

***Authority Budget of:***

DEC 20 2018

OCT 19 2018

***Merchantville-Pennsauken Water Commission***

**State Filing Year**

**2019**

***For the Period:***

***January 1, 2019***

***to***

***December 31, 2019***

**ADOPTED COPY**

**APPROVED COPY**

**www.mpwc.com**

**Authority Web Address**

**ADOPTED COPY**

**Department Of**



**Community  
Affairs**

**RECEIVED**  
1-9-2019

***Division of Local Government Services***

**State of New Jersey**  
**Department of Community Affairs**  
**Division of Local Government Services**  
**PROPOSED INTRODUCED AUTHORITY BUDGET**  
**INTRODUCED BUDGET TRANSMITTAL PACKAGE**

Submit all budget related materials in one package to: *Bureau of Authority Regulation Affairs, Division of Local Government Services, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803.* Check the box of each item to indicate that it is included in budget or has been completed.

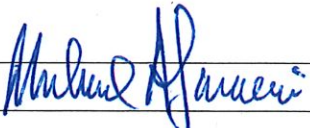
**Proposed Introduced Authority Budget Document**

- ☒ 2 copies of the Introduced budget document that includes all pages completed
  - ☒ Authority Name and Fiscal Year are filled in
  - ☒ Signature blocks on Pages C-2, C-3, and C-4 are filled in along with title, address, e-mail address, phone number and fax number.
  - ☒ Page C-5 Resolution of the Authority governing body approving the introduced budget is enclosed with recorded vote
- Note: Aye Votes must total a majority of the full membership of the governing body (Not including Alternates in total)**

- ☒ Page C-5 Proposed hearing date for adoption of Budget reflected in Authority Budget Resolution
- ☒ Page C-5 Authority Budget Resolution is signed with original hand written signature
- ☒ Budget Narrative (N Pages) and Information Section is complete (All items answered or indicated N/A)
- ☒ Pages N-6 and F-8 applicable amounts agree to the most recent issued audit report of the Authority
- ☒ Sheets not completed have an explanation on them (Such as Authority has no Debt Service)

**Introduced Capital Budget (Page CB-1 through CB-5)**

- ☒ Authority Name and Fiscal Year are filled in
- ☒ Signature blocks on Page CB-1 are filled in along with title, address, e-mail address, phone number and fax number and proper Box Checked off (Top Box 1 Have a Capital Budget **or** Bottom Box 2 Don't have a Capital Budget)
- ☒ Page CB-2-- has all questioned answered or an explanation why question does not apply
- ☒ Page CB-5—Balance Check amount equals Zero

Official's Signature:			
Name:	Michael A. Saraceni		
Title:	Chief Operating Officer		
Address:	6751 Westfield Avenue, Pennsauken, NJ 08110		
Phone Number:	856-288-2900	Fax Number:	856-324-3033
E-mail address:	msaraceni@mpwc.com		

2019

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2019 TO DECEMBER 31, 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: Paul D. Gwert CPA, RMA Date: 11/21/2018

**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: 1/4/2019



# 2019 PREPARER'S CERTIFICATION

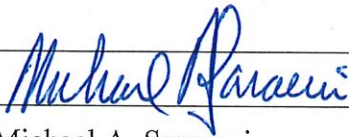
## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: January 1, 2019 **TO:** December 31, 2019

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

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

Preparer's Signature:			
Name:	Michael A. Saraceni		
Title:	Chief Operating Officer		
Address:	6751 Westfield Avenue Pennsauken, NJ 08110		
Phone Number:	856-288-2900	Fax Number:	856-324-3033
E-mail address	msaraceni@mpwc.com		

# 2019 APPROVAL CERTIFICATION

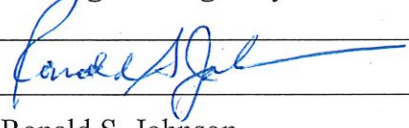
## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:** January 1, 2019    **TO:**    December 31, 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 Merchantville-Pennsauken Water Commission, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 11th 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:	Ronald S. Johnson		
Title:	Secretary		
Address:	6751 Westfield Avenue Pennsauken, NJ 08110		
Phone Number:	856-288-2900	Fax Number:	856-486-7417
E-mail address	rjohnson@mpwc.com		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	WWW.MPWC.COM
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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 annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

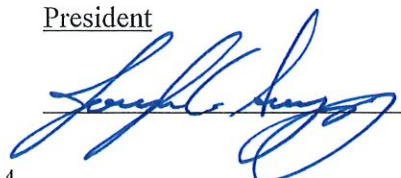
Name of Officer Certifying compliance

Joseph C. Scavuzzo

Title of Officer Certifying compliance

President

Signature





# 2019 AUTHORITY BUDGET RESOLUTION

## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

**FISCAL YEAR: FROM:** January 1, 2019 **TO:** December 31, 2019

WHEREAS, the Annual Budget and Capital Budget for the Merchantville-Pennsauken Water Commission for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 has been presented before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of October 11, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 11,512,687, Total Appropriations, including any Accumulated Deficit if any, of \$8,571,417 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,687,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,687,000; and

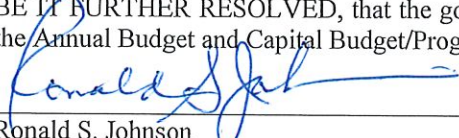
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Merchantville-Pennsauken Water Commission, at an open public meeting held on October 11, 2018 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Merchantville-Pennsauken Water Commission for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Merchantville-Pennsauken Water Commission will consider the Annual Budget and Capital Budget/Program for adoption on December 13, 2018.

  
\_\_\_\_\_  
Ronald S. Johnson

October 11, 2018

Body Member:	Recorded Vote				
	Aye	Nay	Abstain	Absent	
Joseph C. Scavuzzo	X				
George R. Piperno	X				
Patrick J. Brennan	X				
Ronald S. Johnson	X				
Edward F. Brennan	X				

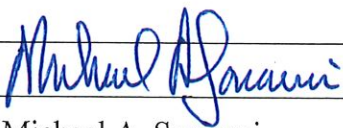
# 2019 ADOPTION CERTIFICATION

## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

### AUTHORITY BUDGET

**FISCAL YEAR:**      **FROM:**      January 1, 2019      **TO:**      December 31, 2019

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 Merchantville-Pennsauken Water Commission, pursuant to N.J.A.C. 5:31-2.3, on the 11th day of, October, 2018.

