

# 2016

## Pine Hill Municipal Utilities Authority Authority Budget

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**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2016 AUTHORITY BUDGET**

## **Certification Section**

**2016**

**Pine Hill Municipal  
Utilities Authority**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM August 1, 2016 TO July 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: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2016 PREPARER'S CERTIFICATION

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: August 1, 2016 **TO:** July 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:	Michael J. Welding, CPA, RMA		
Title:	Auditor		
Address:	6 N. Broad Street, Suite 201, Woodbury, NJ 08096		
Phone Number:	856-782-2892	Fax Number:	856-782-5092
E-mail address	mwelding@bowmanllp.com		



# 2016 APPROVAL CERTIFICATION

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    August 1, 2016    **TO:**    July 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 Pine Hill Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 25th day of May , 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:	Debra Corson		
Title:	Office Manager		
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.com

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

Debra Corson

Title of Officer Certifying compliance

Office Manager

Signature

\_\_\_\_\_

# 2016 AUTHORITY BUDGET RESOLUTION

## Pine Hill Municipal Utilities Authority

**FISCAL YEAR: FROM: August 1, 2016 TO: July 31, 2017**

WHEREAS, the Annual Budget and Capital Budget for the Pine Hill Municipal Utilities Authority for the fiscal year beginning, August 1, 2016 and ending, July 31, 2017 has been presented before the governing body of the Pine Hill Municipal Utilities Authority at its open public meeting of May 25<sup>th</sup>, 2016; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,315,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$2,533,375.00 and Total Unrestricted Net Position utilized of \$218,375.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$130,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$130,000.00; 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 25<sup>th</sup>, 2016 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, 2016 and ending, July 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 Pine Hill Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on July 20<sup>th</sup>, 2016.

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

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

Governing Body  
Member:  
Mark Buscher  
Frank Hartman  
Chris Green  
Tom Knott  
Tim Garvey  
John Odenath  
Christine Burke

Recorded Vote			
Aye	Nay	Abstain	Absent

# 2016 ADOPTION CERTIFICATION

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    August 1, 2016    **TO:**    July 31, 2017

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 20th day of, July, 2016.

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

# 2016 ADOPTED BUDGET RESOLUTION

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    August 1, 2016    **TO:**    July 31, 2017

WHEREAS, the Annual Budget and Capital Budget/Program for the Pine Hill Municipal Utilities Authority for the fiscal year beginning August 1, 2016 and ending, July 31, 2017 has been presented for adoption before the governing body of the Pine Hill Municipal Utilities Authority at its open public meeting of July 20, 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 \$ 2,315,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$2,533,375.00 and Total Unrestricted Net Position utilized of \$218,375.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$130,000.00 and Total Unrestricted Net Position planned to be utilized of \$130,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pine Hill Municipal Utilities Authority, at an open public meeting held on July 20, 2016 that the Annual Budget and Capital Budget/Program of the Pine Hill Municipal Utilities Authority for the fiscal year beginning, August 1, 2016 and, ending, July 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)

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

Governing Body  
Member:  
Mark Buscher  
Frank Hartman  
Chris Green  
Tom Knott  
Tim Garvey  
John Odenath  
Christine Burke

Recorded Vote			
Aye	Nay	Abstain	Absent

**2016 AUTHORITY BUDGET**

**Narrative and Information Section**

# 2016 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: August 1, 2016 TO: July 31, 2017

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

The Board has prepared a comprehensive budget that does not impose a rate increase at this time. Variances noted that are +/- 10% included appropriations for Debt Service and the use of Unrestricted Net Position. The appropriation for Debt Service for this budget is 11.8% less than for the previous budget and agrees to the amount per the Authority's amortization schedules. The Authority used 11.9% more in Unrestricted Net Position in order to balance the 2016-17 budget. The overall budget of the Authority has decreased by \$48,247.00 or 1.9%.

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

The proposed budget has no impact on user charges at this time.

The proposed budget utilizes \$218,375.00 in Unrestricted Net Position.

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 state of local economy has remained constant with no major changes affecting the Annual Budget and Capital Budget during the past fiscal year.

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.

Unrestricted Net Position was used to balance the 2016 Budget.

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

Not Applicable.

6. The proposed budget must not reflect an anticipated deficit from 2016 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.

Not Applicable.

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

Not Applicable.

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

See Attached.



