

Authority Budget of:

Bordentown Sewerage Authority

State Filing Year

2020

ADOPTED COPY

For the Period:

December 1, 2020

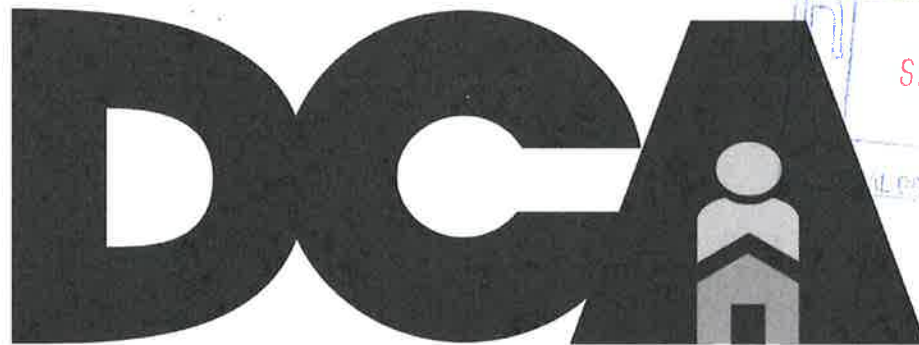
to

November 30, 2021

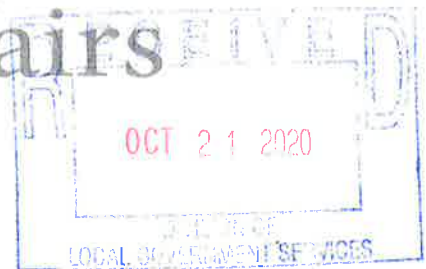
www.bordentownsa.org

Authority Web Address

APPROVED COPY



CommunityAffairs



Division of Local Government Services

2020 (2020-2021) AUTHORITY BUDGET

Certification Section

2020 (2020-2021)

**BORDENTOWN SEWERAGE AUTHORITY
AUTHORITY BUDGET**

FISCAL YEAR: FROM DECEMBER 1, 2020 TO NOVEMBER 30, 2021

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Gwert CPA, RMA Date: 10/5/2020

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, RMA Date: 10/21/2020

2020 (2020-2021) PREPARER'S CERTIFICATION

BORDENTOWN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: December 1, 2020 **TO:** November 30, 2021

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

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

Preparer's Signature:			
Name:	ELIZABETH J. KWELTY		
Title:	ADMINISTRATIVE MANAGER		
Address:	954 FARNSWORTH AVENUE BORDENTOWN NJ 08505		
Phone Number:	609-291-9105	Fax Number:	609-291-9079
E-mail address	EKWELTY@BORDENTOWNSA.ORG		

AUTHORITY BUDGET

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
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ☒ The complete (All Pages) annual audits (Not the Audit Synopsis) 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

James E. Lynch, Jr.

Title of Officer Certifying compliance

Chairman

Signature



FISCAL YEAR:

FROM:	December 1, 2020	TO:	November 30, 2021
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2020 (2020-2021) ADOPTION CERTIFICATION

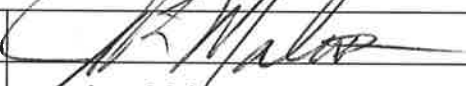
BORDENTOWN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: December 1, 2020 TO: November 30, 2020

Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget

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, October, 2020.

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

2020 (2020-2021) AUTHORITY BUDGET

Narrative and Information Section

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS BORDENTOWN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: December 1, TO: November 30,
2020 2021

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

1. Complete a brief statement on the 2020/2020-2021 proposed Annual Budget and make comparison to the 2019/2019-2020 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

#1 Statement:

REVENUES-The total revenue variances do not exceed +/-10. Page F-2 indicates the connection fees anticipated to be realized as revenue for FYE 11/30/2021 for residential projects is 1001.7% higher than FYE 11/30/2020. The Authority has received connection fees from residential projects that will likely complete construction allowing the connection fees to be realized as revenue in FYE 2021. Whereas, the connection fees expected to be realized as revenue for FYE 2020 were collected primarily from commercial projects.

