

State Filing Year

2017

**ADOPTED COPY**

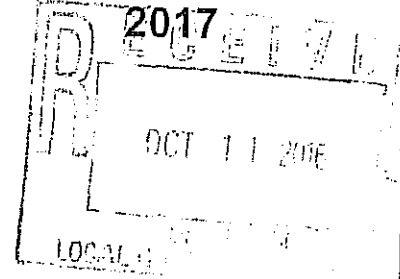
Note: This Budget document is for Fiscal Years Beginning Jan. 1, 2017 to Dec. 31, 2017

Start Year

End Year

Fiscal Year

2017



*Authority Budget of:*

*Pemberton Township Municipal Utilities Authority*

*For the Period:*

*January 1, 2017*

*to*

*December 31, 2017*

ptmua.com

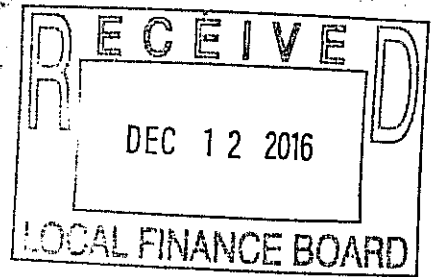
Authority Web Address

**APPROVED COPY**

Department Of



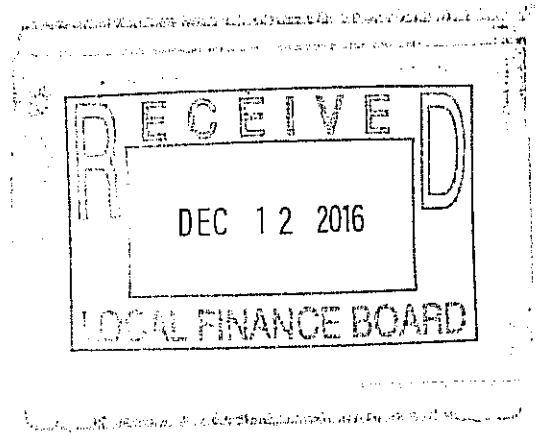
**Community  
Affairs**



*Division of Local Government Services*

# 2017 AUTHORITY BUDGET

## Certification Section



2017

**PEMBERTON TOWNSHIP MUNICIPAL UTILITIES  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017**

*For Division Use Only*

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: Paul D. Cwert CPA, RMA Date: 11/17/2016

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: Paul D. Cwert CPA, RMA Date: 12/20/2016

# 2017 PREPARER'S CERTIFICATION

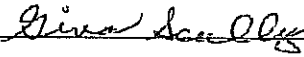
## PEMBERTON TOWNSHIP MUNICIPAL UTILITIES

### AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2017 TO: DECEMBER 31, 2017

It is hereby certified that the Authority Budget, including both the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that: all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Gina Scully		
Title:	Administrator		
Address:	131 Fort Dix P.O. Box 247 Pemberton, NJ 08068		
Phone Number:	609.894.4873	Fax Number:	609.894.4285
E-mail address	PembTwpMua@verizon.net		

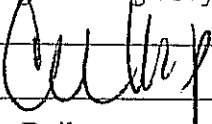
# 2017 APPROVAL CERTIFICATION

## PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2017 TO: DECEMBER 31, 2017

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Pemberton Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 4th day of October, 2016.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the governing body thereof.

Officer's Signature:			
Name:	<del>Robert Bailey</del> CORRIE KEMP		
Title:	<del>Secretary</del> CHAIRPERSON		
Address:	131 Fort Dix Road P.O. Box 247 Pemberton, NJ 08068		
Phone Number:	609.894.4873	Fax Number:	609.894.4285
E-mail address	PembTwpMua@verizon.net		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

Ptmua.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

Gina Scully

Title of Officer Certifying compliance

ADMINISTRATOR

Signature

Gina Scully



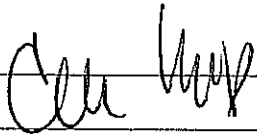
# 2017 ADOPTION CERTIFICATION

## PEMBERTON TOWNSHIP MUNICIPAL UTILITIES

### AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2017 TO: DECEMBER 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 Pemberton Township Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 6th day of, December, 2016.

