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Authority Budget of:

Readington-Lebanon Sewerage Authority

State Filing Year **2019**

For the Period:

January 1, 2019 ***to*** ***December 31, 2019***

http://rlsa-nj.com/
Authority Web Address

ADOPTED COPY

Department Of
DCA
Community
Affairs

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

Readington-Lebanon Sewerage Authority

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. Cwest 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. Cwest CPA, RMA Date: 1/3/2019

2019 PREPARER'S CERTIFICATION

Readington-Lebanon Sewerage Authority

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:	William Colantano		
Name:	William Colantano of BKC, CPA's, PC		
Title:	Principal, Certified Public Accountant, Registered Municipal Accountant		
Address:	114 Broad Street Flemington NJ 08822		
Phone Number:	908-782-7900	Fax Number:	908-782-4328
E-mail address	wmc@bkc-cpa.com		

2019 APPROVAL CERTIFICATION

Readington-Lebanon Sewerage Authority

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 Readington-Lebanon Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 24th 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:	Richard Burton		
Title:	Vice Chairman		
Address:	PO Box 136 Whitehouse, NJ 08888		
Phone Number:	908-534-6171	Fax Number:	908-534-5688
E-mail address	burtonrj@comcast.net		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	rlsa-nj.com

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 — Vincent Schaible

Title of Officer Certifying compliance — Chairman

Signature — _____

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2019 AUTHORITY BUDGET RESOLUTION
Readington-Lebanon Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget for the Readington-Lebanon Sewerage Authority for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 has been presented before the governing body of the Readington-Lebanon Sewerage Authority at its open public meeting of October 24, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $ 1,617,000, Total Appropriations, including any Accumulated Deficit if any, of $ 1,742,000 and Total Unrestricted Net Position utilized of $ 125,000; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of $265,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of $265,000; 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 Readington-Lebanon Sewerage Authority, at an open public meeting held on October 24, 2018 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Readington-Lebanon 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 Readington-Lebanon Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 19, 2018.

(Secretary's Signature) Charles Westfield — 10/24/18 (Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
Vincent Schaible	X			
Richard Burton	X			
Charles Westfield	X			
Edward Cichone	X			
Ron Monaco	X			
Tanya Rohrbach	X			

2019 ADOPTION CERTIFICATION

Readington-Lebanon Sewerage Authority

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 Readington-Lebanon Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 19th day of December 2018.

Officer's Signature:			
Name:	Richard Burton		
Title:	Vice Chairman		
Address:	PO Box 136 Whitehouse, NJ 08888		
Phone Number:	908-534-6171	Fax Number:	908-534-5688
E-mail address	burtonrj@comcast.net		

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2019 ADOPTED BUDGET RESOLUTION

Readington-Lebanon Sewerage Authority

AUTHORITY

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Readington-Lebanon 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 Readington-Lebanon Sewerage Authority at its open public meeting of December 19, 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 $ 1,617,000, Total Appropriations, including any Accumulated Deficit, if any, of $1,742,000 and Total Unrestricted Net Position utilized of $125,000; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of $265,000 and Total Unrestricted Net Position planned to be utilized of $265,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Readington-Lebanon Sewerage Authority, at an open public meeting held on December 19, 2018 that the Annual Budget and Capital Budget/Program of the Readington-Lebanon 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.

_____ 12/19/18

Vincent Schaible, Chairman (Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
Vincent Schaible	X			
Richard Burton	X			
Charles Westfield				X
Edward Cichone	X			
Ron Monaco	X			
Tanya Rohrbach	X			

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS
Readington-Lebanon Sewerage Authority

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 budget includes an increase in permits and licenses and outside lab services in connection with increased outflows resulting in more testing and compliance requirements. In addition, anticipated health benefit costs for 2019 are more than projected actual costs for 2018 due to the possibility of 2 employees enrolling in health benefits in 2019 that are not currently enrolled.

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.
There is a minor increase to user fees totaling $15,000 and unrestricted net position utilized remains unchanged from the prior year totaling $125,000.

3. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program.
There is no direct impact on the Authority.

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.
Unrestricted net position is utilized for rate stabilization purposes.

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.
Fees are charged to three bulk rate customers based on the previous year's flow. See attachment for support for the prior year's flow.

2019 BUDGET MESSAGE

PARTICIPANT	PERCENTAGE	2019	2018	2017	2016
Readington Township	0.7074	1,143,866	1,198,296	1,254,295	1,235,380
Lebanon Borough	0.2742	443,381	372,145	312,453	329,221
State of New Jersey	0.0184	29,753	31,559	34,753	36,669
	100.00%	1,617,000	1,602,000	1,601,500	1,601,270
OTHER INCOME					
General Fund		125,000	125,000	125,000	125,000
Miscellaneous Revenue		-	-	-	-
		1,742,000	1,727,000	1,726,500	1,726,270

GENERAL FUND

Aug 2018	Aug 2017	Aug 2016	Aug 2015	Aug 2014	Aug 2013	Aug 2012	Aug 2011	Aug 2010
$1,541,198	$1,561,202	$1,307,784	$1,609,867	$1,618,768	$1,532,723	$1,357,586	$1,281,832	$1,273,182

RLSA 2018 9 MONTH AVERAGE

	ROUND VALLEY	LEBANON BORO	READINGTON TOWNSHIP	RLSA PLANT
Jan-18	1932	190967	584233	777132
Feb-18	314	242566	772187	1015066
Mar-18	990	220733	624136	845860
Apr-18	1340	190164	547944	739448
May-18	1365	216082	537912	755359
Jun-18	2148	240583	357288	600019
Jul-18	4497	253207	422972	680676
Aug-18	2256	224767	773551	1000573
Sep-18	955	231646	568543	801144
9 MONTH AVERAGE	1755	223413	576530	801697
	15000 (ASSURED MINIMUM)	130000 (ASSURED MINIMUM)	400000 (ASSURED MINIMUM)	814942
	20000 (RESERVE CAPACITY)	241000 (RESERVE CAPACITY)	939000 (RESERVE CAPACITY)	
PERCENTAGE	1.84%	27.42%	70.74%	100.00%

PRELIMINARY 2018

10/5/2018:jap

AUTHORITY CONTACT INFORMATION
2019

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

Name of Authority:	Readington-Lebanon Sewerage Authority			
Federal ID Number:	22-2226904			
Address:	PO Box 136			
City, State, Zip:	Whitehouse		NJ	08888
Phone: (ext.)	908-534-6171	Fax:	908-534-5688	

Preparer's Name:	William Colantano of BKC, CPA's, PC			
Preparer's Address:	114 Broad Street			
City, State, Zip:	Flemington		NJ	08822
Phone: (ext.)	908-782-7900 (105)	Fax:	908-782-4328	
E-mail:				

Chief Executive Officer:	Jill Plesnarski		
Phone: (ext.)	908-534-6171	Fax:	908-534-5688
E-mail:			

Chief Financial Officer:	N/A		
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	William Colantano			
Name of Firm:	BKC, CPA's, PC			
Address:	114 Broad Street			
City, State, Zip:	Flemington		NJ	08822
Phone: (ext.)	908-782-7900 (105)	Fax:	908-782-4328	
E-mail:	wmc@bkc-cpa.com			

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Readington-Lebanon Sewerage Authority

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: 4
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: $335,928.07
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? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31. 2018 or 2019 deadline has passed 2018 or 2019**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html before answering) Yes **If "no**," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
8) Was the Authority a party to a business transaction with one of the following parties:
   a. A current or former commissioner, officer, key employee, or highest compensated employee? No
   b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
   c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? No

   If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. ***Attach a narrative of your Authorities procedures for all employees.*** Compensation is determined as the finance committee reviews the needs of the Authority and availability of financial resources.
11) Did the Authority pay for meals or catering during the current fiscal year? No *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? No *If "yes," **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*
13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
    a. First class or charter travel. No
    b. Travel for companions. No
    c. Tax indemnification and gross-up payments. No
    d. Discretionary spending account. No
    e. Housing allowance or residence for personal use. No
    f. Payments for business use of personal residence. No
    g. Vehicle/auto allowance or vehicle for personal use. 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? 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? Not Applicable. *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.*

