

Authority Budget of: **ADOPTED COPY**

Merchantville-Pennsauken Water Commission

State Filing Year

2020

APPROVED COPY

For the Period:

January 1, 2020

to

December 31, 2020

www.mpwc.com

Authority Web Address

RECEIVED

LOCAL GOVT SERVICES
2019 OCT 15 P 3:44



Division of Local Government Services

RECEIVED
LOCAL GOVT SERVICES
2019 DEC 17 A 11:09

2020 (2020-2021)

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Gwert CPA, RGA Date: 10/23/2018

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, RGA Date: 12/18/2018

2020 (2020-2021) PREPARER'S CERTIFICATION

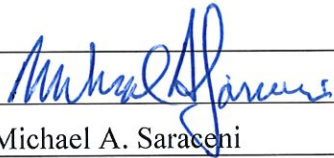
MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2020 **TO:** December 31, 2020

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

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

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

2020 (2020-2021) APPROVAL CERTIFICATION

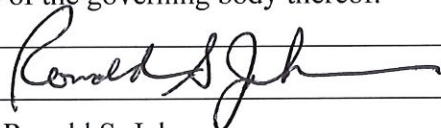
MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2020 **TO:** December 31, 2020

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Merchantville-Pennsauken Water Commission, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on 10th day of, October 2019.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the governing body thereof.

Officer's Signature:			
Name:	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 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

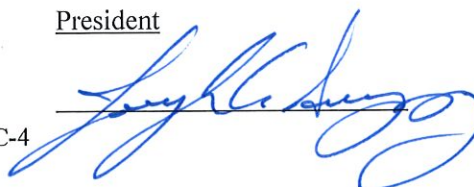
Joseph C. Scavuzzo

Title of Officer Certifying compliance

President

Signature

Page C-4



2020 (2020-2021) AUTHORITY BUDGET RESOLUTION

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

FISCAL YEAR: FROM: January 1, 2020 **TO:** December 31, 2020

WHEREAS, the Annual Budget and Capital Budget for the Merchantville-Pennsauken Water Commission for the fiscal year beginning, January 1, 2020 and ending, December 31, 2020 has been presented before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of October 10, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 12,423,517, Total Appropriations, including any Accumulated Deficit if any, of \$ 9,080,955 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$7,394,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$ 7,394,500; and

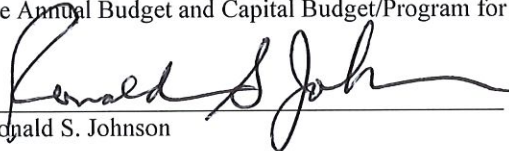
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 10, 2019 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, 2020 and ending, December 31, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Merchantville-Pennsauken Water Commission will consider the Annual Budget and Capital Budget/Program for adoption on December 12, 2019.


Ronald S. Johnson

October 10, 2019

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			

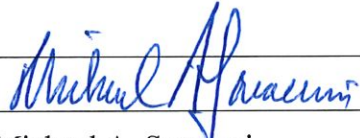
2020 (2020-2021) ADOPTION CERTIFICATION

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2020 **TO:** December 31, 2020

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Merchantville-Pennsauken Water Commission, pursuant to N.J.A.C. 5:31-2.3, on the 12th day of, October 2019.

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		

2020 (2020-2021) ADOPTED BUDGET RESOLUTION

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2020 **TO:** December 31, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the Merchantville-Pennsauken Water Commission for the fiscal year beginning January 1, 2020 and ending, December 31, 2020 has been presented for adoption before the governing body of the Merchantville-Pennsauken Water Commission at its open public meeting of December 12, 2019; and

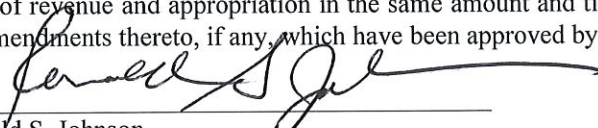
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 12,423,517, Total Appropriations, including any Accumulated Deficit if any, of \$ 9,080,955 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$7,394,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$ _\$7,394,500; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Merchantville-Pennsauken Water Commission, at an open public meeting held on December 12, 2019 that the Annual Budget and Capital Budget/Program of the Merchantville-Pennsauken Water Commission for the fiscal year beginning, January 1, 2020 and ending, December 31, 2020 is hereby adopted and shall constitute appropriations for the purposes stated; and

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



Ronald S. Johnson

December 12, 2019

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				

2020 (2020-2021) AUTHORITY BUDGET

Narrative and Information Section

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2020 TO: December 31, 2020

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.