APPROPRIATIONS-

The total interest payments on debt decreased \$69,565 as indicated in the bond payment schedule summarized on page 35 of the Authority's 2019 annual audit report.

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

#2 Statement: *At the present time, there are three apartment complexes that received final planning board approval and are under engineer review for connection to the sewer system.*

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered.

#3 Statement: *The Bordentown Sewerage Authority utilizes connection fees collected in previous years to balance the budget when needed. Connection Fees collected in excess of budgetary expenditures represent the Unrestricted Net Position available in subsequent years for the Authority's budgetary needs.*

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

#4 Statement: The Authority pays \$4000.00 per year for the current contract with The City of Bordentown Water Utility. The water utility provides the Authority with water meter readings for usage fees to be charged on the Authority's customer billing.

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

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

#5 Statement: The Authority does not anticipate an operations deficit for 2020/2020-2021. The net position at November 30, 2019 as shown in the annual audit report is \$8,121,922.

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

#6 Attachments:

-Rate Schedule effective January 1, 2020-user rates increased 2% from the prior year

-Resolution 2020-64 – adjusting rate schedules for connection fees and temporary discharge fees to be effective January 1, 2021.

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

LATEST REVISION:

ADOPTED:
September 16, 2019

EFFECTIVE DATE:
January 1, 2020

Effective January 1, 2020

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**

CLASS 1: RESIDENTIAL

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

A. WITHIN BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit	\$94.06	\$376.24
Consumption	\$3.23 per 1,000 gal.	\$3.23 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.

B. OUTSIDE BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit	\$141.09	\$564.36
Consumption	\$4.85 per 1,000 gal.	\$4.85 per 1,000 gal.

Base rate shall be billed in advance each quarter. Consumption shall be billed in arrears each quarter based upon calibrated and metered sewage flow. 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

A. WITHIN BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit*	\$47.03	\$188.12
Consumption	\$3.23 per 1,000 gal.	\$3.23 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 2: NON-RESIDENTIAL: HOTEL OR MOTEL (CONTINUED)

B. OUTSIDE BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit*	\$70.55	\$282.20
Consumption	\$4.85 per 1,000 gal.	\$4.85 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 calibrated and metered sewage flow. 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

A. WITHIN BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit*	\$94.06	\$376.24
Consumption	\$3.23 per 1,000 gal.	\$3.23 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 \$94.06 per unit plus \$3.23 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.

B. OUTSIDE BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit*	\$141.09	\$564.36
Consumption	\$4.85 per 1,000 gal.	\$4.85 per 1,000 gal.

Effective January 1, 2020

The number of base units for shall be determined quarterly and shall be based on the last available quarter of water consumption records 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 \$141.09 per unit plus \$4.85 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 on calibrated and metered sewage flow. 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.

A. WITHIN BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit*	\$94.06	\$376.24
Consumption	\$3.23 per 1,000 gal.	\$3.23 per 1,000 gal.

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

The minimum charge per quarter shall be \$94.06 per unit plus \$3.23 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.

B. OUTSIDE BORDENTOWN CITY AND BORDENTOWN TOWNSHIP

	QUARTERLY	ANNUALLY
Base Rate Per Unit*	\$141.09	\$564.36
Consumption	\$4.85 per 1,000 gal.	\$4.85 per 1,000 gal.

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

The minimum charge per quarter shall be \$141.09 per unit plus \$4.85 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 on calibrated and metered sewage flow. 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	\$16.00 per 1,000 gal.
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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:

	<u>QUARTERLY</u>	<u>ANNUALLY</u>
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 \$9,918.00

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

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

(Per guest room) \$4,959.00

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	\$66.50
Minimum connection fee (per unit)	\$9,918.00

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 connection approval 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 (see next section) 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.
- 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 five (5) years of the date of the prior termination of service per section 2 of P.L.2005 c.29 (C.40:14A-8.3).

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 five (5) years of the date of the prior termination of service per section 2 of P.L.2005 c.29 (C.40:14A-8.3) 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.

