

*Authority Budget of:*

*Clinton Township Sewerage Authority*

State Filing Year

2020

*For the Period:*

*January 1, 2020*

*to*

*December 31, 2020*

<http://www.clintontwpnj.com/>

Authority Web Address



*Division of Local Government Services*

# **2020 AUTHORITY BUDGET**

## **Certification Section**

2020

Clinton Township Sewerage Authority

**AUTHORITY BUDGET**

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

For Division Use Only

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: Paul D. Cwert CPA, RMA Date: 10/10/2019

**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: \_\_\_\_\_ Date: \_\_\_\_\_

# 2020 PREPARER'S CERTIFICATION


## Clinton Township Sewerage Authority

### AUTHORITY BUDGET

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

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

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

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

# 2020 APPROVAL CERTIFICATION

## Clinton Township Sewerage Authority

### AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Clinton Township Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 3 day of October, 2019.

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

Officer's Signature:			
Name:	Edward Schneider		
Title:	Secretary		
Address:	79 Beaver Ave, Suite 5 Clinton, NJ 08809		
Phone Number:	908-735-5026	Fax Number:	908-735-8916
E-mail address	ctsa@embarqmail.com		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	Clintontwpnj.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

Steve Krommenhoek

Title of Officer Certifying compliance

Chairman

Signature

\_\_\_\_\_

# 2020 AUTHORITY BUDGET RESOLUTION

## Clinton Township 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, 2020 TO: December 31, 2020**

WHEREAS, the Annual Budget and Capital Budget for the Clinton Township Sewerage Authority for the fiscal year beginning, January 1, 2020 and ending, December 31, 2020 has been presented before the governing body of the Clinton Township Sewerage Authority at its open public meeting of October 3, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,310,000, Total Appropriations, including any Accumulated Deficit if any, of \$1,343,096, and Total Unrestricted Net Position utilized of \$33,096; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$0 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0; 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 Clinton Township Sewerage Authority, at an open public meeting held on October 3, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Clinton Township Sewerage Authority for the fiscal year beginning, January 1, 2020 and ending, December 31, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Clinton Township Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 7, 2019.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

Governing Body	Recorded Vote			
Member:	Aye	Nay	Abstain	Absent
Steve Krommenhoek				
Peter Geiger				
Edward Schneider				
Katrin Sethna				
Michael Maurer				
Daniel McTiernan				

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

# 2020 ADOPTION CERTIFICATION

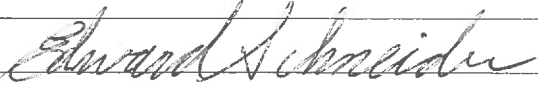
## Clinton Township Sewerage Authority

### AUTHORITY BUDGET

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

**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 Clinton Township Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 7 day of, November, 2019.

Officer's Signature:			
Name:	Edward Schneider		
Title:	Secretary		
Address:	79 Beaver Ave, Suite 5 Clinton, NJ 08809		
Phone Number:	908-735-5026	Fax Number:	908-35-8916
E-mail address	ctsa@embarqmail.com		



# 55-2019  
**2020 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

**Clinton Township Sewerage Authority  
 AUTHORITY**

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Clinton Township Sewerage Authority for the fiscal year beginning January 1, 2020 and ending, December 31, 2020 has been presented for adoption before the governing body of the Clinton Township Sewerage Authority at its open public meeting of November 7, 2019; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,310,000, Total Appropriations, including any Accumulated Deficit if any, of \$1,343,096, and Total Unrestricted Net Position utilized of \$33,096; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$0 and Total Unrestricted Net Position planned to be utilized of \$0; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Clinton Township Sewerage Authority, at an open public meeting held on November 7, 2019 that the Annual Budget and Capital Budget/Program of the Clinton Township Sewerage Authority for the fiscal year beginning, January 1, 2020 and, ending, December 31, 2020 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

  
 (Secretary's Signature)

Nov 7, 2019  
 (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Steve Krommenhoek	X			
Peter Geiger	X			
Edward Schneider	X			
Katrin Sethna	X			
Michael Maurer	X			
Daniel McTiernan				Did not vote

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

# **2020 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2020 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Clinton Township Sewerage Authority

### AUTHORIT-Y BUDGET

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

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

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 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 - miscellaneous expenses:

Office supplies and expenses increased 67% due to additional supplies needed and to better align the budget with actual continued costs.

