

Authority Budget of:

Ewing Lawrence Sewerage Authority

State Filing Year

2019

For the Period:

January 1, 2019

to

December 31, 2019



ELSA1@RCN.com

Authority Web Address

APPROVED COPY

Department Of



ADOPTED COPY

**Community
Affairs**

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

Ewing Lawrence Sewerage Authority
(Name)

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. Cwert CPA, RMA Date: 11/26/2018

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. Cwert CPA, RMA Date: 1/7/2019

2019 PREPARER'S CERTIFICATION

Ewing Lawrence Sewerage Authority

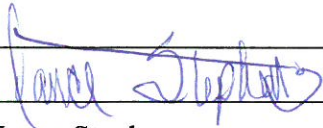
(Name)

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:	Vance Stephens		
Title:	Administrative Officer		
Address:	600 Whitehead Road Lawrenceville, New Jersey 08648		
Phone Number:	609-587-4061	Fax Number:	609-890-1902
E-mail address	ELSA1@rcn.com		

2019 APPROVAL CERTIFICATION

Ewing Lawrence Sewerage Authority

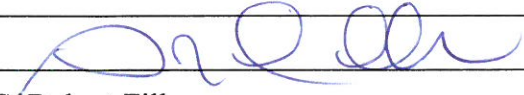
(Name)

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 Ewing Lawrence Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 16th 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:	S. Robert Filler		
Title:	Executive Director		
Address:	600 Whitehead Road Lawrenceville, NJ 08648		
Phone Number:	609-587-4061	Fax Number:	609-890-1902
E-mail address	ELSA1@rcn.com		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	ELSA1@rcn.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.

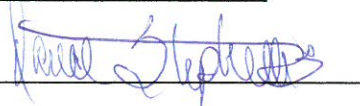
Name of Officer Certifying compliance

Vance Stephens

Title of Officer Certifying compliance

Administrative Officer

Signature



2019 AUTHORITY BUDGET RESOLUTION
Ewing Lawrence Sewerage Authority
 (Name)

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

WHEREAS, the Annual Budget and Capital Budget for the Ewing Lawrence Sewerage Authority for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 has been presented before the governing body of the Ewing Lawrence Sewerage Authority at its open public meeting of October 16, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 14,861,134.00, Total Appropriations, including any Accumulated Deficit if any, of \$ 15,461,134.00 and Total Unrestricted Net Position utilized of \$600,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$ 2,675,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$ 1,675,000; and

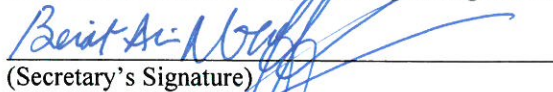
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Ewing Lawrence Sewerage Authority, at an open public meeting held on October 16, 2018 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Ewing Lawrence Sewerage Authority 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 Ewing Lawrence Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 18, 2018.


 (Secretary's Signature)

October 16, 2018
 (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Charles Geter	X			
Harold Vereen	X			
W. Allen Lee, III	X			
Pasquale Colavita	X			
Basit Muzaffar	X			
Joseph Cermele				X

C-5

2019 ADOPTION CERTIFICATION

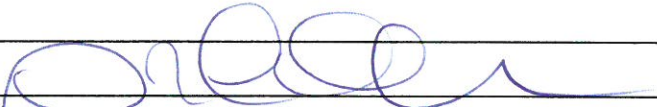
Ewing Lawrence Sewerage Authority

(Name)

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 Ewing Lawrence Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 18 day of, December, 2018.

Officer's Signature:			
Name:	S. Robert Filler		
Title:	Executive Director		
Address:	600 Whitehead Road Lawrenceville, NJ 08648		
Phone Number:	609-587-4061	Fax Number:	609-890-1902
E-mail address	ELSA1@rcn.com		

2019 ADOPTED BUDGET RESOLUTION

Ewing Lawrence Sewerage Authority

(Name)

AUTHORITY

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Ewing Lawrence Sewerage Authority for the fiscal year beginning January 1, 2019 and ending, December 31, 2019 has been presented for adoption before the governing body of the Ewing Lawrence Sewerage Authority at its open public meeting of December 18, 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 presented for adoption reflects Total Revenues of \$ 14,861,134.00, Total Appropriations, including any Accumulated Deficit, if any, of \$ 15,461,134.00 and Total Unrestricted Net Position utilized of \$ 600,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$ 2,675,000.00 and Total Unrestricted Net Position planned to be utilized of \$1,675,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Ewing Lawrence Sewerage Authority, at an open public meeting held on December 18, 2018 that the Annual Budget and Capital Budget/Program of the Ewing Lawrence Sewerage Authority 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.



(Secretary's Signature)

December 18, 2018
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Charles Geter				X
Harold Vereen	X			
W. Allen Lee, III	X			
Pasquale Colavita	X			
Basit Muzaffar	X			
Joseph Cermele	X			

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS
Ewing Lawrence Sewerage Authority
(Name)

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.

The 2019 Proposed Operating Budget reflects an increase of \$207,272.00 over the 2018 Adopted Operating Budget. A large portion of this increase, \$140,000.00 is for medical coverage and the Authority's PERS contribution. This represents a 1.7% increase.

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.

