

State Filing Year

2017

Note: This Budget document is for Fiscal Years Beginning Jan. 1, 2017 to Dec. 31, 2017

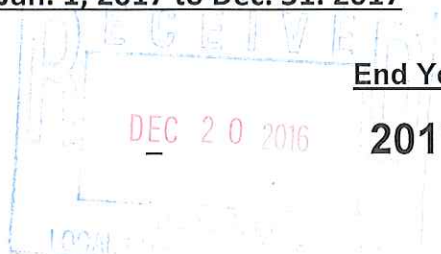
Start Year

End Year

Fiscal Year

2017

2017



Authority Budget of:

APPROVED COPY

Parking Authority of the City of Newark

For the Period:

January 1, 2017

to

December 31, 2017

www.newarkparking.org

Authority Web Address

RECEIVED
2016 OCT 31 A 5 57
LOCAL GOVT SERV

Department Of



**Community
Affairs**

Division of Local Government Services

2017

Parking Authority of the City of Newark
AUTHORITY BUDGET

FISCAL YEAR: FROM January 1, 2017 TO December 31, 2017

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 11/22/2016

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 11/23/2017

2017 AUTHORITY BUDGET

Certification Section

2017 PREPARER'S CERTIFICATION

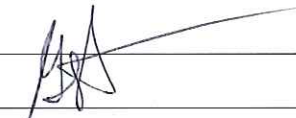
Parking Authority of the City of Newark

AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2017 **TO:** December 31, 2017

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:	Gabriela Santos		
Title:	Manager of Fiscal Operations & Controls		
Address:	50 Park Place, Suite 919, Newark, NJ 07102		
Phone Number:	973/623-6335	Fax Number:	973/623-2854
E-mail address	gsantos@newarkparking.org		

2017 APPROVAL CERTIFICATION

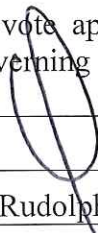
Parking Authority of the City of Newark

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2017 **TO:** December 31, 2017

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 Newark Parking Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 27th day of October, 2016.

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:	DeAndre Rudolph		
Title:	Treasurer/Commissioner		
Address:	50 Park Place, Suite 919 Newark, NJ 07102		
Phone Number:	973/623-6335	Fax Number:	973/623-2854
E-mail address	gsantos@newarkparking.org		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: WWW.NEWARKPARKING.ORG

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.

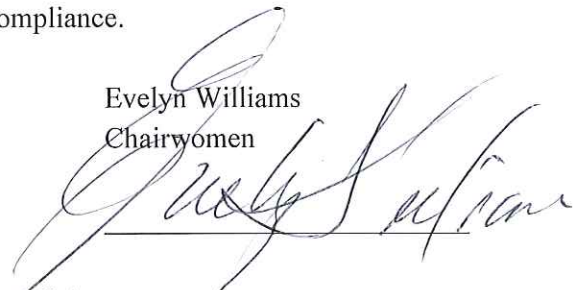
- A description of the Authority's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual 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
Title of Officer Certifying compliance

Evelyn Williams
Chairwomen

Signature



2017 AUTHORITY BUDGET RESOLUTION

Parking Authority of the City of Newark

FISCAL YEAR: FROM: January 1, 2017 **TO:** December 31, 2017

WHEREAS, the Annual Budget and Capital Budget for the Newark Parking Authority for the fiscal year beginning, January 1, 2017 and ending, December 31, 2017 has been presented before the governing body of the Newark Parking Authority at its open public meeting of October 27th, 2016; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 5,497,590 , Total Appropriations, including any Accumulated Deficit if any, of \$ 5,084,139 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$43,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$43,000; 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 Newark Parking Authority, at an open public meeting held on October 27, 2016 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Newark Parking Authority for the fiscal year beginning, January 1, 2017 and ending, December 31, 2017 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 Newark Parking Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 15, 2016.

(Secretary's Signature)

10/27/16
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Evelyn Williams	X			
Raquel Cagley			X	
DeAndre Rudolph	X			
Niathan Allen			X	
Deborah Ballard	X			
James Parrillo	X			

2017 ADOPTION CERTIFICATION

Parking Authority of the City of Newark

AUTHORITY BUDGET

FISCAL YEAR: FROM: TO:

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 Newark Parking Authority, pursuant to N.J.A.C. 5:31-2.3, on the 15th day of, December, 2016.

Officer's Signature:			
Name:	DeAndre Rudolph		
Title:	Treasurer/Commissioner		
Address:	50 Park Place, Suite 919 Newark, NJ 07102		
Phone Number:	973/623-6335	Fax Number:	973/623-2854
E-mail address	gsantos@newarkparking.org		

2017 ADOPTION CERTIFICATION

Parking Authority of the City of Newark

AUTHORITY BUDGET

FISCAL YEAR: FROM: TO:

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 Newark Parking Authority, pursuant to N.J.A.C. 5:31-2.3, on the 15th day of, December, 2016.