Postage increased 20% as a result of increased postage rates.

Computer expenses are expected to decrease by 43% as a result of less computer supplies needed in the current year.

Telephone is expected to decrease 20% to better align the budget with decreased costs associated with telephone.

Education expense decreased 33% due to less anticipated classes to be attended.

Cost of provided service

Treatment costs increased 23% as a result of an increased treatment costs from provider and an increase in EDUs from new construction.

Utilities increased 33% to better align the budget with the actual expenses for electric.

Miscellaneous expenses:

NJ on Call (markouts) increased by 17% resulting from increase in markout requests.

Water increased 10% as a result of anticipated water rate increases.

Renewal and replacement reserve decreased \$85,000 to \$0 based on the review of available resources are believed to meet the budget year's needs.

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)

There is no direct impact on the Authority.

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 2019 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 2019 operations when adding back the accrued unfunded pension liability and related deferred inflows/outflows.

The deficit reported in the most recent audit is a result of the implementation of GASB 68 for pension liabilities. The deficit is planned to be funded by the State of NJ and through continued pension assessments funded by the Authority on an annual basis.

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"**))

There is a projected rate increase of \$10 for 2020, a 2% increase over 2019.

## AUTHORITY CONTACT INFORMATION 2020

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

<b>Name of Authority:</b>	Clinton Township Sewerage Authority		
<b>Federal ID Number:</b>	22-212-8671		
<b>Address:</b>	79 Beaver Ave, Suite 5		
<b>City, State, Zip:</b>	Clinton	NJ	08809
<b>Phone: (ext.)</b>	908-735-5026	<b>Fax:</b>	908-735-8916

<b>Preparer's Name:</b>	William Colantano Jr. CPA RMA		
<b>Preparer's Address:</b>	BKC, CPAs, PC 114 Broad Street		
<b>City, State, Zip:</b>	Flemington	NJ	08822
<b>Phone: (ext.)</b>	908-782-7900	<b>Fax:</b>	908-782-4328
<b>E-mail:</b>	<a href="mailto:wmc@bkc-cpa.com">wmc@bkc-cpa.com</a>		

<b>Chief Executive Officer:(1)</b>	Steve Krommenhoek, Chairman		
<b>Phone: (ext.)</b>	908-735-5026	<b>Fax:</b>	908-735-8916
<b>E-mail:</b>	<a href="mailto:skrommenhoek.ctsa@embarqmail.com">skrommenhoek.ctsa@embarqmail.com</a>		

<b>Chief Financial Officer(1)</b>	Meliss Paulus		
<b>Phone: (ext.)</b>	908-735-5026	<b>Fax:</b>	908-735-8916
<b>E-mail:</b>	<a href="mailto:ctsa@embarqmail.com">ctsa@embarqmail.com</a>		

<b>Name of Auditor:</b>	William Colantano Jr. CPA RMA		
<b>Name of Firm:</b>	BKC, CPAs, PC		
<b>Address:</b>	114 Broad Street		
<b>City, State, Zip:</b>	Flemington	NJ	08822
<b>Phone: (ext.)</b>	908-782-7900	<b>Fax:</b>	98-782-4328
<b>E-mail:</b>	<a href="mailto:wmc@bkc-cpa.com">wmc@bkc-cpa.com</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Clinton Township Sewerage Authority

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

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2018 or 2019) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **2**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2018 or 2019) Transmittal of Wage and Tax Statements: **\$88,630.16**
- 3) Provide the number of regular voting members of the governing body: **6** (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** (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No**  
*If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2019 or 2020 deadline has passed 2019 or 2020**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering)  
**Yes**  
*If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No**  
*If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No**  
*If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*

- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. ***Attach a narrative of your Authority's procedures for all 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**  
*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? **No**  
*If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No**  
*If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No**  
*If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **No, not required for the Authority since all debt of the authority has been issued by the NJ Environmental Infrastructure Trust. However, applicable documents have been submitted to the NJEIT.**  
*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**

**Clinton Township Sewerage Authority**

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

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

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

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

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

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

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

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

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

**Reportable compensation:** (Use the Most Recent W-2 available 2018 or 2019. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 being the most recent calendar year ended).