The \$207,000.00 increase in the 2019 Proposed Operating Budget resulted in a \$9,085.00 increase in the Annual Charge to the Townships.

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

N/A

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 Authority will be utilizing unrestricted net position to assets to minimize the effect of the increase in the 2019 Operating Budget on the Annual Charge to the Townships.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

N/A

6. The proposed budget must not reflect an anticipated deficit from 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**)

N/A

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.

See attached.

RESOLUTION

WHEREAS, the Ewing-Lawrence Sewerage Authority, hereinafter "Authority", pursuant to N.J.S.A. 40:14A-2(2) and N.J.S.A. 40:14A-8 is authorized to establish, collect and enforce service charges to occupants or owners of property, within the area serviced by the Authority, for direct or indirect connection with, the use of products or services of said Authority; and

WHEREAS, public notice and a public hearing as required pursuant to N.J.S.A. 40:14A-8 have been provided; and

WHEREAS, at said public hearing the Authority has provided evidence showing that the proposed calculation of the connection fee is necessary and reasonable and has provided the opportunity for cross-examination of persons offering the evidence; and

WHEREAS, at said public hearing the Authority has considered the proposed definitions for the term "Equivalent Dwelling Unit" (EDU); and

WHEREAS, after examining the supporting documentation as presented and listening to the public comment, if any, the Authority is of the opinion that the following fees should be charged to sanitary sewer connection.

NOW, THEREFORE, BE IT RESOLVED that the Ewing-Lawrence Sewerage Authority shall assess, collect and enforce sewer connection fees as follows:

1. Connection Fee

The owner or occupant of any property within Ewing and/or Lawrence Township who may wish to, or is legally required to connect said property to a sanitary sewer line of the Authority for the purpose of the discharge of human and/or processed waste (including only those wastes acceptable pursuant to this Authority's Rules and Regulations or other applicable requirements of the State, Federal or Local Governments) shall pay a non-refundable connection fee in the amount of \$3,096 (minimum fee) for each EDU subject to rules and regulations established by the Ewing-Lawrence Sewerage Authority Board. The owner or occupant of any property not located within Ewing and/or Lawrence Township shall pay such costs, improvement contributions and connection fees as may be determined by the Authority.

2. "Equivalent Dwelling Unit"

"Equivalent Dwelling Unit" (EDU) shall mean each and every individual unit, whether in a single or multiple unit structure having a demand upon the sewer system equal to that of a 3-bedroom

residential Dwelling Unit (300 GPD).

3. Determination of EDU's

For all connections the number of EDU's shall be calculated using the attached table entitled "Ewing-Lawrence Sewerage Authority, Connection Fee - Equivalent Dwelling Unit Determination". Multiple use properties and/or buildings shall determine the EDU for each action, and sum the results for a total assessment.

Any change in use or increase in flow from the same use of any existing property or facility shall be subject to review and re-evaluation of the sewer connection service and the number of EDU's assigned by the Authority. Any increase in the number of EDU's shall subject the applicant to additional connection fees.

4. Time of Payment

The sewer connection fee shall be due and payable to the Authority at the time a property owner requests sewer connection permits.

5. Effective Date

This Resolution shall take effect upon approval by a majority of all members of the Authority.

CERTIFICATION

I, S. Robert Filler, Executive Director, for the Ewing-Lawrence Sewerage Authority, do hereby certify that the above is a true and correct copy of a resolution adopted by the Authority at its regular meeting held December 19, 2017.


S. Robert Filler
Executive Director

DATED: December 20, 2017

AUTHORITY CONTACT INFORMATION 2019

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

Name of Authority:	Ewing Lawrence Sewerage Authority		
Federal ID Number:	21-6001665		
Address:	600 Whitehead Road		
City, State, Zip:	Lawrenceville	NJ	08648
Phone: (ext.)	609-587-4061	Fax:	609-890-1902

Preparer's Name:	Vance Stephens		
Preparer's Address:	600 Whitehead Road		
City, State, Zip:	Lawrenceville	NJ	08648
Phone: (ext.)	609-587-4061	Fax:	609-890-1902
E-mail:	ELSA1@rcn.com		

Chief Executive Officer:	S. Robert Filler		
Phone: (ext.)	609-587-4061	Fax:	609-890-1902
E-mail:	ELSA1@rcn.com		

Chief Financial Officer:	Vance Stephens		
Phone: (ext.)	609-587-4061	Fax:	609-890-1902
E-mail:	ELSA1@rcn.com		

Name of Auditor:	Warren Broudy		
Name of Firm:	Mercadien Group		
Address:	PO Box 7648		
City, State, Zip:	Princeton	NJ	08543
Phone: (ext.)	609-689-9700	Fax:	609-689-9820
E-mail:	wbroudy@mercadien.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE
Ewing Lawrence Sewerage Authority
(Name)

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: 61
- 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: 3,702,071.76
- 3) Provide the number of regular voting members of the governing body: 6
- 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? Yes 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? 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 Authority's procedures for all employees.**
- 11) Did the Authority pay for meals or catering during the current fiscal year? Yes If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

- 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 _____ Yes _____
 - h. Health or social club dues or initiation fees _____ No _____
 - i. Personal services (i.e.: maid, chauffeur, chef) _____ No _____
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? _____ Yes _____
If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? _____ No _____ *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? _____ No _____ *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? _____ N/A _____ *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? _____ No _____ *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? _____ No _____ *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

N-3 Continued

5. Mary Colavita, Administrative Assistant (hired 8/20/75) and Mark Colavita, Operations Supervisor (hired 8/2/83) are cousins of Pasquale Colavita, Commissioner (appointed 2/1/03).

