

Authority Budget of:

Readington-Lebanon Sewerage Authority

State Filing Year

2021

For the Period:

January 1, 2021

to

December 31, 2021

<http://rlsa-nj.com/>

Authority Web Address



Division of Local Government Services

2021 AUTHORITY BUDGET

Certification Section

2021

Readington-Lebanon Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM January 1, 2021 TO December 31, 2021

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 12/3/2020

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By: Paul D. Cwert CPA, RMA Date: 1/6/2021

2021 PREPARER'S CERTIFICATION

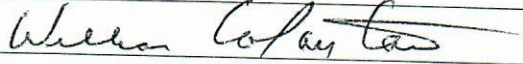
Readington-Lebanon Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

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

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

Preparer's Signature:			
Name:	William Colantano of BKC, CPAs, PC		
Title:	Principal, Certified Public Accountant, Registered Municipal Accountant		
Address:	39 State Route 12, Ste 2, Flemington NJ, 08822		
Phone Number:	908-782-7900	Fax Number:	908-782-7328
E-mail address	wmc@bkc-cpa.com		

2021 APPROVAL CERTIFICATION

Readington-Lebanon Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2021 **TO:** December 31, 2021

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 28th day of October, 2020.

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
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The complete (All Pages) annual audits (Not the Audit Synopsis) of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying compliance

Charles Westfield

Title of Officer Certifying compliance

Member

Signature

20-15
2021 AUTHORITY BUDGET RESOLUTION
Readington-Lebanon Sewerage Authority

Important --The Amounts on this page need to agree with budget pages F-1 and CB-3. Fill these amounts in after you finalize the amounts on pages F-1 and CB-3. Re-check before this resolution is adopted

FISCAL YEAR: FROM: January 1, 2021 TO: December 31,2021

WHEREAS, the Annual Budget and Capital Budget for the Readington-Lebanon Sewerage Authority for the fiscal year beginning, January 1,2021 and ending, December 31,2021 has been presented before the governing body of the Readington-Lebanon Sewerage Authority at its open public meeting of October 28, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 1,691,700, Total Appropriations, including any Accumulated Deficit if any, of \$ 1,816,700 and Total Unrestricted Net Position utilized of 125,000; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$878,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$878,000; 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 28, 2020 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, 2021 and ending, December 31, 2021 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 16, 2020.

 (Secretary's Signature) 10/28/20

 (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Note Fill in the name of Each Commissioner and indicate their recorded Vote				
Vincent Schaible				X
Richard Burton	X			
Charles Westfield, III	X			
Edward Cichone	X			
Ronald Monaco	X			
Tanya Rohrbach				X

2021 ADOPTION CERTIFICATION

Readington – Lebanon Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Readington – Lebanon Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 16th day of, December, 2020.

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

2021 ADOPTED BUDGET RESOLUTION

This resolution is for Adoption of the Budget Only Don't use for introduction of the Budget

Note Fill in the name of Each Commissioner and indicate their recorded Vote

Readington – Lebanon Sewerage Authority

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

WHEREAS, the Annual Budget and Capital Budget/Program for the Readington – Lebanon Sewerage Authority for the fiscal year beginning January 1, 2021 and ending, December 31, 2021 has been presented for adoption before the governing body of the Readington – Lebanon Sewerage Authority at its open public meeting of December 16, 2020; 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 \$ 1,691,700, Total Appropriations, including any Accumulated Deficit, if any, of \$1,816,700 and Total Unrestricted Net Position utilized of \$125,000; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$878,000 and Total Unrestricted Net Position planned to be utilized of \$878,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Readington – Lebanon Sewerage Authority, at an open public meeting held on December 16, 2020 that the Annual Budget and Capital Budget/Program of the Readington – Lebanon Sewerage Authority for the fiscal year beginning, January 1, 2021 and, ending, December 31, 2021 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.

12/16/20

(Date)

Vincent Schaible, Chairman

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent

Note Fill in the name of Each Commissioner and indicate their recorded Vote

Vincent Schaible	X			
Richard Burton	X			
Charles Westfield, III	X			
Edward Cichone	X			
Ronald Monaco	X			
Tanya Rohrbach				X

2021 AUTHORITY BUDGET

Narrative and Information Section

2021 AUTHORITY BUDGET MESSAGE & ANALYSIS

Readington – Lebanon Sewerage Authority

AUTHORIT-Y BUDGET

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Administration:

- Increase in professional fees of 30.6% is due to increase in projects utilizing engineering services.
- Decrease of 14.29% in office supplies due to prior year purchase of computers and file cabinets.