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

Readington-Lebanon Sewerage Authority

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)

Readington-Lebanon Sewerage Authority

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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
				Position (Can Check more than 1 Column for each person)					Reportable Compensation from Authority (W-2/ 1099)										
	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	Jill Plesnarski	Administrator	40			x	x		$ 126,200			$ 13,768	$ 139,968	Hunterdon Polytech	Teacher	$ 12	$ 8,900		$ 148,868
2	Vincent Schaible	Chairman	3	x	x								0	None					0
3	Richard Burton	Vice Chairman	1	x	x								0	Borough of Lebanon	Council	3			0
4													0		Sewer Authority	2			0
5	Charles Westfield	Secretary/Treasurer	1	x	x								0	None					0
6	Edward Cichone		1	x									0	Borough of Lebanon	Sewer Authority	3			0
7	Ronald Monaco		1	x									0	None					0
8	Tanya Rohrbach		1	x									0	None					0
9													0						0
10													0						0
11													0						0
12													0						0
13													0						0
14													0						0
15													0						0
	Total:								$ 126,200	$ -	$ -	$ 13,768	$ 139,968				$ 8,900	$ -	$ 148,868

(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

Readington-Lebanon Sewerage Authority

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

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			$ -			$ -	$ -	#DIV/0!
Parent & Child			-	1	20,089	20,089	(20,089)	-100.0%
Employee & Spouse (or Partner)	1	23,119	23,119	1	22,446	22,446	673	3.0%
Family	4	32,251	129,004	1	31,312	31,312	97,692	312.0%
Employee Cost Sharing Contribution (enter as negative -)			(40,800)			(20,122)	(20,678)	102.8%
Subtotal	5		111,323	3		53,725	57,598	107.2%
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	1	10,297	10,297	1	16,359	16,359	(6,062)	-37.1%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	1	13,411	13,411	1	22,991	22,991	(9,580)	-41.7%
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	2		23,708	2		39,350	(15,642)	-39.8%
GRAND TOTAL	7		$ 135,031	5		$ 93,075	$ 41,956	45.1%

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

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

Schedule of Accumulated Liability for Compensated Absences

Readington-Lebanon 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 Abcences ☐

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
Travis Boyd	8.5	$ 2,279			X
Kevin Keating	19	6,900			X
Jill Plesnarski	21.5	11,234			X
Virginia Weierich	20	7,109			X

Total liability for accumulated compensated absences at beginning of current year $ 27,522

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

Schedule of Shared Service Agreements

Readington-Lebanon Sewerage Authority

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

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

If No Shared Services X this Box [X]

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Readington-Lebanon Sewerage Authority

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

	FY 2019 Proposed Budget							*FY 2018 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	$ 1,617,000	$ -	$ -	$ -	$ -	$ -	$ 1,617,000	$ 1,602,000	$ 15,000	0.9%
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Anticipated Revenues	1,617,000	-	-	-	-	-	1,617,000	1,602,000	15,000	0.9%
APPROPRIATIONS										
Total Administration	443,500	-	-	-	-	-	443,500	439,950	3,550	0.8%
Total Cost of Providing Services	1,048,500	-	-	-	-	-	1,048,500	1,037,050	11,450	1.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Appropriations	1,492,000	-	-	-	-	-	1,492,000	1,477,000	15,000	1.0%
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Other Non-Operating Appropriations	250,000	-	-	-	-	-	250,000	250,000	-	0.0%
Total Non-Operating Appropriations	250,000	-	-	-	-	-	250,000	250,000	-	0.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,742,000	-	-	-	-	-	1,742,000	1,727,000	15,000	0.9%
Less: Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000	125,000	-	0.0%
Net Total Appropriations	1,617,000	-	-	-	-	-	1,617,000	1,602,000	15,000	0.9%
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!

