

*Authority Budget of:*

**APPROVED COPY**

*Pine Hill Municipal Utilities Authority*

**State Filing Year**

**2018**

*For the Period:*

*August 1, 2018*

*to*

*July 31, 2019*

[www.phmua.org](http://www.phmua.org)

Authority Web Address

**Department Of**



**Community  
Affairs**

*Division of Local Government Services*

# **2019 AUTHORITY BUDGET**

## **Certification Section**

2019

**Pine Hill  
Municipal Utilities Authority  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM AUGUST 1, 2018 TO July 31, 2019**

**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. Cvet CPA, RPA Date: 6/11/2018

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

# 2019 PREPARER'S CERTIFICATION

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: August 1, 2018 TO: July 31, 2019

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@bowmanllp.com		

# 2019 APPROVAL CERTIFICATION

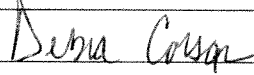
## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    August 1, 2018    **TO:**    July 31, 2019

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 16th day of May , 2018.

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
- ☒ 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

Executive Director

Signature



# 2019 AUTHORITY BUDGET RESOLUTION

## Pine Hill Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    August 1, 2018    **TO:**    July 31, 2019

WHEREAS, the Annual Budget and Capital Budget for the Pine Hill Municipal Utilities Authority for the fiscal year beginning, August 1, 2018 and ending, July 31, 2019 has been presented before the governing body of the Pine Hill Municipal Utilities Authority at its open public meeting of May 16, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 2,495,000.00 , Total Appropriations, including any Accumulated Deficit if any, of \$2,633,700.00 and Total Unrestricted Net Position utilized of \$138,700.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$663000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$663,000.00; and

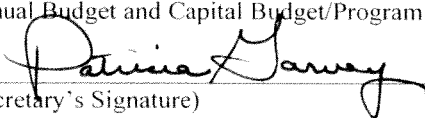
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 16, 2018 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, 2018 and ending, July 31, 2019 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 18, 2018.

  
(Secretary's Signature)

5-16-18  
(Date)

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


# 2019 ADOPTION CERTIFICATION

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: August 1, 2018 TO: July 31, 2019

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 18<sup>th</sup> day of, July, 2018.

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		

# 2019 ADOPTED BUDGET RESOLUTION

## Pine Hill Municipal Utilities Authority AUTHORITY

**FISCAL YEAR:**    **FROM:**    August 1, 2018    **TO:**    July 31, 2019

WHEREAS, the Annual Budget and Capital Budget/Program for the Pine Hill Municipal Utilities Authority for the fiscal year beginning August 1, 2018 and ending, July 31, 2019 has been presented for adoption before the governing body of the Pine Hill Municipal Utilities Authority at its open public meeting of July 18, 2018; and

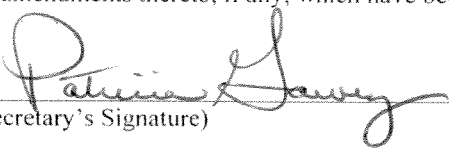
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,495,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$2,633,700.00 and Total Unrestricted Net Position utilized of \$138,700.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$633,000.00 and Total Unrestricted Net Position planned to be utilized of \$633,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pine Hill Municipal Utilities Authority, at an open public meeting held on July 18, 2018 that the Annual Budget and Capital Budget/Program of the Pine Hill Municipal Utilities Authority for the fiscal year beginning, August 1, 2018 and, ending, July 31, 2019 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)

7-18-18  
(Date)

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

# **2019 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Pine Hill Municipal Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: August 1, 2018 TO: July 31, 2019

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

1. Complete a brief statement on the 2018/2018-2019 proposed Annual Budget and make comparison to the 2017/2017-2018 adopted budget for each operation. Explain any variances over +/-10% (**As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%**) for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

The Board has prepared a comprehensive budget that does not impose a rate increase at this time. Appropriation variances noted that are +/- 10% are as follows:

The appropriation for Debt Service Principal for this budget is 21.4% more than the previous budget due to the closing of the 2017 NJEIT Loan Program in December 2017.