Officer's Signature:			
Name:	<del>Robert Bailey</del> CORRINE KEMP		
Title:	Secretary CHAIRPERSON		
Address:	13 Fort Dix Road P.O. Box 247 Pemberton, NJ 08068		
Phone Number:	609.894.4873	Fax Number:	609.894.4285
E-mail address	<u>PembTwpMua@verizon.net</u>		



**2017 ADOPTED BUDGET RESOLUTION # 46-2016**

**PEMBERTON TOWNSHIP MUNICIPAL UTILITIES  
AUTHORITY**

**FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER**  
2017 31, 2017

WHEREAS, the Annual Budget and Capital Budget/Program for the Pemberton Township Municipal Utilities Authority for the fiscal year beginning January 1, 2017 and ending, December 31, 2017 has been presented for adoption before the governing body of the Pemberton Township Municipal Utilities Authority at its open public meeting of December 6, 2016; and

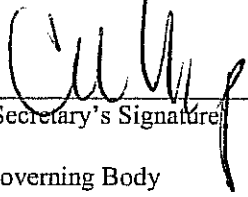
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 3,293,700, Total Appropriations, including any Accumulated Deficit, if any, of \$4,010,950 and Total Unrestricted Net Position utilized of \$ 717,250; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$ 600,000 and Total Unrestricted Net Position planned to be utilized of \$ -0-; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pemberton Township Municipal Utilities Authority, at an open public meeting held on December 6, 2016 that the Annual Budget and Capital Budget/Program of the Pemberton Township Municipal Utilities Authority for the fiscal year beginning, January 1, 2017 and, ending, December 31, 2017 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

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

12-6-16  
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
C. Kemp	X			
R. Bailey				X
A. Leonard	X			
J. Allen	X			
T. Costley-Stilts	X			
KARA C. SCHLUREX	X			
ALT				

*5/15*

**2017 AUTHORITY BUDGET**

**Narrative and Information Section**

# 2017 AUTHORITY BUDGET MESSAGE & ANALYSIS PEMBERTON TOWNSHIP MUNICIPAL UTILITIES

## AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2017 TO: DECEMBER 31, 2017

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

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

The Authority anticipates that the proposed budget provides adequate funding for its 2017 operations. Professional Services increased \$10,000 for anticipation of additional legal fees. Renewal & Replacement Reserve increased \$100,000 to accommodate future capital projects.

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 proposed 2017 budget will not have an impact on current user fees or customer charges. The Authority will continue to monitor its spending and revenues to determine possible future rate increases.

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

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

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

Unrestricted Net Assets of \$717,250 will be utilized in the 2017 budget in order to balance the budget and maintain current utility rates.

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

N/A

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

N/A

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

See attached rate schedule

**PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY**  
Rates, Fees, & Charges for Sewer Connection and Service

- A. Sewer Connection Fees, per EDU or Industrial Sewer Unit: \$ 2,852.00
- B. Sewer Service Fees. The listed fees are minimums based on EDUs or Industrial Units of 300 gallons of average flow per day. If the Authority determines that the EDU or Industrial Unit calculation for an individual customer is inaccurate, the Authority may adjust the charge to comport with actual flow. In this regard, a flow meter may be required by the Authority.
1. Domestic Wastewater, per EDU per year: \$ 360.00
  2. Domestic Wastewater, minimum annual charge: \$ 360.00
  3. Domestic Wastewater, metered (per gallon): \$ 0.003267
  4. Domestic Wastewater, excess gallonage charge (per gallon): \$ 0.003267
  5. Nondomestic Wastewater, per Industrial Unit per year: \$ 360.00
  6. Nondomestic Wastewater, minimum annual charge: \$ 360.00
  7. Nondomestic Wastewater, metered (per gallon): \$ 0.003267
  8. Domestic reconnection fee (plus cost of physical re-connection): \$ 25.00
  9. Nondomestic reconnect fee (plus cost of physical re-connection): \$ 50.00
- C. Office and Miscellaneous Fees.
1. Domestic User Permit Fee: \$ 5.00
  2. Industrial User Permit Fee: \$ 50.00
  3. Significant Industrial User Permit Fee: \$ 50.00
  4. Sewer Search Fee: \$ 5.00
  5. Copying charge, per page cost estimate \$ .05 - .75
  6. Copy of Rules & Regulations \$ 20.00
  7. Interest on sums due over 30 days: 18% per annum, or  
maximum statutory rate
  8. Jetter Service \$150.00/hour