As in the past, the management of the Merchantville-Pennsauken Water Commission has gone through the process of taking actual year to date results of operations through June for the current operating year, projected them to the end of the year, reviewed those results with the prior year audit, considered known anticipated changes and carefully developed the proposed budget. The proposed budget reflects anticipated revenues of \$12,423,517, a 7.9% increase over the current year, appropriations of \$9,080,955, a 5.9% increase over the current year and capital expenditures of \$7,394,500 to be funded from surplus.

In accordance with requirements, specific line item variances are as follows:

- Tapping Fees increased by 100% from \$1,000 to \$2,000 due to anticipated new construction.
- Other miscellaneous income increased by 156.7% due to an anticipated refund of prefunded employee medical plan expenses.
- Interest Earnings increased 500% due to current returns and previous under anticipation.
- Fringe Benefits related to administrative costs increased by 11.2% and fringe benefits related to cost of service increased 11.2%. The increases were developed in consultation with the Commission's plan administrator and advisor based on the current census of plan participants.
- Miscellaneous Administrative expenses decreased by 13.5% primarily due to a \$31,000 reduction in information technology and training expenses that were less during the current year than previously budgeted for.
- Maintenance expense increased by 14.5% due to increased costs in street repairs.
- Interest payments on debt decreased 16.1% because of the payoff of reductions in currently outstanding debt.

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)**

- Revenues are anticipated to increase 7.9% consistent with anticipated increases in service along with incremental rate increases consistent with the Commission's 10 year financial plan. In addition, the Commission has entered into a service agreement with a neighboring community accounting for \$800,000 of anticipated revenues.

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

- The Commission has anticipated the use of \$7,394,500 of unrestricted net position in its 2020 capital budget. The Commission maintains a 10 year financial plan for its capital needs and has stabilized it's rates accordingly.

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.).

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

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?

As of December 31, 2018, the Commission had audited unrestricted net surplus of \$4,337,050. The following is a reconciliation of the impact of the GASB 68 liability to the deficit, without which the Commission would have a \$10,344,639 surplus and the GASB 45, Other Post-Employment Benefits Obligation, without which the Commission would have a \$10,717,477 surplus as illustrated on the table below.

Audited Net Position 12/31/18		\$ 25,994,923
Net Investment in Capital Assets		<u>21,657,873</u>
Unrestricted (Deficit)		4,337,050
Deficit Related to GASB 68		
Net Pension Liability	\$ 5,565,645	
Deferred Inflows of Resources Related to Pension	1,869,848	
Resources Related to Pension	<u>(1,427,904)</u>	
Total Deficit Related to GASB 68		<u>6,007,589</u>
Audited Net Position at 12/31/18 Adjusted for GASB 68		10,344,639
Post Employment Benefits Obligation		
(Net of Deferred Inflows and Outflows)		<u>372,838</u>
Audited Net Position at 12/31/18 Adjusted for GASB 68 and Post Employment Benefits Obligation		<u><u>\$ 10,717,477</u></u>

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"**))

- In evaluating the Commission's 10 year capital plan, the Commissioners will be considering a 2% rate increase for 2020 at a rate hearing scheduled for November 14, 2019.

AUTHORITY CONTACT INFORMATION

2020 (2020-2021)

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

Name of Authority:	Merchantville-Pennsauken Water Commission		
Federal ID Number:	21-6000864		
Address:	6751 Westfield Avenue		
City, State, Zip:	Pennsauken	NJ	08110
Phone: (ext.)	856-288-2900	Fax:	856-486-7417

Preparer's Name:	Michael A. Saraceni		
Preparer's Address:	6751 Westfield Avenue		
City, State, Zip:	Pennsauken	NJ	08110
Phone: (ext.)	856-288-2900	Fax:	N/A
E-mail:	msaraceni@mpwc.com		

Chief Executive Officer:(1)	Joseph C. Scavuzzo		
Phone: (ext.)	856-288-2900	Fax:	856-486-7417
E-mail:	jscavuzzo@mpwc.com		

Chief Financial Officer(1)	Patrick J. Brennan		
Phone: (ext.)	856-288-2900	Fax:	856-486-7417
E-mail:	pbrennan@mpwc.com		

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

FISCAL YEAR: FROM: January 1, 2020 TO: December 31, 2020

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2018 or 2019) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 48
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2018 or 2019) Transmittal of Wage and Tax Statements: \$2,564,513.50
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: None (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? NoIf 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).*

AUTHORITY INFORMATIONAL QUESTIONNAIRE

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

FISCAL YEAR: FROM: January 1, 2020 TO: December 31, 2020

- 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.
- 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? Yes If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? Yes 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.

AUTHORITY INFORMATIONAL QUESTIONNAIRE

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

FISCAL YEAR: **FROM:** January 1, 2020 **TO:** December 31, 2020

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.