Officer's Signature:			
Name:	DeAndre Rudolph		
Title:	Treasurer/Commissioner		
Address:	50 Park Place, Suite 919 Newark, NJ 07102		
Phone Number:	973/623-6335	Fax Number:	973/623-2854
E-mail address	gsantos@newarkparking.org		

2017 ADOPTED BUDGET RESOLUTION

Parking Authority of the City of Newark AUTHORITY

FISCAL YEAR: FROM: January 1, 2017 **TO:** December 31, 2017

WHEREAS, the Annual Budget and Capital Budget/Program for the Newark Parking Authority for the fiscal year beginning January 1, 2017 and ending, December 31, 2017 has been presented for adoption before the governing body of the Newark Parking Authority at its open public meeting of December 15, 2016; 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 \$ 5,497,590, Total Appropriations, including any Accumulated Deficit, if any, of \$5,084,139 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$43,000 and Total Unrestricted Net Position planned to be utilized of \$43,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Newark Parking Authority, at an open public meeting held on December 15, 2016 that the Annual Budget and Capital Budget/Program of the Newark Parking Authority for the fiscal year beginning, January 1, 2017 and, ending, December 31, 2017 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)

12/15/16
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Evelyn Williams	✓			
Raquel Cagley				✓
DeAndre Rudolph	✓			
Niathan Allen	✓			
Deborah Ballard	✓			
James Parrillo				✓

2017 AUTHORITY BUDGET

Narrative and Information Section

2017 AUTHORITY BUDGET MESSAGE & ANALYSIS

Parking Authority of the City of Newark

AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2017 TO: December 31,
2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 adopted budget for each operation. Explain any variances over +/-10% (**As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%**) for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

The 2017 Proposed Annual Budget reflects a slight decrease in Administration appropriations of \$673,630. This decrease is due to (A) Reorganizational restructuring of administrative personnel to Operations' Department. The restructuring of personnel is to facilitate effectively the additional meter and residential enforcement that NPA anticipates in 2017. (B) Decreased consultant expenses associated with current year's anticipation of Tow-Yard Development project; this project has been put on hold by the City of Newark. The Authority is attempting to recuperate all monies previously dispersed in good-faith.

Also, interest payment on Debt decreased by \$7,125; as summarized in the 2015 Audit Report. Upon execution of the interlocal agreement and transfer of certain parking assets (Parking Meters) on August 6, 2008, to the Newark Parking Authority, the NPA is liable to make payments to the City of Newark for Bond Anticipation Notes in the amount of \$1,425,000. The Notes, originally issued January 2008 with a maturity of January, 2009, were renewed in January, 2010. Upon maturity, the debt service payments of the notes were negotiated with the City of Newark and repayments are unsecured contractual obligation of the NPA (like other NPA operating expenses), hence there is no lien on the underlying assets. The June, 2017 payment has been forecasted into the 2017 Budget Expenditure line item as an operating expense-but required to be recorded in the Budget's Debt Service Schedule.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% (**As shown on budget page F-2 explain reason for change for each revenue changing more than 10%**) from the current year adopted budget.

The 2017 Proposed Budget reflects a -100% decrease in its "Non-Operating Revenues" or \$55,000. In the past several years when the Military Park Garage was sublease to NJ Performing Arts pursuant to the Lease agreement the NPA would retain annually \$55,000 to offset costs associated with managing the lease on behalf of the City of Newark. In June of 2016 the NPA noted that retaining these funds is no longer necessary since the expenses are miniscule. Also, interest earned has dropped significantly from prior years' rates of \$7,900.

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 City of Newark is undergoing redevelopment throughout the City. We expect this redevelopment influx to generate additional on-street meter parking, as well as users to our entertainment, and university districts, consequently generating additional revenues. The Parking Authority will continue conducting in-house studies to expand its meter management operation. Current Legislation is pending with the City of Newark to ascertain regional and community growth throughout the zoned business districts, and residential areas through the establishment of a residential parking permit program. The success of the evening enforcement through-out the neighborhood communities will continue to contribute to the City's economy and public safety initiatives as well as to the Authority's Operating Fund. Additionally, the City of Newark's Administration is discussing the redevelopment of "Green Street" project which would convey to the Authority the land for the purpose of developing a parking garage, with mix-use components. The acquisition of this responsibility may require the NPA to advance unrestricted funds for the purpose of assembling this project prior to bonding if applicable. The City of Newark has had significant budget shortfalls, however, we do not anticipate this affecting the Authority as we are autonomous and do not rely on the City for funding.

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.

None foreseen to be utilized.

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.).

None proposed to be utilized

6. The proposed budget must not reflect an anticipated deficit from 2017 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)**

None anticipated-N/A

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

Not applicable at this time.