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

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

Clinton Township Sewerage Authority  
 For the Period January 1, 2020 to December 31, 2020  
 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 Employee	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from 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 Melliss Paulus	Administrator	35			X	X		\$ 68,000	\$ 7,000		\$ 75,000						\$ 75,000		
2 Steve Krommenhoek	Chairman	5	X	X			1,100				1,100						1,100		
3 Peter Geiger	Vice Chairman	3	X	X			1,000				1,000						1,000		
4 Edward Schneider	Secretary	3	X	X			1,000				1,000						1,000		
5 Kaitrin Sethna	Treasurer	3	X	X			1,000				1,000						1,000		
6 Michael Maurer	Member	3	X				1,000				1,000						1,000		
7 Daniel McTiernan	Alternative member	3	X				1,000				1,000						1,000		
8											0						0		
9											0						0		
10											0						0		
11											0						0		
12											0						0		
13											0						0		
14											0						0		
15											0						0		
Total:								\$ 74,100	\$ 7,000	\$ -	\$ -	\$ 81,100			\$ -	\$ -	\$ 81,100		

(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

Clinton Township Sewerage Authority  
 For the Period January 1, 2020 to December 31, 2020

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Prior year Year Cost		\$ Increase (Decrease)		% Increase (Decrease)	
	Proposed Budget	Employee Proposed Budget	Proposed Budget	Employee Proposed Budget	Proposed Budget	Employee Proposed Budget	Current Year	Current Year	Current Year	Current Year	Year	Year	Year	Year	Year	Year
<b>Active Employees - Health Benefits - Annual Cost</b>																
Single Coverage	1	\$12,480	\$12,480	1	\$12,480	1	1	\$11,559	\$11,559	\$11,559	\$921	8.0%	#DIV/0!			
Parent & Child													#DIV/0!			
Employee & Spouse (or Partner)													#DIV/0!			
Family													#DIV/0!			
Employee Cost Sharing Contribution (enter as negative - )			(3,500)		(3,500)						199	-5.4%				
Subtotal	1		8,980	1		7,860	1,120				14.2%					
<b>Commissioners - Health Benefits - Annual Cost</b>																
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!			
<b>Retirees - Health Benefits - Annual Cost</b>																
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!			
<b>GRAND TOTAL</b>	<b>1</b>		<b>\$ 8,980</b>	<b>1</b>		<b>\$ 7,860</b>	<b>1,120</b>				<b>14.2%</b>					

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

Yes	Yes or No
Yes	Yes or No

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

Yes	Yes or No
Yes	Yes or No

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





# **2020 AUTHORITY BUDGET**

## **Financial Schedules Section**

# SUMMARY

Clinton Township Sewerage Authority  
 For the Period January 1, 2020 to December 31, 2020

	<b>FY 2020 Proposed Budget</b>					<b>FY 2019 Adopted Budget</b>		<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations		
<b>REVENUES</b>									
Total Operating Revenues	\$ 1,310,000	\$ -	\$ -	\$ -	\$ 1,310,000	\$ 1,213,000	\$ 97,000	8.0%	
Total Non-Operating Revenues	-	-	-	-	-	-	-	#DIV/0!	
Total Anticipated Revenues	<u>1,310,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,310,000</u>	<u>1,213,000</u>	<u>97,000</u>	<u>8.0%</u>	
<b>APPROPRIATIONS</b>									
Total Administration	254,350	-	-	-	254,350	260,400	(6,050)	-2.3%	
Total Cost of Providing Services	953,800	-	-	-	953,800	819,900	133,900	16.3%	
Total Principal Payments on Debt Service in Lieu of Depreciation	106,071	-	-	-	106,071	107,810	(1,739)	-1.6%	
Total Operating Appropriations	1,314,221	-	-	-	1,314,221	1,188,110	126,111	10.6%	
Total Interest Payments on Debt	28,875	-	-	-	28,875	31,725	(2,850)	-9.0%	
Total Other Non-Operating Appropriations	-	-	-	-	-	85,000	(85,000)	-100.0%	
Total Non-Operating Appropriations	28,875	-	-	-	28,875	116,725	(87,850)	-75.3%	
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	1,343,096	-	-	-	1,343,096	1,304,835	38,261	2.9%	
Less: Total Unrestricted Net Position Utilized	33,096	-	-	-	33,096	91,835	(58,739)	-64.0%	
Net Total Appropriations	<u>1,310,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,310,000</u>	<u>1,213,000</u>	<u>97,000</u>	<u>8.0%</u>	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	