DEFERRED CONNECTION FEE ADMINISTRATION FEES

A. The Authority currently allows commercial/industrial developers to request that the Authority enter into a Deferred Connection Fee Agreement (the "Agreement"). The Agreement is designed to allow a Developer to pay the full connection over time either in total, or where applicable, building by building. Each Agreement clearly states that the applicant shall pay forty (40%) percent of the preliminary connection fee at the time the S-4 sewer approval is requested from the Authority either for the entire project, or if applicable, for each individual building. Upon receipt of the forty (40%) percent payment, the S-4 sewer connection approval is issued, and the full connection fee is set in accordance with the rate schedule in effect on the date the payment is received. The remaining balance of sixty (60%) percent of the preliminary connection fee for the project, or if applicable, each building shall be paid by the applicant to the Authority in twelve (12) equal and consecutive monthly payments, plus an administration fee equal to one (1%) percent per month on the unpaid balance of the connection fee, commencing thirty (30) days following the issuance of the revocable S-4 sewer connection approval.

B. This schedule of rates shall be amended as per Resolution 2019-71 to reflect that a one (1%) percent administrative fee shall be applicable to all Deferred Connection Fee Agreements entered into by the Authority.

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..... \$100.00/day violation/unit

Effective January 1, 2020

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 2020-64

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, September 21, 2020, at 6:00 p.m. at the Carlslake Community Center 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 21st day of September, 2020 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, 2021.

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:
September 21, 2020

EFFECTIVE DATE:
January 1, 2021

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.

CLASS 5: TEMPORARY DISCHARGE RATE

Consumption	\$16.25 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 4
CONNECTION FEES**

CLASS 1: RESIDENTIAL \$10,064.00

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

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

(Per guest room) \$5,032.00

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	\$72.00
Minimum connection fee (per unit)	\$10,064.00

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.

AUTHORITY CONTACT INFORMATION

2020 (2020-2021)

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 Ave PO Box 396		
City, State, Zip:	Bordentown	NJ	08505
Phone: (ext.)	609-291-9105	Fax:	609-291-9079

Preparer's Name:	Elizabeth J. Kwelty		
Preparer's Address:	954 Farnsworth Ave PO Box 396		
City, State, Zip:	Bordentown	NJ	08505
Phone: (ext.)	609-291-9105	Fax:	609-291-9079
E-mail:	Ekwelty@bordentownsa.org		

Chief Executive Officer:(1)	Richard D. Eustace, Executive Director (through 12/31/2020)		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	609-291-9105	Fax:	609-291-9079
E-mail:	reustace@bordentownsa.org		

Chief Executive Officer:(2)	Thomas M. Redwood, (Executive Director effective 01/01/2021)		
Mr. Redwood is Assistant Executive Director effective 08/01/20-12/31/20			
Phone: (ext.)	609-291-9105	Fax:	609-291-9079
E-mail:	tredwood@bordentownsa.org		

Chief Financial Officer(1)	Elizabeth J. Kwelty, Administrative Manager		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	609-291-9105	Fax:	609-291-9079
E-mail:	ekwelty@bordentownsa.org		

Name of Auditor:	Michael Holt		
Name of Firm:	Holt McNally & Associates, Inc		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	609-953-0612	Fax:	
E-mail:	mholt@hmacpainc.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

BORDENTOWN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: December 1, 2020 TO: November 30, 2021

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

- 1) Provide the number of individuals employed in (W-3 2019) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 26
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (W-3 2019) Transmittal of Wage and Tax Statements: State Wages \$1,004,510.77
- 3) Provide the number of regular voting members of the governing body: 6 **BSA has six members per Section 2 of Ordinance 1986-6, Bordentown Township, and Section 2 of Ordinance 1986-6, Bordentown City)**
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2019 or 2020 deadline has passed 2019 or 2020) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) YES *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? NO *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NO*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).**

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.