Officer's Signature:			
Name:	Michael A. Saraceni		
Title:	Chief Operating Officer		
Address:	6751 Westfield Avenue Pennsauken, NJ 08110		
Phone Number:	856-288-2900	Fax Number:	856-324-3033
E-mail address	msaraceni@mpwc.com		



# 2019 ADOPTED BUDGET RESOLUTION

## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

### AUTHORITY

**FISCAL YEAR:**      **FROM:**      January 1, 2019      **TO:**      December 31, 2019

WHEREAS, the Annual Budget and Capital Budget/Program for the Merchantville-Pennsauken Water Commission for the fiscal year beginning January 1, 2019 and ending, December 31, 2019 has been presented for adoption before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of December 13, 2018; and

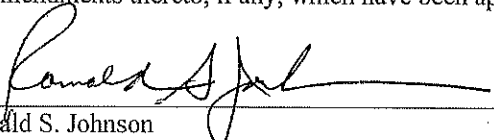
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 11,512,687, Total Appropriations, including any Accumulated Deficit if any, of \$8,571,417 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,687,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,687,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Merchantville-Pennsauken Water Commission, at an open public meeting held on December 13, 2018 that the Annual Budget and Capital Budget/Program of the Merchantville-Pennsauken Water Commission for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

  
\_\_\_\_\_  
Ronald S. Johnson

December 13, 2018

Governing Body Member:	Recorded Vote				
	Aye	Nay	Abstain	Absent	
Joseph C. Scavuzzo	X				
George R. Piperno	X				
Patrick J. Brennan	X				
Ronald S. Johnson	X				
Edward F. Brennan	X				

# **2019 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

### AUTHORITY BUDGET

**FISCAL YEAR:**      **FROM:**      January 1, 2019      **TO:**      December 31, 2019

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 adopted budget for each operation. Explain any variances over +/-10% **(As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%)** for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

- Fringe Benefits – decreased by 13.4% for administrative staff and 10.5% for operating staff.

During 2018 the Commission changed its healthcare plan resulting in decreased insurance premiums.

- Shared Services – decreased by 98.0%

Shared service expense in 2017 included a onetime accrued expense that was paid to the township and will not be recurring in 2019.

- Interest payments on debt decreased 13.8% because of the payoff of a bond anticipation note in 2017.

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.

- Connection fees are budgeted to increase by \$50,000 or 166.7% based on anticipated construction within the Commission franchise area.

- Revenues from late fees are anticipated to decrease by \$12,000 or 11.4% due to this past year's experience and management's efforts in collecting past due amounts during.

- Other revenues are budgeted to decrease \$2,000 or 10.5% based on this past year's experience.



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

No anticipated significant impact.

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

The Commission has anticipated the use of \$2,687,000 of unrestricted net position in its 2019 capital budget.

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.).

The MPWC collects rents from Cell carriers who have antennae installed on elevated tanks. Revenues are passed through to Township and Borough.

6. The proposed budget must not reflect an anticipated deficit from 2019/2019-2020 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)**

As of December 31, 2017, the Commission had and audited unrestricted net deficit of \$5,613,954. The following is a reconciliation of the impact of the GASB 68 liability to the deficit, without which the Commission would have a \$256,833 surplus and the GASB 45, Other Post Employment Benefits Obligation, without which the Commission would have a \$7,797,782 Surplus.

Audited Net Position 12/31/17	\$ 16,000,552
Net Investment in Capital Assets	<u>21,614,506</u>
Unrestricted (Deficit)	(5,613,954)
Deficit Related to GASB 68	
Net Pension Liability	\$ 6,591,851
Deferred Inflows of Resources Related to Pension	1,323,162
Resources Related to Pension	<u>(2,044,226)</u>
Total Deficit Related to GASB 68	<u>5,870,787</u>
Audited Net Position at 12/31/17 Adjusted for GASB 68	256,833
Post Employment Benefits Obligation	<u>7,540,949</u>
Audited Net Position at 12/31/17 Adjusted for GASB 68 and Post Employment Benefits Obligation	<u>\$ 7,797,782</u>

6. Insofar as a deficit reduction plan, the Commission maintains a 10 year cash flow budget that includes the implementation of systematic future rate adjustments to sustain the Commission operations, future capital needs and debt service. The Commission continues to pay its annual contractually required contribution to the Division of Pensions which contains an amount to fund its unfunded accrued liability and monitor the investments held by the State Division of Pensions in hopes that the liability will decrease and eliminate the deficit. In addition, the Commission provides post-employment benefits to its retirees meeting the requirements on a pay as you go basis. If or when the Commission is informed that it must pay its unfunded pension liability, it will then address how the liability will be funded and the impact it will have on its rates.
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.

The Required Schedules are attached. The Commission is not proposing a rate increase for the budget year.

# AUTHORITY CONTACT INFORMATION

## 2019

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

<b>Name of Authority:</b>	MERCHANTVILLE-PENNSAUKEN WATER COMMISSION		
<b>Federal ID Number:</b>	21-6000864		
<b>Address:</b>	6751 Westfield Avenue		
<b>City, State, Zip:</b>	Pennsauken	NJ	08110
<b>Phone: (ext.)</b>	856-288-2900	<b>Fax:</b>	(856) 486-7417

<b>Preparer's Name:</b>	MICHAEL A. SARACENI		
<b>Preparer's Address:</b>	6751 Westfield Avenue		
<b>City, State, Zip:</b>	PENNSAUKEN	NJ	08110
<b>Phone: (ext.)</b>	856-288-2900	<b>Fax:</b>	(856) 324-3033
<b>E-mail:</b>			

