

2016

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES Authority Budget

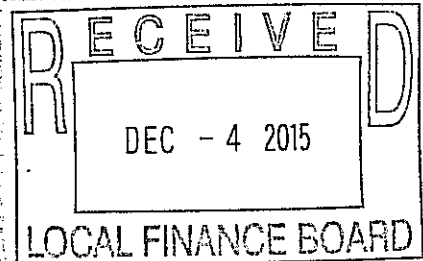
Ptmua.com

(Authority Web Address)

Department Of



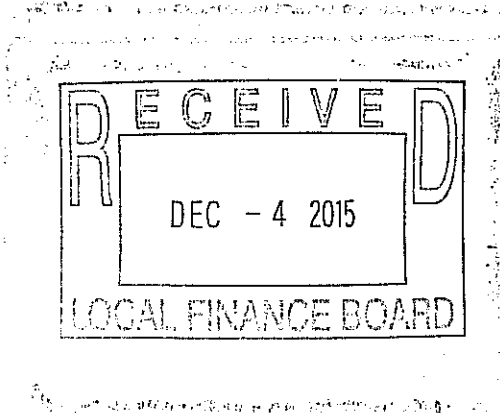
Community
Affairs



Division of Local Government Services

2016 AUTHORITY BUDGET

Certification Section



2016

**PEMBERTON TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET**

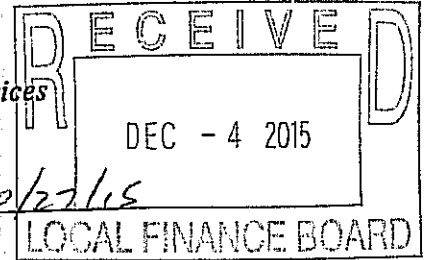
FISCAL YEAR: FROM JANUARY 1, 2016 TO DECEMBER 31, 2016

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: *C. M. Zappacosta*

Date: *12/27/15*

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: *Christie M. Zappacosta*

Date: *1/28/16*

2016 PREPARER'S CERTIFICATION


PEMBERTON TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

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 Road P.O. Box 247 Pemberton, NJ 08068		
Phone Number:	609.894.4873	Fax Number:	609.894.4285
E-mail address	PembTwpMua@verizon.net		

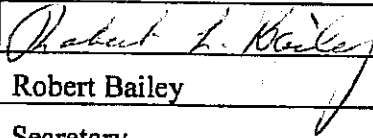
2016 APPROVAL CERTIFICATION

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

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 6th day of October, 2015.

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:	Robert Bailey		
Title:	Secretary		
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
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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

Gina Sully

Title of Officer Certifying compliance

ADMINISTRATOR

Signature

Gina Sully

2016 AUTHORITY BUDGET RESOLUTION # 27-2015 PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

WHEREAS, the Annual Budget and Capital Budget for the Pemberton Township Municipal Utilities Authority for the fiscal year beginning, January 1, 2016 and ending, December 31, 2016 has been presented before the governing body of the Pemberton Township Municipal Utilities Authority at its open public meeting of October 6, 2015; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$3,293,700, Total Appropriations, including any Accumulated Deficit if any, of \$3,910,950 and Total Unrestricted Net Position utilized of \$617,250; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$500,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; 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 Pemberton Township Municipal Utilities Authority, at an open public meeting held on October 6, 2015 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pemberton Township Municipal Utilities Authority for the fiscal year beginning, January 1, 2016 and ending, December 31, 2016 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 Pemberton Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 1, 2015.

Robert L. Bailey
(Secretary's Signature)

10/27/15
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
C. Kemp	X			
R. Bailey	X			
A. Leonard	X			
E. D'Imperio				X
J. Allen	X			
K. Schreiner	X			
D. MARTINDALE				X

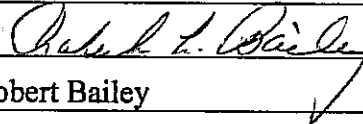
2016 ADOPTION CERTIFICATION

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

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 1st day of, December, 2015.