Cost of providing services:

- Uniforms increase of 50% is due to additional uniforms needed for new and existing employees.
- Increase of 11.76% in lawn care is due to anticipation of additional services needed.

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

Although COVID-19 has impacted the economy, the authority does not believe that the impact on the proposed budget will be significantly impacted.

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

Unrestricted Net Position to be utilized to balance the budget and for rate stabilization purposes.

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

Not applicable.

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

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

The proposed budget does not reflect an anticipated deficit from 2020 operations or a deficit in the most recent audit when adding back the accrued unfunded pension liability and related inflows/outflows.

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

No change in rate structure. Fees are charged to 3 bulk rate customers based on the prior year flows. See attachment.

Readington Lebanon Sewerage
 2020 9 Month Average
 Budget 2021

RLSA 2020 9 MONTH AVERAGE

	ROUND VALLEY	LEBANON BORO	READINGTON TOWNSHIP	RLSA PLANT
Jan-20	398	190996	463641	655035
Feb-20	182	200605	528449	729236
Mar-20	210	180596	463320	644126
Apr-20	279	197466	493252	690997
May-20	1214	182501	414766	598480
Jun-20	965	146387	350331	497683
Jul-20	3939	150788	388923	543650
Aug-20	2760	165380	468011	636150
Sep-20	1837	151354	397842	551033
9 MONTH AVERAGE	1309	174008	440948	616266
	15000 (ASSURED MINIMUM)	130000 (ASSURED MINIMUM)	400000 (ASSURED MINIMUM)	629956
	20000 (RESERVE CAPACITY)	241000 (RESERVE CAPACITY)	939000 (RESERVE CAPACITY)	
PERCENTAGE	2.38%	27.62%	70.00%	100.00%

PRELIMINARY 2020

AUTHORITY CONTACT INFORMATION

2021

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:	22-222694		
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, CPAs, PC		
Preparer's Address:	39 State Route 12, Ste 2		
City, State, Zip:	Flemington	NJ	08822
Phone: (ext.)	908-782-7900 (105)	Fax:	908-782-4328
E-mail:	wmc@bkc-cpa.com		

Chief Executive Officer:(1)	Jill Plesnarski		
(1)Or person who performs these functions under another Title			
Phone: (ext.)	908-534-6171	Fax:	908-534-5688
E-mail:	jplesnarski@RLSA- NJ.com		

Chief Financial Officer(1)	N/A		
(1) Or person who performs these functions under another Title			
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	William Colantano		
Name of Firm:	BKC, CPAs, PC		
Address:	39 State Route 12, Ste 2		
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, 2021 TO: December 31, 2021

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 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **6**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: **\$386,364**
- 3) Provide the number of regular voting members of the governing body: **6 of 7 commissioners appointed** (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (*Regional Authorities* may have more than 7 members) s per statute for your Authority)
- 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**
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) 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**
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No**
- 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**
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).*
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**
- 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?
- First class or charter travel. **No**
 - Travel for companions. **No**
 - Tax indemnification and gross-up payments. **No**
 - Discretionary spending account. **No**
 - Housing allowance or residence for personal use. **No**
 - Payments for business use of personal residence. **No**
 - Vehicle/auto allowance or vehicle for personal use. **No**
 - Health or social club dues or initiation fees. **No**
 - 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). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No**
If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

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

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
Readington – Lebanon Sewerage Authority**

FISCAL YEAR: FROM: January 1, 2021 **TO:** December 31, 2021

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2019 or 2020. 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, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 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
December 31, 2021