Revenue Schedule

Readington-Lebanon Sewerage Authority

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

	FY 2019 Proposed Budget							FY 2018 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential							$ -	$ -	$ -	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental	1,617,000						1,617,000	1,602,000	15,000	0.9%
Other							-	-	-	#DIV/0!
Total Service Charges	1,617,000	-	-	-	-	-	1,617,000	1,602,000	15,000	0.9%
Connection Fees										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	1,617,000	-	-	-	-	-	1,617,000	1,602,000	15,000	0.9%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
Interest on Investments & Deposits (List)										
Interest Earned							-	-	-	#DIV/0!
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL ANTICIPATED REVENUES	$ 1,617,000	$ -	$ -	$ -	$ -	$ -	$ 1,617,000	$ 1,602,000	$ 15,000	0.9%

Prior Year Adopted Revenue Schedule

Readington-Lebanon Sewerage Authority

	FY 2018 Adopted Budget						
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
Service Charges							
Residential							$ -
Business/Commercial							-
Industrial							-
Intergovernmental	1,602,000						1,602,000
Other							-
Total Service Charges	1,602,000	-	-	-	-	-	1,602,000
Connection Fees							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
Parking Fees							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
Other Operating Revenues (List)							
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	1,602,000	-	-	-	-	-	1,602,000
NON-OPERATING REVENUES							
Other Non-Operating Revenues (List)							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
Interest on Investments & Deposits							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-	-
TOTAL ANTICIPATED REVENUES	$ 1,602,000	$ -	$ -	$ -	$ -	$ -	$ 1,602,000

Appropriations Schedule

Readington-Lebanon Sewerage Authority

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

	FY 2019 Proposed Budget							FY 2018 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	$ 210,000						$ 210,000	$ 210,000	$ -	0.0%
Fringe Benefits	119,700						119,700	119,700	-	0.0%
Total Administration - Personnel	329,700	-	-	-	-	-	329,700	329,700	-	0.0%
Administration - Other (List)										
Professional Fees	34,500						34,500	33,750	750	2.2%
Insurance	37,600						37,600	38,000	(400)	-1.1%
Permits and Licenses	15,000						15,000	12,500	2,500	20.0%
See Attached	26,700						26,700	26,000	700	2.7%
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	113,800	-	-	-	-	-	113,800	110,250	3,550	3.2%
Total Administration	443,500	-	-	-	-	-	443,500	439,950	3,550	0.8%
Cost of Providing Services - Personnel										
Salary & Wages	290,000						290,000	290,000	-	0.0%
Fringe Benefits	165,300						165,300	165,300	-	0.0%
Total COPS - Personnel	455,300	-	-	-	-	-	455,300	455,300	-	0.0%
Cost of Providing Services - Other (List)										
Utilities	156,700						156,700	156,500	200	0.1%
Sludge Disposal	156,500						156,500	155,500	1,000	0.6%
Chemicals	54,000						54,000	53,250	750	1.4%
See Attached	226,000						226,000	216,500	9,500	4.4%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	593,200	-	-	-	-	-	593,200	581,750	11,450	2.0%
Total Cost of Providing Services	1,048,500	-	-	-	-	-	1,048,500	1,037,050	11,450	1.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Appropriations	1,492,000	-	-	-	-	-	1,492,000	1,477,000	15,000	1.0%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	-	#DIV/0!
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	250,000						250,000	250,000	-	0.0%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	250,000	-	-	-	-	-	250,000	250,000	-	0.0%
TOTAL APPROPRIATIONS	1,742,000	-	-	-	-	-	1,742,000	1,727,000	15,000	0.9%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,742,000	-	-	-	-	-	1,742,000	1,727,000	15,000	0.9%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other	125,000						125,000	125,000	-	0.0%
Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000	125,000	-	0.0%
TOTAL NET APPROPRIATIONS	$ 1,617,000	$ -	$ -	$ -	$ -	$ -	$ 1,617,000	$ 1,602,000	$ 15,000	0.9%