Officer's Signature:			
Name:	Robert Bailey		
Title:	Secretary		
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		

2016 ADOPTED BUDGET RESOLUTION # 31-2015

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

WHEREAS, the Annual Budget and Capital Budget/Program for the Pemberton Township Municipal Utilities Authority for the fiscal year beginning January 1, 2016 and ending, December 31, 2016 has been presented for adoption before the governing body of the Pemberton Township Municipal Utilities Authority at its open public meeting of December 1, 2015; 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 \$3,910,950 and Total Unrestricted Net Position utilized of \$617,250; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$500,000 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 1, 2015 that the Annual Budget and Capital Budget/Program of the Pemberton Township Municipal Utilities Authority for the fiscal year beginning, January 1, 2016 and, ending, December 31, 2016 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.

Robert L. Reedy (Secretary's Signature)

12/1/15 (Date)

Table with columns: Governing Body Member, Recorded Vote (Aye, Nay, Abstain, Absent). Rows include C. Kemp, R. Bailey, A. Leonard, E. D'Imperio, J. Allen with 'X' marks under Aye.

2016 AUTHORITY BUDGET

Narrative and Information Section

2016 AUTHORITY BUDGET MESSAGE & ANALYSIS PEMBERTON TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2016 31, 2016

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

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

The Authority anticipates that the proposed budget provides adequate funding for its 2016 operations.

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

The proposed 2016 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 \$617,250 will be utilized in the 2016 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 2016 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

N/A

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

See attached rate schedule

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

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

2016

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

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

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

Administrator-Operations:	Charles W. Vester		
Phone: (ext.)	609.894.4873	Fax:	609.894.4285
E-mail:			

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2016 2016

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

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 26
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$802,271.98 (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? Yes *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? No*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach narrative.*

The commissioners review & approve compensation. Periodically survey compensation of comparable positions at other authorities. There are employment contracts for the key employees.

- 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 No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses.*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? Yes, Joshua Gailey – paid for sick & vacation time upon termination/resignation: \$385.00
- 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
2016 31, 2016

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

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

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

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2015, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2016, with 2015 being the most recent calendar year ended).

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

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

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
 For the Period January 1, 2016 to December 31, 2016

Reportable Compensation from Authority (W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Former Highest Compensated Employee	Position	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1 Mr. Robert L. Ball	Vice Chairperson	Monthly Meeting	x					\$1,000.00			\$	1,077						1,077
2 Mr. Elmer D'Impe	Assistant Secretary	Monthly Meeting	x					\$1,000.00			\$	1,077						1,077
3 Ms. Corine C. Karr	Secretary	Monthly Meeting	x					\$1,000.00			\$	1,077						1,077
4 Ms. Adrienne B. J. Treasurer		Monthly Meeting	x					\$1,000.00			\$	1,077						1,077
5 * Ms. Sherry L. So	Chairperson	Monthly Meeting	x					\$1,000.00			\$	1,077				24,845.79	21,392	47,254
6 Ms. Kara C. Schmu	Alternate #1	Monthly Meeting	x					\$1,000.00			\$	1,077						1,077
7 *Mr. Owen Mardi	Alternate #2	Monthly Meeting	x					\$1,000.00			\$	1,077						1,077
8 * Ms. Regina Scott	Administrative Administrator	40 Hours			x			\$102,453.71		30,050	30,050	163,161				20,000		189,161
9 * Mr. Charles Vies	Operations Administrator	40 Hours			x			\$109,001.82		34,145	30,321	173,366				74254.22	18,509	193,966
10 *Jason A. Allen	Board Member	Monthly Meeting	x															92,763
11 *Victor Anderson	Asst. Supt/Chief Operator	40 Hours				x		76,867		23,384	41,015	141,266						141,266
12																		
13																		
14																		
15																		
Total:								\$ 295,323	\$ -	\$ 86,184	\$ 101,823	\$ 485,323				\$ 119,100	\$ 39,840	\$ 644,270

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

2

ATTACHMENT (2014)