# AUTHORITY CONTACT INFORMATION

## 2016

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

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

<b>Preparer's Name:</b>	Michael J. Welding		
Preparer's Address:	6 N. Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2892	Fax:	856-782-5092
E-mail:	mwelding@bowmanllp.com		

<b>Chief Executive Officer:</b>	Thomas Hassett		
Phone: (ext.)	856-783-0739	Fax:	856-782-7161
E-mail:	thassett@phmua.org		

<b>Chief Financial Officer:</b>	Debra Corson		
Phone: (ext.)	856-783-0739	Fax:	856-782-7161
E-mail:	dcorson@phmua.org		

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Pine Hill Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    August 1, 2016    **TO:**    July 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: **25**
- 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: **\$513,558.20**
- 3) Provide the number of regular voting members of the governing body: **5**
- 4) Provide the number of alternate voting members of the governing body: **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 because of their relationship with the Authority file the form as required? **Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach narrative.**

**The Authority's Board of Commissioners review and approve payments for compensation and reimbursement to any employee of the Authority. Thomas Hassett receives a vehicle allowance per his written employment contract. Debra Corson receives payment in lieu of health care benefit per the union contract.**

- 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.*
- 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 **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.*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **Yes** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

Questions #11

Did the Authority pay for meals or catering during the current year? Yes

Date	Name	Event	Propose	Amount
5/19/15	Thomas Hassett	Purchasing Seminar	Meals	53.12
10/6/15	Thomas Hassett	Operating Employees	Meals	64.43
11/17/15	Thomas Hassett	LOM Conference	Meals	122.35
12/1/15	Thomas Hassett	OPRA Seminar	Meals	54.92
2/1/16	Thomas Hassett	Office Employee	Meals	80.39

Questions #12

Did the Authority pay for travel expenses for any employee or individual listed on page N-4? Yes

Date	Name	Event	Propose	Amount
11/19/15	Debra Corson	League of Municipalities	Mileage/Tolls	132.73
05/16/15	Debra Corson	JIF Seminar	Mileage	62.64
03/09/16	John Toal	DEP Seminar	Mileage	71.28
09/25/15	Tom Hassett	SJNIGP Meeting	Mileage/Tolls	76.50
10/31/15	Tom Hassett	SJNIGP Meeting	Mileage/Tolls	105.25
11/19/15	Tom Hassett	League of Municipalities	Mileage/Tolls	179.25
12/02/15	Tom Hassett	OPRA Seminar	Mileage/Tolls	100.20
02/01/16	Tom Hassett	SJNIGP Meeting	Mileage/Tolls	72.30
03/10/16	Tom Hassett	SJNIGP Meeting	Mileage/Tolls	72.30
05/02/16	Tom Hassett	Purchasing Seminar	Mileage/Tolls	103.25

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,  
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS  
Pine Hill Municipal Utilities Authority**

**FISCAL YEAR: FROM: August 1, 2016 TO: July 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.
- 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:** 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, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2015, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2016, with 2015 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 August 1, 2016 to July 31, 2017  
**Pine Hill Municipal Utilities Authority**

Reportable Compensation from Authority (W-2/ 1099)																		
Name	Title	Average Hours per Week Dedicated to Position	Position				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		Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Key Officer	Highest Compensated Employee	Former Employee						Employee or Member of the Governing Body	Other Public Entities					
1 Carl M. Buscher	Chariman		X					\$ 2,381		\$ 286	\$ 2,667	n/a						\$ 2,667
2 Franklin S. Hartman	Vice Chairman		X					2,174			2,174	n/a						2,174
3 Fred Costantino	Secretary/Treasurer		X					1,087			1,087	Pine Hill Fire District	Commissioner		5	1,400		2,487
4 Chris Green	Secretary/Treasurer		X					1,087		131	1,218	Pine Hill Borough	Mayor		10	4,162	519	5,899
5 Tom Knott	Secretary/Treasurer		X					2,174		261	2,435	Pine Hill Borough	Councilman		10	3,367	101	5,903
6 Tlm Garvey	Commisioner		X					2,174		261	2,435	n/a						2,435
7 John Greer	Alternate		X					820			820	Pine Hill Borough	Superintendent		40	102,608	12,785	116,213
8 John Odenath	Alternate		X					1,967		236	2,203	n/a						2,203
9 Christine Burke	Alternate		X					820		99	919	n/a						919
10 Thomas Hassett	Executive Director	40		X	X			93,528	1,200	26,462	121,190	Pine Hill Fire District	Commssioner		5	2,400		123,590
11 John Toal	Operations Manager	40			X			93,930			26,462	n/a						120,392
12 Debra Corson	Office Manager, Recording Secretary	30			X			57,567	3,899		61,466	n/a						61,466
13											-							-
14											-							-
15											-							-
Total:							\$ 259,709	\$ -	\$ 5,099	\$ 54,198	\$ 319,006					\$ 113,937	\$ 13,405	\$ 446,348