<b>Chief Executive Officer:</b>	JOSEPH C. SCAVUZZO		
<b>Phone: (ext.)</b>	(856) 288-2900	<b>Fax:</b>	(856) 486-7417
<b>E-mail:</b>	jscavuzzo@mpwc.com		

<b>Chief Financial Officer:</b>	PATRICK J. BRENNAN		
<b>Phone: (ext.)</b>	(856) 288-2900	<b>Fax:</b>	(856) 486-7417
<b>E-mail:</b>	pbrennan@mpwc.com		

<b>Name of Auditor:</b>	James J. Miles, Jr.		
<b>Name of Firm:</b>	Bowman & Company LLP		
<b>Address:</b>	601 White Horse Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08043
<b>Phone: (ext.)</b>	856-435-6200	<b>Fax:</b>	(856) 435-0440
<b>E-mail:</b>	jmiles@bowmanllp.com		



# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

**FISCAL YEAR:**    **FROM:**    January 1, 2019    **TO:**    December 31, 2019

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

- 1) Provide the number of individuals employed in (Use **Most Recent W-3 Available 2017 or 2018**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 41
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2017 or 2018**) Transmittal of Wage and Tax Statements: \$2,439,692
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 0
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2018 or 2019 deadline has passed 2018 or 2019**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes **If "no,"** provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? No*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authority's procedures for all employees.**

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

**FISCAL YEAR:**    **FROM:**    January 1, 2019    **TO:**    December 31, 2019

- 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. See Addendum Page N-3 (2 of 2) A*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? Yes *If "yes," **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
  - a. First class or charter travel No
  - b. Travel for companions No
  - c. Tax indemnification and gross-up payments No
  - d. Discretionary spending account No
  - e. Housing allowance or residence for personal use No
  - f. Payments for business use of personal residence No
  - g. Vehicle/auto allowance or vehicle for personal use No
  - h. Health or social club dues or initiation fees No
  - i. Personal services (i.e.: maid, chauffeur, chef) No*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? No *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 INFORMATIONAL QUESTIONNAIRE**

## **MERCHANTVILLE-PENNSAUKEN WATER COMMISSION**

**FISCAL YEAR:**   **FROM:**   January 1, 2019   **TO:**   December 31, 2019

Responses to page N-3 Questions:

- 10)   Any/all salary adjustments are submitted as recommendations by a "Salary Committee" following annual performance evaluations of employees. The Salary Committee is comprised of two (2) Commissioners, the Chief Operating Officer and the Executive Assistant. The Commission reviews the recommendations submitted and approves, by resolution, any salary adjustments authorized.
- 11)   Pursuant to NJSA 40A:5-33 the Commission has an appointed Employee Awards and Recognition Program where once a year service awards are issued and the employees are provided a breakfast. (see attached documentation following the capital budget)
- 12)   See attached detail of travel expense.



# Marco's

at

Pennsauken Country Club

3800 Haddonfield Rd

Pennsauken, NJ 08109

17-00949

Brandy Eisenmann  
MPWC Meeting  
December 14, 2017

Breakfast

Breakfast Buffet                      40   @   \$16.99                      \$679.60

20% Gratuity

7% NJ Sales Tax



SUBTOTAL                      \$679.60

\$135.92

EXEMPT

TOTAL                      \$815.52

BALANCE                      \$815.52

MPWC

Vendor Acct. No. MARCO 0075Chart of Acct. 01-5250-040Date of Check 12-14-17Check No. 13642Approved [Signature]Total of Invoices 815.52

Less Deposit                      \$0.00

Less Payments                      \$0.00

\$0.00

\$0.00

BALANCE DUE                      \$815.52

2018 N-4 Employees Costs to Date

TRAINING DATE	PARTICIPANT	DESCRIPTION	COST	SP NOTES
6/11-6/14/18	RICH SPAFFORD	2018 AWWA CONFERENCE	\$ 501.60	AIRFARE
6/11-6/14/18	RICH SPAFFORD	2018 AWWA CONFERENCE	\$ 132.65	HOTEL - PREPAYMENT
6/11-6/14/18	RICH SPAFFORD	2018 AWWA CONFERENCE	\$ 1,005.00	CONFERENCE
6/11-6/14/18	RICH SPAFFORD	2018 AWWA CONFERENCE	\$ 380.74	HOTEL
6/11-6/14/18	RICH SPAFFORD	2018 AWWA CONFERENCE	\$ 303.64	FOOD/TRAVEL RECEIPTS
			<u>\$ 2,323.63</u>	

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

**MERCHANTVILLE-PENNSAUKEN WATER COMMISSION**

**FISCAL YEAR: FROM: January 1, 2019 TO: December 31, 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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 being the most recent calendar year ended).

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

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

Change to Name of YOUR Authority (See Input Data Tab)  
For the Period January 1, 2019 to December 31, 2019

For the Period January 1, 2019 to December 31, 2019																				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
				Reportable Compensation from Authority (W-2/ 1099)																
				Position (Can Check more than 1 Column for each person)				Base Salary/ Stipend		Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below		Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former													
1 Joseph Scavuzzo	President		X					3,600				31,833	\$ 35,433	Pennsauken Twp.	Drctr. of Public Works	40	83,292	0	\$ 118,725	
2 George Piperno	Vice President		X					3,600		2,500		0	6,100	None					6,100	
3 Patrick Brennan	Treasurer		X					3,600				32,095	35,695	None					35,695	
4 Ronald Johnson	Secretary		X					3,600				13,329	16,929	None					16,929	
5 Edward Brennan	Asst Treas./Sec.		X					3,600					3,600	None					3,600	
6 Michael Saraceni	C.O.O.	40		X				128,210	1,500			40,615	170,325	None					170,325	
7 Richard Spafford	Engineer	40			X			146,669	2,500			42,176	191,345	None					191,345	
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:								\$ 292,879	\$ 4,000	\$ 2,500	\$ 160,048	\$ 459,427					\$ 83,292	\$ -	\$ 542,719	

