

2015

RIVERSIDE SEWERAGE

Authority Budget

Riversidetwp.org/water.html
(Authority Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

LOCAL GOVT SERVICES

2015 JAN 12 P 2:00

RECEIVED

2015 JAN 12 P 2:00
LOCAL GOVT SERVICES

2015 AUTHORITY BUDGET

Certification Section

2015

**RIVERSIDE SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2015 TO DECEMBER 31, 2015

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.

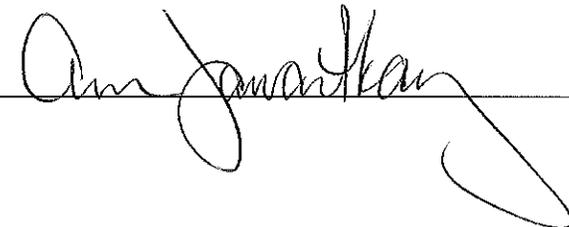
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 12/8/14

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: 2/26/15

2015 PREPARER'S CERTIFICATION

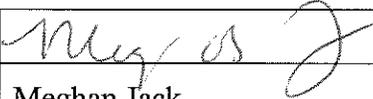
RIVERSIDE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2015 TO: DECEMBER 31, 2015

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:	Meghan Jack		
Title:	Assistant Treasurer		
Address:	237 S. Pavilion Ave Riverside, NJ 08075		
Phone Number:	856.461.1460	Fax Number:	856.461.3260
E-mail address	meghanjack@comcast.net		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	Riversidetwp.org/departments/#water
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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
- Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, 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.

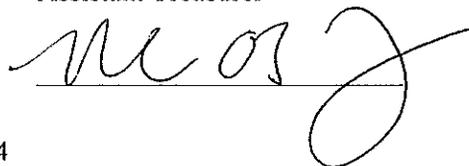
Name of Officer Certifying compliance

Meghan Jack

Title of Officer Certifying compliance

Assistant Treasurer

Signature



2015 AUTHORITY BUDGET RESOLUTION RIVERSIDE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2015 31, 2015

WHEREAS, the Annual Budget and Capital Budget for the Riverside Sewerage Authority for the fiscal year beginning, January 1, 2015 and ending, December 31, 2015 has been presented before the governing body of the Riverside Sewerage Authority at its open public meeting of November 10, 2014; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 2,029,693, Total Appropriations, including any Accumulated Deficit if any, of \$ 2,029,693 and Total Unrestricted Net Position utilized of -0-; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$540,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$240,000; and

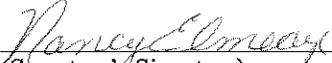
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

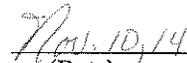
WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this 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 Riverside Sewerage Authority, at an open public meeting held on November 10, 2014 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Riverside Sewerage Authority for the fiscal year beginning, January 1, 2015 and ending, December 31, 2015 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 Riverside Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 8, 2014.


(Secretary's Signature)


(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Richard Horton	X			
Robert Van Meter	X			
George Conard	X			
Gary Haman	X			
Michael Chiaccio	X			



2015 ADOPTION CERTIFICATION

RIVERSIDE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2015 TO: DECEMBER 31, 2015

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 Riverside Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 8th day of, December, 2014.

Officer's Signature:	<i>Nancy Elmeaze</i>		
Name:	Nancy Elmeaze		
Title:	Secretary		
Address:	237 S. Pavilion Ave Riverside, NJ 08075		
Phone Number:	856.461.1460	Fax Number:	856.461.1854
E-mail address	nelmeaze@comcast.net		

2015 ADOPTION CERTIFICATION

RIVERSIDE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2015 TO: DECEMBER 31, 2015

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 Riverside Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 8th day of, December, 2014.

Officer's Signature:			
Name:	Nancy Elmeaze		
Title:	Secretary		
Address:	237 S. Pavilion Ave Riverside, NJ 08075		
Phone Number:	856.461.1460	Fax Number:	856.461.1854
E-mail address	nelmeaze@comcast.net		

riversidefwp.org

2015 AUTHORITY BUDGET
Narrative and Information Section

2015 AUTHORITY BUDGET MESSAGE & ANALYSIS

RIVERSIDE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2015 TO: DECEMBER 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

The Authority anticipates that the proposed budget provides adequate funding for its 2015 operations. Administrative salaries are down due to relocating salaries to cost of providing services. The fringe benefits are down due to using the State health benefit plan in 2015. The debt service payments are less in 2015 due to the Authority successfully renegotiating debt. Administrative miscellaneous expenses are down due to reallocating expenses to cost of providing services and repairs and maintenance is higher due to anticipating servicing old machinery and equipment in 2015.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% from the current year adopted budget.