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

2

## Schedule of Health Benefits - Detailed Cost Analysis

Pine Hill Municipal Utilities Authority  
For the Period August 1, 2016 to July 31, 2017

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	4	\$ 15,356	\$ 61,424	4	\$ 14,625	\$ 58,500	\$ 2,924	5.0%
Parent & Child	1	22,062	22,062	1	21,011	21,011	1,051	5.0%
Employee & Spouse (or Partner)	2	33,956	67,912	2	32,339	64,678	3,234	5.0%
Family	1	38,739	38,739	1	36,894	36,894	1,845	5.0%
Employee Cost Sharing Contribution (enter as negative - )			(24,798)			(27,420)	2,622	-9.6%
Subtotal	8		165,339	8		153,663	11,676	7.6%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage	5	12,089	60,445	5	11,513	57,565	2,880	5.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )						-	-	#DIV/0!
Subtotal	5		60,445	5		57,565	2,880	5.0%
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )						-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
<b>GRAND TOTAL</b>	<b>13</b>		<b>\$ 225,784</b>	<b>13</b>		<b>\$ 211,228</b>	<b>\$ 14,556</b>	<b>6.9%</b>

Is medical coverage provided by the SHBP (Yes or No)?

No

Is prescription drug coverage provided by the SHBP (Yes or No)?

No



# Schedule of Accumulated Liability for Compensated Absences

Pine Hill Municipal Utilities Authority  
For the Period August 1, 2016 to July 31, 2017

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Debra Corson	59	\$ 14,830	X		
Patricia Garvey	30	6,158	X		
Thomas Hassett	42	14,916			X
Debbie Warrington	87	11,028	X		
Joseph Donohue	98	15,000	X		
Michael Grogan	89	14,581	X		
Matt Hufner	95	15,000	X		
John Toal	307	15,000			X
Total liability for accumulated compensated absences at beginning of current year		\$ 106,513			

## Schedule of Shared Service Agreements

**Pine Hill Municipal Utilities Authority**  
 For the Period August 1, 2016 to July 31, 2017

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Pine Hill Municipal Utilities Authority	Borough of Pine Hill	Snow Removal Services		3/16/2016	12/31/2020	\$ -
Borough of Pine Hill	Pine Hill Municipal Utilities Authority	Lawn Care Services		3/16/2016	12/31/2020	\$ -

# **2016 AUTHORITY BUDGET**

## **Financial Schedules Section**

## 2016 Budget Summary

### Pine Hill Municipal Utilities Authority

For the Period August 1, 2016 to July 31, 2017

	Proposed Budget						Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	All Operations	All Operations
<b>REVENUES</b>									
Total Operating Revenues	\$ 1,140,000	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ 2,090,000	\$ 2,070,000	\$ 20,000 1.0%
Total Non-Operating Revenues	225,000	-	-	-	-	-	225,000	220,000	5,000 2.3%
Total Anticipated Revenues	1,365,000	950,000	-	-	-	-	2,315,000	2,290,000	25,000 1.1%
<b>APPROPRIATIONS</b>									
Total Administration	447,880	340,690	-	-	-	-	788,570	734,165	54,405 7.4%
Total Cost of Providing Services	845,220	447,210	-	-	-	-	1,292,430	1,300,250	(7,820) -0.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	187,641	168,910	-	-	-	-	356,551	342,057	14,494 4.2%
Total Operating Appropriations	1,480,741	956,810	-	-	-	-	2,437,551	2,376,472	61,079 2.6%
Total Interest Payments on Debt	62,381	33,443	-	-	-	-	95,824	108,656	(12,832) -11.8%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	62,381	33,443	-	-	-	-	95,824	108,656	(12,832) -11.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,543,122	990,253	-	-	-	-	2,533,375	2,485,128	48,247 1.9%
Less: Total Unrestricted Net Position Utilized	178,122	40,253	-	-	-	-	218,375	195,128	23,247 11.9%
Net Total Appropriations	1,365,000	950,000	-	-	-	-	2,315,000	2,290,000	25,000 1.1%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