(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

Merchantville-Pennsauken Water Commission  
For the Period January 1, 2019

to December 31, 2019

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	7	\$ 10,543	\$ 73,801	7	\$ 10,772	\$ 75,404	\$ (1,603)	-2.1%
Parent & Child	2	23,901	47,802	2	21,346	42,692	5,110	12.0%
Employee & Spouse (or Partner)	6	24,156	144,936	6	24,701	135,856	9,081	6.7%
Family	17	30,887	525,079	16	27,906	446,496	78,583	17.6%
Employee Cost Sharing Contribution (enter as negative - )			(122,500)			(114,483)	(8,017)	7.0%
Subtotal	32		669,118	31		585,965	83,154	14.2%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage	1	10,543	10,543	2	10,772	16,158	(5,615)	-34.8%
Parent & Child	0		-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	2	24,156	48,312	2	24,701	49,402	(1,090)	-2.2%
Family	1	30,887	30,887	1	27,906	27,906	2,981	10.7%
Employee Cost Sharing Contribution (enter as negative - )			(2,500)			(2,659)	159	-6.0%
Subtotal	4		87,242	5		90,807	(3,565)	-3.9%
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	8	10,543	84,344	8	10,772	86,176	(1,832)	-2.1%
Parent & Child	0		-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	8	24,156	193,248	8	24,701	197,608	(4,360)	-2.2%
Family	3	30,887	92,661	3	27,906	83,718	8,943	10.7%
Employee Cost Sharing Contribution (enter as negative - )							-	#DIV/0!
Subtotal	19		370,253	19		367,502	2,751	0.7%
<b>GRAND TOTAL</b>	<b>55</b>		<b>\$ 1,126,613</b>	<b>54</b>		<b>\$ 1,044,274</b>	<b>\$ 82,340</b>	<b>7.9%</b>

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

No Yes or No

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

No Yes or No

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

# Schedule of Accumulated Liability for Compensated Absences

Merchantville-Pennsauken Water Commission

For the Period

January 1, 2019

to

December 31, 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
Helen Adams	2	\$ 413		X	
Tom Balducci	6	1,106		X	
Jim Garaguso	11	4,343		X	
Brandon Raczowski	3	603		X	
Mike Saraceni	24	11,374		X	
Rich Spafford	16	8,803		X	
* Accrued Absences have historically not been accrued for financial statement purposes due to materiality level.					
See note 12 to the 2017 audit report.					
Total liability for accumulated compensated absences at beginning of current year		\$ 26,642			

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



## Schedule of Shared Service Agreements

Merchantville-Pennsauken Water Commission  
For the Period January 1, 2019 to December 31, 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
Township of Pennsauken	Merchantville Pennsauken Water Commission	Fuel Unleaded, & Diesel	Purchase of fuel for vehicle fleet	Sept. 2008	Open end	up to \$45,000.
Township of Pennsauken	Merchantville Pennsauken Water Commission	Vehicle Repairs/Maintenance	Routine repairs and maintenance for fleet by a certified mechanic	June 2015	12/31/2020	up to \$38,000.
Township of Pennsauken	Merchantville Pennsauken Water Commission	Asphalt Street Repairs	Routine street patches for repairing openings due to service or main repairs	April 2017	Open end	up to \$175,000.

**If No Shared Services X this Box**



(<http://mpwc.com/>) ≡

## MPWC Rate Schedule effective January 1, 2018

### Single Residential Dwelling Owner / Occupied Rate

Minimum charge per quarter includes charges for the meter, service and an allowance of 400 cubic feet of water per quarter. The minimum charges for the associated meter size would be as follows:

Meter Size (inches)	Minimum charge per quarter
5/8"	\$24.75
3/4"	\$35.25
1"	\$56.25
1 1/2"	\$111.75
2"	\$167.75
4"	\$570.00
6"	\$1,038.00
8"	\$1,322.00

Excess water consumption above the allowance of 400 cubic feet of water would be billed as follows:

- Quarterly water consumption of 500 to 2300 cubic feet of water would be billed at \$2.30 per 100 cu. ft.
- Quarterly water consumption of 2400 to 5000 cubic feet of water would be billed at \$3.05 per 100 cu. ft.
- Quarterly water consumption of 5100 cubic feet of water or greater would be billed at \$3.85 per 100 cu. ft.

**Rates for Commercial, Rental Properties or Single Residential Dwellings that are not owner / occupied**

Minimum charge per quarter includes charges for the meter and service. The minimum charges for the associated meter size would be as follows:

Meter Size (inches)	Minimum charge per quarter
5/8"	\$24.75
3/4"	\$35.25
1"	\$56.25
1 1/2"	\$111.75
2"	\$167.75
4"	\$570.00
6"	\$1,038.00
8"	\$1,322.00

Water consumption would be billed as follows:

- Quarterly water consumption of 0 to 2300 cubic feet of water would be billed at \$2.30 per 100 cu. ft.
- Quarterly water consumption of 2400 to 5000 cubic feet of water would be billed at \$3.05 per 100 cu. ft.
- Quarterly water consumption of 5100 cubic feet of water or greater would be billed at \$3.85 per 100 cu. ft.

#### **Apartment, Hotel Rate**

Minimum charge per quarter includes charges for the meter and service, plus the greater of:

- The product of the number of meters times the associated charge per meter, or
- The product of the 5/8" meter charge times the number of apartments.

The minimum charges for the associated meter size would be as follows:

<b>Meter Size (inches)</b>	<b>Minimum charge per quarter</b>
5/8"	\$24.75
3/4"	\$35.25
1"	\$56.25
1 1/2"	\$111.75
2"	\$167.75

Water consumption would be billed as follows:

- Quarterly water consumption of 0 to 2300 cubic feet of water would be billed at \$2.30 per 100 cu. ft.
- Quarterly water consumption of 2400 to 5000 cubic feet of water would be billed at \$3.05 per 100 cu. ft.
- Quarterly water consumption of 5100 cubic feet of water or greater would be billed at \$3.85 per 100 cu. ft.