## Revenue Schedule

### Clinton Township Sewerage Authority

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

	<b>FY 2020 Proposed Budget</b>						<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	1,290,000					\$ 1,290,000	\$ 1,193,000	\$ 97,000	8.1%	
Business/Commercial						-	-	-	#DIV/0!	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
<b>Total Service Charges</b>	<b>1,290,000</b>					<b>1,290,000</b>	<b>1,193,000</b>	<b>97,000</b>	<b>8.1%</b>	
<i>Connection Fees</i>										
Residential						-	-	-	#DIV/0!	
Business/Commercial						-	-	-	#DIV/0!	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
<b>Total Connection Fees</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
<i>Parking Fees</i>										
Meters						-	-	-	#DIV/0!	
Permits						-	-	-	#DIV/0!	
Fines/Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
<b>Total Parking Fees</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
<i>Other Operating Revenues (List)</i>										
Interest income	15,000					15,000	15,000	-	0.0%	
Late fees	5,000					5,000	5,000	-	0.0%	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
<b>Total Other Revenue</b>	<b>20,000</b>					<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Total Operating Revenues</b>	<b>1,310,000</b>					<b>1,310,000</b>	<b>1,213,000</b>	<b>97,000</b>	<b>8.0%</b>	
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
Type in						-	-	-	#DIV/0!	
Type in						-	-	-	#DIV/0!	
Type in						-	-	-	#DIV/0!	
Type in						-	-	-	#DIV/0!	
Type in						-	-	-	#DIV/0!	
Type in						-	-	-	#DIV/0!	
<b>Total Other Non-Operating Revenue</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned						-	-	-	#DIV/0!	
Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
<b>Total Interest</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
<b>Total Non-Operating Revenues</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,310,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,310,000</b>	<b>\$ 1,213,000</b>	<b>\$ 97,000</b>	<b>8.0%</b>



# Prior Year Adopted Revenue Schedule

## Clinton Township Sewerage Authority

*FY 2019 Adopted Budget*

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	1,193,000						\$ 1,193,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
<b>Total Service Charges</b>	<b>1,193,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,193,000</b>
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
<b>Total Connection Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
<b>Total Parking Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Operating Revenues (List)</i>							
Interest Income	15,000						15,000
Late Charges	5,000						5,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
<b>Total Other Revenue</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>Total Operating Revenues</b>	<b>1,213,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,213,000</b>
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
<b>Total Other Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
<b>Total Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,213,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,213,000</b>