* Sherry L. Scull 3 Public Entity Positions – 1. Pemberton Township MUA
Board - Chairperson - \$1,000.00+\$76.52 Social Security &
Medicare

Total: \$1,076.52

2. Pemberton Township Council -
\$5,803.92+ \$15,381.96 Health, Pension, Social Security &
Medicare

3. Pemberton Township Board of
Education - PTEA President - \$19,041.87 + \$5,949.74
Health, Social Security & Medicare.

Total: \$47,254.01

Regina Scully – Pemberton Township MUA – Administrator of Administration
Salary \$102,453.71 Longevity \$7,171.76
*In cost savings measure all employees
30 years of service were paid 1/3 of sick
time accumulation.
Sick & Vacation Buyback- \$23,485.32.
Health, Pension, Social Security & Medicare - \$30,050.45.

Total: \$163,161.24

Charles W. Vester – 2 Public Entity Positions – 1. Pemberton Township MUA-Operations Administrator
Salary \$109,001.82 Longevity \$7,630.13
*In cost savings measure all employees
30 years of service were paid 1/3 of sick
time accumulation.
Sick & Vacation Buyback – 25,837.69
License Pay - \$675.00
Health, Pension, Social Security & Medicare - \$30,221.25

Total: \$173,365.89

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

Total: \$193,365.89

* Owen Martindale 2 Public Entity Positions – 1. Pemberton Township MUA -
Alternate #2 - \$1,000.00+\$76.52 Social Security & Medicare

Total: \$1,076.52

2. Started a position with the City of New York,
August 10, 2015 at Salary of \$99,000.00

* Jason A. Allen 3 Public Entity Positions – 1. Pemberton Township MUA
No W-2 Wages for year ending 2014
Board Member- Started September 2, 2015

Total: \$0

2. Pemberton Township Council -
\$5,588.96+ \$3,657.20 Health, Social Security & Medicare
3. State of New Jersey Department of Environmental Protection
- \$68,665.26 + \$14,851.57
Health, Social Security & Medicare.

Total: \$92,762.99

Victor Anderson – Pemberton Township MUA – Assistant Supt./Chf. Operator (Year Ending 2014)
Salary \$76,867.28 Longevity \$5,380.71
*In cost savings measure all employees
30 years of service were paid 1/3 of sick
time accumulation.
Sick & Vacation Buyback- \$17,328.03.
License pay \$675.00
Health, Pension, Social Security & Medicare - \$41,015.45.

Total: \$141,266.47

*** (Year Ending 2013) Wasn't included in last year's budget, didn't
realize with extra Benefits he would be over \$100,000.00 so we are
including the totals in this attachment***

Salary \$74,992.47 Longevity \$5,249.47 License pay \$675.00
*In cost savings measure all employees
30 years of service were paid 1/3 of sick
time accumulation.
Sick & Vacation Buyback- \$17,294.43.
License pay \$675.00
Health, Pension, Social Security & Medicare - \$40,277.55.

Total: \$138,488.92

Schedule of Health Benefits - Detailed Cost Analysis

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost		% Increase (Decrease)
	Proposed Budget	Budget	Employee Proposed Budget	Estimate Proposed Budget			Total Current Year Cost	\$ Increase (Decrease)	
Active Employees - Health Benefits - Annual Cost									
Single Coverage	6	\$ 12,118	\$ 72,706	6	\$ 11,016	\$ 66,097	\$ 6,610	10.0%	
Parent & Child	2	20,479	40,958	2	18,617	37,235	3,723	10.0%	
Employee & Spouse (or Partner)	3	24,235	72,706	3	22,032	66,096	6,610	10.0%	
Family	1	32,597	32,597	1	29,633	29,633	2,963	10.0%	
Employee Cost Sharing Contribution (enter as negative -)			(37,331)			(30,780)	(6,551)	21.3%	
Subtotal	12		181,636	12		168,281	13,355	7.9%	
Commissioners - Health Benefits - Annual Cost									
Single Coverage									
Parent & Child									
Employee & Spouse (or Partner)									
Family									
Employee Cost Sharing Contribution (enter as negative -)	0								
Subtotal	0								
Retirees - Health Benefits - Annual Cost									
Single Coverage	2	21,809	43,619	2	19,827	39,654	3,965	10.0%	
Parent & Child	0			0					
Employee & Spouse (or Partner)	1	12,977	12,977	1	11,797	11,797	1,180	10.0%	
Family	0			0					
Employee Cost Sharing Contribution (enter as negative -)									
Subtotal	3		56,595	3		51,451	5,145	10.0%	
GRAND TOTAL	15		\$ 238,231	15		\$ 219,732	\$ 18,500	8.4%	