10. The Authority has, in the past, used surveys of compensation data for compatible positions in similarly sized authorities. These employees are also evaluated annually and were awarded small increases based on their evaluations. Currently, their increase is negotiated as a part of the staff agreement.

11. The Commissioners of the Ewing Lawrence Sewerage Authority meet monthly on the 3rd Tuesday of the month at Noon. Because of the time of the day of the meetings, a catered luncheon is served. The total cost is approximately \$100.00 per month.

12. NJWEA Spring Conference

Eric Harrell	\$288.74 (includes lodging and meal reimbursement)				
William Hill	\$256.54 ("	"	"	")
Mark Colavita	\$327.06 ("	"	"	")
Basit Muzaffar	\$ 903.43 ("	"	"	")
S. Robert Filler	\$ 521.64 ("	"	"	")
Pasquale Colavita	\$ 475.44 ("	"	"	")
Harold Vereen	\$ 419.64 ("	"	"	")
Walter A. Lee, III	\$ 410.65 ("	"	"	")
David Sopronyi	\$ 460.48 ("	"	"	")

NJWEA Conference Registration Fees \$348.00

AC Fall Conference

Pasquale Colavita	\$ 526.41 (includes lodging and meal reimbursement)				
S. Robert Filler	\$ 561.38 ("	"	"	")
Harold Vereen	\$ 581.18 ("	"	"	")
Walter A. Lee, III	\$ 544.31 ("	"	"	")
Charles Geter	\$ 349.39 ("	"	"	")
Joseph Cermele	\$ 217.04 ("	"	"	")

AEA Conference Registration Fees \$1920.00

13. (g) The Executive Director, Maintenance Supervisor and Operations Supervisor are both assigned vehicles for day to day use.

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

Ewing Lawrence Sewerage Authority

(Name)

**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)

Ewing Lawrence Sewerage Authority
 to December 31, 2019

A B C D E F G H I J K L M N O P Q R S T

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

Position (Can Check more than 1
 Column for each person)

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)
1	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former Employee	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	Freeholder	Average Hours per Week Dedicated to Other Public Entities in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	Pasquale Colavita	Assistant Treasurer		X					1,500				1,500	1,500	Mercer County		Unknown			1,500
2	Charles Geter	Chair		X					1,400				1,400	1,400			Unknown			1,400
3	Harold Vereen	Vice Chairman		X					1,400				1,400	1,400			Unknown			1,400
4	W. Allen Lee, III	Treasurer		X					1,500				1,500	1,500			Unknown			1,500
5	Joseph Cermele	Assistant Secretary		X					1,500				1,500	1,500			Unknown			1,500
6	Basit Muzaffar	Secretary		X					1,250				1,250	1,250	1,250	Engineer	Unknown	0	0	1,250
7	Raymond DiFrancesco	Secretary		X					125				125	125			Unknown			125
8	S. Robert Filler	Executive Director	35						183,800		629		184,429	184,429			Unknown			184,429
9	Vance Stephens	Admin. Officer	35						142,842				142,842	142,842			Unknown			142,842
10	Mary Colavita	Admin. Assistant	35						123,523				123,523	123,523			Unknown			123,523
11	William Hill	Super. Maint	40						117,033				117,033	117,033			Unknown			117,033
12	Eric Harrell	RCO Officer	40						101,018				101,018	101,018			Unknown			101,018
13	Mark Colavita	Super. Operations	40						107,721				107,721	107,721			Unknown			107,721
14	Michael Post	Super. Lab	40						109,566				109,566	109,566			Unknown			109,566
15	David Sopronyi	Staff Engineer	40						103,304				103,304	103,304			Unknown			103,304
Total:									\$ 997,482	\$ -	\$ 629	\$ -	\$ 998,111				\$ -	\$ -	\$ -	\$ 998,111

(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

Ewing Lawrence Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

	# of Covered Members (Medical & Rx)		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)
	Proposed Budget	Actual	Proposed Budget	Actual		Current Year	Current Year				
Active Employees - Health Benefits - Annual Cost											
Single Coverage	16		\$ 11,917		\$ 190,672	15		\$ 11,647	\$ 174,705	\$ 15,967	9.1%
Parent & Child	5		20,515		102,575	2		50,281	100,562	2,013	2.0%
Employee & Spouse (or Partner)	6		23,559		141,354	7		23,008	161,056	(19,702)	-12.2%
Family	18		32,823		590,814	17		32,214	547,638	43,176	7.9%
Employee Cost Sharing Contribution (enter as negative -)					165,648				200,500	(34,852)	-17.4%
Subtotal	45				1,191,063	41			1,184,461	6,602	0.6%
Commissioners - Health Benefits - Annual Cost											
Single Coverage					-				-	-	#DIV/0!
Parent & Child					-				-	-	#DIV/0!
Employee & Spouse (or Partner)					-				-	-	#DIV/0!
Family					-				-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					-				-	-	#DIV/0!
Subtotal	0				-	0			-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost											
Single Coverage	14		6,987		97,818	12		7,885	94,620	3,198	3.4%
Parent & Child	2		22,250		44,500	2		21,360	42,720	1,780	4.2%
Employee & Spouse (or Partner)	12		18,325		219,900	8		19,746	157,968	61,932	39.2%
Family	2		29,300		58,600	1		27,270	27,270	31,330	114.9%
Employee Cost Sharing Contribution (enter as negative -)					-				-	-	#DIV/0!
Subtotal	30				420,818	23			322,578	98,240	30.5%
GRAND TOTAL	75				\$ 1,611,881	64			\$ 1,507,039	\$ 104,842	7.0%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