## Appropriations Schedule

### Clinton Township Sewerage Authority

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

	<b>FY 2020 Proposed Budget</b>						<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
							Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 112,000					\$ 112,000	\$ 110,400	\$ 1,600	1.4%
Fringe Benefits	29,050					29,050	27,200	1,850	6.8%
<b>Total Administration - Personnel</b>	<b>141,050</b>	-	-	-	-	<b>141,050</b>	<b>137,600</b>	<b>3,450</b>	<b>2.5%</b>
<i>Administration - Other (List)</i>									
Professional Fees	70,000					70,000	77,000	(7,000)	-9.1%
Insurance	11,000					11,000	12,000	(1,000)	-8.3%
Director's Fees	6,100					6,100	6,100	-	0.0%
Office Rent	9,000					9,000	9,000	-	0.0%
Miscellaneous Administration*	17,200					17,200	18,700	(1,500)	-8.0%
<b>Total Administration - Other</b>	<b>113,300</b>	-	-	-	-	<b>113,300</b>	<b>122,800</b>	<b>(9,500)</b>	<b>-7.7%</b>
<b>Total Administration</b>	<b>254,350</b>	-	-	-	-	<b>254,350</b>	<b>260,400</b>	<b>(6,050)</b>	<b>-2.3%</b>
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages						-	-	-	#DIV/0!
Fringe Benefits						-	-	-	#DIV/0!
<b>Total COPS - Personnel</b>						-	-	-	#DIV/0!
<i>Cost of Providing Services - Other (List)</i>									
Treatment Costs	675,000					675,000	550,000	125,000	22.7%
Maintenance Labor- Operator	158,000					158,000	159,000	(1,000)	-0.6%
Maintenance Labor- Contracted	51,000					51,000	51,000	-	0.0%
Utilities	40,000					40,000	30,000	10,000	33.3%
Miscellaneous COPS*	29,800					29,800	29,900	(100)	-0.3%
<b>Total COPS - Other</b>	<b>953,800</b>	-	-	-	-	<b>953,800</b>	<b>819,900</b>	<b>133,900</b>	<b>16.3%</b>
<b>Total Cost of Providing Services</b>	<b>953,800</b>	-	-	-	-	<b>953,800</b>	<b>819,900</b>	<b>133,900</b>	<b>16.3%</b>
<b>Total Principal Payments on Debt Service in Lieu of Depreciation</b>	<b>106,071</b>	-	-	-	-	<b>106,071</b>	<b>107,810</b>	<b>(1,739)</b>	<b>-1.6%</b>
<b>Total Operating Appropriations</b>	<b>1,314,221</b>	-	-	-	-	<b>1,314,221</b>	<b>1,188,110</b>	<b>126,111</b>	<b>10.6%</b>
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	28,875					28,875	31,725	(2,850)	-9.0%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve						-	85,000	(85,000)	-100.0%
Municipality/County Appropriation						-	-	-	#DIV/0!
Other Reserves						-	-	-	#DIV/0!
<b>Total Non-Operating Appropriations</b>	<b>28,875</b>	-	-	-	-	<b>28,875</b>	<b>116,725</b>	<b>(87,850)</b>	<b>-75.3%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,343,096</b>	-	-	-	-	<b>1,343,096</b>	<b>1,304,835</b>	<b>38,261</b>	<b>2.9%</b>
<b>ACCUMULATED DEFICIT</b>						-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>1,343,096</b>	-	-	-	-	<b>1,343,096</b>	<b>1,304,835</b>	<b>38,261</b>	<b>2.9%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation						-	-	-	#DIV/0!
Other	33,096					33,096	91,835	(58,739)	-64.0%
<b>Total Unrestricted Net Position Utilized</b>	<b>33,096</b>	-	-	-	-	<b>33,096</b>	<b>91,835</b>	<b>(58,739)</b>	<b>-64.0%</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 1,310,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,310,000</b>	<b>\$ 1,213,000</b>	<b>\$ 97,000</b>	<b>8.0%</b>

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

5% of Total Operating Appropriations \$ 65,711.05 \$ - \$ - \$ - \$ - \$ - \$ 65,711.05

**Clinton Township Sewerage Authority**  
**Appropriations Schedule**  
**For the Period January 1, 2020 to December 31, 2020**  
**Miscellaneous Appropriations**

<u>Account</u>	<u>Year</u>		<u>Difference</u>	<u>Percent Difference</u>
	<u>2020</u>	<u>2019</u>		
<b>Miscellaneous Administration:</b>				
Office Supplies and Expenses	\$ 2,500	\$ 1,500	\$ 1,000	66.67%
Postage	3,000	2,500	500	20.00%
Computer Expenses	2,000	3,500	(1,500)	-42.86%
Telephone	4,000	5,000	(1,000)	-20.00%
Education	1,000	1,500	(500)	-33.33%
Advertising	500	500	-	0.00%
Contingency	1,000	1,000	-	0.00%
Debt Service Admin Fee	3,200	3,200	-	0.00%
<b>Total</b>	<u>\$ 17,200</u>	<u>\$ 18,700</u>	<u>\$ (1,500)</u>	<b>-8.02%</b>
<b>Miscellaneous Cost of Providing Services:</b>				
Repairs and Maintenance	\$ 15,000	\$ 15,000	\$ -	0.00%
Water	1,100	1,000	100	10.00%
Calibration	7,000	7,500	(500)	-6.67%
Travel	2,500	2,500	-	0.00%
NJ One Call	2,100	1,800	300	16.67%
Capacity Reserve - Deer Meadows	2,100	2,100	-	0.00%
<b>Total</b>	<u>\$ 29,800</u>	<u>\$ 29,900</u>	<u>\$ (100)</u>	<b>-0.33%</b>