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

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

Schedule of Accumulated Liability for Compensated Absences

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement	Legal Basis for Benefit (check applicable items)
Victor Anderson	63	\$ 9,757			Policy Manual	
Douglas Borger	17	738	x			
Robert Goldstrom	64	3,576	x			
James Grabitz	155.5	9,877	x			
Douglas Green	121	9,019	x			
Jeffrey Peterson	60.5	2,416	x			
Joseph Segin	5	397	x			
Charles Vester	76	19,563		x		
David Willits	68	2,968	x			
Kara Weekly	24	1,075			Policy Manual	
Brynn Lopez	66	4,670			Policy Manual	
Jennifer Rivera	41	4,241			Policy Manual	
Regina Scully	76	18,916		x		
Joshua Gailey	26.5	1,198	x			
Total liability for accumulated compensated absences at beginning of current year		\$ 88,411				

2016 AUTHORITY BUDGET

Financial Schedules Section

2016 Budget Summary

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
 For the Period January 1, 2016 to December 31, 2016

	Proposed Budget				Total All Operations	Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	SEWER	N/A	N/A	N/A				
REVENUES								
Total Operating Revenues	\$ 3,238,700	\$ -	\$ -	\$ -	\$ 3,238,700	\$ 3,207,000	\$ 31,700	1.0%
Total Non-Operating Revenues	55,000	-	-	-	55,000	-	-	0.0%
Total Anticipated Revenues	3,293,700	-	-	-	3,293,700	3,262,000	31,700	1.0%
APPROPRIATIONS								
Total Administration	592,554	-	-	-	592,554	582,236	10,318	1.8%
Total Cost of Providing Services	2,242,696	-	-	-	2,242,696	2,221,314	21,382	1.0%
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	3,379,250	31,700	0.9%
Total Interest Payments on Debt	-	-	-	-	-	-	-	#DIV/0!
Total Other Non-Operating Appropriations	500,000	-	-	-	500,000	500,000	-	0.0%
Total Non-Operating Appropriations	500,000	-	-	-	500,000	500,000	-	0.0%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	3,910,950	-	-	-	3,910,950	3,879,250	31,700	0.8%
Less: Total Unrestricted Net Position Utilized	617,250	-	-	-	617,250	617,250	-	0.0%
Net Total Appropriations	3,293,700	-	-	-	3,293,700	3,262,000	31,700	1.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