- 11) Did the Authority pay for meals or catering during the current fiscal year? **NO** *If “yes,” attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **NO** *If “yes,” **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel **NO**
 - b. Travel for companions **NO**
 - c. Tax indemnification and gross-up payments **NO**
 - d. Discretionary spending account **NO**
 - e. Housing allowance or residence for personal use **NO**
 - f. Payments for business use of personal residence **NO**
 - g. Vehicle/auto allowance or vehicle for personal use **YES, Executive Director (R Eustace) 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, employees are reimbursed for safety shoes and eyeglasses; any PO written for reimbursement does require receipt copy.** *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? **YES, at the public meeting July 27, 2020 by motion it was approved to pay the management staff consisting of six individuals a one-time bonus for extra efforts during the Covid-19 pandemic** *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. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority’s systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **NO** *If “yes,” attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority’s plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **NO** *If “yes,” attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

Bordentown Sewerage Authority

PAGE N-3

Question 13G

Did the Authority provide Vehicle/auto allowance or vehicle for personal use?

The Executive Director's contract provided for use of an Authority vehicle for commuting purposes. Presently the commuting vehicle is a 2015 Jeep Patriot

Bordentown Sewerage Authority

PAGE N-3

Question 16

DISCRETIONARY BONUSES

The Bordentown Sewerage Authority

954 FARNSWORTH AVENUE

P.O. BOX 396

BORDENTOWN, NEW JERSEY 08505

Phone: 609-291-9105

FAX: 609-291-9079

www.bordentownsa.org

MEMORANDUM

TO: Bordentown Sewerage Personnel Committee
James E. Lynch, Jr., Chairman
M. Ellen Gulbinsky, Vice-Chairwoman

FROM: Richard D. Eustace, Executive Director

DATE: July 14, 2020

RE: Request for Bonus Payments to Management Staff

The Bordentown Sewerage Authority COVID-19 response reduced on-site staff and required additional time and attention from the entire management staff. If the board is in agreement, I am recommending one-time bonus compensation to the following individuals:

Charles Bluhm \$1,000.00
Alexandra Hale \$1,000.00
Thomas Jarvis \$1,000.00
Elizabeth Kwelty \$2,500.00
Thomas Redwood \$1,000.00

After review of the remaining budget lines for salaries, I anticipate these bonuses will be fully funded by the Administrative and Operating Salaries Line Items.

**approved by motion July 27, 2020 with the addition of
Richard Eustace, \$1,500.00**

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

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

FISCAL YEAR: FROM: December 1, **TO:** November 30,
2020 2021

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2018 or 2019. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 being the most recent calendar year ended).

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

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

Bordentown Sewerage Authority																									
For the Period			December 1, 2020		to		November 30, 2021																		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T						
				Position (Can Check more than 1 Column for each person)					Reportable Compensation from Authority (W-2/ 1099)																
		Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend		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 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						
Name	Title							Base Salary/ Stipend	Bonus				(1)												
1	M. Ellen Gulbinsky	Chairwoman	1	X				\$	500			\$	500	None					\$	500					
2	James E. Lynch, Jr.	Vice-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			125,434		780	24,915	151,129	Municipal Excess Liabi Fund Commissio		10	0		151,129						
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:									\$	128,434	\$	-	\$	780	\$	24,915	\$	154,129	↑	\$	3,000	\$	-	\$	157,129

(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

If Not Applicable X this box Below

For the Period

December 1, 2020

to

November 30, 2021

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	6	\$ 33,000	\$ 198,000	6	\$ 31,648	\$ 189,888	\$ 8,112	4.3%
Parent & Child	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	4	25,000	100,000	4	22,486	89,944	10,056	11.2%
Family	6	12,000	72,000	6	10,772	64,632	7,368	11.4%
Employee Cost Sharing Contribution (enter as negative -)			(70,000)			(62,304)	(7,696)	12.4%
Subtotal	16		300,000	16		282,160	17,840	6.3%
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	3	600	1,800	3	516	1,548	252	16.3%
Parent & Child	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	4	800	3,200	3	723	2,169	1,031	47.5%
Family	1	900	900	1	852	852	48	5.6%
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	8		5,900	7		4,569	1,331	29.1%
GRAND TOTAL	24		\$ 305,900	23		\$ 286,729	\$ 19,171	6.7%