Schedule of Accumulated Liability for Compensated Absences

Ewing Lawrence Sewerage Authority
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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
See Attached					
Total liability for accumulated compensated absences at beginning of current year		\$	-		

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

Accrued Compensated Absence Schedule
December 31, 2017

Employee	Employee No.	Type	Hours	Hourly Rate Per Client	Sick Hours	Total Sick	50% of sick time \$\$	Lesser of 15,000 or 50% available balance	Vacation Hours (cap 200 for union)	Total Vac	Comp Time	Comp Total	Totals
1	Bob Filler	Non	35	100.99	425	42,920.75	21,460.38	15,000.00	54.00	5,453.46	54.25	5,478.71	25,932.17
2	Vance Strahms	Non	35	78.48	3,113.50	244,347.48	122,173.74	15,000.00	195.50	15,322.84	140.50	11,026.44	41,369.28
3	Mary Colavita	Non	35	67.87	689.50	46,196.37	23,098.18	15,000.00	401.00	21,215.87	55.60	3,732.85	45,948.72
4	David Sorozoy	Non	40	49.67	454	22,550.17	11,275.09	18.00	684.06	1,203.04	103.60	5,116.01	17,265.16
5	Susan Dwyer	Non	35	39.77	502.75	19,994.37	9,997.18	30.25	1,034.08	1,203.04	119.25	4,742.57	15,942.80
6	William Hill	Non	40	56.27	1,584.00	89,131.68	44,565.84	424.25	23,972.55	189.50	7,949.09	13,887.70	49,620.12
7	Eonyshe	Non	40	41.42	908.25	37,618.72	18,809.36	15,000.00	189.50	11,288.24	38.38	1,388.70	24,438.76
8	Eric Farrell	Non	40	48.57	1,116.00	54,204.12	27,102.06	15,000.00	232.00	11,288.24	91.00	2,547.09	26,588.24
9	Gina Moroni	Non	35	27.99	134	3,750.66	1,875.33	861.41	33.50	1,784.78	1.00	52.98	5,989.86
10	Michael Post	Non	40	52.68	36.5	1,922.82	961.41	953.94	33.50	1,784.78	1.00	52.98	2,778.87
11	William Carmichael	Non	40	38.63	263.73	10,187.89	5,093.94	0.00	30.00	1,558.90	-	-	6,252.84
12	Darren Syron	Non	40	27.23	0.00	0.00	0.00	0.00	304.75	10,209.13	1.00	33.50	25,242.63
13	Mary Danyo	Non	35	33.50	1,371.75	45,853.63	22,926.81	15,000.00	51.00	1,336.20	2.00	52.40	7,208.28
14	Tina Revilla	Non	40	26.20	444.25	11,639.35	5,819.68	14,133.13	244.50	10,389.25	93.00	3,844.13	28,446.51
15	Robert Ramsey	Non	40	42.41	666.5	28,266.27	14,133.13	15,000.00	56.00	2,449.34	5.50	232.27	17,691.61
16	Webster	Non	40	45.23	1,287.00	54,350.01	27,175.01	15,000.00	54.00	2,449.34	-	-	17,981.66
17	Mark Colavita	Non	40	51.79	1,247.00	64,582.13	32,291.07	15,000.00	54.00	2,449.34	-	-	17,981.66
18	Havens	Union	40	37.67	0.75	28.18	14.09	14.09	32.08	1,205.25	-	-	1,219.33
19	Glen	Union	40	37.67	175	6,574.75	3,287.38	69.00	2,592.33	5,879.71	-	-	5,879.71
20	Yenchik	Union	40	37.67	610.5	22,936.49	11,468.24	156.25	5,879.71	1,044.96	-	-	17,338.56
21	Crutchley, E III	Union	40	34.83	176	6,077.28	3,038.64	32.00	1,044.96	4,143.60	-	-	4,143.60
22	Dzieminski, S	Union	40	34.04	284.5	9,851.18	4,860.59	3,480.59	50.00	1,702.00	-	-	5,182.59
23	Sodomin, D	Union	40	23.77	452.5	1,429.00	714.50	714.50	22.50	1,044.96	-	-	1,425.05
24	Salley, R	Union	40	23.77	112	2,622.24	1,311.12	133.12	17.00	404.09	-	-	1,735.21
25	Meissner, J	Union	40	39.13	61.75	2,416.28	1,208.14	1,208.14	65.75	2,572.80	-	-	3,780.94
26	Beckett	Union	40	41.12	0.00	0.00	0.00	0.00	7.00	287.84	-	-	1,675.64
27	Reid	Union	40	41.12	67.5	2,775.60	1,387.80	1,387.80	160.00	6,579.20	-	-	13,014.48
28	Jurczynski	Union	40	41.12	313	12,970.56	6,435.28	5,038.04	120.25	4,944.68	-	-	10,012.72
29	Monteleone	Union	40	41.12	246.5	10,136.08	5,068.04	4,354.67	117.25	4,354.67	-	-	19,354.67
30	Jefferson	Union	40	37.14	1,328	49,321.92	24,660.96	15,000.00	53.00	1,825.85	-	-	3,789.50
31	Cowell	Union	40	34.45	114	3,927.30	1,963.65	1,963.65	60.50	2,246.97	-	-	3,616.51
32	Morgan, Jr.	Union	40	37.14	73.75	2,739.08	1,369.54	1,369.54	60.50	2,246.97	-	-	3,616.51
33	Saxman	Union	40	34.45	63	2,170.35	1,085.18	1,085.18	84.00	2,058.00	-	-	1,085.18
34	Ellis, Antwon	Union	40	24.50	153.5	3,760.75	1,880.38	1,880.38	84.00	2,058.00	-	-	3,938.38
35	Erwin, E	Union	40	24.50	108	2,646.00	1,323.00	1,323.00	43.75	1,071.88	-	-	2,984.88
36	Sanchez, S	Union	40	23.09	149.75	3,457.73	1,728.86	1,728.86	95.50	2,058.10	-	-	3,933.96
37	Nowak, D	Union	40	23.09	0	0.00	0.00	0.00	16.00	389.44	-	-	646.52
38	Basbir, R	Union	40	23.09	24	554.16	277.08	277.08	16.00	389.44	-	-	646.52
39	Arce, A	Union	40	32.62	0	0.00	0.00	0.00	18.00	610.92	-	-	6,261.93
40	Wooden	Union	40	33.84	333	11,302.02	5,651.01	4,720.92	0.75	21.96	-	-	1,248.88
41	Wollett	Union	40	37.28	65.5	2,441.84	1,220.92	1,220.92	0.00	0.00	-	-	1,248.88
42	Trax	Union	40	39.24	0	0.00	0.00	0.00	0.00	0.00	-	-	0.00
43	Doyle	Union	40	35.26	0.00	0.00	0.00	0.00	0.00	0.00	-	-	0.00
44	Bodhan	Union	40	33.94	27.75	941.84	470.92	470.92	1.50	52.89	-	-	8,577.00
45	Haldeman	Union	40	35.26	483.5	17,048.21	8,524.11	8,524.11	43.75	1,842.63	-	-	16,542.63
46	Dalenczo	Union	40	35.26	856.75	30,209.01	15,104.50	15,104.50	0.50	16.97	-	-	16,542.63
47	Dalenczo	Union	40	33.94	2.25	76.37	38.18	38.18	0.00	0.00	-	-	55.15
48	D'Donato	Union	40	33.94	244.75	8,306.82	4,153.41	4,153.41	92.00	3,122.48	-	-	7,275.89
49	Brandmaler	Union	40	35.26	173	6,090.98	3,045.99	3,045.99	33.75	1,190.03	-	-	4,240.02
50	Dew, G	Union	40	22.88	165.75	3,808.94	1,904.47	1,904.47	53.00	2,171.94	-	-	3,122.41
51	Johnson, H	Union	40	22.88	124.25	2,855.27	1,427.63	1,427.63	96.00	2,206.08	-	-	3,633.71
52	Siedziwiski, P	Union	40	21.66	16	346.56	173.28	173.28	12.00	259.92	-	-	433.20
53	Phillips, D	Union	40	21.66	20,891.88	1,098,165.47	504,082.74	289,364.34	3,993.33	178,825.83	684.86	49,285.91	617,286.06

