

Authority Budget of: **ADOPTED COPY**

Pine Hill Municipal Utilities Authority

State Filing Year **2021**

For the Period:

August 1, 2021 to July 31, 2022

www.phmua.org
Authority Web Address

ADOPTED COPY



Division of Local Government Services

2021 (2021-2022) AUTHORITY BUDGET

Certification Section

2021 (2021-2022)

Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM August 1, 2021 TO July 31, 2022

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 Gwert CPA RMA Date: 7/19/2021

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 Gwert Date: 7/28/2021

2021 (2021-2022) PREPARER'S CERTIFICATION

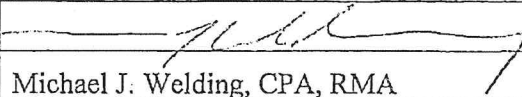
Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

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:	Michael J. Welding, CPA, RMA		
Title:	Auditor		
Address:	6 North Broad Street, Suite 201 Woodbury, NJ 08096		
Phone Number:	856-783-2892	Fax Number:	856-782-5092
E-mail address	mwelding@bowman.cpa		

2021 (2021-2022) APPROVAL CERTIFICATION


Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

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 Pine Hill Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 19th day of May, 2021.

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:	Debra Corson		
Title:	Executive Director		
Address:	907 Turnerville Road Pine Hill, NJ 08021		
Phone Number:	856-783-0739	Fax Number:	856-782-7161
E-mail address	dcorson@phmua.org		

INTERNET WEBSITE CERTIFICATION

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

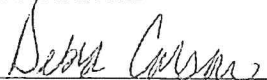
- ☒ A description of the Authority's mission and responsibilities
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (Similar Information is such as PIE Charts, Bar Graphs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

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

Name of Officer Certifying compliance
Title of Officer Certifying compliance

Debra Corson
Executive Director

Signature



2021 (2021-2022) AUTHORITY BUDGET RESOLUTION

Pine Hill Municipal Utilities Authority

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

WHEREAS, the Annual Budget and Capital Budget for the Pine Hill Municipal Utilities Authority for the fiscal year beginning, August 1, 2021 and ending, July 31, 2022 has been presented before the governing body of the Pine Hill Municipal Utilities Authority at its open public meeting of May 19, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,887,290.00, Total Appropriations, including any Accumulated Deficit if any, of \$2,940,860.00 and Total Unrestricted Net Position utilized of \$53,570.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$195,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$195,000.00; and

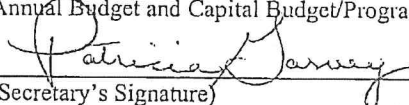
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Pine Hill Municipal Utilities Authority, at an open public meeting held on May 19, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pine Hill Municipal Utilities Authority for the fiscal year beginning, August 1, 2021 and ending, July 31, 2022 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 Pine Hill Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on July 21, 2021.


(Secretary's Signature)

May 19, 2021

Governing Body Member:	Recorded Vote				
	Aye	Nay	Abstain	Absent	
Mark Buscher	X				
Thomas Knott	X				
Christopher Green	X				
John Odenath	X				
Christine Burke	X				
Thomas Hassett (Alternate)					X

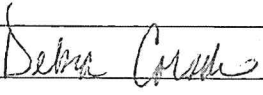
2021 (2021-2022) ADOPTION CERTIFICATION

Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

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 Pine Hill Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 21st day of, July, 2021.

Officer's Signature:			
Name:	Debra Corson		
Title:	Executive Director		
Address:	907 Turnerville Road Pine Hill, NJ 08021		
Phone Number:	856-783-0739	Fax Number:	856-782-7161
E-mail address	dcorson@phmua.org		

2021 (2021-2022) ADOPTED BUDGET RESOLUTION

Pine Hill Municipal Utilities Authority

AUTHORITY

FISCAL YEAR: **FROM:** August 1, 2021 **TO:** July 31, 2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Pine Hill Municipal Utilities Authority for the fiscal year beginning August 1, 2021 and ending, July 31, 2022, has been presented for adoption before the governing body of the Pine Hill Municipal Utilities Authority at its open public meeting of July 21, 2021; and