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

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

FISCAL YEAR: FROM: January 1, 2020 TO: December 31, 2020

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 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)

Merchantville-Pennsauken Water Commission

For the Period January 1, 2020 to December 31, 2020												
A	B	C	D	E	F	G	H	I	J	K	L	M
Position (Can Check more than 1 Column for each person)				Reportable Compensation from Authority (W-2/ 1099)								
				Commissioner	Officer	Key Employee	Highest Compensated Employee	Former				

person)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 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10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/ 10/97)		2/	
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(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, 2020 to December 31, 2020

If Not Applicable X this box Below

Annual Cost													
	# of Covered Members (Medical & Rx)	Proposed Budget	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)	Annual Cost		Total Prior year Year Cost	% Increase (Decrease)				
						Current Year	per Employee						
Active Employees - Health Benefits - Annual Cost													
Single Coverage	8	\$	12,579	\$	100,632	7	\$	10,806	\$	75,642	\$	24,990	33.0%
Parent & Child	2		27,789		55,578	2		23,641		47,282		8,296	17.5%
Employee & Spouse (or Partner)	6		28,074		168,444	7		23,859		167,013		1,431	0.9%
Family	17		36,644		622,948	16		30,967		495,472		127,476	25.7%
Employee Cost Sharing Contribution (enter as negative -)					(150,797)					(115,744)		(35,053)	30.3%
Subtotal	33				796,805	32				669,665		127,140	19.0%
Commissioners - Health Benefits - Annual Cost													
Single Coverage	1		12,579		12,579	1		10,806		10,806		1,773	16.4%
Parent & Child	0		27,789		-	0		23,641		-		-	#DIV/0!
Employee & Spouse (or Partner)	1		28,074		28,074	1		23,859		23,859		4,215	17.7%
Family	2		36,644		73,288	2		30,967		61,934		11,354	18.3%
Employee Cost Sharing Contribution (enter as negative -)					(3,074)					(2,507)		(567)	22.6%
Subtotal	4				110,867	4				94,092		16,775	17.8%
Retirees - Health Benefits - Annual Cost													
Single Coverage	9		12,579		113,211	8		10,806		86,448		26,763	31.0%
Parent & Child	0		27,789		-	0		23,641		-		-	#DIV/0!
Employee & Spouse (or Partner)	7		28,074		196,518	8		23,859		190,872		5,646	3.0%
Family	3		36,644		109,932	3		30,967		92,901		17,031	18.3%
Employee Cost Sharing Contribution (enter as negative -)												-	#DIV/0!
Subtotal	19				419,661	19				370,221		49,440	13.4%
GRAND TOTAL	56			\$	1,327,333	55			\$	1,133,978		\$ 193,355	17.1%

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

No	Yes or No
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, 2020

to

December 31, 2020

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	8	207			X	
Tom Balducci	48	1,106			X	
Beverly Cardwell	4	72			X	
Jim Garaguso	80	3,948			X	
Gordon Hartson	12	399			X	
Colleen O'Brien	2	48			X	
Brandon Raczkowski	24	603			X	
Mike Saraceni	192	11,374			X	
Rich Spafford	128	8,804			X	
* Accrued Absences have historically not been accrued for financial statement purposes due to materiality level.						
See note 12 to the 2018 audit report.						
Total liability for accumulated compensated absences at beginning of current year		\$	26,561			

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

2020 (2020-2021) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

For the Period
Merchantville-Pennsauken Water Commission
January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget							FY 2019 Adopted Budget	All Operations	All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water Utility		Utility		N/A		Total All Operations					
	Continued	Continued	Continued	Continued	N/A	N/A						
REVENUES												
Total Operating Revenues	\$ 12,363,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,363,517	\$ 11,502,687	\$ 860,830	7.5%		
Total Non-Operating Revenues	60,000	-	-	-	-	-	60,000	10,000	50,000	500.0%		
Total Anticipated Revenues	12,423,517	-	-	-	-	-	12,423,517	11,512,687	910,830	7.9%		
APPROPRIATIONS												
Total Administration	2,833,693	-	-	-	-	-	2,833,693	2,705,156	128,537	4.8%		
Total Cost of Providing Services	5,527,242	-	-	-	-	-	5,527,242	5,126,992	400,250	7.8%		
Total Principal Payments on Debt Service in Lieu of Depreciation	257,220	379,944	8,897	-	-	-	646,061	651,123	(5,062)	-0.8%		
Total Operating Appropriations	8,618,155	379,944	8,897	-	-	-	9,006,996	8,483,271	523,725	6.2%		
Total Interest Payments on Debt	16,490	55,196	2,273	-	-	-	73,959	88,146	(14,187)	-16.1%	#DIV/0!	
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	-16.1%	#DIV/0!	
Total Non-Operating Appropriations	16,490	55,196	2,273	-	-	-	73,959	88,146	(14,187)	-16.1%	#DIV/0!	
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	8,634,645	435,140	11,170	-	-	-	9,080,955	8,571,417	509,538	5.9%		
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!		
Net Total Appropriations	8,634,645	435,140	11,170	-	-	-	9,080,955	8,571,417	509,538	5.9%		
ANTICIPATED SURPLUS (DEFICIT)	\$ 3,788,872	\$ (435,140)	\$ (11,170)	\$ -	\$ -	\$ -	\$ 3,342,562	\$ 2,941,270	\$ 401,292	13.6%		