# AUTHORITY CONTACT INFORMATION

## 2017

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

<b>Name of Authority:</b>	PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY		
<b>Federal ID Number:</b>	221982109		
<b>Address:</b>	131 Fort Dix Road P.O. Box 247		
<b>City, State, Zip:</b>	Pemberton, NJ 08068		
<b>Phone: (ext.)</b>	609.894.4873	<b>Fax:</b>	609.894.4285

<b>Preparer's Name:</b>	Gina Scully, Administrator		
<b>Preparer's Address:</b>	131 Fort Dix Road P.O. Box 247		
<b>City, State, Zip:</b>	Pemberton, NJ 08068		
<b>Phone: (ext.)</b>	609.894.4873	<b>Fax:</b>	609.894.4285
<b>E-mail:</b>	<u>PembTwpMua@verizon.net</u>		

<b>Administrator-Operations:</b>	Bill Butler		
<b>Phone: (ext.)</b>	609.894.4873	<b>Fax:</b>	609.894.4285
<b>E-mail:</b>	<u>PembTwpMua@verizon.net</u>		

<b>Administrator-Administration:</b>	Gina Scully		
<b>Phone: (ext.)</b>	609.894.4873	<b>Fax:</b>	609.894.4285
<b>E-mail:</b>	<u>PembTwpMua@verizon.net</u>		

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Pemberton Township Municipal Utilities Authority

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER  
2017 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: 30
- 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: \$798,483.75 (Box 5)
- 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? (Checked to see if individuals actually filed at [http://fds.state.nj.us/njdca\\_prod/fdssearch.aspx](http://fds.state.nj.us/njdca_prod/fdssearch.aspx) before answering) Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NOIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all employees.** \*See attachment
- 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:
- First class or charter travel NO
  - Travel for companions NO
  - Tax indemnification and gross-up payments NO
  - Discretionary spending account NO
  - Housing allowance or residence for personal use NO
  - Payments for business use of personal residence NO
  - Vehicle/auto allowance or vehicle for personal use NO
  - Health or social club dues or initiation fees NO
  - Personal services (i.e.: maid, chauffeur, chef) NO
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? YES If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? \*See attachment If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? NO If "yes," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? N/A If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.
- 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  
PEMBERTON TOWNSHIP MUNICIPAL UTILITIES  
AUTHORITY**

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

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

N-3 Attachment

**Question:**

#10

1. The Commissioners review and approve compensation.
2. Periodically survey compensation of comparable positions at other authorities.
3. There are employment contracts for the key employees.

# 15. Robert Goldstrom – Paid for Unused Sick & Vacation time upon Retirement 2/1/2016: \$1,159.86.

Charles Vester – Paid for Unused Sick & Vacation time upon Retirement 6/30/2016: \$18,828.18.

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

Pemberton Township Municipal Utilities Authority  
 For the Period January 1, 2017 to December 31, 2017

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)		Total Compensation from Authority	Estimated amount of other compensation from Authority (health benefits, pension, etc.)	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (See note below)	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column D	Reproducible 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	Highest Compensated Employee								
1 Robert Bailey	Secretary	Monthly Meeting	x	x			1,000							1,000
2 Tonya Costley-Silts	Board Member	Monthly Meeting	x	x			1,000							1,000
3 Corine Kemp	Chairperson	Monthly Meeting	x	x			1,000							1,000
4 Adrienne Leonard	Treasurer	Monthly Meeting	x	x			1,000							1,000
5 Kara Schure	Alternate #1	Monthly Meeting	x	x			1,000							1,000
6 Vacant	Alternate #2	Monthly Meeting	x	x										0
7 Jason Allen	Vice Chairperson	Monthly Meeting	x	x			333					80,250		80,584
8 Regina Scully	Administrator of Administration	40	x	x			105,015	29,907	16,776	* See Attached				151,698
9 Victor Anderson	Asst. Supt. Chf. Operator	40	x	x			78,789	39,943	9,046	None				127,778
10 Charles Vester	Administrator of Operations	40	x	x			111,727	30,091	15,646	Pemb. Twp. Brd. Of Ed.	10	20,000		177,464
11							0	0	0					0
12							0	0	0					0
13							0	0	0					0
14							0	0	0					0
15							0	0	0					0
Total:							\$ 300,864	\$ 99,941	\$ 41,469		\$ 100,250	\$ 442,274	\$ 542,524	