# Prior Year Adopted Appropriations Schedule

## Clinton Township Sewerage Authority

### FY 2019 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 110,400						\$ 110,400
Fringe Benefits	27,200						27,200
<b>Total Administration - Personnel</b>	<b>137,600</b>	-	-	-	-	-	<b>137,600</b>
<i>Administration - Other (List)</i>							
Professional Fees	77,000						77,000
Insurance	12,000						12,000
Director's Fees	6,100						6,100
Office Rent	9,000						9,000
Miscellaneous Administration*	18,700						18,700
<b>Total Administration - Other</b>	<b>122,800</b>	-	-	-	-	-	<b>122,800</b>
<b>Total Administration</b>	<b>260,400</b>	-	-	-	-	-	<b>260,400</b>
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages							-
Fringe Benefits							-
<b>Total COPS - Personnel</b>	-	-	-	-	-	-	-
<i>Cost of Providing Services - Other (List)</i>							
Treatment Costs	550,000						550,000
Maintenance Labor- Operator	159,000						159,000
Maintenance Labor-Contacted	51,000						51,000
Utilities	30,000						30,000
Miscellaneous COPS*	29,900						29,900
<b>Total COPS - Other</b>	<b>819,900</b>	-	-	-	-	-	<b>819,900</b>
<b>Total Cost of Providing Services</b>	<b>819,900</b>	-	-	-	-	-	<b>819,900</b>
<b>Total Principal Payments on Debt Service in Lieu of Depreciation</b>	<b>107,810</b>	-	-	-	-	-	<b>107,810</b>
<b>Total Operating Appropriations</b>	<b>1,188,110</b>	-	-	-	-	-	<b>1,188,110</b>
<b>NON-OPERATING APPROPRIATIONS</b>							
<b>Total Interest Payments on Debt</b>	<b>31,725</b>	-	-	-	-	-	<b>31,725</b>
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	85,000						85,000
Municipality/County Appropriation							-
Other Reserves							-
<b>Total Non-Operating Appropriations</b>	<b>116,725</b>	-	-	-	-	-	<b>116,725</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,304,835</b>	-	-	-	-	-	<b>1,304,835</b>
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>1,304,835</b>	-	-	-	-	-	<b>1,304,835</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	91,835						91,835
<b>Total Unrestricted Net Position Utilized</b>	<b>91,835</b>	-	-	-	-	-	<b>91,835</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 1,213,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,213,000</b>

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

5% of Total Operating Appropriations     \$ 59,405.50     \$ -     \$ -     \$ -     \$ -     \$ -     \$ 59,405.50

# Debt Service Schedule - Principal

Clinton Township Sewerage Authority

If Authority has no debt X this box

	<i>Fiscal Year Ending in</i>							Total Principal Outstanding	
	Adopted Budget Year 2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025		Thereafter
Sewer									
NJ Environmental Inf.- 2004 Issue	\$ 28,073	\$ 27,589	\$ 35,336	\$ 34,689	\$ 33,619	\$ 20,000	\$ -	\$ -	\$ 151,233
NJ Environmental Inf.- 2010 Issue	79,737	78,482	85,156	83,677	90,185	88,542	95,036	248,368	769,446
Type in Issue Name									
Type in Issue Name									
Total Principal	107,810	106,071	120,492	118,366	123,804	108,542	95,036	248,368	920,679
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	\$ 107,810	\$ 106,071	\$ 120,492	\$ 118,366	\$ 123,804	\$ 108,542	\$ 95,036	\$ 248,368	\$ 920,679

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

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



# Net Position Reconciliation

Clinton Township Sewerage Authority  
 For the Period January 1, 2020 to December 31, 2020

## FY 2020 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR (1)</b>	\$ 9,296,947						\$ 9,296,947
Less: Invested in Capital Assets, Net of Related Debt (1)	8,451,373						8,451,373
Less: Restricted for Debt Service Reserve (1)							
Less: Other Restricted Net Position (1)	867,366						867,366
Total Unrestricted Net Position (1)	(21,792)						(21,792)
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)	189,187						189,187
Plus: Estimated Income (Loss) on Current Year Operations (2)							
Plus: Other Adjustments (attach schedule)							
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	167,395						167,395
Unrestricted Net Position Utilized to Balance Proposed Budget	33,096						33,096
Unrestricted Net Position Utilized in Proposed Capital Budget							
Appropriation to Municipality/County (3)							
Total Unrestricted Net Position Utilized in Proposed Budget	33,096						33,096
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 134,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,299

(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 \$ 65,711 \$ - \$ - \$ - \$ - \$ - \$ 65,711  
 (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.