### **Public Fire Hydrant**

\$97.50 per hydrant per quarter

### **Private Fire Sprinkler / Hydrant Rate\***

For each fire service into the building the following charges apply:

Service Size (inches)	Charge per Quarter
4"	\$400.00
6"	\$715.00
8"	\$1,100.00
10"	\$1,500.00

### **Qualified Senior Citizen / Disability Rate\***

Senior Citizen / Disabled Rate will include an allowance of water usage of 1500 cubic feet included in the meter charge of \$24.75 minus a discount of \$13.75. If consumption is over 1500 cubic feet, the \$13.50 discount will be removed from the account.

- Quarterly water consumption of 1600 to 2300 cubic feet of water would be billed at \$2.30 per 100 cu. ft.
- Quarterly water consumption of 2400 to 5000 cubic feet of water would be billed at \$3.05 per 100 cu. ft.
- Quarterly water consumption of 5100 cubic feet of water or greater would be billed at \$3.85 per 100 cu. ft.

#### **MPWC Other Charges**

The following charges apply to customer services:

<b>Service</b>	<b>Charge</b>
Meter Test	\$40.00
Returned Check	\$25.00
Searches	\$25.00
Turn water on / off – Working Hours	\$60.00
Service calls – After Hours	\$75.00
Service calls – Holiday	\$100.00
Qualified senior service call	\$30.00
Inspection/Flow Test–Main Extension (per inspection)	\$150.00
Overtime Rate-Service/Construction	\$40.00/hour



Hourly Rate for Backhoe	\$75.00/hour
Hourly Rate for Dump Truck	\$35.00/hour
New Construction Meter	Cost of meter
Cost to File Property Lien	Cost of filing

If a new service requires the extension of an MPWC water main and the MPWC determines that it is in the best interest of the utility to provide service, the customer can request the MPWC to extend the main to the property. The charges associated with the main extension will be billed as follows:

Main Size	Charge
6" main extension per linear foot	\$90.00
8" main extension per linear foot	\$100.00
12" main extension per linear foot	\$110.00

If a meter is removed from the premises or allowed to freeze and become damaged, the following charges shall apply:

Missing / Frozen Meters	Charge
5/8" Meter	Actual MPWC cost of meter plus installation charge
3/4" Meter	Actual MPWC cost of meter plus installation charge
1" Meter	Actual MPWC cost of meter plus installation charge
1 1/2" Meter	Actual MPWC cost of meter plus installation charge
2" Meter	Actual MPWC cost of meter plus installation charge

The MPWC maintains rules and regulations that must be complied with in order to maintain the integrity of the system and the safety of the public. The following schedule of fines shall apply to anyone who violates the rules and regulations of the MPWC:

<b>Use of a meter bypass of line</b>	<b>\$1,000.00</b>
<b>Illegal / unauthorized use of hydrants</b>	<b>\$1,000.00</b>
<b>Other violations of the Commission rules, 1st offense</b>	<b>\$50.00</b>
<b>Other violations of the Commission rules, 2nd offense</b>	<b>\$250.00</b>
<b>Other violations of the Commission rules, 3rd offense</b>	<b>\$500.00</b>
<b>Other violations of the Commission rules, 4th offense</b>	<b>\$1,000.00</b>
<b>Other violations of the Commission rules, 5th offense</b>	<b>\$2,000.00</b>
<b>Other violations of the Commission rules, 6th offense</b>	<b>\$3,000.00</b>

#### **MPWC Tapping Fees**

All services to be constructed in accordance to Merchantville-Pennsauken Water Commission revised rules and regulations

<b>Item</b>	<b>Tapping Fees</b>
1" Service Renewal	No Charge
1" New Service Tap Only	\$200.00
2" New Service Tap Only	\$400.0

With new services a copy of the plot plan, application and street opening permit is needed before application. MPWC does the tap only for the above.

Item	Tapping Fees
4" New Service	\$2,355.00
6" New Service	\$2,630.00
8" New Service	\$3,426.00
10" New Service	\$5,500.0

MPWC will do all work, open street, install tap, repair the street and take to the curb.

New curb meter material, including the meter crock, lid and yoke can be purchased from the MPWC.

#### **MPWC Connection Fees**

Approved by Resolution After Public Hearing on October 12, 2017 and becomes effective on January 1, 2018.

#### **Residential Users**

Single-Family, Townhouse, Condominium, Multi-Family, Apartment, Trailer, Mobil Home (per unit)	\$1,904.00
---	------------

#### **Non-residential Users**

Per 1,000 gallons expected user per year	\$32.70
Minimum connection fee (per unit)	\$1,904.00

*All non-residential users shall be required to escrow an amount specified by the MPWC engineer for the purpose of evaluating the connection fee to be applied. Estimated EDUs for non-residential shall be based upon the engineer's projected average consumption.*

**Irrigation Or Lawn Sprinklers**

1 inch or less	\$2,025.00
1 1/2 inch	\$3,395.00
2 inches	\$5,115.00
4 inches	\$17,660.00

**Fire Service, Public And Private\***

Tapping fees as per schedule

No connection fee. Quarterly service charges only.

**THESE RATES WILL BE IN EFFECT UNTIL FURTHER NOTICE FOR ALL APPLICATIONS THAT HAVE BEEN REVIEWED AND APPROVED BY THE MPWC.**

**\*Statutory rate exemption or disabled/senior deduction must be applied for through Commission offices.**

# **2019 AUTHORITY BUDGET**

## **Financial Schedules Section**

# SUMMARY

For the Period  
January 1, 2019 to December 31, 2019

	<b>FY 2019 Proposed Budget</b>						<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Water Utility	Water Utility Continued	Utility Continued	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
<b>REVENUES</b>									
Total Operating Revenues	\$ 11,502,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,502,687	\$ 10,622,174	\$ 880,513 8.3%
Total Non-Operating Revenues	10,000	-	-	-	-	-	10,000	10,000	- 0.0%
Total Anticipated Revenues	11,512,687	-	-	-	-	-	11,512,687	10,632,174	880,513 8.3%
<b>APPROPRIATIONS</b>									
Total Administration	2,705,156	-	-	-	-	-	2,705,156	2,779,816	(74,660) -2.7%
Total Cost of Providing Services	5,126,992	-	-	-	-	-	5,126,992	5,101,875	25,117 0.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	253,580	388,855	8,688	-	-	-	651,123	667,885	(16,762) -2.5%
Total Operating Appropriations	8,085,728	388,855	8,688	-	-	-	8,483,271	8,549,576	(66,305) -0.8%
Total Interest Payments on Debt	24,126	61,383	2,637	-	-	-	88,146	102,278	(14,132) -13.8%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	24,126	61,383	2,637	-	-	-	88,146	102,278	(14,132) -13.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	8,109,854	450,238	11,325	-	-	-	8,571,417	8,651,854	(80,437) -0.9%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	8,109,854	450,238	11,325	-	-	-	8,571,417	8,651,854	(80,437) -0.9%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ 3,402,833</b>	<b>\$ (450,238)</b>	<b>\$ (11,325)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,941,270</b>	<b>\$ 1,980,320</b>	<b>\$ 960,950 48.5%</b>