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, 2020 to November 30, 2021

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit
(check applicable items)*

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		\$ 61,306		x	
Total liability for accumulated compensated absences at beginning of current year		\$ 61,306			

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	900	112.50	\$11,303.25
Gehm, Emily	190	23.75	\$1,533.40
Ivey, Rachel	139.25	17.41	\$905.04
Kwelty, Elizabeth	938.25	117.28	\$11,303.25
Bluhm, Chuck	250.5	31.31	\$3,135.37
DeBaecke, Kyle	0	0.00	\$0.00
Downs, Thomas	71.5	8.94	\$462.82
Dunlevy, Andrew	31.25	3.91	\$285.76
Hale, Alexandra	72	9.00	\$912.85
Jarvis, Tom	2518.5	314.81	\$11,303.25
Muller, Steven	9.25	1.16	\$71.52
Nelson, Kevin	860.5	107.56	\$8,316.11
Nixon, Quentin	19.5	2.44	\$102.86
Redwood, Tom	2920.75	365.09	\$11,303.25
Sullivan, James	60	7.50	\$349.04
Tohill, Patrick	3	0.38	\$18.20
	8984.25	1123.03	\$61,305.97

Schedule of Shared Service Agreements

Bordentown Sewerage Authority

For the Period December 1, 2020 to November 30, 2021

If No Shared Services X this Box

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
Bordentown Sewerage Authority	Florence Township Water & Sewer	Rolloff truck use 05/11/2020	Florence roll-off truck needed repair	as needed		\$ -
Bordentown Sewerage Authority	City of Bordentown	Generator use	City Hall uses Authority generator	as needed		\$ -

2020 (2020-2021) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Bordentown Sewerage Authority
For the Period December 1, 2020 to November 30, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations All Operations
REVENUES									
Total Operating Revenues	\$ 5,578,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,578,235	\$ 5,541,021	\$ 37,214 0.7%
Total Non-Operating Revenues	100,000	-	-	-	-	-	100,000	100,000	- 0.0%
Total Anticipated Revenues	5,678,235	-	-	-	-	-	5,678,235	5,641,021	37,214 0.7%
APPROPRIATIONS									
Total Administration	1,143,063	-	-	-	-	-	1,143,063	1,123,029	20,034 1.8%
Total Cost of Providing Services	2,245,620	-	-	-	-	-	2,245,620	2,230,875	14,745 0.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,815,922	-	-	-	-	-	1,815,922	1,743,922	72,000 4.1%
Total Operating Appropriations	5,204,605	-	-	-	-	-	5,204,605	5,097,826	106,779 2.1%
Total Interest Payments on Debt	423,630	-	-	-	-	-	423,630	493,195	(69,565) -14.1%
Total Other Non-Operating Appropriations	50,000	-	-	-	-	-	50,000	50,000	- 0.0%
Total Non-Operating Appropriations	473,630	-	-	-	-	-	473,630	543,195	(69,565) -12.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	- #DIV/0!
Total Appropriations and Accumulated Deficit	5,678,235	-	-	-	-	-	5,678,235	5,641,021	37,214 0.7%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	- #DIV/0!
Net Total Appropriations	5,678,235	-	-	-	-	-	5,678,235	5,641,021	37,214 0.7%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - #DIV/0!

Revenue Schedule

Bordentown Sewerage Authority

For the Period December 1, 2020 to November 30, 2021

									\$ Increase (Decrease)	% Increase (Decrease)
FY 2021 Proposed Budget								FY 2020 Adopted Budget	Proposed vs. Adopted	Proposed vs. Adopted
								Total All Operations	Total All Operations	All Operations
									All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	3,264,423						\$3,264,423	\$ 3,351,885	\$ (87,462)	-2.6%
Business/Commercial	1,004,400						1,004,400	936,711	67,689	7.2%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	4,268,823	-	-	-	-	-	4,268,823	4,288,596	(19,773)	-0.5%
Connection Fees										
Residential	107,595						107,595	9,766	97,829	1001.7%
Business/Commercial	1,146,817						1,146,817	1,187,659	(40,842)	-3.4%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	1,254,412	-	-	-	-	-	1,254,412	1,197,425	56,987	4.8%
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	55,000	-	0.0%
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	55,000	-	-	-	-	-	55,000	55,000	-	0.0%
Total Operating Revenues	5,578,235	-	-	-	-	-	5,578,235	5,541,021	37,214	0.7%
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	\$ 5,678,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,678,235	\$ 5,641,021	\$ 37,214	0.7%