Revenue Schedule

Merchantville-Pennsauken Water Commission
For the Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget						FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water Utility	Water Utility Continued	Utility Continued	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	9,585,960						\$ 9,585,960	\$ 8,806,000	8.9%
Business/Commercial	1,184,626						1,184,626	1,163,148	1.8%
Industrial							-	-	#DIV/0!
Intergovernmental	96,268						96,268	94,380	2.0%
Other							-	-	#DIV/0!
Total Service Charges	10,866,854	-	-	-	-	-	10,866,854	10,063,528	8.0%
<i>Connection Fees</i>									
Residential	80,000						80,000	80,000	0.0%
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	80,000	-	-	-	-	-	80,000	80,000	0.0%
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Late Charges	97,000						97,000	93,000	4.3%
Tower Rentals	458,113						458,113	441,959	3.7%
Collingswood Shared Service	800,000						800,000	800,000	0.0%
Tapping Fees	2,000						2,000	1,000	100.0%
Other Miscellaneous Income	59,550						59,550	23,200	156.7%
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	1,416,663	-	-	-	-	-	1,416,663	1,359,159	4.2%
Total Operating Revenues	12,363,517	-	-	-	-	-	12,363,517	11,502,687	7.5%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	60,000						60,000	10,000	500.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	60,000	-	-	-	-	-	60,000	10,000	500.0%
Total Non-Operating Revenues	60,000	-	-	-	-	-	60,000	10,000	500.0%
TOTAL ANTICIPATED REVENUES	\$ 12,423,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,423,517	\$ 11,512,687	7.9%

Prior Year Adopted Revenue Schedule

Merchantville-Pennsauken Water Commission

<i>FY 2019 Adopted Budget</i>							
	Water Utility	Utility Continued	Utility Continued	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	8,806,000						\$ 8,806,000
Business/Commercial	1,163,148						1,163,148
Industrial	-						-
Intergovernmental	94,380						94,380
Other							-
Total Service Charges	10,063,528	-	-	-	-	-	10,063,528
<i>Connection Fees</i>							
Residential	80,000						80,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	80,000	-	-	-	-	-	80,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees		-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Late Charges	93,000						93,000
Tower Rentals	441,959						441,959
Collingswood Shared Service	800,000						800,000
Tapping Fees	1,000						1,000
Other Miscellaneous Income	23,200						23,200
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	1,359,159	-	-	-	-	-	1,359,159
Total Operating Revenues	11,502,687	-	-	-	-	-	11,502,687
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues		-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	10,000						10,000
Penalties							-
Other							-
Total Interest	10,000	-	-	-	-	-	10,000
Total Non-Operating Revenues	10,000	-	-	-	-	-	10,000
TOTAL ANTICIPATED REVENUES	\$ 11,512,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,512,687

