially contemplated, and which would defer the payment of the balance of the connection fee until such time as a use for which the initial connection fee was paid is changed to a use that will generate additional sewer usage. Any connection fee paid under a deferred connection fee agreement shall be paid at the connection fee rate then prevailing at that time that payment is made.
- E. A non-residential user shall be entitled to use the amount of sewer capacity, in gallons per day, that was obtained through the payment of connection fees, as well as such additional capacity actually used by its building or unit without having undergone a physical or operational change for which a building permit, site plan, subdivision, variance or other municipal approval was required. An application for additional capacity shall be made by any existing non-residential user whenever there is an increase in the estimated, projected sewer usage for any existing building or unit resulting from any physical or operational change for which a building permit, site plan, subdivision, variance or other municipal approval is required. A connection fee shall be charged to the user based upon the increase in estimated sewer usage associated with the aforesaid physical or operational change.

F. In the event that an application is made to reinstate sewer service to a residential structure that was previously abandoned or terminated when the prior structure was demolished or substantially totally destroyed, no additional connection fee shall be due provided that the application for service is made within three (3) years of the date of the prior termination of service.

G. In the event that an application is made to reinstate sewer service to a non-residential structure that was previously abandoned or terminated when the prior structure was demolished or substantially totally destroyed, no additional connection fee shall be due, provided that: (1) the application for service is made within three (3) years of the date of the prior termination of service and (2) there is no change in the estimated sewer usage of the building. In the event that condition (1) herein has been satisfied, but there will be an increase in the estimated sewer usage of the building, then the applicant shall pay a connection fee only on the amount of the increase in the estimated sewer usage.

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 5

SURCHARGE FOR TREATMENT OF NON-DOMESTIC SEWAGE

The service charge for sewer service for the collection and treatment of non-domestic sewage discharged into the Authority's system shall be based upon the service charge as computed under SCHEDULE 1 and product of the surcharge as determined as a strength factor in accordance with the following formula, providing that the waste is amenable to Biological Treatment:

$$\begin{array}{rcl} & 44 & \\ + & 23 & \frac{(\text{BOD in ppm})^*}{300} \\ + & 31 & \frac{(\text{SS in ppm}^{**})^*}{250} \\ + & 2 & \frac{(\text{Chlorine Demand in ppm})^*}{10} \\ = & & \text{Surcharge Percentage} \end{array}$$

* Where these figures are less than 300 ppm in BOD or 250 ppm in suspended solids, or 10 ppm in chlorine demand, the value in the parenthesis shall be equal to "1".

** In cases where the suspended solids, in the opinion of the Authority, do not represent the true characteristics of the solids loading, the Authority reserves the right to use total solids instead of suspended solids.

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 6

DEVELOPMENT, APPLICATION, REVIEW AND INSPECTION FEES

S-1	Application Fee	-	\$35.00 (1-2 EDU's) (non-refundable)
		-	\$100.00 (more than 2 EDU's) (non-refundable)
S-1	Conceptual Review Fee	-	\$25.00 per EDU (escrowed)
S-3	Additional Escrow Fee	-	(Items 2 to 5 are escrowed)
	(1) Filing Fee--		\$35.00 (non-refundable)
	(2) 8" Sewer Lines--		\$0.08 per foot
	(3) Lines in excess of 8"--		\$0.12 per foot
	(4) Pumping stations and/or Treatment Works--		2% of the Authority Engineer's Estimated Cost of Construction
	(5) Inspection fees at the rate of 6% of Engineer's Estimated Cost of Improvements including mains, laterals, manholes, pumping stations and/or treatment works, and miscellaneous sewerage appurtenances.		
S-5	Significant User Application Fee	-	\$200.00 (non-refundable)
		-	\$1,500.00 (escrowed)

The amount which the Authority reimburses itself for the expenses of professional reviews and other services shall be the amount charged to the Authority for said reviews or services which shall be based on the hourly rate or other agreed rate then in effect with the person providing said service. In the event that the escrow account is depleted, the applicant shall post additional funds with the Authority in an amount to be set by the Authority.