2016 Revenue Schedule

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	SEWER	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
	Total All Operations	Total All Operations	All Operations	All Operations	All Operations	All Operations	All Operations	All Operations	All Operations	
OPERATING REVENUES										
<i>Service Charges</i>							\$2,671,363	\$ 2,639,663	\$ 31,700	1.2%
Residential	\$2,671,363						359,565	359,565	-	0.0%
Business/Commercial	359,565						-	-	-	#DIV/0!
Industrial							175,772	175,772	-	0.0%
Intergovernmental	175,772						7,000	7,000	-	0.0%
Other	7,000						-	-	-	1.0%
Total Service Charges	3,213,700						3,213,700	3,182,000	31,700	
<i>Connection Fees</i>							25,000	25,000	-	0.0%
Residential	25,000						-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	0.0%
Total Connection Fees	25,000						25,000	25,000	-	
<i>Parking Fees</i>							-	-	-	#DIV/0!
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-						-	-	-	
<i>Other Operating Revenues (List)</i>							-	-	-	#DIV/0!
Other Revenue 1							-	-	-	#DIV/0!
Other Revenue 2							-	-	-	#DIV/0!
Other Revenue 3							-	-	-	#DIV/0!
Other Revenue 4							-	-	-	#DIV/0!
Total Other Revenue	-						-	-	-	1.0%
Total Operating Revenues	3,238,700						3,238,700	3,207,000	31,700	
NON-OPERATING REVENUES										
<i>Grants & Entitlements (List)</i>							-	-	-	#DIV/0!
Grant #1							-	-	-	#DIV/0!
Grant #2							-	-	-	#DIV/0!
Grant #3							-	-	-	#DIV/0!
Grant #4							-	-	-	#DIV/0!
Total Grants & Entitlements	-						-	-	-	
<i>Local Subsidies & Donations (List)</i>							-	-	-	#DIV/0!
Local Subsidy #1							-	-	-	#DIV/0!
Local Subsidy #2							-	-	-	#DIV/0!
Local Subsidy #3							-	-	-	#DIV/0!
Local Subsidy #4							-	-	-	#DIV/0!
Total Local Subsidies & Donations	-						-	-	-	
<i>Interest on Investments & Deposits</i>							30,000	30,000	-	0.0%
Investments	30,000						-	-	-	#DIV/0!
Security Deposits							25,000	25,000	-	0.0%
Penalties	25,000						-	-	-	#DIV/0!
Other Investments							-	-	-	0.0%
Total Interest	55,000						55,000	55,000	-	
<i>Other Non-Operating Revenues (List)</i>							-	-	-	#DIV/0!
Other Non-Operating #1							-	-	-	#DIV/0!
Other Non-Operating #2							-	-	-	#DIV/0!
Other Non-Operating #3							-	-	-	#DIV/0!
Other Non-Operating #4							-	-	-	#DIV/0!
Total Non-Operating Revenues	55,000						55,000	55,000	-	0.0%
Total Non-Operating Revenues	55,000						55,000	55,000	-	1.0%
TOTAL ANTICIPATED REVENUES	\$3,293,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,293,700	\$ 3,262,000	\$ 31,700	

2015 Adopted Revenue Schedule

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

	<i>Adopted Budget</i>						Total All Operations
	SEWER	N/A	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	\$2,639,663						\$2,639,663
Business/Commercial	359,565						359,565
Industrial							-
Intergovernmental	175,772						175,772
Other	7,000						7,000
Total Service Charges	3,182,000	-	-	-	-	-	3,182,000
<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>							
Other Revenue 1							-
Other Revenue 2							-
Other Revenue 3							-
Other Revenue 4							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	3,207,000	-	-	-	-	-	3,207,000
NON-OPERATING REVENUES							
<i>Grants & Entitlements (List)</i>							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements	-	-	-	-	-	-	-
<i>Local Subsidies & Donations (List)</i>							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Investments	30,000						30,000
Security Deposits							-
Penalties	25,000						25,000
Other Investments							-
Total Interest	55,000	-	-	-	-	-	55,000
<i>Other Non-Operating Revenues (List)</i>							
Other Non-Operating #1							-
Other Non-Operating #2							-
Other Non-Operating #3							-
Other Non-Operating #4							-
Total Non-Operating Revenues	-	-	-	-	-	-	-
Total Non-Operating Revenues	55,000	-	-	-	-	-	55,000
TOTAL ANTICIPATED REVENUES	\$3,262,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,262,000