# 2016 Revenue Schedule

## Pine Hill Municipal Utilities Authority

For the Period August 1, 2016 to July 31, 2017

	Proposed Budget						Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	\$ 1,140,000	\$ 950,000					\$ 2,090,000	\$ 2,070,000	\$ 20,000
Business/Commercial							-	-	-
Industrial							-	-	-
Intergovernmental							-	-	-
Other							-	-	-
Total Service Charges	1,140,000	950,000	-	-	-	-	2,090,000	2,070,000	20,000
<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>									
Other Revenue 1							-	-	-
Other Revenue 2							-	-	-
Other Revenue 3							-	-	-
Other Revenue 4							-	-	-
Total Other Revenue	-	-	-	-	-	-	-	-	-
Total Operating Revenues	1,140,000	950,000	-	-	-	-	2,090,000	2,070,000	20,000
<b>NON-OPERATING REVENUES</b>									
<i>Grants &amp; Entitlements (List)</i>									
Grant #1							-	-	-
Grant #2							-	-	-
Grant #3							-	-	-
Grant #4							-	-	-
Total Grants & Entitlements	-	-	-	-	-	-	-	-	-
<i>Local Subsidies &amp; Donations (List)</i>									
Local Subsidy #1							-	-	-
Local Subsidy #2							-	-	-
Local Subsidy #3							-	-	-
Local Subsidy #4							-	-	-
Total Local Subsidies & Donations	-	-	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>									
Investments							-	-	-
Security Deposits							-	-	-
Penalties							-	-	-
Other Investments							-	-	-
Total Interest	-	-	-	-	-	-	-	-	-
<i>Other Non-Operating Revenues (List)</i>									
Mobile Antenna Leases	225,000						225,000	220,000	5,000
Other Non-Operating #2							-	-	-
Other Non-Operating #3							-	-	-
Other Non-Operating #4							-	-	-
Other Non-Operating Revenues	225,000	-	-	-	-	-	225,000	220,000	5,000
Total Non-Operating Revenues	225,000	-	-	-	-	-	225,000	220,000	5,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,365,000</b>	<b>\$ 950,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,315,000</b>	<b>\$ 2,290,000</b>	<b>\$ 25,000</b>

# 2015 Adopted Revenue Schedule

## Pine Hill Municipal Utilities Authority

	Adopted Budget						
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
Service Charges							
Residential	\$ 1,150,000	\$ 920,000					\$ 2,070,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	1,150,000	920,000	-	-	-	-	2,070,000
Connection Fees							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
Parking Fees							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
Other Operating Revenues (List)							
Other Revenue 1							-
Other Revenue 2							-
Other Revenue 3							-
Other Revenue 4							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	1,150,000	920,000	-	-	-	-	2,070,000
NON-OPERATING REVENUES							
Grants & Entitlements (List)							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements	-	-	-	-	-	-	-
Local Subsidies & Donations (List)							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations	-	-	-	-	-	-	-
Interest on Investments & Deposits							
Investments							-
Security Deposits							-
Penalties							-
Other Investments							-
Total Interest	-	-	-	-	-	-	-
Other Non-Operating Revenues (List)							
Mobile Antenna Leases	220,000						220,000
Other Non-Operating #2							-
Other Non-Operating #3							-
Other Non-Operating #4							-
Other Non-Operating Revenues	220,000	-	-	-	-	-	220,000
Total Non-Operating Revenues	220,000	-	-	-	-	-	220,000
TOTAL ANTICIPATED REVENUES	\$ 1,370,000	\$ 920,000	\$ -	\$ -	\$ -	\$ -	\$ 2,290,000

# 2016 Appropriations Schedule

Pine Hill Municipal Utilities Authority  
For the Period August 1, 2016 to July 31, 2017