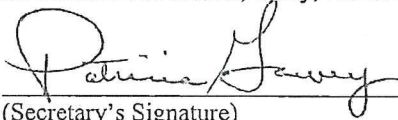
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,887,290.00, Total Appropriations, including any Accumulated Deficit, if any, of \$2,940,860.00 and Total Unrestricted Net Position utilized of \$53,570.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$195,000.00 and Total Unrestricted Net Position planned to be utilized of \$195,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pine Hill Municipal Utilities Authority, at an open public meeting held on July 21, 2021 that the Annual Budget and Capital Budget/Program of the Pine Hill Municipal Utilities Authority for the fiscal year beginning, August 1, 2021 and, ending, July 31, 2022 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)

July 21, 2021

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Mark Buscher				X
Thomas Knott	X			
Christopher Green	X			
John Odenath	X			
Christine Burke	X			
Thomas Hassett (Alternate)	X			

2021 (2021-2022) AUTHORITY BUDGET

Narrative and Information Section

2021 (2021-2022) AUTHORITY BUDGET MESSAGE & ANALYSIS

Pine Hill Municipal Utilities Authority

AUTHORIT-Y BUDGET

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

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

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

The Board has prepared a comprehensive budget. There is no adjustment for the water and sewer rates in the current year budget.

Appropriation variances noted that are +/- 10% are as follows:

Mobile antenna lease revenue increased by \$12,290.00 (12.3%) to balance the water utility budget.
Total Administration – Personnel appropriations increased by \$80,850.00 (16.8%) covering normal increases and projected increased costs for a need Executive Director.
The appropriation for Cost of Providing Services - Fringe Benefits increased by \$31,100.00 (10.9%) due to anticipated increases in health insurance costs.
Principal payments appropriation increased by \$173,900.00 (61.9%) covering the initial payment of the 2020 Water Revenue bonds.

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

There have been no significant changes to the local economy that are expected to have a significant impact on the current year budget. The impact of the COVID-19 virus may have a short-term effect on cash collections however, this should be resolved as the economy re-opens.

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

The Authority utilize \$53,750.00 of unrestricted net position to balance the 2020-21sewer utility budget. Unrestricted Net Position of \$195,000.00 was utilized to fund various capital projects as detailed in the Capital Budget.

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

Not applicable.

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

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

The Authority's July 31, 2020 audit reflects Unrestricted Net Position of \$250,266.96 for the Sewer Utility and a deficit in Unrestricted Net Position of \$1,865,003.58 for the Water Utility. The deficit was the result of posting the Pension and OPEB liabilities. The Authority is reviewing its options to reduce the deficits caused by GASB 68 & 75 and will consider additional increases in the future.

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

Rates are staying the same.

AUTHORITY CONTACT INFORMATION 2021 (2021-2022)

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

Name of Authority:	Pine Hill Municipal Utilities Authority		
Federal ID Number:	21-0736607		
Address:	907 Turnerville Road		
City, State, Zip:	Pine Hill	NJ	08021
Phone: (ext.)	856-783-0739	Fax:	856-782-7161

Preparer's Name:	Michael J. Welding		
Preparer's Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2892	Fax:	856-782-5092
E-mail:	mwelding@bowman.cpa		

Chief Executive Officer:(1)	Debra Corson		
Phone: (ext.)	856-783-0739	Fax:	856-782-7161
E-mail:	dcorson@phmua.org		

Chief Financial Officer(1)	Patricia Garvey		
Phone: (ext.)	856-783-0739	Fax:	856-782-7161
E-mail:	pgarvey@phmua.org		

Name of Auditor:	Michael J. Welding		
Name of Firm:	Bowman & Company LLP		
Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2892	Fax:	856-782-5092
E-mail:	mwelding@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Pine Hill Municipal Utilities Authority

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2021

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 15
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: \$667,665.31
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 1 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes 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? NoIf 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 individuals listed on Page N-4 (2 of 2). The Authority Board of Commissioners review and approve payment for compensation and reimbursement to any employee of the Authority. Debra Corson receives a vehicle allowance and payment in lieu of health care per her written employment contract.