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

**N-4 ATTACHMENT (2015)**

- \* Jason Allen – 3 Public Entity Positions –
1. Pemberton Township MUA  
Vice Chairperson - \$333.33
  2. Pemberton Township  
Council President - \$8,250.46
  3. State of New Jersey Department of Environmental Protection  
-\$72,000.00
- Total: \$80,583.79**

\*Regina Scully – Pemberton Township MUA – Administrator of Administration  
Salary \$105,015.05 Longevity \$7,351.05  
Sick & Vacation - \$5,911.06  
Taxable Fringe - \$3,514.08  
Health, Pension Social Security & Medicare - \$29,907.03

**Total: \$151,698.27**

\*Victor Anderson – Pemberton Township MUA -- Asst. Supt/Chef Operator  
Salary \$78,788.96 Longevity \$5,515.23  
Sick Buyback - \$1,773.84  
License Pay - \$675.00  
Taxable Fringe - \$1,082.16  
Health, Pension Social Security & Medicare - \$39,942.59

**Total: \$127,777.78**

\*Charles W. Vester – 2 Public Entity Positions –

1. Pemberton Township MUA-Operations Administrator  
\*\*Retired 6/30/16\*\*  
Salary \$111,726.87 Longevity \$7,820.88  
Sick & Vacation – \$5,450.40  
License Pay - \$675.00  
Taxable Fringe - \$1,699.92  
Health, Pension, Social Security & Medicare - \$30,091.22

**Total: \$157,464.29**

2. Pemberton Twp Board of Ed – Independent Contractor –  
\$20,000.00

**Total: \$177,464.29**

# Schedule of Health Benefits - Detailed Cost Analysis

Pemberton Township Municipal Utilities Authority  
 For the Period January 1, 2017 to December 31, 2017

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee		Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Employee Proposed Budget	Employee Proposed Budget	Current Year			Current Year	Current Year			
<b>Active Employees - Health Benefits - Annual Cost</b>											
Single Coverage	5	\$ 12,564	\$ 62,820	5	\$ 11,419	5	\$ 57,094	\$ 5,726	10.0%		
Parent & Child	1	22,484	22,484	1	20,440	1	20,440	2,044	10.0%		
Employee & Spouse (or Partner)	3	25,121	75,364	3	22,838	3	68,513	6,851	10.0%		
Family	2	35,044	70,089	2	31,859	2	63,717	6,372	10.0%		
Employee Cost Sharing Contribution (enter as negative - )			(41,385)				(36,425)	(4,960)	13.6%		
Subtotal	11		189,371	11		11	173,338	16,032	9.2%		
<b>Commissioners - 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		0				#DIV/0!	
<b>Retirees - Health Benefits - Annual Cost</b>											
Single Coverage	3	9,930	29,789	3	9,027	3	27,082	2,707	10.0%		
Parent & Child	0	-	-	0	-	0	-	-	-	#DIV/0!	
Employee & Spouse (or Partner)	1	13,628	13,628	1	12,389	1	12,389	1,239	10.0%		
Family	0	-	-	0	-	0	-	-	-	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative - )										#DIV/0!	
Subtotal	4		43,417	4		4	39,471	3,946	10.0%		
<b>GRAND TOTAL</b>	<b>15</b>		<b>\$ 232,788</b>	<b>15</b>		<b>15</b>	<b>\$ 212,809</b>	<b>\$ 19,979</b>	<b>9.4%</b>		