For the Period January 1, 2021

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	
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 (W-2/1099)	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	Teacher	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 Pleznarski	Administrator	40						\$ 136,500			\$ 10,718	\$ 147,218	Hunterdon Pyrotech							154,957
2 Vincent Schabale	Chairman	3	x	x								0	None			12				0
3 Richard Burton	Vice Chairman	1	x	x								0	Borough of Lebanon	Member	3					0
4												0	Lebanon Borough Sewer Authc	Member	2					0
5 Charles Westfield	Secretary/Treasurer	1	x	x								0	None							0
6 Edward Cichone	Member	1	x									0	None							0
7 Ronald Monaco	Member	1	x									0	Lebanon Borough Sewer Authc	Member	3					0
8 Tanya Rohrbach	Member	1	x									0	None							0
9												0	None							0
10												0	None							0
11												0	None							0
12												0	None							0
13												0	None							0
14												0	None							0
15												0	None							0
								\$ 136,500	\$ -	\$ -	\$ 10,718	\$ 147,218				\$ -	\$ 7,739	\$ 154,957		

(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, 2021 to December 31, 2021

If Not Applicable X this box Below

	# 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			\$ -	1	\$ 11,066	\$ 11,066	\$ (11,066)	-100.0%
Parent & Child			-	1	19,808	19,808	(19,808)	-100.0%
Employee & Spouse (or Partner)	1	22,541	22,541	1	22,132	409		1.8%
Family	4	31,445	125,780	1	30,874	94,906		307.4%
Employee Cost Sharing Contribution (enter as negative -)			(40,046)			(23,952)		67.2%
Subtotal	5		108,275	4		59,928	48,347	80.7%
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	6,806	6,806	1	10,306	10,306	(3,500)	-34.0%
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner)	1	15,505	15,505	1	13,429	13,429	2,076	15.5%
Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	2		22,311	2		23,735	(1,424)	-6.0%
GRAND TOTAL	7		\$ 130,586	6		\$ 83,663	\$ 46,923	56.1%

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

Readington-Lebanon Sewerage Authority

For the Period January 1, 2021 to December 31, 2021

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Travis Boyd	2.5	\$ 725			X
Kevin Keating	11.5	4,517			X
Tori Klaus	2	497			X
Jill Plesnarski	25	14,129			X
Virginia Weierich	20	7,690			X
Total liability for accumulated compensated absences at beginning of current year		\$ 27,558			

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

Schedule of Shared Service Agreements

Readington-Lebanon Sewerage Authority

January 1, 2021

to
December 31, 2021

X

For the Period

If No Shared Services X this Box

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

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

2021 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Readington-Lebanon Sewerage Authority
 For the Period January 1, 2021 to December 31, 2021

	<i>FY 2021 Proposed Budget</i>					<i>FY 2020 Adopted Budget</i>		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations		
REVENUES									
Total Operating Revenues	\$ 1,691,700	\$ -	\$ -	\$ -	\$ -	\$ 1,691,700	\$ 1,663,900	\$ 27,800	1.7%
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
Total Anticipated Revenues	1,691,700	-	-	-	1,691,700	1,663,900	27,800	27,800	1.7%
APPROPRIATIONS									
Total Administration	477,129	-	-	-	477,129	460,200	16,929	16,929	3.7%
Total Cost of Providing Services	1,089,571	-	-	-	1,089,571	1,078,700	10,871	10,871	1.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Appropriations	1,566,700	-	-	-	1,566,700	1,538,900	27,800	27,800	1.8%
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	1,816,700	-	-	-	1,816,700	1,788,900	27,800	27,800	1.6%
Less: Total Unrestricted Net Position Utilized	125,000	-	-	-	125,000	125,000	-	-	0.0%
Net Total Appropriations	1,691,700	-	-	-	1,691,700	1,663,900	27,800	27,800	1.7%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Readington-Lebanon Sewerage Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget						FY 2020 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
OPERATING REVENUES									
<i>Service Charges</i>									
Residential						\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental	1,691,700					1,691,700	1,663,900	27,800	1.7%
Other						-	-	-	#DIV/0!
Total Service Charges	1,691,700					1,691,700	1,663,900	27,800	1.7%
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees						-	-	-	#DIV/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>									
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	1,691,700					1,691,700	1,663,900	27,800	1.7%
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!
Total Other Non-Operating Revenue						-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned						-	-	-	#DIV/0!
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest						-	-	-	#DIV/0!
Total Non-Operating Revenues						-	-	-	#DIV/0!
TOTAL ANTICIPATED REVENUES	\$ 1,691,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,663,900	\$ 27,800	1.7%