Appropriations Schedule

Merchantville-Pennsauken Water Commission
For the Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget						FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water Utility	Water Utility Continued	Water Utility Continued	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 1,040,040						\$ 1,040,040	\$ 972,630	\$ 67,410 6.9%
Fringe Benefits	721,794						721,794	648,816	72,978 11.2%
Total Administration - Personnel	1,761,834	-	-	-	-	-	1,761,834	1,621,446	140,388 8.7%
<i>Administration - Other (List)</i>									
Insurance	204,600						204,600	186,000	18,600 10.0%
Professional / Outside Services	108,800						108,800	101,500	7,300 7.2%
Shared Services							-	1,000	(1,000) -100.0%
Tower Rental Revenue Expense	441,459						441,459	428,810	12,649 2.9%
Miscellaneous Administration*	317,000						317,000	366,400	(49,400) -13.5%
Total Administration - Other	1,071,859	-	-	-	-	-	1,071,859	1,083,710	(11,851) -1.1%
Total Administration	2,833,693	-	-	-	-	-	2,833,693	2,705,156	128,537 4.8%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,907,810						1,907,810	1,784,800	123,010 6.9%
Fringe Benefits	1,324,032						1,324,032	1,190,592	133,440 11.2%
Total COPS - Personnel	3,231,842	-	-	-	-	-	3,231,842	2,975,392	256,450 8.6%
<i>Cost of Providing Services - Other (List)</i>									
Electric, Gas & Utilities	780,000						780,000	780,000	- 0.0%
Maintenance	1,012,200						1,012,200	883,800	128,400 14.5%
Chemicals and Lab Expense	239,000						239,000	218,000	21,000 9.6%
Vehicle Expense	62,900						62,900	62,900	- 0.0%
Miscellaneous COPS*	201,300						201,300	206,900	(5,600) -2.7%
Total COPS - Other	2,295,400	-	-	-	-	-	2,295,400	2,151,600	143,800 6.7%
Total Cost of Providing Services	5,527,242	-	-	-	-	-	5,527,242	5,126,992	400,250 7.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	257,220	379,944	8,897	-	-	-	646,061	651,123	(5,062) -0.8%
Total Operating Appropriations	8,618,155	379,944	8,897	-	-	-	9,006,996	8,483,271	523,725 6.2%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	16,490	55,196	2,273	-	-	-	73,959	88,146	(14,187) -16.1%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	16,490	55,196	2,273	-	-	-	73,959	88,146	(14,187) -16.1%
TOTAL APPROPRIATIONS	8,634,645	435,140	11,170	-	-	-	9,080,955	8,571,417	509,538 5.9%
ACCUMULATED DEFICIT							-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	8,634,645	435,140	11,170	-	-	-	9,080,955	8,571,417	509,538 5.9%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 8,634,645	\$ 435,140	\$ 11,170	\$ -	\$ -	\$ -	\$ 9,080,955	\$ 8,571,417	\$ 509,538 5.9%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 430,907.75 \$ 18,997.20 \$ 444.85 \$ - \$ - \$ - \$ - \$ 450,349.80

Prior Year Adopted Appropriations Schedule

Merchantville-Pennsauken Water Commission

<i>FY 2019 Adopted Budget</i>						
	Water Utility	Water Utility	Utility	N/A	N/A	Total All
	Continued	Continued	Continued	N/A	N/A	Operations
OPERATING APPROPRIATIONS						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 972,630					\$ 972,630
Fringe Benefits	648,816					648,816
Total Administration - Personnel	1,621,446	-	-	-	-	1,621,446
<i>Administration - Other (List)</i>						
Insurance	186,000					186,000
Professional / Outside Services	101,500					101,500
Shared Services	1,000					1,000
Tower Rental Revenue Expense	428,810					428,810
Miscellaneous Administration*	366,400					366,400
Total Administration - Other	1,083,710	-	-	-	-	1,083,710
Total Administration	2,705,156	-	-	-	-	2,705,156
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	1,784,800					1,784,800
Fringe Benefits	1,190,592					1,190,592
Total COPS - Personnel	2,975,392	-	-	-	-	2,975,392
<i>Cost of Providing Services - Other (List)</i>						
Electric, Gas & Utilities	780,000					780,000
Maintenance	883,800					883,800
Chemicals and Lab Expense	218,000					218,000
Vehicle Expense	62,900					62,900
Miscellaneous COPS*	206,900					206,900
Total COPS - Other	2,151,600	-	-	-	-	2,151,600
Total Cost of Providing Services	5,126,992	-	-	-	-	5,126,992
Total Principal Payments on Debt Service in Lieu of Depreciation	253,580	388,855	8,688	-	-	651,123
Total Operating Appropriations	8,085,728	388,855	8,688	-	-	8,483,271
NON-OPERATING APPROPRIATIONS						
Total Interest Payments on Debt	24,126	61,383	2,637	-	-	88,146
Operations & Maintenance Reserve						-
Renewal & Replacement Reserve						-
Municipality/County Appropriation						-
Other Reserves						-
Total Non-Operating Appropriations	24,126	61,383	2,637	-	-	88,146
TOTAL APPROPRIATIONS	8,109,854	450,238	11,325	-	-	8,571,417
ACCUMULATED DEFICIT						-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	8,109,854	450,238	11,325	-	-	8,571,417
UNRESTRICTED NET POSITION UTILIZED						
Municipality/County Appropriation	-	-	-	-	-	-
Other						-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 8,109,854	\$ 450,238	\$ 11,325	\$ -	\$ -	\$ 8,571,417

* 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
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Debt Service Schedule - Principal