The proposed 2015 budget will not have an impact on current user fees or customer charges. The Authority will continue to monitor its spending and revenues to determine possible future rate increases. The 2015 budget, however, does include an increase in the Health Benefits expenditure in excess of 10% due to the hiring on one additional employee, as well as the annual premium increase.

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

The township has experienced little growth during the last few years and this is expected to continue over the next several years as there are no major projects that have Planning Board approval at this time. Existing facilities are currently being reviewed to determine what changes will be required to meet current and future requirements.

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

The Authority would utilize \$240,000 of unrestricted net position to fund capital projects in the 2015 budget.

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

N/A

6. The proposed budget must not reflect an anticipated deficit from 2015 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.

N/A

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

See attached rate schedule

8. Attach a copy of the Authority's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Authority's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include sewer and water billings; parking rents and collections; number of customers; number of available parking spaces; etc. See Local Finance Notice 2014-9 for more information.

Range: First to Last Include Service Type: Sewer: Y

Bill Code	Description	Adjustment	Due Date	Calc Interest	Default Pay Code	Disable Code	Maintenance Calc
Service Type	Calc Type	Grace Days		Separate Charge	Combine with Bill Code	Maintenance Fee	Flat/Minimum Calc
Revenue Accounts							
DSC	DIS SENIOR DISCOUNT		Period Due Date	Y		N	Per Unit
Sewer	Flat	0		N			0.00 Per Unit
	Flat Fee:	15.000000					
NSF	RETURNED CK FEE		Period Due Date	N	S02	N	Per Unit
Sewer	Flat	0		Y			0.00 Per Unit
	Flat Fee:	20.000000					
S01	RESIDENTIAL		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0		N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate		Factor		
	1. 100.00	12.00	4.250000		1.00		
	2. 0.00	30.00	0.000000		0.00		
S02	COMMERCIAL 5/8		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0		N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate		Factor		
	1. 172.00	12.00	4.250000		1.00		
	2. 0.00	20.00	5.250000		1.00		
	3. 0.00	30.00	6.250000		1.00		
	4. 0.00	40.00	7.250000		1.00		
S03	COMMERCIAL 3/4 - 1		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0		N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate		Factor		
	1. 342.00	12.00	4.250000		1.00		
	2. 0.00	20.00	5.250000		1.00		
	3. 0.00	30.00	6.250000		1.00		
	4. 0.00	40.00	7.250000		1.00		
S04	COMMERCIAL 1.5 - 2		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0		N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate		Factor		
	1. 571.00	12.00	4.250000		1.00		
	2. 0.00	20.00	5.250000		1.00		
	3. 0.00	30.00	6.250000		1.00		
	4. 0.00	40.00	7.250000		1.00		
S06	1 RES; 1 COMM.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0		N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate		Factor		
	1. 272.00	24.00	5.250000		1.00		
	2. 0.00	30.00	6.250000		1.00		
	3. 0.00	40.00	7.250000		1.00		

Bill Code	Description	Adjustment	Due Date	Calc Interest	Default Pay Code	Disable Code	Maintenance Calc
Service Type	Calc Type	Grace Days		Separate Charge	Combine with Bill Code	Maintenance Fee	Flat/Minimum Calc
Revenue Accounts							
S07	1 RES. 2 COMM		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance		Rate	Factor		
	1. 444.00	36.00		6.250000	1.00		
	2. 0.00	40.00		7.250000	1.00		
S08	3 RES. 1 COMM.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance		Rate	Factor		
	1. 472.00	48.00		7.250000	1.00		
S09	1 COMM. 5 1/2 UNITS		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance		Rate	Factor		
	1. 422.00	42.00		7.250000	1.00		
S11	IND. A. 5/8 1 UNIT		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance		Rate	Factor		
	1. 285.00	12.00		4.250000	1.00		
	2. 0.00	20.00		5.250000	1.00		
	3. 0.00	30.00		6.250000	1.00		
	4. 0.00	40.00		7.250000	1.00		
S12	IND. B 1.5 MTR		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance		Rate	Factor		
	1. 1,141.00	12.00		4.250000	1.00		
	2. 0.00	20.00		5.250000	1.00		
	3. 0.00	30.00		6.250000	1.00		
	4. 0.00	40.00		7.250000	1.00		
S15	1/2 UNIT		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance		Rate	Factor		
	1. 86.00	6.00		4.250000	1.00		
	2. 0.00	20.00		5.250000	1.00		
	3. 0.00	30.00		6.250000	1.00		
	4. 0.00	40.00		7.250000	1.00		
S16	1 COMM. 4 RES.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance		Rate	Factor		
	1. 572.00	60.00		7.250000	1.00		