Prior Year Adopted Revenue Schedule

Readington-Lebanon Sewerage Authority

FY 2020 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	
OPERATING REVENUES								
<i>Service Charges</i>								
Residential							\$	-
Business/Commercial							-	
Industrial							-	
Intergovernmental							-	
Other							-	
Total Service Charges	1,663,900	-	-	-	-	-	1,663,900	
<i>Connection Fees</i>								
Residential							-	
Business/Commercial							-	
Industrial							-	
Intergovernmental							-	
Other							-	
Total Connection Fees	-	-	-	-	-	-	-	
<i>Parking Fees</i>								
Meters							-	
Permits							-	
Fines/Penalties							-	
Other							-	
Total Parking Fees	-	-	-	-	-	-	-	
<i>Other Operating Revenues (List)</i>								
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	1,663,900	-	-	-	-	-	1,663,900	
NON-OPERATING REVENUES								
<i>Other Non-Operating Revenues (List)</i>								
Type in							-	
Type in							-	
Type in							-	
Type in							-	
Type in							-	
Total Other Non-Operating Revenues	-	-	-	-	-	-	-	
<i>Interest on Investments & Deposits</i>								
Interest Earned							-	
Penalties							-	
Other							-	
Total Interest	-	-	-	-	-	-	-	
Total Non-Operating Revenues	-	-	-	-	-	-	-	
TOTAL ANTICIPATED REVENUES	\$ 1,663,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,663,900	

Appropriations Schedule

Readington-Lebanon Sewerage Authority
 For the Period January 1, 2021 to December 31, 2021

FY 2021 Proposed Budget

	FY 2021 Proposed Budget						FY 2020 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
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 226,800					\$ 226,800	\$ 220,000	\$ 6,800	3.1%
Fringe Benefits	114,129					114,129	113,500	629	0.6%
Total Administration - Personnel	340,929	-	-	-	-	340,929	333,500	7,429	2.2%
<i>Administration - Other (List)</i>									
Professional Fees	45,700					45,700	35,000	10,700	30.6%
Insurance	45,000					45,000	44,200	800	1.8%
Permits and Licenses	15,000					15,000	15,000	-	0.0%
See Attached	30,500					30,500	32,500	(2,000)	-6.2%
Miscellaneous Administration*									#DIV/0!
Total Administration - Other	136,200	-	-	-	-	136,200	126,700	9,500	7.5%
Total Administration	477,129	-	-	-	-	477,129	460,200	16,929	3.7%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	313,200					313,200	310,000	3,200	1.0%
Fringe Benefits	157,871					157,871	157,000	871	0.6%
Total COPS - Personnel	471,071	-	-	-	-	471,071	467,000	4,071	0.9%
<i>Cost of Providing Services - Other (List)</i>									
Utilities	157,000					157,000	157,000	-	0.0%
Sludge Disposal	162,500					162,500	161,500	1,000	0.6%
Chemicals	56,000					56,000	55,000	1,000	1.8%
See Attached	243,000					243,000	238,200	4,800	2.0%
Miscellaneous COPS*									#DIV/0!
Total COPS - Other	618,500	-	-	-	-	618,500	611,700	6,800	1.1%
Total Cost of Providing Services	1,089,571	-	-	-	-	1,089,571	1,078,700	10,871	1.0%
Total Principal Payments on Debt Service in Lieu of Depreciation									
Total Operating Appropriations	1,566,700	-	-	-	-	1,566,700	1,538,900	27,800	1.8%
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	1,816,700	-	-	-	-	1,816,700	1,788,900	27,800	1.6%
ACCUMULATED DEFICIT									#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,816,700	-	-	-	-	1,816,700	1,788,900	27,800	1.6%
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	\$ 1,691,700	\$ -	\$ -	\$ -	\$ -	\$ 1,691,700	\$ 1,663,900	\$ 27,800	1.7%

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

5% of Total Operating Appropriations \$ 78,335.00 \$ - \$ - \$ - \$ - \$ - \$ 78,335.00