	Proposed Budget						Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 177,600	\$ 119,720					\$ 297,320	\$ 257,200	\$ 40,120 15.6%
Fringe Benefits	120,180	80,120					200,300	194,665	5,635 2.9%
Total Administration - Personnel	297,780	199,840	-	-	-	-	497,620	451,865	45,755 10.1%
<i>Administration - Other (List)</i>									
See Attached	150,100	140,850					290,950	282,300	8,650 3.1%
Other Admin Expense #2							-	-	#DIV/0!
Other Admin Expense #3							-	-	#DIV/0!
Other Admin Expense #4							-	-	#DIV/0!
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	150,100	140,850	-	-	-	-	290,950	282,300	8,650 3.1%
Total Administration	447,880	340,690	-	-	-	-	788,570	734,165	54,405 7.4%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	210,595	140,395					350,990	331,800	19,190 5.8%
Fringe Benefits	137,575	91,715					229,290	224,600	4,690 2.1%
Total COPS - Personnel	348,170	232,110	-	-	-	-	580,280	556,400	23,880 4.3%
<i>Cost of Providing Services - Other (List)</i>									
See Attached	497,050	215,100					712,150	743,850	(31,700) -4.3%
Other COPS Expense #2							-	-	#DIV/0!
Other COPS Expense #3							-	-	#DIV/0!
Other COPS Expense #4							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	497,050	215,100	-	-	-	-	712,150	743,850	(31,700) -4.3%
Total Cost of Providing Services	845,220	447,210	-	-	-	-	1,292,430	1,300,250	(7,820) -0.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	187,641	168,910	-	-	-	-	356,551	342,057	14,494 4.2%
Total Operating Appropriations	1,480,741	956,810	-	-	-	-	2,437,551	2,376,472	61,079 2.6%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	62,381	33,443	-	-	-	-	95,824	108,656	(12,832) -11.8%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	62,381	33,443	-	-	-	-	95,824	108,656	(12,832) -11.8%
<b>TOTAL APPROPRIATIONS</b>	1,543,122	990,253	-	-	-	-	2,533,375	2,485,128	48,247 1.9%
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	1,543,122	990,253	-	-	-	-	2,533,375	2,485,128	48,247 1.9%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation							-	-	#DIV/0!
Other	178,122	40,253	-	-	-	-	218,375	195,128	23,247 11.9%
Total Unrestricted Net Position Utilized	178,122	40,253	-	-	-	-	218,375	195,128	23,247 11.9%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,365,000	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ 2,315,000	\$ 2,290,000	\$ 25,000 1.1%

\* 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 \$ 74,037.05 \$ 47,840.50 \$ - \$ - \$ - \$ - \$ 121,877.55

## PHMUA

## 2016-17 Appropriation Schedule

	2016-17 TOTAL	WATER UTILITY	SEWER UTILITY
<b>ADMINISTRATION - OTHER EXPENSES</b>			
Legal Fees	30,000.00	15,000.00	15,000.00
Engineering Services	34,000.00	17,000.00	17,000.00
Trustee	38,000.00	21,000.00	17,000.00
Audit & Accounting Fees	52,250.00	27,500.00	24,750.00
Office - Repairs & Main.	9,000.00	5,000.00	4,000.00
Office - Supplies	46,000.00	24,000.00	22,000.00
Office - Utilities	7,600.00	3,800.00	3,800.00
Office - Telephone	7,600.00	3,800.00	3,800.00
Training & Education	8,000.00	4,000.00	4,000.00
Insurance	49,300.00	24,000.00	25,300.00
Miscellaneous	9,200.00	5,000.00	4,200.00
	291,050.00	150,100.00	140,850.00
		<b>To F-4</b>	<b>To F-4</b>
<b>OPERATIONS - OTHER EXPENSES</b>			
Chemicals	16,000.00	13,000.00	3,000.00
Testing	14,000.00	13,500.00	500.00
Automotive	24,500.00	12,500.00	12,000.00
Meters, Connections/Laterals	19,000.00	18,000.00	1,000.00
Repair & Main - Building	8,500.00	5,500.00	3,000.00
Repair & Main - System	43,000.00	22,000.00	21,000.00
Supplies - Operating	40,550.00	18,550.00	22,000.00
Utilities	172,000.00	118,000.00	54,000.00
Telephone/Garage	4,800.00	2,400.00	2,400.00
Training & Education	3,800.00	2,000.00	1,800.00
Small Equipment	4,500.00	4,100.00	400.00
State Water Tax	12,000.00	12,000.00	
Hydrants	2,600.00	2,600.00	
Railroad Rental	3,200.00		3,200.00
Transmittal Agreements	90,000.00		90,000.00
Water Agreement	252,000.00	252,000.00	
Miscellaneous	1,700.00	900.00	800.00
	712,150.00	497,050.00	215,100.00
		<b>To F-4</b>	<b>To F-4</b>