AUTHORITY CONTACT INFORMATION 2017

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

Name of Authority:	Parking Authority of the City of Newark		
Federal ID Number:	22-6015329		
Address:	50 Park Place, Suite 919		
City, State, Zip:	Newark,	NJ	07102
Phone: (ext.)	973/623-6335	Fax:	973/623-2854

Preparer's Name:	Gabriela Santos		
Preparer's Address:	50 Park Place, Suite 919		
City, State, Zip:	Newark	NJ	07102
Phone: (ext.)	973/623-6335 (204)	Fax:	973/623-2854
E-mail:	gsantos@newarkparking.org		

Chief Executive Officer:	Anthony C. Mack, Esq., Executive Director		
Phone: (ext.)	973/623-6335	Fax:	973/623-2854
E-mail:	amack@newarkparking.org		

Chief Financial Officer:	Gabriela Santos		
Phone: (ext.)	973/623-6335	Fax:	973/623-2854
E-mail:	gsantos@newarkparking.org		

Name of Auditor:	Linh D. Nguyen		
Name of Firm:	Withum Smith & Brown, PC		
Address:	231 Newman Springs Road, Suite 125 Red Bank, NJ 07701		
City, State, Zip:			
Phone: (ext.)	732/842-3113	Fax:	732/504-2439
E-mail:	lnguyen@withum.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Parking Authority of the City of Newark

FISCAL YEAR: **FROM:** January 1, 2017 **TO:** December 31,
2017

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

- 1) Provide the number of individuals employed in calendar year 2015 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **62**
- 2) Provide the amount of total salaries and wages for calendar year 2015 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **\$1,946,002.59**
- 3) Provide the number of regular voting members of the governing body: **7**
- 4) Provide the number of alternate voting members of the governing body: **4 (Quorum) Effective Majority**
- 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 because of their relationship with the Authority file the form as required? **(Checked to see if individuals actually filed at http://fds.state.nj.us/njdca_prod/fdssearch.aspx before answering) Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all employees. NARRATIVE ATTACHED**
- 11) Did the Authority pay for meals or catering during the current fiscal year? **Yes** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed. Narrative Attached*

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Yes** If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments _____ No
 - d. Discretionary spending account _____ No
 - e. Housing allowance or residence for personal use _____ No
 - f. Payments for business use of personal residence _____ No
 - g. Vehicle/auto allowance or vehicle for personal use _____ No
 - h. Health or social club dues or initiation fees _____ No
 - i. Personal services (i.e.: maid, chauffeur, chef) _____ No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes** If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** If "yes," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **N/A** If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.

The Parking Authority does not have any outstanding debt to any bondholders or financial institutions-the debt service payments are to the City of Newark for debt they took out for parking meters which were transferred to the Authority; therefore the Authority is not required to comply with the Continuing Disclosure requirements.

- 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.

Narrative

Page N-3

Questions #10

Explain the Authority's process for determining compensation for all persons listed on Page N-\$. 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.

All employees, both classified Exempt and Non-exempt shall be appointed and promoted by the Board of Commissioners of the Parking Authority of the City of Newark and the Executive Director. No person shall be employed or promoted unless there exists a position created by the Board of Commissioners of the Parking Authority of the City of Newark as well as the necessary budget appropriation.

The Executive Director and all managerial/supervisory personnel are authorized and responsible for personnel policies and procedures. The Board of Commissioners of the Parking Authority of the City of Newark have appointed the Executive Director to implement personnel practices deemed necessary for the day to day operations. The Executive Director shall also have access to the Employment Attorney and/or General Counsel appointed by the Board of Commissioners of the Parking Authority of the City of Newark for guidance in personnel matters.

Periodic reviews from other parking agencies and local government are made for comparison purposes when reviewing employee compensation, and benefits. The employee's supervisor or manager will complete a written evaluation and appraisal for each new and/or transferred employee at the end of the employee's probationary period. The Executive Director or manager will complete a written evaluation and appraisal form for every full-time operational personnel to measure progress and to encourage self-improvement semi-annually. Executive/Administrative personnel is too evaluated prior to year-end, and discretionary salary adjustments, if any, will be made based upon a number of factors, including but not limited to budgetary conditions.

The Authority may out-source professional services during its fiscal year which may include, Technical experts, legal counsel, Accountant/Financial, Audit Services, and Consultants pursuant to the "Local Public Contract Law". All contracts for the provision or performance of goods or services shall be awarded for a period of 24 consecutive months or less, except those contracts for professional services which may be awarded for a period not to exceed 12-consecutive months. "Form 1099-Misc" was reported by the NPA for fiscal year ended 12/31/15 to the IRS for compensation payable to the following professional firms, Roth D'Aquanni LLC Legal in the amount of \$9,505.50, Florio, Kenny, Raval \$27,164.72, Decotis Fitzpatrick & Cole \$2,008.40 Positive Impact \$31,668, and Bier Associates \$10,725.