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 7

MISCELLANEOUS CHARGES

1. House-Call Charge..... \$15.00

For dispatching an employee to terminate service. In lieu of discontinuation and resumption charge if bill is paid prior to actual discontinuation of service.

2. Discontinuation & Resumption Charge... \$40.00
For both discontinuing and resuming service.

3. Final Bill Charge..... \$15.00

4. New Account Charge..... \$15.00

5. Reprocessing Charge..... \$25.00
For redepositing a customer check which has not been honored for payment.

6. Plant Labor, Material and Equipment

(a) Plant labor shall be charged at the hourly rate in effect at the time that labor is performed, plus 40% for fringe benefits and overhead.

(b) Materials and equipment shall be charged at the cost of said items to the Authority, plus 25% for overhead and handling.

(c) Equipment owned and provided by the Authority shall be charged at the latest rental rates published by a reputable equipment rental company.

7. Fine for Violation of Rules and Regulations

Up to a maximum of..... \$200.00/day violation/unit

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 8

LABORATORY CHARGES

(per test)

Ammonia – N.....	\$30.00
BOD5.....	\$30.00
Copper.....	\$26.00
Total Phosphorous as P.....	\$26.00
Total Dissolved Solids.....	\$25.00
Total Suspended Solids.....	\$25.00
Oil and Grease.....	\$50.00
Ph.....	\$20.00

RESOLUTION 2018-57

RESOLUTION APPROVING ADJUSTMENTS TO RATE SCHEDULE

WHEREAS, The Bordentown Sewerage Authority published Notice of the time and place of the public hearing thereon in two newspapers of general circulation in the area serviced by the Authority and mailed said Notice to the clerk of each municipality serviced by the Authority, all at least twenty days preceding the public hearing; and

WHEREAS, the Authority conducted a public hearing on adjustments to its Rate Schedule on Monday, August 20, 2018, at 6:00 p.m. at the offices of the Authority as indicated in the publication of Notice; and

WHEREAS, the Authority provided evidence at the hearing showing that the adjustments of its Rate Schedule are necessary and reasonable; and

WHEREAS, the Authority provided the opportunity for cross-examination of persons offering such evidence at the public hearing; and

WHEREAS, the Authority ordered that a transcript of the hearing be made and a copy thereof be available upon request to any interested party at a reasonable fee; and

WHEREAS, the Authority has considered the adjustments to its Rate Schedule, as well as all evidence presented through direct and cross-examination, as well as all comments made by those members of the public in attendance at the aforesaid public hearing, as well as any written comments that may have been received; and

WHEREAS, the Authority having been satisfied from all of the evidence and comments presented that the adjustments of the Rate Schedule are in accordance with the Statute and are reasonable and necessary.

NOW, THEREFORE, BE IT RESOLVED, this 20th day of August, 2018 that the adjustments to the Rate Schedule, as attached to this Resolution, be and the same are hereby approved and adopted by the Authority.

BE IT FURTHER RESOLVED that the adjustments to the Rate Schedule shall become effective on January 1, 2019.

BE IT FURTHER RESOLVED that the provisions of The Bordentown Sewerage Authority Rules and Regulations pertaining to the time or times when and the place or places where such charges shall be due and payable be and the same are hereby incorporated herein by reference.

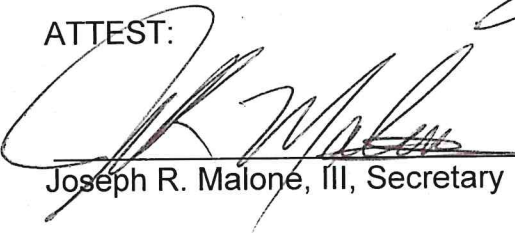
BE IT FURTHER RESOLVED that a copy of the Rate Schedule in effect shall at all times be kept on file at the office of the Authority and shall at all reasonable times be open to public inspection.