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

The Board has proposed a rate increase for the next two fiscal years for the water utility, 25% increase per year. There is no change in the sewer rate.

The proposed budget utilizes \$48,120.00 less in Unrestricted Net Position in the current budget.

The Authority anticipated \$214,765.00 more in service charges primarily due to the proposed water rate increase.

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

The 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 2019 water and sewer budgets.

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 2018/2018-2019 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)**

#### Water Utility

The Authority will be adopting a resolution on June 20, 2018 increasing the water rates by 50% to reduce the deficit as shown in the July 31, 2017 financial statements. Effective for the June 30, 2018 billing, the rates will be increased by 25%. Effective for the June 30, 2019 billing, the rates will be increased by an additional 25% (See budget page N-8b). The Authority anticipates the deficit to be eliminated within the next several years.

#### Sewer Utility

On November 21, 2017 the Authority settled on the NJEIT Fund Loan in the amount of \$1,260,721.00 and Trust Loan in the amount of \$415,000.00. The Authority plans on using the \$1,675,721.00 loan proceeds to reimburse itself for funds spent on the various sewer utility projects approved by the NJEIT. These funds will be a direct increase to the unrestricted net position and will eliminate the deficit as shown in the July 31, 2017 financial statements.

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

See Attached.

# AUTHORITY CONTACT INFORMATION

## 2019

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>	21-0736607		
<b>Address:</b>	907 Turnerville Road		
<b>City, State, Zip:</b>	Pine Hill,	NJ	08021
<b>Phone: (ext.)</b>	856-783-0739	<b>Fax:</b>	856-782-7161

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

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

<b>Office Manager:</b>	Patricia Garvey		
<b>Phone: (ext.)</b>	856-783-0739	<b>Fax:</b>	856-782-7161
<b>E-mail:</b>	pgarvey@phmua.org		

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

Pine Hill  
Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    August 1, 2018    **TO:**    July 31, 2019

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

- 1) Provide the number of individuals employed in calendar year 2017 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **18**
- 2) Provide the amount of total salaries and wages for calendar year 2017 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **\$607,661.53**
- 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 (**Most Recent Filing that March 31, 2017 or 2018 deadline has passed 2017 or 2018**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authority's procedures for all employees.**

**The Authority's Board of Commissioners review and approve payments 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.*

**Debra Corson receives a vehicle allowance per her written employment contract.**

- 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.*
- 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.*

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

**Pine Hill  
Municipal Utilities Authority**

**FISCAL YEAR: FROM: August 1, 2018 TO: July 31, 2019**

*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 2017 or 2018). 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, 2018, the most recent W-2 and 1099 should be used 2017 or 2016 (60 days prior to start of budget year is November 1, 2017, with 2016 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2017 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2017 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, 2018 to July 31, 2019  
**Pine Hill Municipal Utilities Authority**

Position (Can Check more than 1 Column for each person) Reportable Compensation from Authority (W-2/ 1099)

4/ 10/25)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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Average Hours per Week Dedicated to Position			Highest Compensated Employee			Former			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)			Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below			Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O			Reportable Compensation from Other Public Entities (W-2/ 1099)			Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)			Total Compensation All Public Entities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Commissioner			Officer			Key Employee			Employee			Base Salary/ Stipend			Bonus																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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(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, 2018 to July 31, 2019