2020

Clinton Township  
Sewerage Authority

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM



# 2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## Clinton Township Sewerage Authority

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

enter X to the left if this paragraph is applicable

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Clinton Township Sewerage Authority, on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**OR**

enter X to the left if this paragraph is applicable

It is hereby certified that the governing body of the Clinton Township Sewerage 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:	Edward Schneider		
Title:	Secretary		
Address:	79 Beaver Ave, Suite 5 Clinton, NJ 08809		
Phone Number:	908-735-5026	Fax Number:	908-735-8916
E-mail address	<a href="mailto:ctsa@embarqmail.com">ctsa@embarqmail.com</a>		

# 2020 CAPITAL BUDGET/PROGRAM MESSAGE

## Clinton Township Sewerage Authority

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

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

N/A, no capital budget

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?

N/A, no capital budget

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

N/A, no capital budget

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

N/A, no capital budget

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

N/A, no capital budget

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.

*Add additional sheets if necessary.*

# Proposed Capital Budget

## Clinton Township Sewerage Authority

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

*Funding Sources*

	Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>							
Not applicable	\$ -						
Total	-		-	-	-	-	-
<i>N/A</i>							
	-						
Total	-		-	-	-	-	-
<i>N/A</i>							
	-						
Total	-		-	-	-	-	-
<i>N/A</i>							
	-						
Total	-		-	-	-	-	-
<i>N/A</i>							
	-						
Total	-		-	-	-	-	-
<i>N/A</i>							
	-						
Total	-		-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Clinton Township Sewerage Authority

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

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget					
		Year 2020	2021	2022	2023	2024	2025
Sewer							
Not applicable	\$ -	\$ -					
	\$0 -	-					
	\$0 -	-					
	\$0 -	-					
Total	-	-	-	-	-	-	-
N/A							
	\$0 -	-					
	\$0 -	-					
	\$0 -	-					
Total	-	-	-	-	-	-	-
N/A							
	\$0 -	-					
	\$0 -	-					
	\$0 -	-					
Total	-	-	-	-	-	-	-
N/A							
	\$0 -	-					
	\$0 -	-					
	\$0 -	-					
Total	-	-	-	-	-	-	-
N/A							
	\$0 -	-					
	\$0 -	-					
	\$0 -	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# 5 Year Capital Improvement Plan Funding Sources

## Clinton Township Sewerage Authority

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

### Funding Sources

	Estimated Total Cost	Renewal & Debt				
		Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Not applicable	\$ -					
	\$0					
	\$0					
	\$0					
Total	-	-	-	-	-	-
<i>N/A</i>						
	\$0					
	\$0					
	\$0					
	\$0					
Total	-	-	-	-	-	-
<i>N/A</i>						
	\$0					
	\$0					
	\$0					
	\$0					
Total	-	-	-	-	-	-
<i>N/A</i>						
	\$0					
	\$0					
	\$0					
	\$0					
Total	-	-	-	-	-	-
<i>N/A</i>						
	\$0					
	\$0					
	\$0					
	\$0					
Total	-	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total 5 Year Plan per CB-4

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.

**Instructions:**  
 Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.  
 Authorities with fewer than 6 operations should mark the unused operations boxes below "N/A."

Name: (i.e.) County Municipal Utilities Authority  
 Period Begin (i.e.: July 1, 2020):  
 Period End (i.e.: July 31, 2021):  
 Operation 1: i.e. Water  
 Operation 2: i.e. Sewer  
 Operation 3:  
 Operation 4:  
 Operation 5:  
 Operation 6:

Input Information Below

Clinton Township Sewerage Authority	Type in Name of the Authority
January 1, 2020	Type in Beg of Fiscal Year
December 31, 2020	Type in End of Fiscal Year
Sewer	Type Operation
N/A	Type Operation
N/A	Type Operation
N/A	Type Operation
N/A	Type Operation
N/A	Type Operation

Prior Year Adopted Budget Fiscal Year (i.e. : 2019)  
 Proposed Budget Fiscal Year end Begins (i.e.2020)  
 Proposed Budget Fiscal Year end(i.e.2021)

2019	Type Year
2020	Type Year
2020	Type Year 2020 or 2021

Authority Web Site

<http://www.clintontwpnj.com/>

Type in Web Address

**Note: This Budget document is for Fiscal Years Starting/Beginning on a date in 2020 (and Ending on Dec. 31, 2020 or a month in 2020)**