1

	\$ Increase (Decrease)	% Increase (Decrease)
FY 2018 Adopted Budget	Proposed vs. Adopted	Proposed vs. Adopted

Water Utility	Water Utility Continued	Water Utility	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
8,806,000						\$ 8,806,000	\$ 8,738,282	\$ 67,718	0.8%
1,163,148						1,163,148	1,206,225	(43,077)	-3.6%
						-	-	-	#DIV/0!
94,380						94,380	95,240	(860)	-0.9%
						-	-	-	#DIV/0!
10,063,528	-	-	-	-	-	10,063,528	10,039,747	23,781	0.2%
80,000						80,000	30,000	50,000	166.7%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
80,000	-	-	-	-	-	80,000	30,000	50,000	166.7%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
93,000						93,000	105,000	(12,000)	-11.4%
441,959						441,959	425,427	16,532	3.9%
800,000						800,000	-	800,000	#DIV/0!
1,000						1,000	1,000	-	0.0%
23,200						23,200	21,000	2,200	10.5%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
1,359,159	-	-	-	-	-	1,359,159	552,427	806,732	146.0%
11,502,687	-	-	-	-	-	11,502,687	10,622,174	880,513	8.3%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
10,000						10,000	10,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
10,000	-	-	-	-	-	10,000	10,000	-	0.0%
10,000	-	-	-	-	-	10,000	10,000	-	0.0%
\$ 11,512,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,512,687	\$ 10,632,174	\$ 880,513	8.3%

# Prior Year Adopted Revenue Schedule

## Merchantville-Pennsauken Water Commission

### FY 2018 Adopted Budget

	Water Utility	Water Utility Continued	Water Utility Continued	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	8,738,282						\$ 8,738,282
Business/Commercial	1,206,225						1,206,225
Industrial							-
Intergovernmental	95,240						95,240
Other							-
Total Service Charges	10,039,747	-	-	-	-	-	10,039,747
<i>Connection Fees</i>							
Residential	30,000						30,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	30,000	-	-	-	-	-	30,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Late Charges	105,000						105,000
Tower Rentals	425,427						425,427
Collingswood Shared Service	-						-
Tapping Fees	1,000						1,000
Other Miscellaneous Income	21,000						21,000
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)							-
Total Other Revenue	552,427	-	-	-	-	-	552,427
Total Operating Revenues	10,622,174	-	-	-	-	-	10,622,174
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	10,000						10,000
Penalties							-
Other							-
Total Interest	10,000	-	-	-	-	-	10,000
Total Non-Operating Revenues	10,000	-	-	-	-	-	10,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 10,632,174</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,632,174</b>

# Appropriations Schedule

Merchantville-Pennsauken Water Commission  
For the Period January 1, 2019 to December 31, 2019

	<b>FY 2019 Proposed Budget</b>						<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Water Utility	Water Utility Continued	Water Utility Continued	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 972,630						\$ 972,630	\$ 947,000	\$ 25,630 2.7%
Fringe Benefits	648,816						648,816	749,525	(100,709) -13.4%
Total Administration - Personnel	1,621,446	-	-	-	-	-	1,621,446	1,696,525	(75,079) -4.4%
<i>Administration - Other (List)</i>									
Insurance	186,000						186,000	186,000	- 0.0%
Professional / Outside Services	101,500						101,500	105,300	(3,800) -3.6%
Shared Services	1,000						1,000	50,000	(49,000) -98.0%
Tower Rental Revenue Expense	428,810						428,810	399,491	29,319 7.3%
Miscellaneous Administration*	366,400						366,400	342,500	23,900 7.0%
Total Administration - Other	1,083,710	-	-	-	-	-	1,083,710	1,083,291	419 0.0%
Total Administration	2,705,156	-	-	-	-	-	2,705,156	2,779,816	(74,660) -2.7%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,784,800						1,784,800	1,680,000	104,800 6.2%
Fringe Benefits	1,190,592						1,190,592	1,329,675	(139,083) -10.5%
Total COPS - Personnel	2,975,392	-	-	-	-	-	2,975,392	3,009,675	(34,283) -1.1%
<i>Cost of Providing Services - Other (List)</i>									
Electric, Gas & Utilities	780,000						780,000	750,000	30,000 4.0%
Maintenance	883,800						883,800	874,800	9,000 1.0%
Chemicals and Lab Expense	218,000						218,000	212,000	6,000 2.8%
Vehicle Expense	62,900						62,900	60,000	2,900 4.8%
Miscellaneous COPS*	206,900						206,900	195,400	11,500 5.9%
Total COPS - Other	2,151,600	-	-	-	-	-	2,151,600	2,092,200	59,400 2.8%
Total Cost of Providing Services	5,126,992	-	-	-	-	-	5,126,992	5,101,875	25,117 0.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	253,580	388,855	8,688	-	-	-	651,123	667,885	(16,762) -2.5%
Total Operating Appropriations	8,085,728	388,855	8,688	-	-	-	8,483,271	8,549,576	(66,305) -0.8%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	24,126	61,383	2,637	-	-	-	88,146	102,278	(14,132) -13.8%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	24,126	61,383	2,637	-	-	-	88,146	102,278	(14,132) -13.8%
<b>TOTAL APPROPRIATIONS</b>	<b>8,109,854</b>	<b>450,238</b>	<b>11,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,571,417</b>	<b>8,651,854</b>	<b>(80,437) -0.9%</b>
<b>ACCUMULATED DEFICIT</b>									#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>8,109,854</b>	<b>450,238</b>	<b>11,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,571,417</b>	<b>8,651,854</b>	<b>(80,437) -0.9%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 8,109,854</b>	<b>\$ 450,238</b>	<b>\$ 11,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,571,417</b>	<b>\$ 8,651,854</b>	<b>\$ (80,437) -0.9%</b>