* 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	$ 74,600.00	$ -	$ -	$ -	$ -	$ -	$ 74,600.00

Prior Year Adopted Appropriations Schedule

Readington-Lebanon Sewerage Authority

	FY 2018 Adopted Budget						
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
Administration - Personnel							
Salary & Wages	$ 210,000						$ 210,000
Fringe Benefits	119,700						119,700
Total Administration - Personnel	329,700	-	-	-	-	-	329,700
Administration - Other (List)							
Professional Fees	33,750						33,750
Insurance	38,000						38,000
Permits and Licenses	12,500						12,500
See Attached	26,000						26,000
Miscellaneous Administration*							-
Total Administration - Other	110,250	-	-	-	-	-	110,250
Total Administration	439,950	-	-	-	-	-	439,950
Cost of Providing Services - Personnel							
Salary & Wages	290,000						290,000
Fringe Benefits	165,300						165,300
Total COPS - Personnel	455,300	-	-	-	-	-	455,300
Cost of Providing Services - Other (List)							
Utilities	156,500						156,500
Sludge Disposal	155,500						155,500
Chemicals	53,250						53,250
See Attached	216,500						216,500
Miscellaneous COPS*							-
Total COPS - Other	581,750	-	-	-	-	-	581,750
Total Cost of Providing Services	1,037,050	-	-	-	-	-	1,037,050
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-
Total Operating Appropriations	1,477,000	-	-	-	-	-	1,477,000
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	-	-	-	-	-	-	-
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	250,000						250,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	250,000	-	-	-	-	-	250,000
TOTAL APPROPRIATIONS	1,727,000	-	-	-	-	-	1,727,000
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,727,000	-	-	-	-	-	1,727,000
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	125,000						125,000
Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000
TOTAL NET APPROPRIATIONS	$ 1,602,000	$ -	$ -	$ -	$ -	$ -	$ 1,602,000

* 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	$ 73,850.00	$ -	$ -	$ -	$ -	$ -	$ 73,850.00

READINGTON-LEBANON SEWERAGE AUTHORITY
MISCELLANEOUS APPROPRIATIONS

ACCOUNT	YEAR 2019	YEAR 2018	Difference	Percent Difference
Administration-Other Expenses:				
Education, Seminars and Conventions	$ 5,000	$ 5,000	$ -	0.00%
Travel Expense, Meals	7,000	7,000	-	0.00%
Dues and Memberships	4,700	4,500	200	4.44%
Office Supplies	8,500	8,000	500	6.25%
Public Advertisements	1,500	1,500	-	0.00%
			-	
Total	$ 26,700	$ 26,000	$ 700	2.69%
Cost of Providing Services-Other Expenses:				
Communications	$ 8,000	$ 8,000	$ -	0.00%
Fuel	5,000	5,000	-	0.00%
Uniforms	1,000	1,000	-	0.00%
Laboratory	6,000	6,000	-	0.00%
Outside Lab Service	24,500	15,000	9,500	63.33%
Safety Equipment	5,000	5,000	-	0.00%
Maintenance Outside Services	40,000	40,000	-	0.00%
Plant Maintenance	34,000	34,000	-	0.00%
Lawn Care	17,000	17,000	-	0.00%
Janitorial Service	3,000	3,000	-	0.00%
Instrument and Meter Calibration	2,500	2,500	-	0.00%
Vehicle Maintenance	5,000	5,000	-	0.00%
Small Equipment Replacement	50,000	50,000	-	0.00%
Contingencies	20,000	20,000	-	0.00%
Plant Security	5,000	5,000	-	0.00%
Total	$ 226,000	$ 216,500	$ 9,500	4.39%

Debt Service Schedule - Principal

Readington-Lebanon Sewerage Authority

If Authority has no debt X this box | X

Fiscal Year Ending in

	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
Sewer									
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Readington-Lebanon Sewerage Authority

If Authority has no debt X this box: X

	Adopted Budget Year 2018	Proposed Budget Year 2019	Fiscal Year Ending in 2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
Sewer									$ -
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Net Position Reconciliation