Narrative

Page N-3
(Question #11)

Did the Authority pay for meals or catering during the current fiscal year? YES If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

The Newark Parking Authority holds its regular board meetings once-a-month with the exception of July and August due to Board Recess period. During meetings, staff will order food, and refreshments for board members and key-staff personnel from local eatery(s). I have attached for your review and information authorized purchase orders for each expenditure. In addition to the Board meeting refreshments, the Newark Parking Authority also supplies food, and beverages when conducting refreshment training programs designed specifically to enrich the officers' and staff with knowledgeable tools when dealing with the public and parking enforcement law. The Authority has implemented such programs in the last 5-years including but not limited to a first-aid certification class, and employee wellness orientation. Lastly, prior to year-end the board of commissioners invite staff to attend an appreciation luncheon to acknowledge their productive service throughout the year.


Newark Parking Authority
50 Park Place, Suite 919
Newark, NJ 07102

Purchase Order

Date	P.O. No.
9/14/2016	2530

Vendor
Chigozie Onyema, Esq.

Description	Qty	Rate	Invoice #	Amount
Chicago for a Discussion conference Flight Expense/Reimbursement	1	245.95		245.95
PAID CK. NO. _____ DATE <u>9/15/16</u>				
			Total	\$245.95

Authorization: 



Chigozie Onyema <cuonyema@gmail.com>

Flight reservation (B7504D) | 06OCT16 | EWR-MDW | Onyema/Chigozie

Southwest Airlines <SouthwestAirlines@luv.southwest.com>
Reply-To: Southwest Airlines <reply@wnco.com>
To: cuonyema@gmail.com

Wed, Sep 14, 2016 at 11:12 PM

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Ready for takeoff!



Thanks for choosing Southwest® for your trip. You'll find everything you need to know about your reservation below. Happy travels!



Air Itinerary

AIR Confirmation: B7504D

Confirmation Date: 09/14/2016

Passenger(s)	Rapid Rewards #	Ticket #	Expiration	Est. Points Earned
ONYEMA/CHIGOZIE	20099422000	5262447100364	Mar 5, 2017	936

Rapid Rewards points earned are only estimates. Visit your (MySouthwest, Southwest.com or Rapid Rewards) account for the most accurate totals - including A-List & A-List Preferred bonus points.

Date	Flight	Departure/Arrival
Thu Oct 6	1542	Depart NEW YORK/NEWARK, NJ (EWR) on Southwest Airlines at 12:00 PM Arrive in CHICAGO (MIDWAY), IL (MDW) at 1:15 PM Travel Time 2 hrs 15 mins Wanna Get Away

Date	Flight	Departure/Arrival
Sun Oct 9	3507	Depart CHICAGO (MIDWAY), IL (MDW) on Southwest Airlines at 12:00 PM Arrive in NEW YORK/NEWARK, NJ (EWR) at 3:00 PM Travel Time 2 hrs 0 mins Wanna Get Away



Check in for your flight(s): 24 hours before your trip on Southwest.com or your mobile device to secure your boarding position. You'll be assigned a boarding position based on your check-in time. The earlier you check in within 24 hours of your flight, the earlier you get to board.



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- ✓ Best rate guarantee
- ✓ Free cancellation

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Items, free of charge.

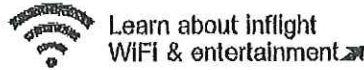
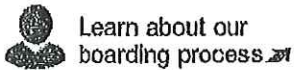
- L** **30 minutes before departure:** We encourage you to arrive in the gate area no later than 30 minutes prior to your flight's scheduled departure as we may begin boarding as early as 30 minutes before your flight.
- L** **10 minutes before departure:** You must obtain your boarding pass(es) and be in the gate area for boarding at least 10 minutes prior to your flight's scheduled departure time. If not, Southwest may cancel your reserved space and you will not be eligible for denied boarding compensation.
- i** **If you do not plan to travel on your flight:** In accordance with Southwest's No Show Policy, you must notify Southwest at least 10 minutes prior to your flight's scheduled departure if you do not plan to travel on the flight. If not, Southwest will cancel your reservation and all funds will be forfeited.

Air Cost: 195.95

Fare Rule(s): 5262447100364: NONREF/NONTRANSFERABLE/STANDBY REQ UPGRADE TO Y.

Valid only on Southwest Airlines. All travel involving funds from this Confirmation Number must be completed by the expiration date. Unused travel funds may only be applied toward the purchase of future travel for the individual named on the ticket. Any changes to this itinerary may result in a fare increase. Failure to cancel reservations for a Wanna Get Away fare segment at least 10 minutes prior to travel will result in the forfeiture of all remaining unused funds.