Annual Cost										
	# of Covered Members (Medical & Rx)	Annual Cost		# of Covered Members (Medical & Rx)	Annual Cost		# of Covered Members (Medical & Rx)	Annual Cost		% Increase (Decrease)
		Estimate per Employee Proposed Budget	Estimate Proposed Budget		Estimate per Employee Current Year	Estimate Proposed Budget		Estimate Proposed Budget		
Active Employees - Health Benefits - Annual Cost										
Single Coverage	4	\$ 17,582	\$ 70,328	5	\$ 15,732	\$ 78,660	\$ (8,332)			-10.6%
Parent & Child	1	25,259	25,259	1	23,606	23,606	1,653			7.0%
Employee & Spouse (or Partner)	2	38,876	77,752	2	36,333	72,666	5,086			7.0%
Family	1	44,352	44,352	1	41,451	41,451	2,901			7.0%
Employee Cost Sharing Contribution (enter as negative - )			(37,014)			(31,779)	(5,235)			16.5%
Subtotal	8		180,677	9		184,604	(3,927)			-2.1%
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	13,841	55,364	4	13,809	55,236	128			0.2%
Parent & Child			-			-	-			#DIV/0!
Employee & Spouse (or Partner)			-			-	-			#DIV/0!
Family			-			-	-			#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )							-			#DIV/0!
Subtotal	4		55,364	4		55,236	128			0.2%
GRAND TOTAL	12		\$ 236,041	13		\$ 239,840	\$ (3,799)			-1.6%

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, 2018

Of

July 31, 2019

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

*X Box if Authority has no Compensated Absences*

X

Legal Basis for Benefit  
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of		Approved Labor Agreement	Resolution	Individual Employment Agreement
		Accrued	Compensated Absence Liability			
Debra Corson	73	\$	15,000			X
Joseph Donohue	116		15,000	X		
Patricia Garvey	41		9,193	X		
Michael Grogan	100		15,000	X		
Matt Hufner	108		15,000	X		
Julie Reehle	8		1,112	X		
John Toal	357		15,000			X
James Wakeley	11		1,577	X		
Deborah Warrington	115		15,000	X		
Total liability for accumulated compensated absences at beginning of current year		\$	101,882			

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

## Schedule of Shared Service Agreements

Pine Hill Municipal Utilities Authority  
August 1, 2018 to

July 31, 2019

For the Period

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

[illegible]

**If No Shared Services X this Box**

Pine Hill Borough Municipal Utilities Authority  
907 Turnerville Road  
Pine Hill, NJ 08021  
856-783-0739  
FAX 856-782-7161

August 1, 2016

### Schedule of Rates and Charges

Water (billed quarterly):

Excess rate per 1,000 gallons - \$3.10

Meter Size	Quarterly Meter Fee
1/2" – 5/8"	\$17.50
3/4"	\$17.50
1"	\$140.00
1.5"	\$210.00
2"	\$280.00
3"	\$420.00
4"	\$560.00
6"	\$840.00
8"	\$1,120.00

\$35.00 service fee for initialization of water service (turn on fee).

\$1,925.00 connection permit fee for new service (one time fee).

Sewer (billed quarterly):

\$50.00 rental fee per unit per quarter-total of \$200.00 per year.

\$2,000.00 connection permit fee per DCU for new service (one time fee).

**PINE HILL MUNICIPAL WATER UTILITY AUTHORITY**  
**2018 Proposed Water Rate Increase**

Meter Size	Quarterly Meter Fee		
	Current Fee	Effective June 2018	Effective June 2019
1/2"- 5/8"	17.50	22.00	27.50
3/4"	17.50	22.00	27.50
1"	140.00	175.00	218.75
1 1/2"	210.00	262.50	328.00
2"	280.00	350.00	437.50
3"	420.00	525.00	656.25
4"	560.00	700.00	875.00
6"	840.00	1,050.00	1,312.50
8"	1,120.00	1,400.00	1,750.00
Consumption Fee per 1,000 gallons	3.10	3.85	4.80

# **2019 AUTHORITY BUDGET**

## **Financial Schedules Section**

# SUMMARY

Pine Hill Municipal Utilities Authority  
For the Period August 1, 2018 to July 31, 2019