Schedule of Shared Service Agreements

Ewing Lawrence Sewerage Authority
 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

X

If No Shared Services X this Box

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Ewing Lawrence Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget				FY 2018 Adopted Budget		All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer Utility	N/A	N/A	N/A	Total All Operations	Total All Operations				
REVENUES										
Total Operating Revenues	\$ 14,860,134	\$ -	\$ -	\$ -	\$ 14,860,134	\$ 14,851,049	\$ 9,085	\$ 9,085	0.1%	0.1%
Total Non-Operating Revenues	1,000	-	-	-	1,000	1,000	-	-	0.0%	0.0%
Total Anticipated Revenues	14,861,134	-	-	-	14,861,134	14,852,049	9,085	9,085	0.1%	0.1%
APPROPRIATIONS										
Total Administration	1,590,603	-	-	-	1,590,603	1,557,338	33,266	33,266	2.1%	2.1%
Total Cost of Providing Services	10,781,435	-	-	-	10,781,435	10,607,428	174,007	174,007	1.6%	1.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	2,342,898	-	-	-	2,342,898	2,307,250	35,648	35,648	1.5%	1.5%
Total Operating Appropriations	14,714,936	-	-	-	14,714,936	14,472,016	242,920	242,920	1.7%	1.7%
Total Interest Payments on Debt	465,372	-	-	-	465,372	499,372	(34,000)	(34,000)	-6.8%	-6.8%
Total Other Non-Operating Appropriations	280,826	-	-	-	280,826	280,662	164	164	0.1%	0.1%
Total Non-Operating Appropriations	746,198	-	-	-	746,198	780,034	(33,836)	(33,836)	-4.3%	-4.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total Appropriations and Accumulated Deficit	15,461,134	-	-	-	15,461,134	15,252,049	209,084	209,084	1.4%	1.4%
Less: Total Unrestricted Net Position Utilized	600,000	-	-	-	600,000	400,000	200,000	200,000	50.0%	50.0%
Net Total Appropriations	14,861,134	-	-	-	14,861,134	14,852,049	9,084	9,084	0.1%	0.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ (0)	\$ 1	\$ 1	-205.3%	-205.3%