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

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

# Schedule of Accumulated Liability for Compensated Absences

Pemberton Township Municipal Utilities Authority  
For the Period

January 1, 2017 to December 31, 2017

Complete the below table for the Authority's accrued liability for compensated absences.  
X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at 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	
Victor Anderson	67	\$ 9,392	Policy Manual			
Douglas Borger	1	108	X			
David Correia	15	798	X			
Charles Vester	88	22,630			X	
Robert Goldstrom	14	1,414	X			
James Grabitz	166.5	11,357	X			
Douglas Green	106	8,728	X			
Jeffery Peterson	70.5	2,965	X			
Kara Weekly	37.5	2,002	X			
David Willits	55.5	2,891	X			
Brynn Lopez	81	5,654	Policy Manual			
Jennifer Rivera	52.5	5,606	Policy Manual			
Regina Scully	78	17,769			X	
<b>Total liability for accumulated compensated absences at beginning of current year</b>		<b>\$ 91,313</b>				

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



**2017 AUTHORITY BUDGET**

**Financial Schedules Section**



**SUMMARY**

Pemberton Township Municipal Utilities Authority  
 January 1, 2017 to December 31, 2017

For the Period

REVENUES	FY 2017 Proposed Budget					FY 2016 Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #1	Sewer	N/A	N/A	N/A			
Total Operating Revenues	\$ -	\$ 3,238,700	\$ -	\$ -	\$ -	\$ 3,238,700	\$ -	0.0%
Total Non-Operating Revenues	-	55,000	-	-	-	55,000	-	0.0%
Total Anticipated Revenues	-	3,293,700	-	-	-	3,293,700	-	0.0%
<b>APPROPRIATIONS</b>								
Total Administration	-	606,416	-	-	-	606,416	13,862	2.3%
Total Cost of Providing Services	-	2,228,834	-	-	-	2,228,834	(13,862)	-0.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	575,700	-	-	-	575,700	-	0.0%
Total Operating Appropriations	-	3,410,950	-	-	-	3,410,950	-	0.0%
Total Interest Payments on Debt	-	-	-	-	-	-	-	#DIV/0!
Total Other Non-Operating Appropriations	-	600,000	-	-	-	600,000	100,000	20.0%
Total Non-Operating Appropriations	-	600,000	-	-	-	600,000	100,000	20.0%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	-	4,010,950	-	-	-	4,010,950	100,000	2.6%
Less: Total Unrestricted Net Position Utilized	-	717,250	-	-	-	717,250	100,000	16.2%
Net Total Appropriations	-	3,293,700	-	-	-	3,293,700	-	0.0%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

# Revenue Schedule

Pemberton Township Municipal Utilities Authority  
For the Period January 1, 2017 to December 31, 2017

	<i>FY 2017 Proposed Budget</i>						FY 2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Operation						Total All Operations	Total All Operations	All Operations	All Operations
	#1	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	\$ 2,671,363					\$ 2,671,363	\$ 2,671,363	\$ -	0.0%	
Business/Commercial	359,565					359,565	359,565	-	0.0%	
Industrial						-	-	-	#DIV/0!	
Intergovernmental	175,772					175,772	175,772	-	0.0%	
Other	7,000					7,000	7,000	-	0.0%	
Total Service Charges	-	3,213,700	-	-	-	3,213,700	3,213,700	-	0.0%	
<i>Connection Fees</i>										
Residential	25,000					25,000	25,000	-	0.0%	
Business/Commercial						-	-	-	#DIV/0!	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Connection Fees	-	25,000	-	-	-	25,000	25,000	-	0.0%	
<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!	
Type in (Grant, Other Rev)						-	-	-	#DIV/0!	
Total Other Revenue	-	-	-	-	-	-	-	-	#DIV/0!	
Total Operating Revenues	-	3,238,700	-	-	-	3,238,700	3,238,700	-	0.0%	
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
Type in						-	-	-	#DIV/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	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	30,000					30,000	30,000	-	0.0%	
Penalties	25,000					25,000	25,000	-	0.0%	
Other						-	-	-	#DIV/0!	
Total Interest	-	55,000	-	-	-	55,000	55,000	-	0.0%	
Total Non-Operating Revenues	-	55,000	-	-	-	55,000	55,000	-	0.0%	
<b>TOTAL ANTICIPATED REVENUES</b>	\$ -	\$ 3,293,700	\$ -	\$ -	\$ -	\$ 3,293,700	\$ 3,293,700	\$ -	0.0%	