2016 Appropriations Schedule

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	SEWER	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations	
	SEWER	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 235,000					\$ 235,000	\$ 230,000	\$ 5,000	2.2%	
Fringe Benefits	138,054					138,054	137,736	318	0.2%	
Total Administration - Personnel	373,054	-	-	-	-	373,054	367,736	5,318	1.4%	
<i>Administration - Other (List)</i>										
Professional Services	66,500					66,500	66,500	-	0.0%	
Utility Expenses	20,000					20,000	20,000	-	0.0%	
Insurance Expenses	85,000					85,000	80,000	5,000	6.3%	
								-	#DIV/0!	
Miscellaneous Administration*	48,000					48,000	48,000	-	0.0%	
Total Administration - Other	219,500	-	-	-	-	219,500	214,500	5,000	2.3%	
Total Administration	592,554	-	-	-	-	592,554	582,236	10,318	1.8%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	650,000					650,000	635,000	15,000	2.4%	
Fringe Benefits	380,946					380,946	380,254	682	0.2%	
Total COPS - Personnel	1,030,946	-	-	-	-	1,030,946	1,015,254	15,682	1.5%	
<i>Cost of Providing Services - Other (List)</i>										
Utility Expenses	719,500					719,500	728,800	(9,300)	-1.3%	
Professional Services	30,250					30,250	30,250	-	0.0%	
Supplies	170,000					170,000	160,000	10,000	6.3%	
Repair & Maintenance Expenses	164,000					164,000	164,000	-	0.0%	
Miscellaneous COPS*	128,000					128,000	123,000	5,000	4.1%	
Total COPS - Other	1,211,750	-	-	-	-	1,211,750	1,206,050	5,700	0.5%	
Total Cost of Providing Services	2,242,696	-	-	-	-	2,242,696	2,221,314	21,382	1.0%	
Total Principal Payments on Debt Service in Lieu of Depreciation	575,700					575,700	575,700	-	0.0%	
Total Operating Appropriations	3,410,950	-	-	-	-	3,410,950	3,379,250	31,700	0.9%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt										
Operations & Maintenance Reserve									#DIV/0!	
Renewal & Replacement Reserve	500,000					500,000	500,000	-	0.0%	
Municipality/County Appropriation									#DIV/0!	
Other Reserves									#DIV/0!	
Total Non-Operating Appropriations	500,000	-	-	-	-	500,000	500,000	-	0.0%	
TOTAL APPROPRIATIONS	3,910,950	-	-	-	-	3,910,950	3,879,250	31,700	0.8%	
ACCUMULATED DEFICIT									#DIV/0!	
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,910,950	-	-	-	-	3,910,950	3,879,250	31,700	0.8%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation									#DIV/0!	
Other	617,250					617,250	617,250	-	0.0%	
Total Unrestricted Net Position Utilized	617,250	-	-	-	-	617,250	617,250	-	0.0%	
TOTAL NET APPROPRIATIONS	\$ 3,293,700	\$ -	\$ -	\$ -	\$ -	\$ 3,293,700	\$ 3,262,000	\$ 31,700	1.0%	

* 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

2015 Adopted Appropriations Schedule

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

	<i>Adopted Budget</i>						Total All Operations
	SEWER	N/A	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 230,000						\$ 230,000
Fringe Benefits	137,736						137,736
Total Administration - Personnel	367,736	-	-	-	-	-	367,736
<i>Administration - Other (List)</i>							
Professional Services	66,500						66,500
Utility Expenses	20,000						20,000
Insurance Expenses	80,000						80,000
Miscellaneous Administration*	48,000						48,000
Total Administration - Other	214,500	-	-	-	-	-	214,500
Total Administration	582,236	-	-	-	-	-	582,236
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	635,000						635,000
Fringe Benefits	380,264						380,264
Total COPS - Personnel	1,015,264	-	-	-	-	-	1,015,264
<i>Cost of Providing Services - Other (List)</i>							
Utility Expenses	728,800						728,800
Professional Services	30,250						30,250
Supplies	160,000						160,000
Repair & Maintenance Expenses	164,000						164,000
Miscellaneous COPS*	123,000						123,000
Total COPS - Other	1,206,050	-	-	-	-	-	1,206,050
Total Cost of Providing Services	2,221,314	-	-	-	-	-	2,221,314
Total Principal Payments on Debt Service in Lieu of Depreciation	575,700	-	-	-	-	-	575,700
Total Operating Appropriations	3,379,250	-	-	-	-	-	3,379,250
NON-OPERATING APPROPRIATIONS							
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
TOTAL APPROPRIATIONS	3,879,250	-	-	-	-	-	3,879,250
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,879,250	-	-	-	-	-	3,879,250
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	617,250						617,250
Total Unrestricted Net Position Utilized	617,250	-	-	-	-	-	617,250
TOTAL NET APPROPRIATIONS	\$ 3,262,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,262,000