Prior Year Adopted Revenue Schedule

Bordentown Sewerage Authority

FY 2020 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	3,351,885						\$3,351,885
Business/Commercial	936,711						936,711
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	4,288,596	-	-	-	-	-	4,288,596
<i>Connection Fees</i>							
Residential	9,766						9,766
Business/Commercial	1,187,659						1,187,659
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	1,197,425	-	-	-	-	-	1,197,425
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Wastewater Disposal	55,000						55,000
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	55,000	-	-	-	-	-	55,000
Total Operating Revenues	5,541,021	-	-	-	-	-	5,541,021
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
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	\$ 5,641,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,641,021

Appropriations Schedule

Bordentown Sewerage Authority

For the Period December 1, 2020 to November 30, 2021

FY 2021 Proposed Budget							FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
							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	\$ 314,500						\$ 314,500	\$ 310,500	\$ 4,000 1.3%
Fringe Benefits	390,463						390,463	381,629	8,834 2.3%
Total Administration - Personnel	704,963	-	-	-	-	-	704,963	692,129	12,834 1.9%
<i>Administration - Other (List)</i>									
Professional Fees & Insurance	292,500						292,500	288,000	4,500 1.6%
Office Machinery & Equipment	83,000						83,000	81,000	2,000 2.5%
Office Supplies & Postage	29,000						29,000	28,800	200 0.7%
Training, Scholarships, & Misc.	33,600						33,600	33,100	500 1.5%
Miscellaneous Administration*							-	-	- #DIV/0!
Total Administration - Other	438,100	-	-	-	-	-	438,100	430,900	7,200 1.7%
Total Administration	1,143,063	-	-	-	-	-	1,143,063	1,123,029	20,034 1.8%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	793,000						793,000	788,000	5,000 0.6%
Fringe Benefits	430,520						430,520	423,875	6,645 1.6%
Total COPS - Personnel	1,223,520	-	-	-	-	-	1,223,520	1,211,875	11,645 1.0%
<i>Cost of Providing Services - Other (List)</i>									
Utilities, Alarms, & Sludge Hauling	605,500						605,500	610,600	(5,100) -0.8%
Plant, Buildings & Grounds Maintenance	106,500						106,500	102,000	4,500 4.4%
Chemicals, Permits, & Lab Equipment	256,500						256,500	253,500	3,000 1.2%
Vehicles, Uniforms, Safety, & Misc.	53,600						53,600	52,900	700 1.3%
Miscellaneous COPS*							-	-	- #DIV/0!
Total COPS - Other	1,022,100	-	-	-	-	-	1,022,100	1,019,000	3,100 0.3%
Total Cost of Providing Services	2,245,620	-	-	-	-	-	2,245,620	2,230,875	14,745 0.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,815,922	-	-	-	-	-	1,815,922	1,743,922	72,000 4.1%
Total Operating Appropriations	5,204,605	-	-	-	-	-	5,204,605	5,097,826	106,779 2.1%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	423,630	-	-	-	-	-	423,630	493,195	(69,565) -14.1%
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	473,630	-	-	-	-	-	473,630	543,195	(69,565) -12.8%
TOTAL APPROPRIATIONS	5,678,235	-	-	-	-	-	5,678,235	5,641,021	37,214 0.7%
ACCUMULATED DEFICIT							-	-	- #DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,678,235	-	-	-	-	-	5,678,235	5,641,021	37,214 0.7%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	- #DIV/0!
TOTAL NET APPROPRIATIONS	\$ 5,678,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,678,235	\$ 5,641,021	\$ 37,214 0.7%