# 2015 Adopted Appropriations Schedule

## Pine Hill Municipal Utilities Authority

	Adopted Budget						Total All Operations
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 153,525	\$ 103,675					\$ 257,200
Fringe Benefits	116,799	77,866					194,665
Total Administration - Personnel	270,324	181,541	-	-	-	-	451,865
<i>Administration - Other (List)</i>							
See Attached	148,800	133,500					282,300
Other Admin Expense #2							-
Other Admin Expense #3							-
Other Admin Expense #4							-
Miscellaneous Administration*							-
Total Administration - Other	148,800	133,500	-	-	-	-	282,300
Total Administration	419,124	315,041	-	-	-	-	734,165
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	200,275	131,525					331,800
Fringe Benefits	134,760	89,840					224,600
Total COPS - Personnel	335,035	221,365	-	-	-	-	556,400
<i>Cost of Providing Services - Other (List)</i>							
See Attached	505,050	238,800					743,850
Other COPS Expense #2							-
Other COPS Expense #3							-
Other COPS Expense #4							-
Miscellaneous COPS*							-
Total COPS - Other	505,050	238,800	-	-	-	-	743,850
Total Cost of Providing Services	840,085	460,165	-	-	-	-	1,300,250
Total Principal Payments on Debt Service in Lieu of Depreciation	178,891	163,166	-	-	-	-	342,057
Total Operating Appropriations	1,438,100	938,372	-	-	-	-	2,376,472
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	71,201	37,455	-	-	-	-	108,656
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	71,201	37,455	-	-	-	-	108,656
<b>TOTAL APPROPRIATIONS</b>	1,509,301	975,827	-	-	-	-	2,485,128
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	1,509,301	975,827	-	-	-	-	2,485,128
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	139,301	55,827					195,128
Total Unrestricted Net Position Utilized	139,301	55,827	-	-	-	-	195,128
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,370,000	\$ 920,000	\$ -	\$ -	\$ -	\$ -	\$ 2,290,000

\* 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 \$ 71,905.00 \$ 46,918.60 \$ - \$ - \$ - \$ - \$ 118,823.60

**PHMUA**  
**2015-16 Appropriation Schedule**

	2015-16 TOTAL	WATER UTILITY	SEWER UTILITY
<b>ADMINISTRATION - OTHER EXPENSES</b>			
Legal Fees	30,000.00	15,000.00	15,000.00
Engineering Services	35,000.00	18,000.00	17,000.00
Trustee	34,500.00	21,000.00	13,500.00
Audit & Accounting Fees	47,500.00	25,000.00	22,500.00
Office - Repairs & Main.	9,000.00	5,000.00	4,000.00
Office - Supplies	48,000.00	25,000.00	23,000.00
Office - Utilities	7,600.00	3,800.00	3,800.00
Office - Telephone	7,000.00	3,500.00	3,500.00
Training & Education	8,000.00	4,000.00	4,000.00
Insurance	46,000.00	23,000.00	23,000.00
Office - Small Equipment	100.00		
Miscellaneous	9,700.00	5,500.00	4,200.00
	282,400.00	148,800.00	133,500.00
		<b>To F-5</b>	<b>To F-5</b>
<b>OPERATIONS - OTHER EXPENSES</b>			
Chemicals	16,000.00	13,000.00	3,000.00
Testing	14,000.00	13,500.00	500.00
Automotive	27,000.00	13,500.00	13,500.00
Meters, Connections/Laterals	19,000.00	18,000.00	1,000.00
Repair & Main - Building	8,200.00	4,200.00	4,000.00
Repair & Main - System	48,200.00	27,200.00	21,000.00
Supplies - Operating	40,650.00	18,650.00	22,000.00
Utilities	171,000.00	121,000.00	50,000.00
Telephone/Garage	4,800.00	2,400.00	2,400.00
Training & Education	6,000.00	3,000.00	3,000.00
Small Equipment	1,000.00	600.00	400.00
Security	1,000.00	500.00	500.00
State Water Tax	14,000.00	14,000.00	
Hydrants	2,600.00	2,600.00	
Railroad Rental	3,200.00		3,200.00
Transmittal Agreements	113,500.00		113,500.00
Water Agreement	252,000.00	252,000.00	
Miscellaneous	1,700.00	900.00	800.00
	743,850.00	505,050.00	238,800.00
		<b>To F-5</b>	<b>To F-5</b>