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

5% of Total Operating Appropriations \$168,962.50 \$ - \$ - \$ - \$ - \$ - \$ - \$168,962.50

5 Year Debt Service Schedule - Interest

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

	<i>Fiscal Year Beginning in</i>					Thereafter	Total Interest Payments Outstanding
	Current Year (2015)	2016	2017	2018	2019		
SEWER							
Debt Issuance #1							\$
Debt Issuance #2							
Debt Issuance #3							
Debt Issuance #4							
Total Interest Payments							
N/A							
Debt Issuance #1							
Debt Issuance #2							
Debt Issuance #3							
Debt Issuance #4							
Total Interest Payments							
N/A							
Debt Issuance #1							
Debt Issuance #2							
Debt Issuance #3							
Debt Issuance #4							
Total Interest Payments							
N/A							
Debt Issuance #1							
Debt Issuance #2							
Debt Issuance #3							
Debt Issuance #4							
Total Interest Payments							
N/A							
Debt Issuance #1							
Debt Issuance #2							
Debt Issuance #3							
Debt Issuance #4							
Total Interest Payments							
N/A							
Debt Issuance #1							
Debt Issuance #2							
Debt Issuance #3							
Debt Issuance #4							
Total Interest Payments							
TOTAL INTEREST ALL OPERATIONS							
	\$	\$	\$	\$	\$	\$	\$

2016 Net Position Reconciliation

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

Proposed Budget

	SEWER	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$7,811,830						\$7,811,830
Less: Invested in Capital Assets, Net of Related Debt (1)	3,328,088						3,328,088
Less: Restricted for Debt Service Reserve (1)							
Less: Other Restricted Net Position (1)	1,810,101						1,810,101
Total Unrestricted Net Position (1)	2,673,641						2,673,641
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	2,673,641						2,673,641
Unrestricted Net Position Utilized to Balance Proposed Budget	617,250						617,250
Unrestricted Net Position Utilized in Proposed Capital Budget							
Appropriation to Municipality/County (3)							
Total Unrestricted Net Position Utilized in Proposed Budget	617,250						617,250
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
(4)	\$2,056,391	\$	\$	\$	\$	\$	\$2,056,391

(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 \$ 170,548 \$ - \$ - \$ - \$ - \$ - \$ - \$ 170,548

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

2016
PEMBERTON
TOWNSHIP
MUNICIPAL
UTILITIES
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

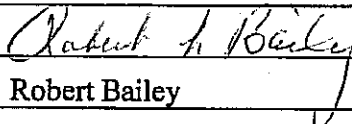
PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2016 31, 2016

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 6th day of October, 2015.

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:	Robert Bailey		
Title:	Secretary		
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		

2016 CAPITAL BUDGET/PROGRAM MESSAGE

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

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.

2016 Proposed Capital Budget

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Capital Grants Sources
SEWER					
Vehicles & Equipment	\$ 100,000		\$ 100,000		
Office & Plant Improvements	400,000		400,000		
Project C Description	-				
Project D Description	-				
Total	500,000	-	500,000	-	-
N/A					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
N/A					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
N/A					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
N/A					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
N/A					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -

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

5 Year Capital Improvement Plan

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	<i>Fiscal Year Beginning in</i>					
		Current Year Proposed Budget	2017	2018	2019	2020	2021
SEWER							
Vehicles & Equipment	\$ 350,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Office & Plant Improvements	400,000	400,000					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>750,000</u>	<u>500,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 750,000</u>	<u>\$ 500,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

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

PEMBERTOWN TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>SEWER</i>						
Vehicles & Equipment	\$ 350,000		\$ 350,000			
Office & Plant Improvements	400,000		400,000			
Project C Description	-					
Project D Description	-					
Total	750,000	-	750,000	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 750,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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