Revenue Schedule

Ewing Lawrence Sewerage Authority

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

FY 2019 Proposed Budget

	FY 2019 Proposed Budget						Total All Operations	FY 2018 Adopted Budget	Total All Operations	All Operations	All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer Utility	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations			
OPERATING REVENUES													
<i>Service Charges</i>													
Residential							\$ -	\$ -	\$ -				#DIV/0!
Business/Commercial							-	-	-				#DIV/0!
Industrial							-	-	-				#DIV/0!
Intergovernmental	14,426,134						14,426,134	14,417,049	9,085			0.1%	
Other							-	-	-				#DIV/0!
Total Service Charges	14,426,134						14,426,134	14,417,049	9,085			0.1%	
<i>Connection Fees</i>													
Residential							-	-	-				#DIV/0!
Business/Commercial	400,000						400,000	400,000	-			0.0%	
Industrial							-	-	-				#DIV/0!
Intergovernmental							-	-	-				#DIV/0!
Other							-	-	-				#DIV/0!
Total Connection Fees	400,000						400,000	400,000	-			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>													
Inspection Fees	2,000						2,000	2,000	-			0.0%	
Developer Applications	7,000						7,000	7,000	-			0.0%	
Miscellaneous	25,000						25,000	25,000	-			0.0%	
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Type in (Grant, Other Rev)							-	-	-				#DIV/0!
Total Other Revenue	34,000						34,000	34,000	-			0.0%	
Total Operating Revenues	14,860,134						14,860,134	14,851,049	9,085			0.1%	
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	1,000						1,000	1,000	-			0.0%	
Penalties							-	-	-				#DIV/0!
Other							-	-	-				#DIV/0!
Total Interest	1,000						1,000	1,000	-			0.0%	
Total Non-Operating Revenues	1,000						1,000	1,000	-			0.0%	
TOTAL ANTICIPATED REVENUES	\$ 14,861,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,861,134	\$ 14,852,049	\$ 9,085			0.1%	

Prior Year Adopted Revenue Schedule

Ewing Lawrence Sewerage Authority

FY 2018 Adopted Budget

	Sewer Utility	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial							-
Industrial							-
Intergovernmental	14,417,049						14,417,049
Other							-
Total Service Charges	14,417,049	-	-	-	-	-	14,417,049
<i>Connection Fees</i>							
Residential							-
Business/Commercial	400,000						400,000
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	400,000	-	-	-	-	-	400,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Inspection Fees	2,000						2,000
Developer Applications	7,000						7,000
Miscellaneous	25,000						25,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	34,000	-	-	-	-	-	34,000
Total Operating Revenues	14,851,049	-	-	-	-	-	14,851,049
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	1,000						1,000
Penalties							-
Other							-
Total Interest	1,000	-	-	-	-	-	1,000
Total Non-Operating Revenues	1,000	-	-	-	-	-	1,000
TOTAL ANTICIPATED REVENUES	\$ 14,852,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,852,049