- 11) Did the Authority pay for meals or catering during the current fiscal year? **No** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **No** *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel **No**
 - b. Travel for companions **No**
 - c. Tax indemnification and gross-up payments **No**
 - d. Discretionary spending account **No**
 - e. Housing allowance or residence for personal use **No**
 - f. Payments for business use of personal residence **No**
 - g. Vehicle/auto allowance or vehicle for personal use **Yes**
 - 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? **Yes** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

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

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

Pine Hill Municipal Utilities Authority

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2019 or 2020. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 being the most recent calendar year ended).

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

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

Pine Hill Municipal Utilities Authority

For the Period August 1, 2021

to July 31, 2022

Position (Can Check more than 1 Column for each person)

Reportable Compensation from Authority (W-2/1099)

A B C D E F G H I J K L M N O P Q R S T

Line	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	Carl M Buscher	Chairman		X					2,381				2,381	See note below					2,381
2	Thomas Knott	Vice Chairman		X					2,174			164	2,338	Pine Hill Council	Councilman		3,810		6,158
3	Christopher Green	Secretary/Treasury		X					2,174				2,174	Pine Hill Council	Mayor		4,641	674	7,489
4	John Odenath	Commissioner		X					2,174				2,174	None					2,174
5	Christine Burke	Commissioner		X					2,174				2,174	None					2,174
6	Thomas Hassett	Alternate		X					1,967				1,967	Pine Hill Fire District	Commissioner		2,600		4,567
7	Debra Corson	Executive Director	37.5		X	X			99,874		4,527	11,763	116,164	None					116,164
8	John Toal	Operations Manager	40		X	X			103,243			36,177	139,420	None					139,420
9	Patricia Garvey	Office Manager	32.5		X	X			64,562			22,364	86,926	None					86,926
10													0						0
11													0						0
12													0						0
13													0						0
14													0						0
15													0						0
Total:									\$ 280,723	\$ -	\$ 4,527	\$ 70,754	\$ 356,004				\$ 11,061	\$ 674	\$ 367,739

(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

Pine Hill Municipal Utilities Authority
For the Period August 1, 2021 to July 31, 2022

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	\$ 19,301	\$ 19,301	2	\$ 18,922	\$ 37,844	\$ (18,543)	-49.0%
Parent & Child	1	27,732	27,732	1	27,180	27,180	552	2.0%
Employee & Spouse (or Partner)	4	37,560	150,238	3	35,574	106,723	43,515	40.8%
Family	1	48,689	48,689	1	47,736	47,736	953	2.0%
Employee Cost Sharing Contribution (enter as negative -)			(52,260)			(43,859)	(8,401)	19.2%
Subtotal	7		193,700	7		175,624	18,076	10.3%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	0			0				#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	4	15,194	60,776	4	14,896	59,584	1,192	2.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	4		60,776	4		59,584	1,192	2.0%
GRAND TOTAL	11		\$ 254,475	11		\$ 235,208	\$ 19,268	8.2%

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

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

Schedule of Accumulated Liability for Compensated Absences

Pine Hill Municipal Utilities Authority

For the Period

August 1, 2021

to

July 31, 2022

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

X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Debra Corson	39	\$ 15,000			X
Joseph Donohue	110	15,000	X		
Patricia Garvey	25	4,533	X		
Michael Grogan	118	15,000	X		
Matt Hufner	118	15,000	X		
Julie Reehle	14	2,427	X		
John Toal	385	15,000			X
James Wakeley	3	2,377	X		
Deborah Warrington	133	15,000	X		
Agrees to the July 31, 2019 audit report					
Total liability for accumulated compensated absences at beginning of current year		\$ 99,337			

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

Schedule of Shared Service Agreements

For the Period

August 1, 2021

to

Pine Hill Municipal Utilities Authority

July 31, 2022

If No Shared Services X this Box

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

[illegible]

2021 (2021-2022) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pine Hill Municipal Utilities Authority
For the Period August 1, 2021 to July 31, 2022