# Prior Year Adopted Revenue Schedule

Pemberton Township Municipal Utilities Authority

		FY 2016 Adopted Budget					Total All	
Operation		#1	Sewer	N/A	N/A	N/A	N/A	Operations
<b>OPERATING REVENUES</b>								
<i>Service Charges</i>								
Residential			\$ 2,671,363					\$ 2,671,363
Business/Commercial			359,565					359,565
Industrial								-
Intergovernmental			175,772					175,772
Other			7,000					7,000
Total Service Charges		-	3,213,700	-	-	-	-	3,213,700
<i>Connection Fees</i>								
Residential			25,000					25,000
Business/Commercial								-
Industrial								-
Intergovernmental								-
Other								-
Total Connection Fees		-	25,000	-	-	-	-	25,000
<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)								-
Type in (Grant, Other Rev)								-
Total Other Revenue		-	-	-	-	-	-	-
Total Operating Revenues		-	3,238,700	-	-	-	-	3,238,700
<b>NON-OPERATING REVENUES</b>								
<i>Other Non-Operating Revenues (List)</i>								
Type in								-
Type in								-
Type in								-
Type in								-
Type in								-
Type in								-
Total Other Non-Operating Revenues		-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>								
Interest Earned			30,000					30,000
Penalties			25,000					25,000
Other								-
Total Interest		-	55,000	-	-	-	-	55,000
Total Non-Operating Revenues		-	55,000	-	-	-	-	55,000
<b>TOTAL ANTICIPATED REVENUES</b>		\$ -	\$ 3,293,700	\$ -	\$ -	\$ -	\$ -	\$ 3,293,700

# Appropriations Schedule

Pemberton Township Municipal Utilities Authority  
For the Period January 1, 2017 to December 31, 2017

	<i>FY 2017 Proposed Budget</i>						<i>FY 2016 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Operation #1	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		\$ 235,000					\$ 235,000	\$ -	0.0%
Fringe Benefits		139,916				139,916	138,054	1,862	1.3%
<b>Total Administration - Personnel</b>		<b>374,916</b>				<b>374,916</b>	<b>373,054</b>	<b>1,862</b>	<b>0.5%</b>
<i>Administration - Other (List)</i>									
Professional Services		76,500				76,500	66,500	10,000	15.0%
Utility Expenses		20,000				20,000	20,000	-	0.0%
Insurance Expenses		85,000				85,000	85,000	-	0.0%
Type in Description									
Miscellaneous Administration*		50,000				50,000	-	-	#DIV/0!
<b>Total Administration - Other</b>		<b>231,500</b>				<b>231,500</b>	<b>219,500</b>	<b>12,000</b>	<b>5.5%</b>
<b>Total Administration</b>		<b>606,416</b>				<b>606,416</b>	<b>592,554</b>	<b>13,862</b>	<b>2.3%</b>
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages		650,000				650,000	650,000	-	0.0%
Fringe Benefits		386,084				386,084	380,946	5,138	1.3%
<b>Total COPS- Personnel</b>		<b>1,036,084</b>				<b>1,036,084</b>	<b>1,030,946</b>	<b>5,138</b>	<b>0.5%</b>
<i>Cost of Providing Services - Other (List)</i>									
Utility Expenses		698,500				698,500	719,500	(21,000)	-2.9%
Professional Services		30,250				30,250	30,250	-	0.0%
Supplies		170,000				170,000	170,000	-	0.0%
Repair & Maintenance Expenses		161,000				161,000	164,000	(3,000)	-1.8%
Miscellaneous COPS*		133,000				133,000	128,000	5,000	3.9%
<b>Total COPS- Other</b>		<b>1,192,750</b>				<b>1,192,750</b>	<b>1,211,750</b>	<b>(19,000)</b>	<b>-1.6%</b>
<b>Total Cost of Providing Services</b>		<b>2,228,834</b>				<b>2,228,834</b>	<b>2,242,696</b>	<b>(13,862)</b>	<b>-0.6%</b>
<b>Total Principal Payments on Debt Service in Lieu of Depreciation</b>		<b>575,700</b>				<b>575,700</b>	<b>575,700</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operating Appropriations</b>		<b>3,410,950</b>				<b>3,410,950</b>	<b>3,410,950</b>	<b>-</b>	<b>0.0%</b>
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt									#DIV/0!
Operations & Maintenance Reserve									#DIV/0!
Renewal & Replacement Reserve		600,000				600,000	500,000	100,000	20.0%
Municipality/County Appropriation									#DIV/0!
Other Reserves									#DIV/0!
<b>Total Non-Operating Appropriations</b>		<b>600,000</b>				<b>600,000</b>	<b>500,000</b>	<b>100,000</b>	<b>20.0%</b>
<b>TOTAL APPROPRIATIONS</b>		<b>4,010,950</b>				<b>4,010,950</b>	<b>3,910,950</b>	<b>100,000</b>	<b>2.6%</b>
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>		<b>4,010,950</b>				<b>4,010,950</b>	<b>3,910,950</b>	<b>100,000</b>	<b>2.6%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation									#DIV/0!
Other		717,250				717,250	617,250	100,000	16.2%
<b>Total Unrestricted Net Position Utilized</b>		<b>717,250</b>				<b>717,250</b>	<b>617,250</b>	<b>100,000</b>	<b>16.2%</b>
<b>TOTAL NET APPROPRIATIONS</b>		<b>\$ 3,293,700</b>				<b>\$ 3,293,700</b>	<b>\$ 3,293,700</b>	<b>\$ -</b>	<b>0.0%</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 \$ - \$ 170,547.50 \$ - \$ - \$ - \$ - \$ 170,547.50