\* 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 \$ 404,286.40 \$ 19,442.75 \$ 434.40 \$ - \$ - \$ - \$ 424,163.55

# Prior Year Adopted Appropriations Schedule

## Merchantville-Pennsauken Water Commission

### FY 2018 Adopted Budget

	Water Utility	Water Utility Continued	Water Utility Continued	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 947,000						\$ 947,000
Fringe Benefits	749,525						749,525
Total Administration - Personnel	1,696,525	-	-	-	-	-	1,696,525
<i>Administration - Other (List)</i>							
Insurance	186,000						186,000
Professional / Outside Services	105,300						105,300
Shared Services	50,000						50,000
Tower Rental Revenue Expense	399,491						399,491
Miscellaneous Administration*	342,500						342,500
Total Administration - Other	1,083,291	-	-	-	-	-	1,083,291
Total Administration	2,779,816	-	-	-	-	-	2,779,816
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,680,000						1,680,000
Fringe Benefits	1,329,675						1,329,675
Total COPS - Personnel	3,009,675	-	-	-	-	-	3,009,675
<i>Cost of Providing Services - Other (List)</i>							
Electric, Gas & Utilities	750,000						750,000
Maintenance	874,800						874,800
Chemicals and Lab Expense	212,000						212,000
Vehicle Expense	60,000						60,000
Miscellaneous COPS*	195,400						195,400
Total COPS - Other	2,092,200	-	-	-	-	-	2,092,200
Total Cost of Providing Services	5,101,875	-	-	-	-	-	5,101,875
Total Principal Payments on Debt Service in Lieu of Depreciation	263,465	395,783	8,637	-	-	-	667,885
Total Operating Appropriations	8,145,156	395,783	8,637	-	-	-	8,549,576
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	31,555	67,953	2,770	-	-	-	102,278
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	31,555	67,953	2,770	-	-	-	102,278
<b>TOTAL APPROPRIATIONS</b>	8,176,711	463,736	11,407	-	-	-	8,651,854
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	8,176,711	463,736	11,407	-	-	-	8,651,854
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
<b>TOTAL NET APPROPRIATIONS</b>	\$ 8,176,711	\$ 463,736	\$ 11,407	\$ -	\$ -	\$ -	\$ 8,651,854

\* 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 \$ 407,257.80 \$ 19,789.15 \$ 431.85 \$ - \$ - \$ - \$ 427,478.80

## Debt Service Schedule - Principal

### Merchantville-Pennsauken Water Commission

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>Water Utility</i>									
NJEIT 2001 Issue	\$ 233,255	\$ 237,268	\$ 241,117	\$ 253,321					\$ 731,706
NJEIT 2001 Refunding Credits	(6,401)	(6,551)	(6,745)	(20,367)					(33,663)
NJEIT 2003 Issue	38,847	25,000	25,000	25,000	25,000	30,000			130,000
NJEIT 2003 Refunding Credits	(2,236)	(2,137)	(2,152)	(2,223)	(2,461)	(3,274)			(12,247)
Total Principal	263,465	253,580	257,220	255,731	22,539	26,726	-	-	815,796
<i>Water Utility Continued</i>									
NJEIT 2007 Issue	68,827	67,719	66,833	74,112	72,846	71,580	78,669	223,956	655,715
NJEIT 2010 Issue	55,474	55,474	55,474	60,474	60,474	60,474	60,474	422,842	775,686
NJEIT 2014 Issue	123,047	123,047	123,047	128,047	128,047	128,047	168,047	1,127,420	1,925,702
Camden Water Alloc Loan	148,435	142,615	134,590	63,101					340,306
Total Principal	395,783	388,855	379,944	325,734	261,367	260,101	307,190	1,774,218	3,697,409
<i>Water Utility Continued</i>									
Reverse Refunding Credits	13,637	13,688	13,897	27,590	7,461	8,274	5,000	16,000	91,910
NJEIT 2007 Refunding Credits	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(16,000)	(46,000)
Type in Issue Name									-
Type in Issue Name									-
Total Principal	8,637	8,688	8,897	22,590	2,461	3,274	-	-	45,910
<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>Bond Rating Comments:</i>									
Per discussion with bond council, Parker McCay, the Commission does not have									
a current bond rating and a rating has not been done in over 10 years.									
Total Principal	-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 667,885</b>	<b>\$ 651,123</b>	<b>\$ 646,061</b>	<b>\$ 604,055</b>	<b>\$ 286,367</b>	<b>\$ 290,101</b>	<b>\$ 307,190</b>	<b>\$ 1,774,218</b>	<b>\$ 4,559,115</b>

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

	Moody's	Fitch	Standard & Poors
Bond Rating	See Above	N/A	N/A
Year of Last Rating	N/A	N/A	N/A