Merchantville-Pennsauken Water Commission

If Authority has no debt X this box

☐

Fiscal Year Ending in

	Adopted Budget Year 2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
<i>Water Utility</i>									
NJEIT 2001 Issue	237,268	241,117	253,321	-	-	-	-	-	\$ 494,438
NJEIT 2001 Refunding Credits	(6,551)	(6,745)	(20,367)	-	-	-	-	-	(27,112)
NJEIT 2003 Issue	25,000	25,000	25,000	25,000	30,000	-	-	-	105,000
NJEIT 2003 Refunding Credits	(2,137)	(2,152)	(2,223)	(2,461)	(3,274)	-	-	-	(10,110)
Total Principal	253,580	257,220	255,731	22,539	26,726	-	-	-	562,216
<i>Water Utility Continued</i>									
NJEIT 2007 Issue	67,719	66,833	74,112	72,846	71,580	78,669	77,387	146,569	587,996
NJEIT 2010 Issue	55,474	55,474	60,474	60,474	60,474	65,747	65,474	317,093	685,210
NJEIT 2014 Issue	123,047	123,047	128,047	128,047	128,047	133,047	133,047	1,029,371	1,802,653
Camden Water Alloc Loan	142,615	134,590	63,101	-	-	-	-	-	197,691
Total Principal	388,855	379,944	325,734	261,367	260,101	277,463	275,908	1,493,033	3,273,550
<i>Water Utility Continued</i>									
Reverse Refunding Credits	13,688	13,897	27,590	7,461	8,274	5,000	5,000	11,000	78,222
NJEIT 2007 Refunding Credits	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(11,000)	(41,000)
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal									-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal									-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal									-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal									-
TOTAL PRINCIPAL ALL OPERATIONS									
	\$ 651,123	\$ 646,061	\$ 604,055	\$ 286,367	\$ 290,101	\$ 277,463	\$ 275,908	\$ 1,493,033	\$ 3,872,988

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

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

Debt Service Schedule - Interest

Merchantville-Pennsauken Water Commission

If Authority has no debt X this box

☐

	Adopted Budget Year 2019	Proposed Budget Year 2020	Fiscal Year Ending in					Total Interest Payments Outstanding
			2021	2022	2023	2024	2025	Thereafter
<i>Water Utility</i>								
NJEIT 2001 Issue	\$ 20,525	\$ 13,775	\$ 7,125					\$ 20,900
NJEIT 2001 Refunding Credits	(496)	(259)	(132)					(391)
NJEIT 2003 Issue	6,238	4,988	3,738	2,613	1,425			12,764
NJEIT 2003 Refunding Credits	(2,141)	(2,014)	(1,896)	(1,332)	(700)			(5,942)
Total Interest Payments	24,126	16,490	8,835	1,281	725	-	-	27,331
<i>Water Utility Continued</i>								
NJEIT 2007 Issue	16,700	15,300	13,900	11,900	9,900	8,200	6,175	71,650
NJEIT 2010 Issue	20,500	19,250	18,000	16,500	15,000	13,500	11,750	125,000
NJEIT 2014 Issue	19,569	18,319	17,069	15,569	14,069	12,569	10,818	134,707
Camden Water Alloc Loan	4,614	2,327	380					2,707
Total Interest Payments	61,383	55,196	49,349	43,969	38,969	34,269	28,743	334,064
<i>Water Utility Continued</i>								
Reverse Refunding Credits	2,637	2,273	2,028	1,332	700			6,333
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Type in Issue Name								-
Total Interest Payments	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 88,146	\$ 73,959	\$ 60,212	\$ 46,582	\$ 40,394	\$ 34,269	\$ 28,743	\$ 83,569
								\$ 367,728

Net Position Reconciliation

Merchantville-Pennsauken Water Commission

For the Period January 1, 2020 to December 31, 2020

FY 2020 Proposed Budget

	Water Utility	Water Utility	Utility	N/A	N/A	N/A	Total All
	Water Utility	Continued	Continued				Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 25,994,923						\$ 25,994,923
Less: Invested in Capital Assets, Net of Related Debt (1)	21,657,873						21,657,873
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	4,337,050	-	-	-	-	-	4,337,050
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	6,007,589						6,007,589
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	372,838						372,838
Plus: Estimated Income (Loss) on Current Year Operations (2)	1,719,396						1,719,396
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	12,436,873	-	-	-	-	-	12,436,873
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	1,905,000	5,489,500	-	-	-	-	7,394,500
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	1,905,000	5,489,500	-	-	-	-	7,394,500
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 10,531,873	\$ (5,489,500)	\$ -	\$ -	\$ -	\$ -	\$ 5,042,373
Last issued Audit Report (4)							

(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 \$ 430,908 \$ 18,997 \$ 445 \$ - \$ - \$ - \$ 450,350

(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.

Schedule of Shared Service Agreements

Merchantville-Pennsauken Water Commission
January 1, 2020 to December 31, 2020

For the Period

January 1, 2020

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.

[illegible]

2020 (2020-2021)

MERCHANTVILLE-PENNSAUKEN WATER
COMMISSION

CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

FISCAL YEAR: FROM: January 1, 2020 TO: December 31, 2020

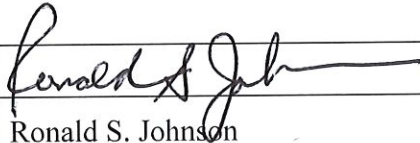
☒ **enter X to the left if this paragraph is applicable**

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 Merchantville-Pennsauken Water Commission, on the 10th day of October, 2019.