Readington-Lebanon Sewerage Authority

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

FY 2019 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	$ 15,885,846						$ 15,885,846
Less: Invested in Capital Assets, Net of Related Debt (1)	12,896,062						12,896,062
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	1,852,812						1,852,812
Total Unrestricted Net Position (1)	1,136,972	-	-	-	-	-	1,136,972
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,136,972	-	-	-	-	-	1,136,972
Unrestricted Net Position Utilized to Balance Proposed Budget	125,000	-	-	-	-	-	125,000
Unrestricted Net Position Utilized in Proposed Capital Budget	265,000	-	-	-	-	-	265,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	390,000	-	-	-	-	-	390,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	$ 746,972	$ -	$ -	$ -	$ -	$ -	$ 746,972

(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	$ 74,600	$ -	$ -	$ -	$ -	$ -	$ 74,600

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

2019

Readington-Lebanon Sewerage Authority

AUTHORITY CAPITAL BUDGET/ PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Readington-Lebanon Sewerage Authority

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

[X] 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 Readington-Lebanon Sewerage Authority, on the 24th 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:	Richard Burton		
Title:	Vice Chairman		
Address:	PO Box 136 Whitehouse, NJ 08888		
Phone Number:	908-534-6171	Fax Number:	908-534-5688
E-mail address	burtonrj@comcast.net		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

Readington-Lebanon Sewerage Authority

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

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program? No

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?
   Each capital project is based on the engineer's study and review in consultations with board members and the plant administrator.

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

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 effect would be nominal. The Authority has accumulated a sufficient capital reserve to fund these projects.

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

Readington-Lebanon 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
Sewer						
Dewatering Bldg Rehab	$ 100,000	$ 100,000				
Phosphorus Removal/Filtration	-	-				
See Attached	165,000	165,000				
Type in Description	-					
Total	265,000	265,000	-	-	-	-
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	-	-	-	-	-	-
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	$ 265,000	$ 265,000	$ -	$ -	$ -	$ -

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

Readington-Lebanon Sewerage Authority

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

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
Sewer							
Dewatering Bldg Rehab	$ 100,000	$ 100,000					
Phosphorus Removal/Filtration	2,575,000	-		400,000	2,175,000		
See Attached	1,540,000	165,000	525,000	850,000			
Type in Description	-	-					
Total	4,215,000	265,000	525,000	1,250,000	2,175,000	-	-
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	-	-	-	-	-	-	-
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	$ 4,215,000	$ 265,000	$ 525,000	$ 1,250,000	$ 2,175,000	$ -	$ -

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.

READINGTON-LEBANON SEWERAGE AUTHORITY
SUMMARY OF MISCELLANEOUS CAPITAL PROJECTS

	Description	Estimated Total Cost	Unrestricted Net Position Utilized Year Ending 12/31/2019	Year Ending 12/31/2020	Year Ending 12/31/2021
1)	Manhole Rehab	$ 75,000	$ 75,000		
2)	Redesign Main Plant Pump Station	500,000		500,000	
3)	New Oxidation Ditch	800,000			$ 800,000
4)	Carbon Replacement	70,000	70,000		
5)	Clarifier Rehab #1	20,000	20,000		
6)	Paving/Milling	30,000			30,000
7)	SCADA Upgrade	25,000		25,000	
8)	Clarifier Rehab #2	20,000			20,000
		$ 1,540,000	$ 165,000	$ 525,000	$ 850,000

5 Year Capital Improvement Plan Funding Sources

Readington-Lebanon 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
Sewer						
Dewatering Bldg Rehab	$ 100,000	$ 100,000				
Phosphorus Removal/Filtration	2,575,000					2,575,000
See Attached	1,540,000	1,540,000				
Type in Description	-					
Total	4,215,000	1,640,000	-	-	-	2,575,000
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	-	-	-	-	-	-
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	$ 4,215,000	$ 1,640,000	$ -	$ -	$ -	$ 2,575,000
Total 5 Year Plan per CB-4	$ 4,215,000					
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.