## Debt Service Schedule - Interest

Merchantville-Pennsauken Water Commission

If Authority has no debt X this box

	Fiscal Year Ending in								Total Interest Payments Outstanding
	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	
<i>Water Utility</i>									
NJEIT 2001 Issue	\$ 27,025	\$ 20,525	\$ 13,775	\$ 7,125					\$ 41,425
NJEIT 2001 Refunding Credits	(730)	(496)	(259)	(132)					(887)
NJEIT 2003 Issue	7,300	6,238	4,988	3,738	2,613	1,425			19,002
NJEIT 2003 Refunding Credits	(2,040)	(2,141)	(2,014)	(1,896)	(1,332)	(700)			(8,083)
Total Interest Payments	31,555	24,126	16,490	8,835	1,281	725	-	-	51,457
<i>Water Utility Continued</i>									
NJEIT 2007 Issue	18,450	16,700	15,300	13,900	11,900	9,900	8,200	12,450	88,350
NJEIT 2010 Issue	21,750	20,500	19,250	18,000	16,500	15,000	13,500	42,750	145,500
NJEIT 2014 Issue	20,819	19,569	18,319	17,069	15,569	14,069	12,569	57,112	154,276
Camden Water Alloc Loan	6,934	4,614	2,327	380					7,321
Total Interest Payments	67,953	61,383	55,196	49,349	43,969	38,969	34,269	112,312	395,447
<i>Water Utility Continued</i>									
Reverse Refunding Credits	2,770	2,637	2,273	2,028	1,332	700			8,970
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	2,770	2,637	2,273	2,028	1,332	700	-	-	8,970
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	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 102,278</b>	<b>\$ 88,146</b>	<b>\$ 73,959</b>	<b>\$ 60,212</b>	<b>\$ 46,582</b>	<b>\$ 40,394</b>	<b>\$ 34,269</b>	<b>\$ 112,312</b>	<b>\$ 455,874</b>



# Net Position Reconciliation

Merchantville-Pennsauken Water Commission

For the Period

January 1, 2019

to

December 31, 2019

## FY 2019 Proposed Budget

	Water Utility	Water Utility	Water Utility	N/A	N/A	N/A	Total All Operations
	Continued	Continued	Continued				
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>							
	\$ 16,000,552						\$ 16,000,552
Less: Invested in Capital Assets, Net of Related Debt (1)	21,614,506						21,614,506
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	(5,613,954)	-	-	-	-	-	(5,613,954)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	5,870,787						5,870,787
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	7,540,949						7,540,949
Plus: Estimated Income (Loss) on Current Year Operations (2)	1,209,401						1,209,401
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	9,007,183	-	-	-	-	-	9,007,183
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	2,687,000	-	-	-	-	-	2,687,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	2,687,000	-	-	-	-	-	2,687,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
Last issued Audit Report (4)	\$ 6,320,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,320,183

(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 \$ 404,286 \$ 19,443 \$ 434 \$ - \$ - \$ - \$ 424,164

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

2019

MERCHANTVILLE-PENNSAUKEN WATER  
COMMISSION

CAPITAL  
BUDGET/  
PROGRAM

# 2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

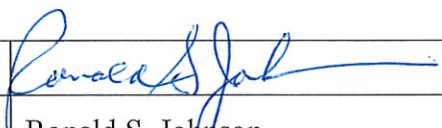
## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

**FISCAL YEAR:**    **FROM:**    January 1, 2019    **TO:**    December 31, 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 Merchantville-Pennsauken Water Commission, on the 11th 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:	Ronald S. Johnson		
Title:	Secretary		
Address:	6751 Westfield Avenue Pennsauken, NJ 08110		
Phone Number:	856-288-2900	Fax Number:	856-486-7417
E-mail address	rjohnson@mpwc.com		

# 2019 CAPITAL BUDGET/PROGRAM MESSAGE

## MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

**FISCAL YEAR:**    **FROM:**    January 1, 2019

**TO:**    December 31, 2019

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

No

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?

No

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

Yes

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.

Based on an evaluation of current unrestricted net position supported by cash and receivables in combination with anticipated revenues and budgeted appropriations, the Commission will not seek a rate increase for the budget year 2019..

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.

None

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.

None

*Add additional sheets if necessary.*

# Proposed Capital Budget

Merchantville-Pennsauken Water Commission  
For the Period January 1, 2019 to December 31, 2019

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water Utility						
SCADA Controls & Data Collection	\$ 750,000	\$ 750,000				
Main Replacements	800,000	800,000				
Meter Replacements	500,000	500,000				
Other Capital Projects	637,000	637,000				
Total	2,687,000	2,687,000	-	-	-	-
Water Utility Continued						
Tank Panting	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
Water Utility Continued						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET						
	\$ 2,687,000	\$ 2,687,000	\$ -	\$ -	\$ -	\$ -

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

Merchantville-Pennsauken Water Commission

For the Period January 1, 2019 to December 31, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
<i>Water Utility</i>							
SCADA Controls & Data Collecti	\$ 750,000	\$ 750,000					
Main Replacements	6,800,000	800,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Meter Replacements	1,800,000	500,000	300,000	100,000	300,000	300,000	300,000
Other Capital Projects	1,267,000	637,000	105,000	380,000	30,000	85,000	30,000
Total	10,617,000	2,687,000	1,605,000	1,680,000	1,530,000	1,585,000	1,530,000
<i>Water Utility Continued</i>							
Tank Panting	2,650,000	-	\$ 500,000	\$ 400,000	\$ 250,000	\$ 1,000,000	\$ 500,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	2,650,000	-	500,000	400,000	250,000	1,000,000	500,000
<i>Water Utility Continued</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 13,267,000</b>	<b>\$ 2,687,000</b>	<b>\$ 2,105,000</b>	<b>\$ 2,080,000</b>	<b>\$ 1,780,000</b>	<b>\$ 2,585,000</b>	<b>\$ 2,030,000</b>

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

## 5 Year Capital Improvement Plan Funding Sources

### Merchantville-Pennsauken Water Commission

For the Period    January 1, 2019                      to                      December 31, 2019

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorizatio n	Capital Grants	Other Sources
<i>Water Utility</i>						
SCADA Controls & Data Collecti	\$ 750,000	\$ 750,000				
Main Replacements	6,800,000	6,800,000				
Meter Replacements	1,800,000	1,800,000				
Other Capital Projects	1,267,000	1,267,000				
Total	10,617,000	10,617,000	-	-	-	-
<i>Water Utility Continued</i>						
Tank Panting	2,650,000	\$ 2,650,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	2,650,000	2,650,000	-	-	-	-
<i>Water Utility Continued</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 13,267,000</b>	<b>\$ 13,267,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<u>\$ 13,267,000</u>					
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.

# **2019 AUTHORITY BUDGET**

## **Certification Section**