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:	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		

2020 (2020-2021) CAPITAL BUDGET/PROGRAM MESSAGE

MERCHANTVILLE-PENNSAUKEN WATER COMMISSION

FISCAL YEAR: **FROM:** January 1, 2020 **TO:** December 31, 2020

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

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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes

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

N/A

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

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, 2020 to December 31, 2020

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water Utility						
SCADA Controls & Data Collection	\$ 150,000	\$ 150,000				
Main Replacements	1,400,000	1,400,000				
Meter Replacements	200,000	200,000				
Air Stripper Media Change	155,000	155,000				
Total	1,905,000	1,905,000	-	-	-	-
Water Utility Continued						
Tank Panting	-					
Granulated Activated Carbon Plant	5,200,000	5,200,000				
New Backwash Tank	125,000	125,000				
Other Capital Projects	164,500	164,500				
Total	5,489,500	5,489,500	-	-	-	-
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	\$ 7,394,500	\$ 7,394,500	\$ -	\$ -	\$ -	\$ -

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, 2020 to December 31, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2020	2021	2022	2023	2024	2025
<i>Water Utility</i>							
SCADA Controls & Data Collecti	\$ 150,000	\$ 150,000					
Main Replacements	8,500,000	1,400,000	1,400,000	1,400,000	1,400,000	1,450,000	1,450,000
Meter Replacements	1,600,000	200,000	200,000	300,000	300,000	300,000	300,000
Air Stripper Media Change	155,000	155,000					
Total	10,405,000	1,905,000	1,600,000	1,700,000	1,700,000	1,750,000	1,750,000
<i>Water Utility Continued</i>							
Tank Panting	2,050,000	-	\$ 900,000	\$ 250,000	\$ 900,000		
Granulated Activated Carbon PI	5,200,000	5,200,000					
New Backwash Tank	125,000	125,000					
Other Capital Projects	1,569,500	164,500	400,000	50,000	105,000	300,000	550,000
Total	8,944,500	5,489,500	1,300,000	300,000	1,005,000	300,000	550,000
<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	-	-	-	-	-	-	-
TOTAL	\$ 19,349,500	\$ 7,394,500	\$ 2,900,000	\$ 2,000,000	\$ 2,705,000	\$ 2,050,000	\$ 2,300,000

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

Merchantville-Pennsauken Water Commission

For the Period January 1, 2020 to December 31, 2020

		<i>Funding Sources</i>				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water Utility</i>						
SCADA Controls & Data Collecti	\$ 150,000	\$ 150,000				
Main Replacements	8,500,000	8,500,000				
Meter Replacements	1,600,000	1,600,000				
Air Stripper Media Change	155,000	155,000				
Total	10,405,000	10,405,000	-	-	-	-
<i>Water Utility Continued</i>						
Tank Panting	2,050,000	\$ 2,050,000				
Granulated Activated Carbon Pl	5,200,000	5,200,000				
New Backwash Tank	125,000	125,000				
Other Capital Projects	1,569,500	1,569,500				
Total	8,944,500	8,944,500	-	-	-	-
<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	-	-	-	-	-	-
TOTAL	\$ 19,349,500	\$ 19,349,500	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 19,349,500					
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.



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:

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

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:

Service	Charge
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:

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

MPWC Tapping Fees

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

Item	Tapping Fees
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 November 8, 2018 and becomes effective on December 1, 2018.

Residential Users

Single-Family, Townhouse, Condominium, Multi-Family, Apartment, Trailer, Mobil Home (per unit)	\$1,979.00
---	------------

Non-residential Users

Per 1,000 gallons expected user per year	\$35.98
Minimum connection fee (per unit)	\$1,979.00