	FY 2022 Proposed Budget					FY 2021 Adopted Budget	All Operations	All Operations	All Operations	All Operations
	Water	Sewer	N/A	N/A	N/A					
	Total All Operations	Total All Operations	Total All Operations	Total All Operations	Total All Operations					
REVENUES										
Total Operating Revenues	\$ 1,800,000	\$ 975,000	\$ -	\$ -	\$ -	\$ 2,532,880	\$ 242,120	\$ 242,120	9.6%	
Total Non-Operating Revenues	112,290	-	-	-	-	100,000	12,290	12,290	12.3%	
Total Anticipated Revenues	1,912,290	975,000	-	-	-	2,632,880	254,410	254,410	9.7%	
APPROPRIATIONS										
Total Administration	495,850	371,450	-	-	-	790,450	76,850	76,850	9.7%	
Total Cost of Providing Services	961,625	459,225	-	-	-	1,380,700	40,150	40,150	2.9%	
Total Principal Payments on Debt Service in Lieu of Depreciation	284,580	170,310	-	-	-	280,900	173,990	173,990	61.9%	
Total Operating Appropriations	1,742,055	1,000,985	-	-	-	2,452,050	290,990	290,990	11.9%	
Total Interest Payments on Debt	170,235	27,585	-	-	-	180,830	16,990	16,990	9.4%	
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!	
Total Non-Operating Appropriations	170,235	27,585	-	-	-	180,830	16,990	16,990	9.4%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	1,912,290	1,028,570	-	-	-	2,632,880	307,980	307,980	11.7%	
Less: Total Unrestricted Net Position Utilized	-	53,570	-	-	-	-	53,570	53,570	#DIV/0!	
Net Total Appropriations	1,912,290	975,000	-	-	-	2,632,880	254,410	254,410	9.7%	
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Revenue Schedule

Pine Hill Municipal Utilities Authority
For the Period August 1, 2021 to July 31, 2022

FY 2022 Proposed Budget							FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	1,800,000	975,000					\$ 2,775,000	\$ 2,532,880	\$ 242,120 9.6%
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Service Charges	1,800,000	975,000	-	-	-	-	2,775,000	2,532,880	242,120 9.6%
<i>Connection Fees</i>									
Residential							-	-	#DIV/0!
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	1,800,000	975,000	-	-	-	-	2,775,000	2,532,880	242,120 9.6%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Mobile Antenna leases	112,290						112,290	100,000	12,290 12.3%
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Total Other Non-Operating Revenue	112,290	-	-	-	-	-	112,290	100,000	12,290 12.3%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned							-	-	#DIV/0!
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	112,290	-	-	-	-	-	112,290	100,000	12,290 12.3%
TOTAL ANTICIPATED REVENUES	\$ 1,912,290	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 2,887,290	\$ 2,632,880	\$ 254,410 9.7%

Prior Year Adopted Revenue Schedule

Pine Hill Municipal Utilities Authority

FY 2021 Adopted Budget							
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	1,558,675	974,205					\$ 2,532,880
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	1,558,675	974,205	-	-	-	-	2,532,880
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	1,558,675	974,205	-	-	-	-	2,532,880
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Mobile Antenna Leases	100,000						100,000
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	100,000	-	-	-	-	-	100,000
<i>Interest on Investments & Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	100,000	-	-	-	-	-	100,000
TOTAL ANTICIPATED REVENUES	\$ 1,658,675	\$ 974,205	\$ -	\$ -	\$ -	\$ -	\$ 2,632,880