## 5 Year Debt Service Schedule - Principal

### Pine Hill Municipal Utilities Authority

	Current Year (2015)	Fiscal Year Beginning in							Total Principal Outstanding
		2016	2017	2018	2019	2020	2021	Thereafter	
Water									
1985 USDA Loan	\$ 42,343	\$ 44,488	\$ 46,741	\$ 49,108	\$ 51,595	\$ 54,208	\$ 56,953	\$ 223,000	\$ 526,093
1992 USDA Loan	28,783	30,388	32,082	33,871	35,759	37,753	39,858	151,754	361,465
1997 Revenue Bonds	95,000	100,000	105,000	110,000					315,000
NJEIT 2014	12,765	12,765	17,765	17,765	17,765	17,765	17,765	208,928	310,518
Total Principal	178,891	187,641	201,588	210,744	105,119	109,726	114,576	583,682	1,513,076
Sewer									
NJEIT 1999	80,355	86,896	85,121	91,480	98,665				362,162
NJEIT 2007	52,387	51,590	50,793	49,996	57,403	56,638	55,778	320,817	643,015
NJEIT 2014	30,424	30,424	30,424	30,424	30,424	35,424	35,424	416,611	609,155
									-
Total Principal	163,166	168,910	166,338	171,900	186,492	92,062	91,202	737,428	1,614,332
Operation #3									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Principal	-	-	-	-	-	-	-	-	-
Operation #4									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Principal	-	-	-	-	-	-	-	-	-
Operation #5									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Principal	-	-	-	-	-	-	-	-	-
Operation #6									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 342,057	\$ 356,551	\$ 367,926	\$ 382,644	\$ 291,611	\$ 201,788	\$ 205,778	\$ 1,321,110	\$ 3,127,408

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

	Moody's	Fitch	Standard & Poors
Bond Rating	Aaa		
Year of Last Rating	1997		

## 5 Year Debt Service Schedule - Interest

### Pine Hill Municipal Utilities Authority

		Fiscal Year Beginning in								Total Interest Payments Outstanding
	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter		
Water										
1985 USDA Loan	\$ 27,909	\$ 25,764	\$ 23,511	\$ 21,144	\$ 18,657	\$ 16,044	\$ 13,299	\$ 22,857	\$ 141,276	
1992 USDA Loan	21,073	19,468	17,774	15,985	14,097	12,103	9,998	16,663	106,088	
1997 Revenue Bonds	18,850	13,780	8,450	2,860					25,090	
NJEIT 2014	3,369	3,369	3,244	2,994	2,744	2,494	2,244	11,458	28,547	
Total Interest Payments	71,201	62,381	52,979	42,983	35,498	30,641	25,541	50,978	301,001	
Sewer										
NJEIT 1999	13,292	10,680	7,930	4,988	1,710				25,308	
NJEIT 2007	17,950	16,700	15,450	14,200	12,975	11,775	10,425	28,838	110,363	
NJEIT 2014	6,213	6,063	5,863	5,613	5,363	4,988	4,488	22,915	55,293	
Total Interest Payments	37,455	33,443	29,243	24,801	20,048	16,763	14,913	51,753	190,964	
Operation #3										
Debt Issuance #1									-	
Debt Issuance #2									-	
Debt Issuance #3									-	
Debt Issuance #4									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
Operation #4										
Debt Issuance #1									-	
Debt Issuance #2									-	
Debt Issuance #3									-	
Debt Issuance #4									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
Operation #5										
Debt Issuance #1									-	
Debt Issuance #2									-	
Debt Issuance #3									-	
Debt Issuance #4									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
Operation #6										
Debt Issuance #1									-	
Debt Issuance #2									-	
Debt Issuance #3									-	
Debt Issuance #4									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OPERATIONS	\$ 108,656	\$ 95,824	\$ 82,222	\$ 67,784	\$ 55,546	\$ 47,404	\$ 40,454	\$ 102,731	\$ 491,965	

## 2016 Net Position Reconciliation

### Pine Hill Municipal Utilities Authority

For the Period

August 1, 2016

to

July 31, 2017

#### *Proposed Budget*

#### TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)

Less: Invested in Capital Assets, Net of Related Debt (1)