READINGTON-LEBANON SEWERAGE AUTHORITY
Miscellaneous Appropriations

Account	Year		Difference	Percent
	2021	2020		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	5,000	5,000	-	0.00%
Office Supplies	12,000	14,000	(2,000)	-14.29%
Public Advertisements	1,500	1,500	-	0.00%
			-	
Total	<u>\$ 30,500</u>	<u>\$ 32,500</u>	<u>\$ (2,000)</u>	-6.15%
Cost of Providing Services-Other Expenses:				
Communications	\$ 18,500	\$ 18,000	\$ 500	2.78%
Fuel	5,000	5,000	-	0.00%
Uniforms	1,500	1,000	500	50.00%
Laboratory	6,000	6,000	-	0.00%
Outside Lab Service	26,000	25,500	500	1.96%
Safety Equipment	6,000	6,000	-	0.00%
Maintenance Outside Services	40,000	40,000	-	0.00%
Plant Maintenance	35,000	34,000	1,000	2.94%
Lawn Care	19,000	17,000	2,000	11.76%
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	5,500	5,200	300	5.77%
Total	<u>\$ 243,000</u>	<u>\$ 238,200</u>	<u>\$ 4,800</u>	2.02%

Prior Year Adopted Appropriations Schedule

Readington-Lebanon Sewerage Authority

FY 2020 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 220,000						\$ 220,000
Fringe Benefits	113,500						113,500
Total Administration - Personnel	333,500	-	-	-	-	-	333,500
<i>Administration - Other (List)</i>							
Professional Fees	35,000						35,000
Insurance	44,200						44,200
Permits and Licenses	15,000						15,000
See Attached	32,500						32,500
Miscellaneous Administration*							-
Total Administration - Other	126,700	-	-	-	-	-	126,700
Total Administration	460,200	-	-	-	-	-	460,200
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	310,000						310,000
Fringe Benefits	157,000						157,000
Total COPS - Personnel	467,000	-	-	-	-	-	467,000
<i>Cost of Providing Services - Other (List)</i>							
Utilities	157,000						157,000
Sludge Disposal	161,500						161,500
Chemicals	55,000						55,000
See Attached	238,200						238,200
Miscellaneous COPS*							-
Total COPS - Other	611,700	-	-	-	-	-	611,700
Total Cost of Providing Services	1,078,700	-	-	-	-	-	1,078,700
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-
Total Operating Appropriations	1,538,900	-	-	-	-	-	1,538,900
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	1,788,900	-	-	-	-	-	1,788,900
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,788,900	-	-	-	-	-	1,788,900
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	125,000						125,000
Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000
TOTAL NET APPROPRIATIONS	\$ 1,663,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,663,900

* 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 \$ 76,945.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ 76,945.00

Debt Service Schedule - Principal

Readington-Lebanon Sewerage Authority

If Authority has no debt X this box

X

	Fiscal Year Ending in						Total Principal Outstanding	
	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025		2026
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.

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating			
Year of Last Rating			

Debt Service Schedule - Interest

Readington-Lebanon Sewerage Authority

If Authority has no debt X this box

X

		<i>Fiscal Year Ending in</i>					Thereafter	Total Interest Payments Outstanding
		Proposed Budget Year 2021	2022	2023	2024	2025		
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								
Total Interest Payments		-	-	-	-	-	-	\$ -
TOTAL INTEREST ALL OPERATIONS								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Net Position Reconciliation

Readington-Lebanon Sewerage Authority
For the Period January 1, 2021 to December 31, 2021

FY 2021 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 16,410,721						\$ 16,410,721
Less: Invested in Capital Assets, Net of Related Debt (1)	12,477,613						12,477,613
Less: Restricted for Debt Service Reserve (1)	2,031,136						2,031,136
Less: Other Restricted Net Position (1)	1,901,972						1,901,972
Total Unrestricted Net Position (1)							
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	1,327,225						1,327,225
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	3,229,197						3,229,197
Unrestricted Net Position Utilized to Balance Proposed Budget	125,000						125,000
Unrestricted Net Position Utilized in Proposed Capital Budget	878,000						878,000
Appropriation to Municipality/County (3)	-						-
Total Unrestricted Net Position Utilized in Proposed Budget	1,003,000						1,003,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 2,226,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,226,197

(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 \$ 78,335 \$ - \$ - \$ - \$ - \$ - \$ 78,335
 (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.