* 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 \$ 260,230.25 \$ - \$ - \$ - \$ - \$ - \$ - \$ 260,230.25

Prior Year Adopted Appropriations Schedule

Bordentown Sewerage Authority

FY 2020 Adopted Budget							Total All
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 310,500						\$ 310,500
Fringe Benefits	381,629						381,629
Total Administration - Personnel	692,129	-	-	-	-	-	692,129
<i>Administration - Other (List)</i>							
Professional Fees & Insurance	288,000						288,000
Office Machinery & Equipment	81,000						81,000
Office Supplies and Postage	28,800						28,800
Training, Scholarships, & Misc	33,100						33,100
Miscellaneous Administration*							-
Total Administration - Other	430,900	-	-	-	-	-	430,900
Total Administration	1,123,029	-	-	-	-	-	1,123,029
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	788,000						788,000
Fringe Benefits	423,875						423,875
Total COPS - Personnel	1,211,875	-	-	-	-	-	1,211,875
<i>Cost of Providing Services - Other (List)</i>							
Utilities, Alarms, & Sludge Hauling	610,600						610,600
Plant, Buildings & Grounds Maintenance	102,000						102,000
Chemicals, Permits, & Lab Equipment	253,500						253,500
Vehicles, Uniforms, Safety, & Misc.	52,900						52,900
Miscellaneous COPS*							-
Total COPS - Other	1,019,000	-	-	-	-	-	1,019,000
Total Cost of Providing Services	2,230,875	-	-	-	-	-	2,230,875
Total Principal Payments on Debt Service in Lieu of Depreciation	1,743,922	-	-	-	-	-	1,743,922
Total Operating Appropriations	5,097,826	-	-	-	-	-	5,097,826
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	493,195	-	-	-	-	-	493,195
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	50,000						50,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	543,195	-	-	-	-	-	543,195
TOTAL APPROPRIATIONS	5,641,021	-	-	-	-	-	5,641,021
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,641,021	-	-	-	-	-	5,641,021
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 5,641,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,641,021

* 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 \$ 254,891.30 \$ - \$ - \$ - \$ - \$ - \$ - \$ 254,891.30

Debt Service Schedule - Principal

Bordentown Sewerage Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Adopted Budget Year 2020	Proposed Budget Year 2021	Fiscal Year Ending in							Total Principal Outstanding
			2022	2023	2024	2025	2026	Thereafter		
<i>Sewer</i>										
Type in Issue Name	\$ 1,743,922	\$ 1,815,922	\$ 1,530,922	\$ 1,595,922	\$ 1,664,922	\$ 1,733,922	\$ 1,808,922	\$ 700,517	\$	10,851,049
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Principal	1,743,922	1,815,922	1,530,922	1,595,922	1,664,922	1,733,922	1,808,922	700,517		10,851,049
<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	\$ 1,743,922	\$ 1,815,922	\$ 1,530,922	\$ 1,595,922	\$ 1,664,922	\$ 1,733,922	\$ 1,808,922	\$ 700,517	\$	10,851,049

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(\$pur)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 2020	Proposed Budget Year 2021	Fiscal Year Ending in							Total Interest Payments Outstanding
			2022	2023	2024	2025	2026	Thereafter		
<i>Sewer</i>										
Type in Issue Name	\$ 493,195	\$ 423,630	\$ 352,860	\$ 291,036	\$ 226,463	\$ 137,351	\$ 26,875	\$ 822,836	\$	2,281,051
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments	493,195	423,630	352,860	291,036	226,463	137,351	26,875	822,836		2,281,051
<i>N/A</i>										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 493,195	\$ 423,630	\$ 352,860	\$ 291,036	\$ 226,463	\$ 137,351	\$ 26,875	\$ 822,836	\$	2,281,051

Net Position Reconciliation

Bordentown Sewerage Authority
For the Period December 1, 2020 to November 30, 2021