Less: Restricted for Debt Service Reserve (1)

Less: Other Restricted Net Position (1)

Total Unrestricted Net Position (1)

Less: Designated for Non-Operating Improvements & Repairs

Less: Designated for Rate Stabilization

Less: Other Designated by Resolution

Plus: Accrued Unfunded Pension Liability (1)

Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)

Plus: Estimated Income (Loss) on Current Year Operations (2)

Plus: Other Adjustments (attach schedule)

#### UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget

Unrestricted Net Position Utilized in Proposed Capital Budget

Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

#### PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

(4)

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
\$ 2,199,809	\$ 4,262,121						\$ 6,461,930
1,548,391	3,421,429						4,969,820
969,769	404,966						1,374,735
							-
(318,351)	435,726	-	-	-	-	-	117,375
							-
							-
40,000	400,524						440,524
874,663	583,108						1,457,771
695,604	463,736						1,159,340
(7,760)	65,303						57,543
							-
1,204,156	1,147,349	-	-	-	-	-	2,351,505
178,122	40,253	-	-	-	-	-	218,375
80,000	50,000	-	-	-	-	-	130,000
-	-	-	-	-	-	-	-
258,122	90,253	-	-	-	-	-	348,375
\$ 946,034	\$ 1,057,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,003,130

(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 \$ 74,037 \$ 47,841 \$ - \$ - \$ - \$ - \$ 121,878

(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.

2016  
Pine Hill Municipal  
Utilities Authority

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## Pine Hill Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    August 1, 2016    **TO:**    July 31, 2017

**[ X ]**        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 25th day of May, 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:	Debra Corson		
Title:	Office Manager		
Address:	907 Turnerville Road, Pine Hill, NJ 08021		
Phone Number:	856-783-0739	Fax Number:	856-782-7161
E-mail address	dcorson@phmua.org		

# 2016 CAPITAL BUDGET/PROGRAM MESSAGE

## Pine Hill Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    August 1, 2016    **TO:**    July 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?

Yes, the MUA has consulted with the Borough and the County government.

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 engineer is the in the design stage of all included projects.

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

Yes, the MUA has developed such an assessment.

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.

The proposed capital budget program will have 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

*Add additional sheets if necessary.*



# 2016 Proposed Capital Budget

Pine Hill Municipal Utilities Authority  
For the Period August 1, 2016 to July 31, 2017

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
Water Main Maintenance	\$ 30,000	\$ 30,000				
Office Repairs	10,000	10,000				
Disposition of Pipe	10,000	10,000				
2 Ford Pick Up Trucks	30,000	30,000				
Total	80,000	80,000	-	-	-	-
Sewer						
Office Repairs	10,000	10,000				
Disposition of Pipe	10,000	10,000				
2 Ford Pick Up Trucks	30,000	30,000				
Total	50,000	50,000	-	-	-	-
Operation #3						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
Operation #4						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
Operation #5						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
Operation #6						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -

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, 2016	to	July 31, 2017			
	Estimated Total Cost	Fiscal Year Beginning in					
		Current Year Proposed Budget	2017	2018	2019	2020	2021
Water							
Water Main Maintenance	\$ 30,000	\$ 30,000					
Office Repairs	10,000	10,000					
Disposition of Pipe	10,000	10,000					
2 Ford Pick Up Trucks	30,000	30,000					
Total	80,000	80,000	-	-	-	-	-
Sewer							
Office Repairs	10,000	10,000					
Disposition of Pipe	10,000	10,000					
2 Ford Pick Up Trucks	30,000	30,000					
Total	50,000	50,000	-	-	-	-	-
Operation #3							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
Operation #4							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
Operation #5							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
Operation #6							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2016

to

July 31, 2017

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
Water Main Maintenance	\$ 30,000	\$ 30,000				
Office Repairs	10,000	10,000				
Disposition of Pipe	10,000	10,000				
2 Ford Pick Up Trucks	30,000	30,000				
Total	80,000	80,000	-	-	-	-
Sewer						
Office Repairs	10,000	10,000				
Disposition of Pipe	10,000	10,000				
2 Ford Pick Up Trucks	30,000	30,000				
Total	50,000	50,000	-	-	-	-
Operation #3						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
Operation #4						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
Operation #5						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
Operation #6						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 130,000					
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.