EWR WN CHI65.00TLNURNR WN EWR91.05NLNURNR 156.05 END ZPEWRMDW XFEWR4.5MDW4.5 AY11.20\$EWR5.60 MDW5.60



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Cost and Payment Summary

AIR - B7504D

Base Fare	\$ 156.05	Payment Information
Excise Taxes	\$ 11.70	Payment Type: Visa XXXXXXXXXXXX6454
Segment Fee	\$ 8.00	Date: Sep 14, 2016
Passenger Facility Charge	\$ 9.00	Payment Amount: \$28.20
September 11th Security Fee	\$ 11.20	Payment Type: LUV Voucher 9182470075817458
Total Air Cost	\$ 195.95	Date: Sep 14, 2016
		Payment Amount: \$100.00
		Payment Type: LUV Voucher 9182470075877213
		Date: Sep 14, 2016
		Payment Amount: \$67.75

Shuttle To/From \$50.00

Useful Tools

- [Check In Online](#)
- [Early Blvd Check-In](#)
- [View/Share Itinerary](#)

Know Before You Go

- [In the Airport](#)
- [Baggage Policies](#)
- [Suggested Airport Arrival Times](#)

Special Travel Needs

- [Traveling with Children](#)
- [Traveling with Pets](#)
- [Unaccompanied Minors](#)

9/18/2018

Gmail - Flight reservation (B7504D) | 08OCT18 | EWR-MDW | Onyema/Chigozie

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[Security Procedures](#)

[Baby on Board](#)

[Cancel Air Reservation](#)

[Customers of Size](#)

[Customers with Disabilities](#)

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¹ All travel involving funds from this Confirmation Number must be completed by the expiration date.

² Security Fee is the government-imposed September 11th Security Fee.

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See Southwest Airlines Limit of Liability

Southwest Airlines
P.O. Box 38847-1CR
Dallas, TX 75236

[Contact Us](#)

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Newark Parking Authority
50 Park Place, Suite 919
Newark, NJ 07102

Purchase Order

Date	P.O. No.
9/12/2016	2522

Vendor
Niathan Allen

Description	Qty	Rate	Invoice #	Amount
Travel Stipend (5-days) NPA Conference, Atlanta, GA	1	425.00		425.00
PAID CK. NO. <u>4184</u> DATE <u>9 12 16</u>				
Total				\$425.00

Authorization:



Newark Parking Authority
50 Park Place, Suite 919
Newark, NJ 07102

Purchase Order

Date	P.O. No.
9/12/2016	2521

Vendor
Evelyn Williams

Description	Qty	Rate	Invoice #	Amount
NPA Conference Atlanta, GA Travel Stipend (5-days)	1	425.00		425.00
PAID CK. NO. <u>4183</u> DATE <u>9 12 16</u>				
			Total	\$425.00

Authorization:



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

Parking Authority of the City of Newark

**FISCAL YEAR: FROM: January 1, 2017 TO: December 31,
2017**

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. 0
- 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.
Chigozie Onyema \$145,873 (This amount includes other compensation "Health Benefits") FY015
- 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. **Chigozie Onyema YE015**
- 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. 0

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: 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, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2016, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2016 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2016 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)

For the Period January 1, 2017 to December 31, 2017

Reportable Compensation from Authority (W-2/ 1099)

Name	Title	Position		Reportable Compensation from Authority (W-2/ 1099)			Average Hours per Week Dedicated to Position	Highest Compensated Employee	Key Employee	Former Officer	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	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
		Commissioner	Officer	Base Salary/ Stipend	Bonus	Other (a/rtc allowance, expense account, payment in lieu of health benefits, etc.)									
1 C. Onyema	General Counsel & Dir. Of Compliance	35		134,422	0	0	0	x			0	0	0	0	145,873
4 E. Williams	Chairperson	0 x									0	0	0	0	0
5 D. Ballard	Vice Chairperson	0 x									0	0	0	0	0
6 Nathaniel Allen	Commissioner	0 x									0	0	0	0	0
7 DeAndre Rudolph	Commissioner	0 x									0	0	0	0	0
8 Hubert Graham	Commissioner	0 x									0	0	0	0	0
9 Raquel Cagley	Commissioner	0 x									0	0	0	0	0
10 Samuel Lucas	Commissioner	0 x							x		0	0	0	0	0
11											0	0	0	0	0
12											0	0	0	0	0
13											0	0	0	0	0
14											0	0	0	0	0
15											0	0	0	0	0
Total:				\$ 134,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,451	\$ 145,873	\$ -	\$ -	\$ -	\$ 145,873

(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

Parking Authority of the City of Newark
 For the Period January 1, 2017 to December 31, 2017