Appropriations Schedule

Pine Hill Municipal Utilities Authority
For the Period August 1, 2021 to July 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS									
Administration - Personnel									
Salary & Wages	\$ 183,800	\$ 122,550				\$ 306,350	\$ 267,850	\$ 38,500	14.4%
Fringe Benefits	152,850	101,900				254,750	212,400	42,350	19.9%
Total Administration - Personnel	336,650	224,450	-	-	-	561,100	480,250	80,850	16.8%
Administration - Other (List)									
See Attached	159,200	147,000				306,200	310,200	(4,000)	-1.3%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	159,200	147,000	-	-	-	306,200	310,200	(4,000)	-1.3%
Total Administration	495,850	371,450	-	-	-	867,300	790,450	76,850	9.7%
Cost of Providing Services - Personnel									
Salary & Wages	246,075	160,375				406,450	398,500	7,950	2.0%
Fringe Benefits	189,200	126,150				315,350	284,250	31,100	10.9%
Total COPS - Personnel	435,275	286,525	-	-	-	721,800	682,750	39,050	5.7%
Cost of Providing Services - Other (List)									
See Attached	526,350	172,700				699,050	697,950	1,100	0.2%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	526,350	172,700	-	-	-	699,050	697,950	1,100	0.2%
Total Cost of Providing Services	961,625	459,225	-	-	-	1,420,850	1,380,700	40,150	2.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	284,580	170,310	-	-	-	454,890	280,900	173,990	61.9%
Total Operating Appropriations	1,742,055	1,000,985	-	-	-	2,743,040	2,452,050	290,990	11.9%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	170,235	27,585	-	-	-	197,820	180,830	16,990	9.4%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve						-	-	-	#DIV/0!
Municipality/County Appropriation						-	-	-	#DIV/0!
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations	170,235	27,585	-	-	-	197,820	180,830	16,990	9.4%
TOTAL APPROPRIATIONS	1,912,290	1,028,570	-	-	-	2,940,860	2,632,880	307,980	11.7%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,912,290	1,028,570	-	-	-	2,940,860	2,632,880	307,980	11.7%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	53,570					53,570	-	53,570	#DIV/0!
Total Unrestricted Net Position Utilized	53,570					53,570	-	53,570	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 1,912,290	\$ 975,000	\$ -	\$ -	\$ -	\$ 2,887,290	\$ 2,632,880	\$ 254,410	9.7%

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

5% of Total Operating Appropriations \$ 87,102.75 \$ 50,049.25 \$ - \$ - \$ - \$ - \$ 137,152.00

PHMUA
2021-2022 BUDGET
INFORMATION SHEET
OTHER EXPENSES

	PERCENT	2021-22 TOTAL	WATER UTILITY	SEWER UTILITY	2020-21 TOTAL	Difference
ADMINISTRATION - OTHER EXPENSES						
Legal Fees	50/50	30,000.00	15,000.00	15,000.00	30,000.00	-
Engineering Services		34,000.00	17,000.00	17,000.00	34,000.00	-
Trustee		40,500.00	23,000.00	17,500.00	40,500.00	-
Audit & Accounting Fees		52,500.00	27,500.00	25,000.00	51,500.00	1,000.00
Office - Repairs & Main.	50/50	5,800.00	2,900.00	2,900.00	5,800.00	-
Office - Supplies		64,000.00	34,000.00	30,000.00	69,000.00	(5,000.00)
Office - Utilities	50/50	5,600.00	2,800.00	2,800.00	5,600.00	-
Office - Telephone	50/50	5,000.00	2,500.00	2,500.00	5,000.00	-
Training & Education	50/50	8,000.00	4,000.00	4,000.00	8,000.00	-
Insurance	50/50	49,000.00	24,500.00	24,500.00	49,000.00	-
Office - Small Equipment		-	-	-	-	-
Miscellaneous		11,800.00	6,000.00	5,800.00	11,800.00	-
		<u>306,200.00</u>	<u>159,200.00</u>	<u>147,000.00</u>	<u>310,200.00</u>	<u>(4,000.00)</u>
			To F-4	To F-4		
OPERATIONS - OTHER EXPENSES						
Chemicals		20,000.00	19,000.00	1,000.00	25,750.00	(5,750.00)
Testing		28,500.00	28,500.00		35,300.00	(6,800.00)
Automotive	50/50	14,000.00	7,000.00	7,000.00	14,600.00	(600.00)
Meters, Connections/Laterals		25,000.00	25,000.00		22,000.00	3,000.00
Repair & Main - Building		5,900.00	2,900.00	3,000.00	6,000.00	(100.00)
Repair & Main - System		49,000.00	18,500.00	30,500.00	38,550.00	10,450.00
Supplies - Operating		46,800.00	24,500.00	22,300.00	44,000.00	2,800.00
Utilities		140,000.00	100,000.00	40,000.00	138,300.00	1,700.00
Telephone/Garage	60/40	5,400.00	2,700.00	2,700.00	6,600.00	(1,200.00)
Training & Education	50/50	5,550.00	4,050.00	1,500.00	5,050.00	500.00
Small Equipment		-			9,000.00	(9,000.00)
Security	50/50	6,000.00	3,600.00	2,400.00	-	6,000.00
State Water Tax		12,200.00	12,200.00		13,000.00	(800.00)
Hydrants		2,600.00	2,600.00		5,000.00	(2,400.00)
Railroad Rental		3,500.00		3,500.00	3,200.00	300.00
Transmittal Agreements		58,000.00		58,000.00	60,000.00	(2,000.00)
Water Agreement		275,000.00	275,000.00		270,000.00	5,000.00
Miscellaneous	50/50	1,600.00	800.00	800.00	1,600.00	-
		<u>699,050.00</u>	<u>526,350.00</u>	<u>172,700.00</u>	<u>697,950.00</u>	<u>1,100.00</u>
			To F-4	To F-4		