Bill Code	Description	Adjustment	Due Date	Calc Interest	Default Pay Code	Disable Code	Maintenance Calc
Service Type	Calc Type	Grace Days		Separate Charge	Combine with Bill Code	Maintenance Fee	Flat/Minimum Calc
Revenue Accounts							
S17	2 COMM. 3 RES.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1. 644.00	60.00	7.250000	1.00			
S21	5 RES. 1 COMM.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1. 672.00	72.00	7.250000	1.00			
S22	2 RES. 1 COMM.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1. 372.00	36.00	6.250000	1.00			
	2. 0.00	40.00	7.250000	1.00			
S24	5 RES. 2 COMM.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1. 844.00	84.00	7.250000	1.00			
S26	7 RES. 3 COMM.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1. 1,216.00	120.00	7.250000	1.00			
S27	1 COMM. 13 ROOMS		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1. 1,136.00	90.00	7.250000	1.00			
S28	4 RES. 3 COMM.		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1. 916.00	84.00	7.250000	1.00			
S50	RES. FLAT RATE 40%		Period Due Date	Y		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit
	Flat Fee: 60.000000						
S51	COMM. FLAT RATE 40%		Period Due Date	Y		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit
	Flat Fee: 103.200000						
S52	FLAT RES. 1 UNIT		Period Due Date	Y		N	Per Unit

Bill Code	Description	Adjustment Due Date	Calc Interest	Default Pay Code	Disable Code	Maintenance Calc
Service Type	Calc Type	Grace Days	Separate Charge	Combine with Bill Code	Maintenance Fee	Flat/Minimum Calc
Revenue Accounts						
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	92.000000				
S53	FLAT 1 COM. 1 RES.	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	150.000000				
S54	3 RES.	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	165.600000				
S55	2 COMM. 40%	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	206.400000				
S56	4 RES. UNITS 40%	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	240.000000				
S57	MTH BD OF ED.	Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0	N			0.00 Per Unit
	Round Usage: Do Not Round	Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor		
	1. 571.00	12.00	4.250000	1.00		
	2. 0.00	20.00	5.250000	1.00		
	3. 0.00	30.00	6.250000	1.00		
	4. 0.00	40.00	7.250000	1.00		
S58	MTH APTS BARB	Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0	N			0.00 Per Unit
	Round Usage: Do Not Round	Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor		
	1. 100.00	12.00	4.250000	1.00		
	2. 0.00	30.00	0.000000	0.00		
S59	MTH BARB	Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0	N			0.00 Per Unit
	Round Usage: Do Not Round	Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor		
	1. 100.00	12.00	4.250000	1.00		
	2. 0.00	30.00	0.000000	0.00		
S60	HOSP FIXED RATE	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	4,695.000000				
S61	SEAGUL LIGHTING FR	Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0	N			0.00 Per Unit
	Round Usage: Do Not Round	Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor		
	1. 7,419.00	12.00	4.250000	1.00		
	2. 0.00	20.00	5.250000	1.00		

Bill Code	Description	Adjustment	Due Date	Calc Interest	Default Pay Code	Disable Code	Maintenance Calc
Service Type	Calc Type		Grace Days	Separate Charge	Combine with Bill Code	Maintenance Fee	Flat/Minimum Calc
Revenue Accounts							
	3.	0.00	30.00	6.250000	1.00		
	4.	0.00	40.00	7.250000	1.00		
S62	WELLS		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1.	172.00	12.00	4.250000	1.00		
	2.	0.00	20.00	5.250000	1.00		
	3.	0.00	30.00	6.250000	1.00		
	4.	0.00	40.00	7.250000	1.00		
S63	MTR READING FEE COM		Period Due Date	Y		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit
	Flat Fee: 15.000000						
S64	METER FEE RES.		Period Due Date	Y		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit
	Flat Fee: 10.000000						
S65	INDUS 40% REDUCTION		Period Due Date	N		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit
	Flat Fee: 171.000000						
S66	S/C DISQUALIFIED		Period Due Date	N		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit
	Flat Fee: 60.000000						
S67	MTH BD OF ED		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1.	571.00	12.00	4.250000	1.00		
	2.	0.00	20.00	5.250000	1.00		
	3.	0.00	30.00	6.250000	1.00		
	4.	0.00	40.00	7.250000	1.00		
S68	8 RES & 1 COMM		Period Due Date	N		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit
	Flat Fee: 0.000000						
S69	MTH BD OF ED		Period Due Date	Y		N	Per Unit
Sewer	Rate Structure		0	N			0.00 Per Unit
	Round Usage: Do Not Round		Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor			
	1.	571.00	12.00	4.250000	1.00		
	2.	0.00	20.00	5.250000	1.00		
	3.	0.00	30.00	6.250000	1.00		
	4.	0.00	40.00	7.250000	1.00		
S70	40% RED-1 CM & 13 RM		Period Due Date	Y		N	Per Unit
Sewer	Flat		0	N			0.00 Per Unit