FY 2021 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 8,121,922						\$8,121,922
Less: Invested in Capital Assets, Net of Related Debt (1)	7,086,042						7,086,042
Less: Restricted for Debt Service Reserve (1)	4,232,611						4,232,611
Less: Other Restricted Net Position (1)	1,668,968						1,668,968
Total Unrestricted Net Position (1)	(4,865,699)	-	-	-	-	-	(4,865,699)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,751,683						2,751,683
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	4,626,130						4,626,130
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,512,114	-	-	-	-	-	2,512,114
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	1,119,882	-	-	-	-	-	1,119,882
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	1,119,882	-	-	-	-	-	1,119,882
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,392,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,392,232

(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 \$ 260,230 \$ - \$ - \$ - \$ - \$ - \$ 260,230

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

2020 (2020-2021)
BORDENTOWN
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2020 (2020-2021) CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

BORDENTOWN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: December 1, 2020 TO: November 30, 2021

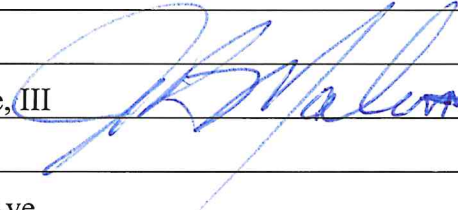
☒ [X] enter X to the left if this paragraph is applicable

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 21st day of September, 2020.

OR

☐ [] enter X to the left if this paragraph is applicable

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 PO Box 396, Bordentown NJ 08505		
Phone Number:	609-291-9105	Fax Number:	609-291-9079
E-mail address	ekwelty@bordentownsa.org		

2020 (2020-2021) CAPITAL BUDGET/PROGRAM MESSAGE

Bordentown Sewerage Authority

FISCAL YEAR:

FROM:	December 1, 2020	TO:	November 30, 2021
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1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects?

The Bordentown Sewerage Authority serves the City of Bordentown and the Township of Bordentown. The Executive Director meets with the Township of Bordentown construction official on a monthly basis to review each development project currently under review or under construction. The Authority's board consists of a member of the City of Bordentown committee as well as a City of Bordentown planning board member. The Authority's board is provided monthly updates on development projects and reviews and approves expenditures including capital improvements.

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?

General quotes for various projects have been received for the capital projects. The Authority plans to utilize connection fees collected in prior years to fund the capital improvements.

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

The Authority has a listing of necessary capital projects of which the consulting engineer will write specifications for capital projects that will go out to bid the following year.

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

Page CB-3 shows funding sources from Unrestricted Net Position and Renewal & Replacement.

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.
There are no capital projects taking place outside of Authority owned property or easements.

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.

There are not capital projects taking place outside of Authority owned property or easements.

Add additional sheets if necessary.

Proposed Capital Budget

Bordentown Sewerage Authority

For the Period December 1, 2020 to November 30, 2021

		<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	\$ 769,882	\$ 319,882	\$ 450,000			
Collection System	145,000	145,000				
Vehicle Replacement	635,000	635,000				
Laboratory Equipment	20,000	20,000				
Total	1,569,882	1,119,882	450,000	-	-	-
<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	\$ 1,569,882	\$ 1,119,882	\$ 450,000	\$ -	\$ -	\$ -

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, 2020 to November 30, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2021	2022	2023	2024	2025	2026
<i>Sewer</i>							
Plant & Repairs	\$ 3,019,882	\$ 769,882	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Collection System	895,000	145,000	150,000	150,000	150,000	150,000	150,000
Vehicle Replacement	810,000	635,000	35,000	35,000	35,000	35,000	35,000
Laboratory Equipment	120,000	20,000	20,000	20,000	20,000	20,000	20,000
Total	4,844,882	1,569,882	655,000	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	\$ 4,844,882	\$ 1,569,882	\$ 655,000	\$ 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, 2020 to November 30, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Plant & Repairs	\$ 3,019,882	\$ 1,519,882	\$ 1,500,000			
Collection System	895,000	695,000	200,000			
Vehicle Replacement	810,000	810,000				
Laboratory Equipment	120,000	120,000				
Total	4,844,882	3,144,882	1,700,000	-	-	-
<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	\$ 4,844,882	\$ 3,144,882	\$ 1,700,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 4,844,882					
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.