	FY 2019 Proposed Budget						FY 2018 Adopted Budget		% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations	All Operations
<b>REVENUES</b>										
Total Operating Revenues	\$ 1,335,000	\$ 970,000	\$ -	\$ -	\$ -	\$ -	\$ 2,305,000	\$ 2,090,235	\$ 214,765	10.3%
Total Non-Operating Revenues	190,000	-	-	-	-	-	190,000	190,000	-	0.0%
Total Anticipated Revenues	1,525,000	970,000	-	-	-	-	2,495,000	2,280,235	214,765	9.4%
<b>APPROPRIATIONS</b>										
Total Administration	447,415	341,455	-	-	-	-	788,870	756,500	32,370	4.3%
Total Cost of Providing Services	869,510	442,200	-	-	-	-	1,311,710	1,260,400	51,310	4.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	210,745	236,005	-	-	-	-	446,750	367,930	78,820	21.4%
Total Operating Appropriations	1,527,670	1,019,660	-	-	-	-	2,547,330	2,384,830	162,500	6.8%
Total Interest Payments on Debt	42,985	43,385	-	-	-	-	86,370	82,225	4,145	5.0%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	42,985	43,385	-	-	-	-	86,370	82,225	4,145	5.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,570,655	1,063,045	-	-	-	-	2,633,700	2,467,055	166,645	6.8%
Less: Total Unrestricted Net Position Utilized	45,655	93,045	-	-	-	-	138,700	186,820	(48,120)	-25.8%
Net Total Appropriations	1,525,000	970,000	-	-	-	-	2,495,000	2,280,235	214,765	9.4%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

## Revenue Schedule

### Pine Hill Municipal Utilities Authority

For the Period August 1, 2018 to July 31, 2019

	<b>FY 2019 Proposed Budget</b>						<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	1,335,000	970,000					\$ 2,305,000	\$ 2,090,235	\$ 214,765 10.3%
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Service Charges	1,335,000	970,000	-	-	-	-	2,305,000	2,090,235	214,765 10.3%
<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	1,335,000	970,000	-	-	-	-	2,305,000	2,090,235	214,765 10.3%
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
Mobile Antenna Leases	190,000						190,000	190,000	- 0.0%
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	190,000	-	-	-	-	-	190,000	190,000	- 0.0%
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned							-	-	#DIV/0!
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	190,000	-	-	-	-	-	190,000	190,000	- 0.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,525,000</b>	<b>\$ 970,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,495,000</b>	<b>\$ 2,280,235</b>	<b>\$ 214,765 9.4%</b>

## Prior Year Adopted Revenue Schedule

### Pine Hill Municipal Utilities Authority

	<i>FY 2018 Adopted Budget</i>						Total All
	Water	Sewer	N/A	N/A	N/A	N/A	Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	1,150,000	940,235					\$ 2,090,235
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	1,150,000	940,235	-	-	-	-	2,090,235
<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	1,150,000	940,235	-	-	-	-	2,090,235
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Mobile Antenna Leases	190,000						190,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	190,000	-	-	-	-	-	190,000
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	190,000	-	-	-	-	-	190,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,340,000</b>	<b>\$ 940,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,280,235</b>