Appropriations Schedule

Ewing Lawrence Sewerage Authority

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

	FY 2019 Proposed Budget						Total All Operations	FY 2018 Adopted Budget	Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer Utility	N/A	N/A	N/A	N/A	N/A					
OPERATING APPROPRIATIONS											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 647,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,500	\$ 647,500	\$ -	0.0%	
Fringe Benefits	335,425	-	-	-	-	-	335,425	317,902	17,523	5.5%	
Total Administration - Personnel	982,925	-	-	-	-	-	982,925	965,402	17,523	1.8%	
<i>Administration - Other (List)</i>											
Other Admin Expenses #1	607,678	-	-	-	-	-	607,678	591,936	15,742	2.7%	
Type in Description	-	-	-	-	-	-	-	-	-	#DIV/0!	
Type in Description	-	-	-	-	-	-	-	-	-	#DIV/0!	
Type in Description	-	-	-	-	-	-	-	-	-	#DIV/0!	
Miscellaneous Administration*	-	-	-	-	-	-	-	-	-	#DIV/0!	
Total Administration - Other	607,678	-	-	-	-	-	607,678	591,936	15,742	2.7%	
Total Administration	1,590,603	-	-	-	-	-	1,590,603	1,557,338	33,266	2.1%	
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	3,786,600	-	-	-	-	-	3,786,600	3,786,600	-	0.0%	
Fringe Benefits	1,961,575	-	-	-	-	-	1,961,575	1,859,098	102,477	5.5%	
Total COPS - Personnel	5,748,175	-	-	-	-	-	5,748,175	5,645,698	102,477	1.8%	
<i>Cost of Providing Services - Other (List)</i>											
Other COPS Expense #1	5,033,260	-	-	-	-	-	5,033,260	4,961,730	71,530	1.4%	
Type in Description	-	-	-	-	-	-	-	-	-	#DIV/0!	
Type in Description	-	-	-	-	-	-	-	-	-	#DIV/0!	
Type in Description	-	-	-	-	-	-	-	-	-	#DIV/0!	
Miscellaneous COPS*	-	-	-	-	-	-	-	-	-	#DIV/0!	
Total COPS - Other	5,033,260	-	-	-	-	-	5,033,260	4,961,730	71,530	1.4%	
Total Cost of Providing Services	10,781,435	-	-	-	-	-	10,781,435	10,607,428	174,007	1.6%	
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>											
	2,342,898	-	-	-	-	-	2,342,898	2,307,250	35,648	1.5%	
Total Operating Appropriations	14,714,936	-	-	-	-	-	14,714,936	14,472,016	242,920	1.7%	
NON-OPERATING APPROPRIATIONS											
Total Interest Payments on Debt	465,372	-	-	-	-	-	465,372	499,372	(34,000)	-6.8%	
Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	#DIV/0!	
Renewal & Replacement Reserve	280,826	-	-	-	-	-	280,826	280,662	164	0.1%	
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!	
Other Reserves	-	-	-	-	-	-	-	-	-	#DIV/0!	
Total Non-Operating Appropriations	746,198	-	-	-	-	-	746,198	780,034	(33,836)	-4.3%	
TOTAL APPROPRIATIONS	15,461,134	-	-	-	-	-	15,461,134	15,252,049	209,084	1.4%	
ACCUMULATED DEFICIT											
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	15,461,134	-	-	-	-	-	15,461,134	15,252,049	209,084	1.4%	
UNRESTRICTED NET POSITION UTILIZED											
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!	
Other	600,000	-	-	-	-	-	600,000	400,000	200,000	50.0%	
Total Unrestricted Net Position Utilized	600,000	-	-	-	-	-	600,000	400,000	200,000	50.0%	
TOTAL NET APPROPRIATIONS	\$ 14,861,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,861,134	\$ 14,852,049	\$ 9,084	0.1%	

* 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 \$ 735,746.80 \$ - \$ - \$ - \$ - \$ - \$ - \$ 735,746.80

Prior Year Adopted Appropriations Schedule

Ewing Lawrence Sewerage Authority

FY 2018 Adopted Budget

	Sewer Utility	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 647,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,500
Fringe Benefits	317,902	-	-	-	-	-	317,902
Total Administration - Personnel	965,402	-	-	-	-	-	965,402
<i>Administration - Other (List)</i>							
Other Admin Expenses #1	591,936	-	-	-	-	-	591,936
Type In Description	-	-	-	-	-	-	-
Type In Description	-	-	-	-	-	-	-
Type In Description	-	-	-	-	-	-	-
Miscellaneous Administration*	-	-	-	-	-	-	-
Total Administration - Other	591,936	-	-	-	-	-	591,936
Total Administration	1,557,338	-	-	-	-	-	1,557,338
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	3,786,600	-	-	-	-	-	3,786,600
Fringe Benefits	1,859,098	-	-	-	-	-	1,859,098
Total COPS - Personnel	5,645,698	-	-	-	-	-	5,645,698
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense #1	4,961,730	-	-	-	-	-	4,961,730
Type In Description	-	-	-	-	-	-	-
Type In Description	-	-	-	-	-	-	-
Type In Description	-	-	-	-	-	-	-
Miscellaneous COPS*	-	-	-	-	-	-	-
Total COPS - Other	4,961,730	-	-	-	-	-	4,961,730
Total Cost of Providing Services	10,607,428	-	-	-	-	-	10,607,428
Total Principal Payments on Debt Service in Lieu of Depreciation	2,307,250	-	-	-	-	-	2,307,250
Total Operating Appropriations	14,472,016	-	-	-	-	-	14,472,016
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	499,372	-	-	-	-	-	499,372
Operations & Maintenance Reserve	-	-	-	-	-	-	-
Renewal & Replacement Reserve	280,662	-	-	-	-	-	280,662
Municipality/County Appropriation	-	-	-	-	-	-	-
Other Reserves	(400,000)	-	-	-	-	-	(400,000)
Total Non-Operating Appropriations	380,034	-	-	-	-	-	380,034
TOTAL APPROPRIATIONS	14,852,049	-	-	-	-	-	14,852,049
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	14,852,049	-	-	-	-	-	14,852,049
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	435,000	-	-	-	-	-	435,000
Total Unrestricted Net Position Utilized	435,000	-	-	-	-	-	435,000
TOTAL NET APPROPRIATIONS	\$ 14,417,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,417,049

* 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 \$ 723,600.78 \$ - \$ - \$ - \$ - \$ - \$ 723,600.78