	# of Covered Members		Annual Cost Estimate		# 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	Total Estimate Proposed Budget	Employee Proposed Budget					
Active Employees - Health Benefits - Annual Cost									
Single Coverage	14	\$ 13,200	\$ 184,800	14	14	\$ 11,495	\$ 160,930	\$ 23,870	14.8%
Parent & Child	17	19,800	336,600	16	16	19,104	305,664	30,936	10.1%
Employee & Spouse (or Partner)	3	28,722	86,166	3	3	28,908	86,724	(558)	-0.6%
Family	4	37,032	148,128	4	4	40,884	163,536	(15,408)	-9.4%
Employee Cost Sharing Contribution (enter as negative -)			(37,785)				(27,000)	(10,785)	39.9%
Subtotal	38		717,909	37	37		689,854	28,055	4.1%
Commissioners - Health Benefits - Annual Cost									
Single Coverage	0			0	0				#DIV/0!
Parent & Child	0			0	0				#DIV/0!
Employee & Spouse (or Partner)	0			0	0				#DIV/0!
Family	0			0	0				#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	0			0	0				#DIV/0!
Retirees - Health Benefits - Annual Cost									
Single Coverage	1	9,372	9,372	1	1	9,372	9,372	-	0.0%
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family									#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	1		9,372	1	1		9,372	-	0.0%
GRAND TOTAL	39		\$ 727,281	38	38		\$ 699,226	\$ 28,055	4.0%

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

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

2017 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Parking Authority of the City of Newark
January 1, 2017 to December 31, 2017

For the Period

	FY 2017 Proposed Budget				FY 2016 Adopted Budget		All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted
	Meter Operation/Enforcement	N/A	N/A	N/A	Total All Operations	Total All Operations			
REVENUES									
Total Operating Revenues	\$ 5,491,590	\$ -	\$ -	\$ -	\$ 5,491,590	\$ 5,944,287	\$ (452,697)	-7.6%	
Total Non-Operating Revenues	6,000	-	-	-	6,000	68,900	(62,900)	-91.3%	
Total Anticipated Revenues	5,497,590	-	-	-	5,497,590	6,013,187	(515,597)	-8.6%	
APPROPRIATIONS									
Total Administration	1,683,940	-	-	-	1,683,940	2,343,068	(659,128)	-28.1%	
Total Cost of Providing Services	3,229,199	-	-	-	3,229,199	3,430,009	(200,810)	-5.9%	
Total Principal Payments on Debt Service in Lieu of Depreciation	142,500	-	-	-	142,500	142,500	-	0.0%	
Total Operating Appropriations	5,055,639	-	-	-	5,055,639	5,915,577	(859,938)	-14.5%	
Total Interest Payments on Debt	28,500	-	-	-	28,500	35,625	(7,125)	-20.0%	
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	#DIV/0!	
Total Non-Operating Appropriations	28,500	-	-	-	28,500	35,625	(7,125)	-20.0%	
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	5,084,139	-	-	-	5,084,139	5,951,202	(867,063)	-14.6%	
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!	
Net Total Appropriations	5,084,139	-	-	-	5,084,139	5,951,202	(867,063)	-14.6%	
ANTICIPATED SURPLUS (DEFICIT)	\$ 413,451	\$ -	\$ -	\$ -	\$ 413,451	\$ 61,985	\$ 351,466	567.0%	

Revenue Schedule

Parking Authority of the City of Newark

For the Period

January 1, 2017

to

December 31, 2017

FY 2017 Proposed Budget

	FY 2017 Proposed Budget						Total All	FY 2016 Adopted	\$ Increase (Decrease)	% Increase (Decrease)
	Meter	N/A	N/A	N/A	N/A	N/A	Operations	Budget	Proposed vs. Adopted	Proposed vs. Adopted
	Operation/Enforcement						Total All	Total All	All Operations	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential							\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges							-	-	-	
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees							-	-	-	
<i>Parking Fees</i>										
Meters	5491590						5,491,590	5,944,287	(452,697)	-7.6%
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	5,491,590						5,491,590	5,944,287	(452,697)	-7.6%
<i>Other Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
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							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue							-	-	-	#DIV/0!
Total Operating Revenues	5,491,590						5,491,590	5,944,287	(452,697)	-7.6%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
							-	55,000	(55,000)	-100.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue							-	55,000	(55,000)	-100.0%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned							6,000	13,900	(7,900)	-56.8%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	6,000						6,000	13,900	(7,900)	-56.8%
Total Non-Operating Revenues	6,000						6,000	68,900	(62,900)	-91.3%
TOTAL ANTICIPATED REVENUES	\$ 5,497,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,497,590	\$ 6,013,187	\$ (515,597)	-8.6%