# Appropriations Schedule

## Pine Hill Municipal Utilities Authority

For the Period August 1, 2018 to July 31, 2019

	<b>FY 2019 Proposed Budget</b>						<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 153,000	\$ 102,000					\$ 255,000	\$ 246,000	\$ 9,000 3.7%
Fringe Benefits	132,950	88,610					221,560	217,500	4,060 1.9%
Total Administration - Personnel	285,950	190,610	-	-	-	-	476,560	463,500	13,060 2.8%
<i>Administration - Other (List)</i>									
See Attached	161,465	150,845					312,310	293,000	19,310 6.6%
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	161,465	150,845	-	-	-	-	312,310	293,000	19,310 6.6%
Total Administration	447,415	341,455	-	-	-	-	788,870	756,500	32,370 4.3%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	220,000	144,000					364,000	355,600	8,400 2.4%
Fringe Benefits	153,600	102,400					256,000	251,650	4,350 1.7%
Total COPS - Personnel	373,600	246,400	-	-	-	-	620,000	607,250	12,750 2.1%
<i>Cost of Providing Services - Other (List)</i>									
See Attached	495,910	195,800					691,710	653,150	38,560 5.9%
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	495,910	195,800	-	-	-	-	691,710	653,150	38,560 5.9%
Total Cost of Providing Services	869,510	442,200	-	-	-	-	1,311,710	1,260,400	51,310 4.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	210,745	236,005	-	-	-	-	446,750	367,930	78,820 21.4%
Total Operating Appropriations	1,527,670	1,019,660	-	-	-	-	2,547,330	2,384,830	162,500 6.8%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	42,985	43,385	-	-	-	-	86,370	82,225	4,145 5.0%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	42,985	43,385	-	-	-	-	86,370	82,225	4,145 5.0%
<b>TOTAL APPROPRIATIONS</b>	<b>1,570,655</b>	<b>1,063,045</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,633,700</b>	<b>2,467,055</b>	<b>166,645 6.8%</b>
<b>ACCUMULATED DEFICIT</b>							-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>1,570,655</b>	<b>1,063,045</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,633,700</b>	<b>2,467,055</b>	<b>166,645 6.8%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	45,655	93,045					138,700	186,820	(48,120) -25.8%
Total Unrestricted Net Position Utilized	45,655	93,045	-	-	-	-	138,700	186,820	(48,120) -25.8%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 1,525,000</b>	<b>\$ 970,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,495,000</b>	<b>\$ 2,280,235</b>	<b>\$ 214,765 9.4%</b>

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

5% of Total Operating Appropriations \$ 76,383.50 \$ 50,983.00 \$ - \$ - \$ - \$ - \$ 127,366.50

**Pine Hill Municipal Utilities Authority  
2019 Appropriation Schedule (Proposed)**

	2019 TOTAL	WATER UTILITY	SEWER UTILITY
<b>ADMINISTRATION - OTHER EXPENSES</b>			
Legal Fees	\$ 30,000.00	15,000.00	15,000.00
Engineering Services	38,800.00	20,400.00	18,400.00
Trustee	46,000.00	23,000.00	23,000.00
Audit & Accounting Fees	50,500.00	27,000.00	23,500.00
Office - Repairs & Main.	5,380.00	2,600.00	2,780.00
Office - Supplies	59,000.00	32,000.00	27,000.00
Office - Utilities	6,250.00	3,125.00	3,125.00
Office - Telephone	6,000.00	3,000.00	3,000.00
Training & Education	8,000.00	4,000.00	4,000.00
Insurance	46,000.00	23,000.00	23,000.00
Office - Small Equipment	2,480.00	1,240.00	1,240.00
Miscellaneous	13,900.00	7,100.00	6,800.00
	<u>\$ 312,310.00</u>	<u>161,465.00</u>	<u>150,845.00</u>
		<b>To F-4</b>	<b>To F-4</b>
<b>OPERATIONS - OTHER EXPENSES</b>			
Chemicals	\$ 14,700.00	13,600.00	1,100.00
Testing	25,110.00	25,110.00	-
Automotive	18,600.00	9,300.00	9,300.00
Meters, Connections/Laterals	17,000.00	16,000.00	1,000.00
Repair & Main - Building	6,000.00	3,000.00	3,000.00
Repair & Main - System	64,400.00	18,500.00	45,900.00
Supplies - Operating	34,500.00	17,300.00	17,200.00
Utilities	154,500.00	102,000.00	52,500.00
Telephone/Garage	4,600.00	2,400.00	2,200.00
Training & Education	5,000.00	3,300.00	1,700.00
State Water Tax	12,000.00	12,000.00	-
Hydrants	2,600.00	2,600.00	-
Railroad Rental	3,100.00	-	3,100.00
Transmittal Agreements	58,000.00	-	58,000.00
Water Agreement	270,000.00	270,000.00	-
Miscellaneous	1,600.00	800.00	800.00
	<u>\$ 691,710.00</u>	<u>495,910.00</u>	<u>195,800.00</u>
		<b>To F-4</b>	<b>To F-4</b>