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.**

Marco's

at

Pennsauken Country Club

3800 Haddonfield Rd

Pennsauken, NJ 08109

Brandy Eisenmann
MPWC Meeting
December 13, 2018

Breakfast

Breakfast Buffet 40 @ \$16.99 \$679.60

SUBTOTAL \$679.60

20% Gratuity \$135.92

7% NJ Sales Tax EXEMPT

TOTAL \$815.52

BALANCE \$815.52

Less Deposit \$0.00

Less Payments \$0.00

\$0.00

\$0.00

BALANCE DUE \$815.52

MPWC

Vendor Acct. No. M00100

Chart of Acct. 525014

Date of Check 12-13-18

Check No. 14680

Approved _____

Total of Invoices 815.52

Reservations
1.800.288.1000
luxor.com

LUXOR®

L A S V E G A S

Guest Information
1.702.262.4000

Informational Question 12

3900 Las Vegas Boulevard South
Las Vegas, Nevada 89119-1000

Richard Spafford
210 cedar lake pt
Forked river, Nj 08731

Room No. 01002
Conf No. 778511166
Arrival 06/10/18
Departure 06/13/18

DATE	DESCRIPTION	CHARGES	CREDITS
06/10/18	Deposit Applied		132.65
06/10/18	Room Rate	117.00	
06/10/18	Room Tax - 13.38%	12.05	
06/10/18	LX Resort Fee	35.00	
06/10/18	LX Resort Fee Tax	4.68	
06/11/18	Room Rate	117.00	
06/11/18	Room Tax - 13.38%	15.65	
06/11/18	LX Resort Fee	35.00	
06/11/18	LX Resort Fee Tax	4.68	
06/12/18	Room Rate	117.00	
06/12/18	Room Tax - 13.38%	15.65	
06/12/18	LX Resort Fee	35.00	
06/12/18	LX Resort Fee Tax	4.68	
06/13/18	Visa XXXXXXXXXXXX9298 XX/XX VISA XXXXXXXXXXXX9298 TOTAL USD 380.74		380.74
Total		513.39	513.39
Balance		0.00	



Jamba Juice

Jamba Juice 1461
McCarran Airport D Gates

Order# 973037
Call Number# 175
Station# POS1
Server: Jenny M
Date: 6/13/18, 12:39 PM

Kale-ribbean Breeze	\$0.00
large	+\$8.29
Whey Protein	+\$0.89
Subtotal:	\$9.18
Total Tax:	\$0.76
Total:	\$9.94

Customer Paid Cash: \$20.00

Customer Change: \$10.06
We Welcome All Feedback
Questions/Comments/Concerns
(702) 261-3663
management@hciliv.com

American



BAGGAGE CHARGE RECEIPT

AMERICAN EXPRESS

PASSENGER NAME
SPAFFORD/RICHARD FRANCIS

UPT050LB 23KG AND62LI 1 25.00 USD

LAS PHL - AA
Total with Applicable TFC 25.00 USD
Credit Card VI XXXXXXXXXXXXX9298

Fare	25.00USD	FLIGHT	DATE
TFC		832	JUNE 13, 2018
TFC		PNR: QIPKGJ	
TFC		Agent: LAS-SSM	
Total	25.00USD	001 0288197456 1	

TFC= TAXES, FEES & CHARGE:

NOT VALID FOR TRAVEL

Do not expose to excessive heat or direct sunlight.

STAPLE
HERE

PRINTED IN U.S.A. BY MAGNETIC TICKET AND LABEL CORP. DALLAS, TX

PASSENGER TICKET AND BAGGAGE CHECK

ISSUED BY

AMERICAN AIRLINES



PASSENGER RECEIPT 1 OF 1

DATE OF ISSUE 10 JUN 18 1970

ISS. AGENT NO.

ISSUING OFFICE CODE

PLACE OF ISSUE

NAME OF PASSENGER (NOT TRANSFERABLE)

FLIGHT

CLASS

DATE

TIME

STATUS: NOT VALID BEFORE - NOT VALID AFTER

SPAFFORD, RICHARD FRA

PHL MDN

FARE BASIS / PHILADELPHIA

10 **NOT VALID FOR**

REVALUATION

PSGR TICKET 0047035965027

ADDITIONAL RESTRICTIONS

PHILADELPHIA

ISSUED IN EXCHANGE FOR

PRINT CODE

PRINT CODE

CLIP CODE

CONT. TICKET NO.

010501B 23KG AND 02LT 158LCH

25.00 000 1-1

01 GATE SERVICE FEE

25.00 001 **

FARE

EQUIV. FARE PAID

FORM OF PAYMENT

USD 50.00

PCS CK WT UNCL WT FP BAXXXXXXXXXXXXX9208 011660

SECT NO. ALLOW.

PCS CK WT UNCL WT

PCS CK WT UNCL WT

SECT NO. PCS CK WT UNCL WT

PCS CK WT UNCL WT

TAX/FEE/CHARGE NA

STOCK CONTROL NUMBER TX

COUPON AIRLINE

FORM SERIAL NO.

CK

BAGGAGE ID NO.

COUPON AIRLINE

FORM SERIAL NO.

CK

TAX/FEE/CHARGE NA

00124995189833

0 001 2607901464 4

TOTAL NA

USD 50.00

NOT VALID FOR TRAVEL

ADDITIONAL SEAT INFORMATION

BAGGAGE ID NO.

COUPON AIRLINE

FORM SERIAL NO.

CK

FOR CONDITIONS OF CONTRACT - SEE

PASSENGER TICKET AND BAGGAGE CHECK

4 AMERICAN AIRLINES
REFUNDABLE ONLY WITH
US RELATED FLIGHT CPN
RETAIN THIS RECEIPT
THROUGHOUT YOUR
JOURNEY