2021
Readington –
Lebanon Sewerage
Authority

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Readington – Lebanon Sewerage Authority

FISCAL YEAR: FROM: January 1, 2021 **TO:** December 31, 2021

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

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Readington–Lebanon Sewerage Authority, on the 28th day of October, 2020.

OR

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

It is hereby certified that the governing body of the _____ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s):

Officer's Signature:			
Name:	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		

2021 CAPITAL BUDGET/PROGRAM MESSAGE

Readington- Lebanon Sewerage Authority

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

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

No

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

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

Infrastructure needs are monitored on a consistent basis.

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

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, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Dewatering Building Rehab	\$ 100,000	\$ 100,000 778,000 -				
Phosphorus Removal/Filtration	-					
See attached	778,000					
Type in Description	-					
Total	878,000	878,000	-	-	-	-
<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						
	\$ 878,000	\$ 878,000	\$ -	\$ -	\$ -	\$ -

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, 2021 to December 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2021	2022	2023	2024	2025	2026
<i>Sewer</i>							
Dewatering Building Rehab	\$ 100,000	\$ 100,000					
Phosphorus Removal/Filtration	2,575,000	-	400,000	2,175,000			
See attached	2,068,000	778,000	1,240,000	50,000			
Type in Description	-	-					
Total	4,743,000	878,000	1,640,000	2,225,000	-	-	-
<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	\$ 4,743,000	\$ 878,000	\$ 1,640,000	\$ 2,225,000	\$ -	\$ -	\$ -

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

Readington-Lebanon Sewerage Authority

For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources																																			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources																															
<i>Sewer</i>																																					
Dewatering Building Rehab	\$ 100,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: right;">\$ 100,000</td> <td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="text-align: right;">2,575,000</td> <td></td><td></td><td></td><td></td><td style="text-align: right;">2,575,000</td> </tr> <tr> <td style="text-align: right;">2,068,000</td> <td style="text-align: right;">2,068,000</td> <td></td><td></td><td></td><td></td> </tr> <tr> <td style="text-align: right;">-</td> <td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">4,743,000</td> <td style="text-align: right;">2,168,000</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">2,575,000</td> </tr> </table>					\$ 100,000						2,575,000					2,575,000	2,068,000	2,068,000					-						Total	4,743,000	2,168,000	-	-	-	2,575,000
\$ 100,000																																					
2,575,000										2,575,000																											
2,068,000	2,068,000																																				
-																																					
Total	4,743,000	2,168,000	-	-	-	2,575,000																															
Phosphorus Removal/Filtration	2,575,000																																				
See attached	2,068,000																																				
Type in Description	-																																				
Total	4,743,000	2,168,000	-	-	-	2,575,000																															
<i>N/A</i>																																					
Type in Description	-																																				
Type in Description	-																																				
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Type in Description	-																																				
Total	-						-	-	-	-																											
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Total	-						-	-	-	-																											
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Total	-						-	-	-	-																											
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Type in Description	-																																				
Total	-						-	-	-	-																											
TOTAL	\$ 4,743,000	\$ 2,168,000	\$ -	\$ -	\$ -	\$ 2,575,000																															
Total 5 Year Plan per CB-4	\$ 4,743,000																																				
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.

READINGTON-LEBANON SEWERAGE AUTHORITY
Summary of Capital Projects

Description	Estimated Cost	Year		
		12/31/2021	12/31/2022	12/31/2023
Manhole Rehab	\$ 75,000	\$ 75,000		
Redesign Main Plant PS	500,000	500,000		
New Oxidation Ditch	800,000		\$ 800,000	
Carbon Replacement	70,000	70,000		
Paving/Milling	30,000	30,000		
SCADA Upgrade/Plant	48,000	48,000		
SCADA Upgrade/ IPS	40,000		40,000	
Clarifier Rehab #2	20,000	20,000		
LBPS Upgrade	250,000		250,000	
UV System Upgrade	150,000		150,000	
LBPS Electrival Panel	35,000	35,000		
523 PS Upgrade	50,000			\$ 50,000
	<u>\$ 2,068,000</u>	<u>\$ 778,000</u>	<u>\$ 1,240,000</u>	<u>\$ 50,000</u>