# Prior Year Adopted Appropriations Schedule

## Pine Hill Municipal Utilities Authority

FY 2018 Adopted Budget							Total All
	Water	Sewer	N/A	N/A	N/A	N/A	Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 147,100	\$ 98,900					\$ 246,000
Fringe Benefits	130,500	87,000					217,500
Total Administration - Personnel	277,600	185,900	-	-	-	-	463,500
<i>Administration - Other (List)</i>							
See Attached	153,050	139,950					293,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	153,050	139,950	-	-	-	-	293,000
Total Administration	430,650	325,850	-	-	-	-	756,500
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	213,350	142,250					355,600
Fringe Benefits	151,000	100,650					251,650
Total COPS - Personnel	364,350	242,900	-	-	-	-	607,250
<i>Cost of Providing Services - Other (List)</i>							
See Attached	477,250	175,900					653,150
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	477,250	175,900	-	-	-	-	653,150
Total Cost of Providing Services	841,600	418,800	-	-	-	-	1,260,400
Total Principal Payments on Debt Service in Lieu of Depreciation	201,590	166,340	-	-	-	-	367,930
Total Operating Appropriations	1,473,840	910,990	-	-	-	-	2,384,830
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	52,980	29,245	-	-	-	-	82,225
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	52,980	29,245	-	-	-	-	82,225
<b>TOTAL APPROPRIATIONS</b>	1,526,820	940,235	-	-	-	-	2,467,055
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	1,526,820	940,235	-	-	-	-	2,467,055
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	186,820						186,820
Total Unrestricted Net Position Utilized	186,820	-	-	-	-	-	186,820
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,340,000	\$ 940,235	\$ -	\$ -	\$ -	\$ -	\$ 2,280,235

\* 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 \$ 73,692.00 \$ 45,549.50 \$ - \$ - \$ - \$ - \$ 119,241.50

**Pine Hill Municipal Utilities Authority  
2018 Appropriation Schedule (Adopted)**

	2018 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	39,000.00	23,000.00	16,000.00
Audit & Accounting Fees	52,500.00	27,500.00	25,000.00
Office - Repairs & Main.	5,200.00	2,600.00	2,600.00
Office - Supplies	50,400.00	26,850.00	23,550.00
Office - Utilities	6,000.00	3,000.00	3,000.00
Office - Telephone	6,000.00	3,000.00	3,000.00
Training & Education	8,000.00	4,000.00	4,000.00
Insurance	48,000.00	24,000.00	24,000.00
Miscellaneous	13,900.00	7,100.00	6,800.00
	<u>\$ 293,000.00</u>	<u>\$ 153,050.00</u>	<u>\$ 139,950.00</u>
		<b>To F-5</b>	<b>To F-5</b>
<b>OPERATIONS - OTHER EXPENSES</b>			
Chemicals	\$ 14,500.00	\$ 13,000.00	\$ 1,500.00
Testing	19,350.00	19,350.00	-
Automotive	19,000.00	9,500.00	9,500.00
Meters, Connections/Laterals	17,000.00	16,000.00	1,000.00
Repair & Main - Building	6,000.00	3,000.00	3,000.00
Repair & Main - System	35,000.00	18,000.00	17,000.00
Supplies - Operating	33,800.00	17,300.00	16,500.00
Utilities	155,000.00	102,000.00	53,000.00
Telephone/Garage	4,700.00	2,400.00	2,300.00
Training & Education	5,400.00	3,300.00	2,100.00
Small Equipment	8,500.00	-	8,500.00
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	57,500.00	-	57,500.00
Water Agreement	258,000.00	258,000.00	-
Miscellaneous	1,600.00	800.00	800.00
	<u>\$ 653,150.00</u>	<u>\$ 477,250.00</u>	<u>\$ 175,900.00</u>
		<b>To F-5</b>	<b>To F-5</b>