# Prior Year Adopted Appropriations Schedule

## Pemberton Township Municipal Utilities Authority

### FY 2016 Adopted Budget

	Operation						Total All Operations
	#1	Sewer	N/A	N/A	N/A	N/A	
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages		\$ 235,000					\$ 235,000
Fringe Benefits		138,054					138,054
Total Administration - Personnel	-	373,054	-	-	-	-	373,054
<i>Administration - Other (List)</i>							
Professional Services		66,500					66,500
Utility Expenses		20,000					20,000
Insurance Expenses		85,000					85,000
Type In Description							-
Miscellaneous Administration*		48,000					48,000
Total Administration - Other	-	219,500	-	-	-	-	219,500
Total Administration	-	592,554	-	-	-	-	592,554
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages		650,000					650,000
Fringe Benefits		380,946					380,946
Total COPS - Personnel	-	1,030,946	-	-	-	-	1,030,946
<i>Cost of Providing Services - Other (List)</i>							
Utility Expenses		719,500					719,500
Professional Services		30,250					30,250
Supplies		170,000					170,000
Repair & Maintenance Expenses		164,000					164,000
Miscellaneous COPS*		128,000					128,000
Total COPS - Other	-	1,211,750	-	-	-	-	1,211,750
Total Cost of Providing Services	-	2,242,696	-	-	-	-	2,242,696
Total Principal Payments on Debt Service in Lieu of Depreciation	-	575,700	-	-	-	-	575,700
Total Operating Appropriations	-	3,410,950	-	-	-	-	3,410,950
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	-	-	-	-	-	-	-
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve		500,000					500,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	-	500,000	-	-	-	-	500,000
<b>TOTAL APPROPRIATIONS</b>	-	3,910,950	-	-	-	-	3,910,950
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	-	3,910,950	-	-	-	-	3,910,950
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other		617,250					617,250
Total Unrestricted Net Position Utilized	-	617,250	-	-	-	-	617,250
<b>TOTAL NET APPROPRIATIONS</b>	\$ -	\$ 3,293,700	\$ -	\$ -	\$ -	\$ -	\$ 3,293,700

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    \$ -    \$ 170,547.50    \$ -    \$ -    \$ -    \$ -    \$ 170,547.50