Prior Year Adopted Appropriations Schedule

Pine Hill Municipal Utilities Authority

	FY 2021 Adopted Budget						Total All Operations
	Water	Sewer	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 160,500	\$ 107,350					\$ 267,850
Fringe Benefits	127,450	84,950					212,400
Total Administration - Personnel	287,950	192,300	-	-	-	-	480,250
<i>Administration - Other (List)</i>							
See Attached	163,200	147,000					310,200
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	163,200	147,000	-	-	-	-	310,200
Total Administration	451,150	339,300	-	-	-	-	790,450
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	243,100	155,400					398,500
Fringe Benefits	170,550	113,700					284,250
Total COPS - Personnel	413,650	269,100	-	-	-	-	682,750
<i>Cost of Providing Services - Other (List)</i>							
See Attached	533,500	164,450					697,950
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	533,500	164,450	-	-	-	-	697,950
Total Cost of Providing Services	947,150	433,550	-	-	-	-	1,380,700
Total Principal Payments on Debt Service in Lieu of Depreciation	109,730	171,170	-	-	-	-	280,900
Total Operating Appropriations	1,508,030	944,020	-	-	-	-	2,452,050
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	150,645	30,185	-	-	-	-	180,830
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	150,645	30,185	-	-	-	-	180,830
TOTAL APPROPRIATIONS	1,658,675	974,205	-	-	-	-	2,632,880
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,658,675	974,205	-	-	-	-	2,632,880
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 1,658,675	\$ 974,205	\$ -	\$ -	\$ -	\$ -	\$ 2,632,880

* 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 \$ 75,401.50 \$ 47,201.00 \$ - \$ - \$ - \$ - \$ 122,602.50

Pine Hill Municipal Utilities Authority
2021 Appropriation Schedule (Adopted)

	2021 TOTAL	WATER UTILITY	SEWER UTILITY
ADMINISTRATION - OTHER EXPENSES			
Legal Fees	\$ 30,000.00	15,000.00	15,000.00
Engineering Services	34,000.00	17,000.00	17,000.00
Trustee	40,500.00	23,000.00	17,500.00
Audit & Accounting Fees	51,500.00	26,500.00	25,000.00
Office - Repairs & Main.	5,800.00	2,900.00	2,900.00
Office - Supplies	69,000.00	39,000.00	30,000.00
Office - Utilities	5,600.00	2,800.00	2,800.00
Office - Telephone	5,000.00	2,500.00	2,500.00
Training & Education	8,000.00	4,000.00	4,000.00
Insurance	49,000.00	24,500.00	24,500.00
Office - Small Equipment	-	-	-
Miscellaneous	11,800.00	6,000.00	5,800.00
	<u>\$ 310,200.00</u>	<u>\$ 163,200.00</u>	<u>\$ 147,000.00</u>
		To F-5	To F-5
OPERATIONS - OTHER EXPENSES			
Chemicals	\$ 25,750.00	24,550.00	1,200.00
Testing	35,300.00	35,300.00	-
Automotive	14,600.00	7,300.00	7,300.00
Meters, Connections/Laterals	22,000.00	22,000.00	-
Repair & Main - Building	6,000.00	3,000.00	3,000.00
Repair & Main - System	38,550.00	18,000.00	20,550.00
Supplies - Operating	44,000.00	25,000.00	19,000.00
Utilities	138,300.00	94,300.00	44,000.00
Telephone/Garage	6,600.00	2,700.00	3,900.00
Training & Education	5,050.00	3,550.00	1,500.00
State Water Tax	13,000.00	13,000.00	-
Hydrants	5,000.00	5,000.00	-
Railroad Rental	3,200.00	-	3,200.00
Transmittal Agreements	60,000.00	-	60,000.00
Water Agreement	270,000.00	270,000.00	-
Miscellaneous	1,600.00	800.00	800.00
	<u>\$ 697,950.00</u>	<u>\$ 533,500.00</u>	<u>\$ 164,450.00</u>
		To F-5	To F-5