Appropriations Schedule

Parking Authority of the City of Newark

For the Period January 1, 2017 to December 31, 2017

	FY 2017 Proposed Budget						FY 2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Meter						Total All Operations			
	Operation/Enforcement	N/A	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 839,333					\$ 839,333	\$ 980,668	\$ (141,335)	-14.4%	
Fringe Benefits	369,307					369,307	371,200	(1,893)	-0.5%	
Total Administration - Personnel	1,208,640					1,208,640	1,351,868	(143,228)	-10.6%	
<i>Administration - Other (List)</i>										
Administrative Costs & Expenses	475,300					475,300	991,200	(515,900)	-52.0%	
Miscellaneous Administration*									#DIV/0!	
Total Administration - Other	475,300					475,300	991,200	(515,900)	-52.0%	
Total Administration	1,683,940					1,683,940	2,343,068	(659,128)	-28.1%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,363,189					1,363,189	1,307,584	55,605	4.3%	
Fringe Benefits	579,910					579,910	477,000	102,910	21.6%	
Total COPS - Personnel	1,943,099					1,943,099	1,784,584	158,515	8.9%	
<i>Cost of Providing Services - Other (List)</i>										
Meter Supplies, & Equipment	1,286,100					1,286,100	1,645,425	(359,325)	-21.8%	
General Liability Insurance									#DIV/0!	
Vehicle Maintenance & Repairs									#DIV/0!	
Utilities, Rent, Officer Equipment, etc.									#DIV/0!	
Miscellaneous COPS*									#DIV/0!	
Total COPS - Other	1,286,100					1,286,100	1,645,425	(359,325)	-21.8%	
Total Cost of Providing Services	3,229,199					3,229,199	3,430,009	(200,810)	-5.9%	
Total Principal Payments on Debt Service in Lieu of Depreciation	142,500					142,500	142,500		0.0%	
Total Operating Appropriations	5,055,639					5,055,639	5,915,577	(859,938)	-14.5%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	28,500					28,500	35,625	(7,125)	-20.0%	
Operations & Maintenance Reserve									#DIV/0!	
Renewal & Replacement Reserve									#DIV/0!	
Municipality/County Appropriation									#DIV/0!	
Other Reserves									#DIV/0!	
Total Non-Operating Appropriations	28,500					28,500	35,625	(7,125)	-20.0%	
TOTAL APPROPRIATIONS	5,084,139					5,084,139	5,951,202	(867,063)	-14.6%	
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,084,139					5,084,139	5,951,202	(867,063)	-14.6%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation									#DIV/0!	
Other									#DIV/0!	
Total Unrestricted Net Position Utilized									#DIV/0!	
TOTAL NET APPROPRIATIONS	\$ 5,084,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,084,139	\$ 5,951,202	\$ (867,063)	-14.6%

* 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 \$ 252,781.95 \$ - \$ - \$ - \$ - \$ - \$ - \$ 252,781.95

Budget Appropriations (Operations)

Operations:

Salary/Wage	1,363,189
Fringe Benefits	579,910
Total	<u>1,943,099</u>

Operation: COPS

ER Annual PERS Liability	213,000
MPG Net Profits/City	238,900
General Liability/WC	128,000
Uniforms	12,500
NPA Fleet Fuel/Maintenance	52,500
Meter Maintenance/Supplies	23,000
Printing	6,700
Ticket Rolls	13,000
Signs	3,000
Training	5,000
EE Screening	5,000
EE Permit Parking	54,000
GPS Security System	7,200
Parkeon Reports	52,000
Parkeon Equip. Warranty	5,000
Parking Tax	40,800
Equip. Depreciation	187,000
Officers' Telecommunication	37,500
NPA Security Upgrade	10,000
Rent-Operations	102,000
E-Ticket Fees/Supplies	60,000
Residential Hang-tags	5,000
Residential Signage	25,000
Subtotal	<u>1,286,100</u>

TOTAL OPERATIONS-COPS	<u><u>3,229,199</u></u>
------------------------------	-------------------------

F-4

Budget Appropriation (Administration)

Administrative:

Salary/Wage	839,333
Fringe Benefits	<u>369,307</u>
Total Admin.	1,208,640

Administrative Expenses:

General Liability Insurance/WC	86,600
Advertisement	4,500
Accounting/Audit Fees	65,000
Legal	60,000
Office Supplies/Equipment	33,000
Bank Fee/ACH Acceptance	28,000
Telephone Utility	15,000
Postage	1,200
Rent	102,000
IT Support	30,000
Training/Conference	30,000
Payroll Data Process & Reporting	<u>20,000</u>
Subtotal	475,300

TOTAL ADMINISTRATIVE

1,683,940

Debt Service Schedule - Principal

Parking Authority of the City of Newark

If Authority has no debt X this box

	Fiscal Year Ending in						Total Principal Outstanding		
	Adopted Budget Year 2016	Proposed Budget Year 2017	2018	2019	2020	2021		2022	Thereafter
<i>Master Operation/Enforcement</i>									
City of Newark	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 570,000
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	142,500	142,500	142,500	142,500	142,500	142,500	142,500	142,500	570,000
N/A									
Type in Issue Name									
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									
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	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 570,000

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

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

Debt Service Schedule - Interest

Parking Authority of the City of Newark

If Authority has no debt X this box

Fiscal Year Ending in

	Fiscal Year Ending in					Total Interest Payments Outstanding		
	Proposed Budget Year 2017	2018	2019	2020	2021		2022	Thereafter
<i>Meter Operation/Enforcement</i>								
Type in Issue Name	\$ 35,625	\$	21,375 \$	14,250 \$	7,125	\$	71,250	
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	35,625	28,500	21,375	14,250	7,125	-	-	71,250
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments								
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments								
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments								
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	\$ 35,625	\$ 28,500	\$ 21,375	\$ 14,250	\$ 7,125	\$	\$	\$ 71,250
TOTAL INTEREST ALL OPERATIONS								