Bill Code	Description	Adjustment Due Date	Calc Interest	Default Pay Code	Disable Code	Maintenance Calc
Service Type	Calc Type	Grace Days	Separate Charge	Combine with Bill Code	Maintenance Fee	Flat/Minimum Calc
Revenue Accounts						
	Flat Fee:	681.600000				
S71	2 RES-40% REDUCTION	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	120.000000				
S72	2 APTS,1 COMM & 6 RM	Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0	N			0.00 Per Unit
	Round Usage: Do Not Round	Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor		
	1. 817.14	108.00	7.250000	1.00		
S73	11 ROOMS	Period Due Date	Y		N	Per Unit
Sewer	Rate Structure	0	N			0.00 Per Unit
	Round Usage: Do Not Round	Usage Unit Msre:		Allowance Calc: Per Unit		
	Minimum	Allowance	Rate	Factor		
	1. 816.00	132.00	4.250000	1.00		
S74	COMM 3/4-1 40% REDUC	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	205.200000				
ZZS	OPENING BALANCE	Period Due Date	Y		N	Per Unit
Sewer	Flat	0	N			0.00 Per Unit
	Flat Fee:	0.000000				
Total Bill Codes: 47						

AUTHORITY CONTACT INFORMATION

2015

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

Name of Authority:	RIVERSIDE SEWERAGE AUTHORITY		
Address:	237 S. Pavilion Ave		
City, State, Zip:	Riverside	NJ	08075
Phone: (ext.)	856.461.1460	Fax:	856.461.1854

Preparer's Name:	Brent W. Lee		
Preparer's Address:	3008 New Albany Road		
City, State, Zip:	Cinnaminson	NJ	08077
Phone: (ext.)	609.456.8804	Fax:	
E-mail:	Brentlee1963@yahoo.com		

Chief Executive Officer:	Vacant		
Phone: (ext.)		Fax:	
E-mail:			

Assistant Treasurer:	Meghan Jack		
Phone: (ext.)	856.461.1460	Fax:	856.461.1854
E-mail:	Meghanjack@comcast.net		

Name of Auditor:	Brent W. Lee		
Name of Firm:	Brent W. Lee & Co., LLC		
Address:	3008 New Albany Road		
City, State, Zip:	Cinnaminson	NJ	08077
Phone: (ext.)	609.456.8804	Fax:	
E-mail:	Brentlee1963@yahoo.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

RIVERSIDE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2015 TO: DECEMBER 31, 2015

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

- 1) Provide the number of individuals employed in calendar year 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 21
- 2) Provide the amount of total salaries and wages for calendar year 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$465,432.02
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 0
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? Yes *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? 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 narrative.*
- 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? Yes *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

**AUTHORITY INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
RIVERSIDE SEWERAGE AUTHORITY**

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2015 31, 2015

- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses.*
- 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? Yes *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 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.*

Riverside Sewerage Authority
N-3 Supplement

5) The Assistant Superintendent (Jeffrey Conard) is the son of an Authority Member (George Conard).

10) The compensation for persons listed is determined by the members of the Authority during contract negotiations and/or annual budget proceedings. The Authority members do, from time to time, survey the compensation data for comparable positions in similarly sized entities. Periodic performance evaluations are done.

12) The Authority pays for the travel expenses of the members to the annual sewer and league of municipalities conferences. These expenses included the following this year:

a) Sewer Conference: \$75.00 advance travel payments for the five (5) members of the Sewerage Authority, totaling \$375.00, as well as \$4,400.34 in hotel accommodations for the duration of the conference.

b) League Conference: \$75.00 advance travel payments for the four (4) members of the Sewerage Authority, the Secretary and the Assistant Secretary, totaling \$450.00, as well as \$2,376.00 in hotel accommodations for the duration of the conference.

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

FISCAL YEAR: FROM: JANUARY 1, 2015 TO: DECEMBER 31, 2015

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 all related 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 related 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: 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, 2015, the calendar year 2013 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2014, with 2013 being the most recent calendar year ended), and for fiscal years ending June 30, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2015, with 2014 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.

Account Id: ALL

Account No.	Type	Message
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There are NO errors in this listing.