THE BORDENTOWN SEWERAGE AUTHORITY

By: 

James E. Lynch, Jr., Chairman

ATTEST:


Joseph R. Malone, III, Secretary

"SCHEDULE A"

**RATE SCHEDULE
OF
THE BORDENTOWN SEWERAGE AUTHORITY
954 FARNSWORTH AVENUE
BORDENTOWN, NEW JERSEY 08505
(609) 291-9105**

LATEST REVISION:

ADOPTED:
August 20, 2018

EFFECTIVE DATE:
January 1, 2019

RATE SCHEDULE

The provisions of the Bordentown Sewerage Authority Rules and Regulations which fix and determine the time or times when, and the place or places where, the charges contained in this Rate Schedule are due and payable are incorporated herein and made a part hereof.

THE BORDENTOWN SEWERAGE AUTHORITY

SCHEDULE 1

SANITARY SEWER SERVICE CHARGES

	<u>QUARTERLY</u>	<u>ANNUALLY</u>
CLASS 1: RESIDENTIAL		
Single-family, condominium, townhouse, multifamily, apartment, trailer, mobile home.		
Base Rate per Unit	\$92.22	\$368.88
Consumption	\$3.17 per 1,000 gal.	\$3.17 per 1,000 gal.

Base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one-half percent (1 ½%) per month.

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

Hotel or motel

Base Rate per Unit *	\$46.11	\$184.44
Consumption	\$3.17 per 1,000 gal.	\$3.17 per 1,000 gal.

* This portion of the Service Charges applies only to the number of units available for occupancy. The balance of the service charge is based upon consumption from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms and the like.

Base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one-half percent (1 ½%) per month.

CLASS 3: NON-RESIDENTIAL: GENERAL
(except schools)

One (1) base unit for each
18,000 gallons of water usage
or part thereof per quarter

Base Rate per Unit	\$92.22	\$368.88
Consumption	\$3.17 per 1,000 gal.	\$3.17 per 1,000 gal.

The number of base units for shall be determined quarterly and shall be based on the last available quarter of water consumption records of the City of Bordentown or on calibrated and metered sewage flow, or, in the case of a new facility, upon the estimated average daily flow of sewage.

The minimum charge per quarter shall be \$92.22 per unit plus \$3.17 per 1,000 gallons per unit. The base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one-half percent (1 ½%) per month.

CLASS 4: NON-RESIDENTIAL: SCHOOLS

One (1) base unit plus an
additional base unit for each
20 students and staff or part thereof.

Base Rate per Unit	\$92.22	\$368.88
Consumption	\$3.17 per 1,000 gal.	\$3.17 per 1,000 gal.

The number of base units shall be determined prior to each quarterly billing.

The minimum charge per quarter shall be \$92.22 per unit plus \$3.17 per 1,000 gallons per unit. The base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon the water consumption records of the City of Bordentown Water Department. All overdue accounts shall be charged interest at the rate of one and one-half percent (1 ½%) per month.

**THE BORDENTOWN SEWERAGE AUTHORITY
SCHEDULE 4
CONNECTION FEES**

CLASS 1: RESIDENTIAL \$9,766.00

Single-family, condominiums, townhouses,
apartments, multifamily, duplex, age restricted, trailers,
mobile homes (Per unit)

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

(Per guest room) \$4,883.00

This portion of the connection fee applies only to the number of units available for transient occupancy. The connection fee for the non-occupancy portion of the building shall be based upon estimated usage from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms, at the Class 3 per gallon per day rate.

CLASS 3: NON-RESIDENTIAL: GENERAL

Per gallon per day	\$71.00
Minimum connection fee (per unit)	\$9,766.00

CLASS 6: CERTAIN AFFORDABLE HOUSING PROJECTS

Connection fees to public housing authorities and non-profit organizations building affordable housing projects that consist of new connections to the system are to be computed by providing a 50% reduction in the connection fee established in this Rate Schedule.

Connection fees to public housing authorities and non-profit organizations building affordable housing projects that consist of replacement units for demolished or refurbished units, and for which a connection fee was previously paid, are to be computed by charging the lesser of a.) the reduced rate of 50% of the connection fee established in this Rate Schedule, or b.) the connection fee established in this Rate Schedule, minus a credit in the amount of a connection fee previously paid for the housing units being replaced, provided the public housing authority and non-profit organization can establish the connection fee previously paid. If the amount of the previous connection fee cannot be established, the reduced rate of 50% of the connection fee established in this Rate Schedule shall apply.