# Debt Service Schedule - Interest

Pemberton Township Municipal Utilities Authority

If Authority has no debt X this box

	Fiscal Year Ending in					Total Interest Payments Outstanding			
	Adopted Budget Year 2016	Proposed Budget Year 2017	2018	2019	2020		2021	2022	Thereafter
<i>Operation #1</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									\$
<i>sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
<i>/A</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
<i>/A</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
<i>/A</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
<b>TOTAL INTEREST ALL OPERATIONS</b>									
	\$	\$	\$	\$	\$	\$	\$	\$	\$

# Net Position Reconciliation

Pemberton Township Municipal Utilities Authority  
 For the Period January 1, 2017 to December 31, 2017

## FY 2017 Proposed Budget

Operation #1	Sewer	N/A	N/A	N/A	N/A	Total All Operations
\$ -	\$ 6,338,361					\$ 6,338,361
	3,237,255					3,237,255
	1,811,221					1,811,221
	1,289,885					1,289,885

**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**

\$ -	\$ 1,289,885					\$ 1,289,885
	717,250					717,250
	717,250					717,250
\$ -	\$ 572,635	\$ -	\$ -	\$ -	\$ -	\$ 572,635

t) Total of all operations for this line item must agree to audited financial statements.  
 P) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.  
 R) Amount may not exceed 5% of total operating appropriations. See calculation below.  
 Maximum Allowable Appropriation to Municipality/County \$ - \$ 170,548 \$ - \$ - \$ - \$ 170,548  
 If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.



2017  
PEMBERTON  
TOWNSHIP  
MUNICIPAL  
UTILITIES  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2017 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

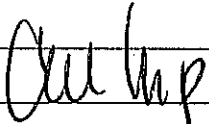
## PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER  
2017 31, 2017

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Pemberton Township Municipal Utilities Authority, on the 4th day of October, 2016.

OR

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

Officer's Signature:			
Name:	<del>Robert Bailey</del> COLRINE KEMP		
Title:	Secretary CHAIRPERSON		
Address:	131 Fort Dix Road P.O. Box 247 Pemberton, NJ 08068		
Phone Number:	609.894.4873	Fax Number:	609.894.4285
E-mail address	PembTwpMua@verizon.net		

# 2017 CAPITAL BUDGET/PROGRAM MESSAGE

## Pemberton Township Municipal Utilities Authority

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER  
2017 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?

No

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?

No

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

No

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.

N/A – At this time the capital projects will not have an impact on rates.

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 - None

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

None

*Add additional sheets if necessary.*

# Proposed Capital Budget

Pemberton Township Municipal Utilities Authority  
For the Period January 1, 2017 to

December 31, 2017

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Operation #1</i>					
Type in Description	\$ -				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>Sewer</i>					
Vehicles & Equipment	260,000				
Office & Plant Improvements	340,000				
Type in Description	-				
Type in Description	-				
Total	600,000	-	600,000	-	-
<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 PROPOSED CAPITAL BUDGET</b>					
	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

Pemberton Township Municipal Utilities Authority

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

*Fiscal Year Beginning in*

	Estimated Total	Current Budget					
	Cost	Year 2017	2018	2019	2020	2021	2022
<b>Operation #1</b>							
Type in Description	\$ -	\$ -					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<b>Sewer</b>							
Vehicles & Equipment	520,000	260,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Office & Plant Improvements	340,000	340,000					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	860,000	600,000	52,000	52,000	52,000	52,000	52,000
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
<b>Total</b>	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 860,000</b>	<b>\$ 600,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</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

Pemberton Township Municipal Utilities Authority  
For the Period January 1, 2017 to December 31, 2017

		<i>Funding Sources</i>				
Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources	
<i>Operation #1</i>						
Type in Description	\$ -					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	
<i>Sewer</i>						
Vehicles & Equipment	520,000					
Office & Plant Improvements	340,000					
Type in Description	-					
Type in Description	-					
Total	860,000	-	860,000	-	-	
<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>\$ 860,000</b>	<b>\$ -</b>	<b>\$ 860,000</b>	<b>\$ -</b>	<b>\$ -</b>	
Total 5 Year Plan per CB-4	<u>\$ 860,000</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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