Maturity Schedule for D/S Payments

Repayment Schedule

	Principal	Interest	Total Payment
6/1/2011	142,500	71,250	213,750
6/1/2012	142,500	64,125	206,625
6/1/2013	142,500	57,000	199,500
6/1/2014	142,500	49,875	192,375
6/1/2015	142,500	42,750	185,250
6/1/2016	142,500	35,625	178,125
6/1/2017	142,500	28,500	171,000
6/1/2018	142,500	21,375	163,875
6/1/2019	142,500	14,250	156,750
6/1/2020	142,500	7,125	149,625
	\$ 1,425,000.00	\$ 391,875.00	\$ 1,816,875.00

Pursuant to Section 4(b) provides for payment by the NPA to the City on each June 1, beginning June 1, 2011.

Repayments are unsecured contractual obligations of the NPA (Like other NPA operating Expenses), hence there is no lien on the underlying assets. 2011 Payment has been forecasted into the 2011 NPA Budget Expenditure line item.

Net Position Reconciliation

Parking Authority of the City of Newark
 For the Period January 1, 2017 to December 31, 2017

FY 2017 Proposed Budget

	Meter	N/A	N/A	N/A	N/A	N/A	Total All
	Operation/Enforcement	N/A	N/A	N/A	N/A	N/A	Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$ 455,528						\$ 455,528
Less: Invested in Capital Assets, Net of Related Debt (1)	769,712						769,712
Less: Restricted for Debt Service Reserve (1)	4,910						4,910
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	(319,094)						(319,094)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	1,519,159						1,519,159
Plus: Accrued Unfunded Pension Liability (1)	1,773,946						1,773,946
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	375,000						375,000
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	310,693						310,693
Unrestricted Net Position Utilized to Balance Proposed Budget							-
Unrestricted Net Position Utilized in Proposed Capital Budget	43,000						43,000
Appropriation to Municipality/County (3)							-
Total Unrestricted Net Position Utilized in Proposed Budget	43,000						43,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
(4)	\$ 267,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,693

(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.

(4) Maximum Allowable Appropriation to Municipality/County \$ 252,782 \$ - \$ - \$ - \$ - \$ - \$ 252,782
 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.

2017

Parking Authority of the City of Newark

**AUTHORITY
CAPITAL
BUDGET/
PROGRAM**

2017 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM


Parking Authority of the City of Newark

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

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 Newark Parking Authority, on the 27th day of October, 2016.

OR

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

Officer's Signature:			
Name:	DeAndre Rudolph		
Title:	Treasurer/Commissioner		
Address:	50 Park Place, Suite 919 Newark, NJ 07102		
Phone Number:	973/623-6335	Fax Number:	973/623-2854
E-mail address	gsantos@newarkparking.org		

2017 CAPITAL BUDGET/PROGRAM MESSAGE

Parking Authority of the City of Newark

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program?

The City of Newark adopted the inter-local agreement in 2008, transferring its parking meters and ticket-writing authority to the Parking Authority. Further, through a funding agreement between the City of Newark and the Parking Authority by which the Authority agreed to reimburse the City for debt service on certain City debt obligations which funded the parking assets. The Parking Authority has utilized the remainder of the BANS proceeds to offset capital projects costs, and expansion.

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

The anticipated capital projects for 2017 consist of approximately \$43,000 for (2) new vehicles equipped with LED Emergency equipment to facilitate effectively the meter expansion, and the residential parking permit enforcement which is currently pending Legislation approval.

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

Not Applicable

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

Not Applicable

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.

Not Applicable

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

None-Not Applicable

Add additional sheets if necessary.

Proposed Capital Budget

Parking Authority of the City of Newark
 For the Period January 1, 2017 to December 31, 2017

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Meter Operation/Enforcement</i>					
(2) Vehicles	\$ 43,000	\$ 43,000			
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	43,000	43,000	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
TOTAL PROPOSED CAPITAL BUDGET	\$ 43,000	\$ 43,000	\$ -	\$ -	\$ -

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

5 Year Capital Improvement Plan

Parking Authority of the City of Newark

For the Period January 1, 2017 to December 31, 2017

Fiscal Year Beginning in _____

	Estimated Total Cost	Current Budget Year 2017	2018	2019	2020	2021	2022
<i>Meter Operation/Enforcement</i>							
(2) Vehicles	\$ 43,000	\$ 43,000					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	43,000	43,000	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 43,000	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

5 Year Capital Improvement Plan Funding Sources

Parking Authority of the City of Newark
 For the Period January 1, 2017 to December 31, 2017

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Meter Operation/Enforcement</i>						
(2) Vehicles	\$ 43,000	\$ 43,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	43,000	43,000	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 43,000	\$ 43,000	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	<u>\$ 43,000</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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