Debt Service Schedule - Interest

Ewing Lawrence Sewerage Authority

	Fiscal Year Ending in						Total Interest Payments Outstanding		
	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023		2024	Thereafter
Sewer Utility									
NJEIT loans #1									
Type in Issue Name	\$ 499,372	\$ 465,372	\$ 330,172	\$ 392,372	\$ 353,122	\$ 311,872	\$ 270,472	\$ 1,058,726	\$ 3,182,106
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	499,372	465,372	330,172	392,372	353,122	311,872	270,472	1,058,726	3,182,106
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	\$ 499,372	\$ 465,372	\$ 330,172	\$ 392,372	\$ 353,122	\$ 311,872	\$ 270,472	\$ 1,058,726	\$ 3,182,106
TOTAL INTEREST ALL OPERATIONS									

Net Position Reconciliation

Ewing Lawrence Sewerage Authority

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

FY 2019 Proposed Budget

	Sewer Utility	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 37,849,355						\$ 37,849,355
Less: Invested in Capital Assets, Net of Related Debt (1)	30,497,075						30,497,075
Less: Restricted for Debt Service Reserve (1)	2,530,293						2,530,293
Less: Other Restricted Net Position (1)	-						-
Total Unrestricted Net Position (1)	4,821,987	-	-	-	-	-	4,821,987
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	12,617,569						12,617,569
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	138,665						138,665
Plus: Estimated Income (Loss) on Current Year Operations (2)	969,267						969,267
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	18,547,488	-	-	-	-	-	18,547,488
Unrestricted Net Position Utilized to Balance Proposed Budget	600,000	-	-	-	-	-	600,000
Unrestricted Net Position Utilized in Proposed Capital Budget	1,675,000	-	-	-	-	-	1,675,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	2,275,000	-	-	-	-	-	2,275,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 16,272,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,272,488

(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 \$ 735,747 \$ - \$ - \$ - \$ - \$ - \$ 735,747
 (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
Ewing Lawrence
Sewerage Authority
(Name)

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Ewing Lawrence Sewerage Authority

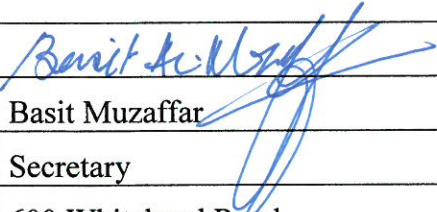
(Name)

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 Ewing Lawrence Sewerage Authority, on the 16th 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:	Basit Muzaffar		
Title:	Secretary		
Address:	600 Whitehead Road Lawrenceville, NJ 08648		
Phone Number:	609-587-4061	Fax Number:	609-890-1902
E-mail address	ELSA1@rcn.com		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

Ewing Lawrence Sewerage Authority

(Name)

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?
The Authority's Board of Directors consists of members representing Ewing and Lawrence Townships.
The members actively participate in the development and approval of the Authority's Capital Budget/Program.
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?
The Authority has completed a major plant upgrade that will serve those within our service area for many years to come.
3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?
The Authority completed a major plant upgrade in 2017/18 that will meet the Authority's long term Infrastructure goals.
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.
The capital projects have had a limited effect on the service charges to the Townships because of very Careful strategic planning and the use of unrestriction net assets to reduce the total overall effect.
5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.
N/A.
6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.
N/A

Add additional sheets if necessary.

Proposed Capital Budget

Ewing Lawrence Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer Utility</i>						
Major Maintenance	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Vehicles	35,000	35,000	-	-	-	-
Equipment	465,000	465,000	-	-	-	-
System Improvements	1,975,000	975,000	-	-	-	1,000,000
Total	2,675,000	1,675,000	-	-	-	1,000,000
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 2,675,000	\$ 1,675,000	\$ -	\$ -	\$ -	\$ 1,000,000

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

Ewing Lawrence Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					2024
		Year 2019	2020	2021	2022	2023	
<i>Sewer Utility</i>							
Major Maintenance	\$ 1,200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Vehicles	610,000	35,000	35,000	435,000	35,000	35,000	35,000
Equipment	750,000	465,000	225,000	15,000	15,000	15,000	15,000
System Improvements	26,850,000	1,975,000	975,000	1,100,000	8,575,000	11,675,000	2,550,000
Total	29,410,000	2,675,000	1,435,000	1,750,000	8,825,000	11,925,000	2,800,000
<i>N/A</i>							
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Type in Description	-	-					-
Total	-	-	-	-	-	-	-
TOTAL	\$ 29,410,000	\$ 2,675,000	#####	\$ 1,750,000	\$ 8,825,000	\$ 11,925,000	\$ 2,800,000

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

Ewing Lawrence Sewerage Authority

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

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer Utility</i>					
Major Maintenance	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -
Vehicles	610,000	610,000	-	-	-
Equipment	750,000	750,000	-	-	-
System Improvements	26,850,000	5,775,000	-	16,600,000	4,475,000
Total	<u>29,410,000</u>	<u>8,335,000</u>	<u>-</u>	<u>16,600,000</u>	<u>4,475,000</u>
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>N/A</i>					
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Total	-				
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Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
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Type in Description	-				
Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
TOTAL	<u>\$ 29,410,000</u>	<u>\$ 8,335,000</u>	<u>\$ -</u>	<u>\$ 16,600,000</u>	<u>\$ 4,475,000</u>
Total 5 Year Plan per CB-4	<u>\$ 29,410,000</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.