Debt Service Schedule - Principal

Pine Hill Municipal Utilities Authority

If Authority has no debt X this box

	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Thereafter	Total Principal Outstanding
			2023	2024	2025	2026	2027		
<i>Water</i>									
1985 USDA Loan	\$ 54,210	\$ 56,953	\$ 59,837	\$ 62,868	\$ 66,051	\$ 34,245	\$ -	\$ -	\$ 279,954
1992 USDA Loan	37,755	39,858	42,080	44,427	46,904	18,344	-	-	191,613
NJEIT 2014	17,765	17,769	17,766	17,766	17,766	17,766	17,766	120,094	226,693
Revenue Bonds - Series 2020		170,000	175,000	180,000	190,000	195,000	205,000	3,660,000	4,775,000
Total Principal	109,730	284,580	294,683	305,061	320,721	265,355	222,766	3,780,094	5,473,260
<i>Sewer</i>									
NJEIT 2007	56,640	55,778	62,929	61,897	60,921	59,917	40,152	35,000	376,594
NJEIT 2014	35,425	35,424	35,424	35,424	35,424	35,424	35,424	239,490	452,034
NJEIT 2017	79,105	79,108	79,105	84,105	84,105	84,105	84,105	881,127	1,375,760
Total Principal	171,170	170,310	177,458	181,426	180,450	179,446	159,681	1,155,617	2,204,388
N/A									
Type in Issue Name									
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Total Principal									
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Total Principal									
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Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS	\$ 280,900	\$ 454,890	\$ 472,141	\$ 486,487	\$ 501,171	\$ 444,801	\$ 382,447	\$ 4,935,711	\$ 7,677,648

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

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

Debt Service Schedule - Interest

Pine Hill Municipal Utilities Authority

If Authority has no debt X this box

☐

	Fiscal Year Ending in							Total Interest Payments Outstanding	
	Adopted Budget Year 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027		Thereafter
Water									
1985 USDA Loan	\$ 16,045	\$ 13,299	\$ 10,415	\$ 7,385	\$ 4,201	\$ 857		\$ 36,157	
1992 USDA Loan	12,105	9,998	7,776	5,430	2,952	504		26,660	
NJEIT 2014	2,495	2,244	1,994	1,744	1,494	1,294	1,144	13,704	
Revenue Bonds Series 2020	120,000	144,694	137,794	130,694	123,294	115,594	107,594	1,471,104	
Total Interest Payments	150,645	170,235	157,979	145,253	131,941	118,249	108,738	1,547,625	
Sewer									
NJEIT 2007	11,775	10,425	8,800	7,181	5,650	4,075	2,388	39,263	
NJEIT 2014	4,990	4,488	3,989	3,488	2,988	2,588	2,288	27,407	
NJEIT 2017	13,420	12,672	11,919	11,044	10,044	9,044	8,044	108,860	
Total Interest Payments	30,185	27,585	24,708	21,713	18,682	15,707	12,720	175,530	
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Net Position Reconciliation