# Debt Service Schedule - Principal

Pine Hill Municipal Utilities Authority

If Authority has no debt X this box

		Fiscal Year Ending in						
	Adopted Budget Year 2018	Proposed Budget Year 2019					Thereafter	Total Principal Outstanding
			2020	2021	2022	2023	2024	
<i>Water</i>								
1985 USDA Loan	\$ 46,741	\$ 49,108	\$ 51,595	\$ 54,208	\$ 56,953	\$ 59,817	\$ 62,868	\$ 100,315
1992 USDA Loan	32,082	33,871	35,759	37,753	39,858	42,080	44,427	65,247
1977 Revenue Bonds	105,000	110,000						110,000
NJEIT 2014	17,767	17,766	17,765	17,765	17,765	17,765	17,765	173,397
Total Principal	201,590	210,745	105,119	109,726	114,576	119,662	125,060	338,959
<i>Sewer</i>								
NJEIT 1999	85,121	91,480	98,665					190,145
NJEIT 2007	50,793	49,996	57,403	56,638	55,778	62,929	61,897	195,990
NJEIT 2014	30,426	30,424	30,424	35,424	35,424	35,424	35,424	345,759
NJEIT 2017		64,105	79,105	79,105	79,105	79,105	84,105	1,211,094
Total Principal	166,340	236,005	265,597	171,167	170,307	177,458	181,426	1,752,843
N/A								
Type in Issue Name			-	-	-	-	-	-
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal	-	-						
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal	-	-						
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal	-	-						
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Principal	-	-						
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>								
	\$ 367,930	\$ 446,750	\$ 370,716	\$ 280,893	\$ 284,883	\$ 297,120	\$ 306,486	\$ 2,091,802
								\$ 4,078,650

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		

# 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 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	
Water	1985 USDA Loan	\$ 23,511	\$ 21,144	\$ 18,657	\$ 16,044	\$ 13,299	\$ 10,415	\$ 7,385	\$ 5,057	\$ 92,001
	1992 USDA Loan	17,774	15,985	14,097	12,103	9,998	7,776	5,430	3,456	68,845
	1977 Revenue Bonds	8,450	2,860							2,860
	NJEIT 2014	3,245	2,996	2,744	2,494	2,244	1,994	1,744	7,722	21,938
	Total Interest Payments	52,980	42,985	35,498	30,641	25,541	20,185	14,559	16,235	185,644
Sewer	NJEIT 1999	7,930	4,988	1,710						6,698
	NJEIT 2007	15,450	14,200	12,975	11,775	10,425	8,800	7,181	12,856	78,212
	NJEIT 2014	5,865	5,613	5,363	4,988	4,488	3,989	3,488	15,444	43,373
	NJEIT 2017		18,584	14,169	13,419	12,669	11,919	11,044	73,227	155,031
	Total Interest Payments	29,245	43,385	34,217	30,182	27,582	24,708	21,713	101,527	283,314
N/A	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Interest Payments	-	-	-	-	-	-	-	-	-
Total Interest Payments		-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS		\$ 82,225	\$ 86,370	\$ 69,715	\$ 60,823	\$ 53,123	\$ 44,893	\$ 36,272	\$ 117,762	\$ 468,958

# Net Position Reconciliation

Pine Hill Municipal Utilities Authority  
For the Period August 1, 2018 to July 31, 2019

## FY 2019 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 1,944,049	\$ 4,154,337					\$ 6,098,386
Less: Invested in Capital Assets, Net of Related Debt (1)	1,532,455	4,498,695					6,031,150
Less: Restricted for Debt Service Reserve (1)	972,629	392,702					1,365,331
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	(561,035)	(737,060)	-	-	-	-	(1,298,095)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	204,068	501,613					705,681
Plus: Accrued Unfunded Pension Liability (1)	1,061,376	707,584					1,768,960
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	943,812	629,208					1,573,020
Plus: Estimated Income (Loss) on Current Year Operations (2)	(72,898)	105,576					32,678
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	1,167,187	203,695	-	-	-	-	1,370,882
Unrestricted Net Position Utilized to Balance Proposed Budget	45,655	93,045	-	-	-	-	138,700
Unrestricted Net Position Utilized in Proposed Capital Budget	593,000	70,000	-	-	-	-	663,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	638,655	163,045	-	-	-	-	801,700
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 528,532	\$ 40,650	\$ -	\$ -	\$ -	\$ -	\$ 569,182

(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 \$ 76,384 \$ 50,983 \$ - \$ - \$ - \$ 127,367  
(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.

2019

PINE HILL  
MUNICIPAL UTILITIES AUTHORITY

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

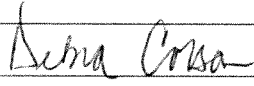
## Pine Hill Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    August 1, 2018    **TO:**    July 31, 2019

☒ 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 16th day of May, 2018.

**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:	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		

# 2019 CAPITAL BUDGET/PROGRAM MESSAGE

## Pine Hill Borough Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    August 1, 2018    **TO:**    July 31, 2019

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 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, all major projects were developed with and approved by NJDEP and NJEIT.

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 be entirely funded with unrestricted net position and 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.*

# Proposed Capital Budget

Pine Hill Municipal Utilities Authority  
For the Period August 1, 2018 to July 31, 2019

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
See Attached	\$ 593,000	\$ 593,000				
Erial Road Watermain Rehab	-					
Branch Avenue PRV	-					
PRM Back-up Well	-					
Total	593,000	593,000	-	-	-	-
Sewer						
See Attached	70,000	\$ 70,000				
n/a	-					
n/a	-					
n/a	-					
Total	70,000	70,000	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET						
	\$ 663,000	\$ 663,000	\$ -	\$ -	\$ -	\$ -

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.

**Pine Hill Municipal Utilities Authority  
Proposed Capital Budget - 2019**

**Water**

Water Main Maintenance	\$ 30,000.00
Asset Management Plan	50,000.00
Hydrant/Valve Mapping	13,000.00
Office Improvements	10,000.00
Generator - Office	12,500.00
Generator - Shop	12,500.00
Generator - Well	100,000.00
Generator - Engineering	45,000.00
NJIB Projects - Engineering Planning & Design	295,000.00
NJIB Projects - Application Fee	25,000.00
	<hr/>
	593,000.00

**Sewer**

Office Improvements	10,000.00
Generator - Office	12,500.00
Generator - Shop	12,500.00
Generator - Engineering	5,000.00
Sewer Manhole Maintenance	30,000.00
	<hr/>
	70,000.00

**Total**

663,000.00

## 5 Year Capital Improvement Plan

### Pine Hill Municipal Utilities Authority

For the Period

August 1, 2018

to

July 31, 2019

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
<i>Water</i>							
See Attached	\$ 593,000	\$ 593,000					
Erial Road Watermain Rehab	2,740,000	-	2,740,000				
Branch Avenue PRV	70,000	-	70,000				
PRM Back-up Well	760,000	-	760,000				
Total	4,163,000	593,000	3,570,000	-	-	-	-
<i>Sewer</i>							
See Attached	70,000	70,000					
n/a	-	-					
n/a	-	-					
n/a	-	-					
Total	70,000	70,000	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,233,000</b>	<b>\$ 663,000</b>	<b>\$ 3,570,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## 5 Year Capital Improvement Plan Funding Sources

### Pine Hill Municipal Utilities Authority

For the Period    August 1, 2018                      to                      July 31, 2019

		<i>Funding Sources</i>				
		Estimated Total	Unrestricted Net	Renewal &	Debt	
		Cost	Position Utilized	Replacement	Authorization	Capital Grants    Other Sources
				Reserve		
<i>Water</i>						
See Attached	\$ 593,000	\$ 593,000				
Erial Road Watermain Rehab	2,740,000				2,740,000	
Branch Avenue PRV	70,000				70,000	
PRM Back-up Well	760,000				760,000	
Total	4,163,000	593,000	-	3,570,000	-	-
<i>Sewer</i>						
See Attached	70,000	\$ 70,000				
n/a	-					
n/a	-					
n/a	-					
Total	70,000	70,000	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,233,000</b>	<b>\$ 663,000</b>	<b>\$ -</b>	<b>\$ 3,570,000</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<b>\$ 4,233,000</b>					
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.