Pine Hill Municipal Utilities Authority

For the Period

August 1, 2021

to

July 31, 2022

FY 2022 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 981,054	\$ 3,752,405						\$4,733,459
Less: Invested in Capital Assets, Net of Related Debt (1)	1,641,422	3,105,788						4,747,210
Less: Restricted for Debt Service Reserve (1)	455,061	203,138						658,199
Less: Other Restricted Net Position (1)	749,575	193,212						942,787
Total Unrestricted Net Position (1)	(1,865,004)	250,267	-	-	-	-	-	(1,614,737)
Less: Designated for Non-Operating Improvements & Repairs	280,045	111,472						391,517
Less: Designated for Rate Stabilization								-
Less: Other Designated by Resolution								-
Plus: Accrued Unfunded Pension Liability (1)	971,506	647,670						1,619,176
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	2,470,660	1,647,106						4,117,766
Plus: Estimated Income (Loss) on Current Year Operations (2)	659,939	128,321						788,260
Plus: Other Adjustments (attach schedule)								-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,957,055	2,561,893	-	-	-	-	-	4,518,948
Unrestricted Net Position Utilized to Balance Proposed Budget	-	53,570	-	-	-	-	-	53,570
Unrestricted Net Position Utilized in Proposed Capital Budget	120,000	75,000	-	-	-	-	-	195,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	120,000	128,570	-	-	-	-	-	248,570
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 1,837,055	\$ 2,433,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,270,378
Last issued Audit Report (4)								

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County

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

2021 (2021-2022)
Pine Hill
Municipal
Utilities Authority

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Pine Hill Municipal Utilities Authority

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

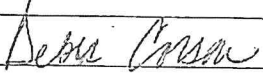
☒ enter X to the left if this paragraph is applicable

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Pine Hill Municipal Utilities Authority, on the 19th day of May, 2021.

OR

☐ enter X to the left if this paragraph is applicable

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

Officer's Signature:			
Name:	Debra Corson		
Title:	Executive Director		
Address:	907 Turnerville Road Pine Hill, NJ 08021		
Phone Number:	856-783-0739	Fax Number:	856-782-7161
E-mail address	dcorson@phmua.org		

2021 (2021-2022) CAPITAL BUDGET/PROGRAM MESSAGE

Pine Hill Municipal Utilities Authority

FISCAL YEAR: FROM: August 1, 2021 TO: July 31, 2022

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

Yes, the MUA has consulted with the Borough and the County government on all major projects.

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?

Yes

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

The Authority accepted the Water Distribution System Asset Management Plan in April 2019, and the Sewer Collection System Asset Management Plan in January 2018. There are no major sewer projects planned at this time. All projects included in the Capital Budget and major water projects have been included in the Water Asset Management Plan.

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

The proposed capital budget program is funded using unrestricted net position. There is no impact on user charges in the current year.

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

N/A

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.

N/A

Proposed Capital Budget

Pine Hill Municipal Utilities Authority
For the Period August 1, 2021 to July 31, 2022

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Water Main Maintenance	\$ 45,000	\$ 45,000				
Well House Roof	50,000	50,000				
Standpipe Inspection	15,000	15,000				
Authority Office Improvements	10,000	10,000				
Total	120,000	120,000	-	-	-	-
<i>Sewer</i>						
Acq of System Equipment	65,000	\$ 65,000				
Authority Office Improvements	10,000	10,000				
Type in Description	-					
Type in Description	-					
Total	75,000	75,000	-	-	-	-
<i>N/A</i>						
Type in Description	-					
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Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
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Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 195,000	\$ 195,000	\$ -	\$ -	\$ -	\$ -

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

Pine Hill Municipal Utilities Authority
For the Period August 1, 2021 to July 31, 2022

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Water</i>							
Water Main Maintenance	\$ 220,000	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Well House Roof	50,000	50,000					
Standpipe Inspection	15,000	15,000					
Authority Office Improvements	10,000	10,000					
Total	295,000	120,000	35,000	35,000	35,000	35,000	35,000
<i>Sewer</i>							
Acq of System Equipment	65,000	65,000					
Authority Office Improvements	10,000	10,000					
Type in Description	-	-					
Type in Description	-	-					
Total	75,000	75,000	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
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Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
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Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 370,000	\$ 195,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000

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

Pine Hill Municipal Utilities Authority
For the Period August 1, 2021 to July 31, 2022

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Water Main Maintenance	\$ 220,000	\$ 220,000				
Well House Roof	50,000	50,000				
Standpipe Inspection	15,000	15,000				
Authority Office Improvements	10,000	10,000				
Total	295,000	295,000	-	-	-	-
<i>Sewer</i>						
Acq of System Equipment	65,000	\$ 65,000				
Authority Office Improvements	10,000	10,000				
Type in Description	-					
Type in Description	-					
Total	75,000	75,000	-	-	-	-
<i>N/A</i>						
Type in Description	-					
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
TOTAL	\$ 370,000	\$ 370,000	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 370,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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