

Fiscal Year Start Year End Year
 2023 - 2024

Authority Budget of:
Pine Hill Municipal Utilities Authority

State Filing Year 2024 **ADOPTED COPY**

For the Period: *August 1, 2023* *to* *July 31, 2024*

www.phmua.org
Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: August 01, 2023 to July 31, 2024

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 Grant Date: 7/24/2023

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 Grant Date: 7/24/2023

2024 PREPARER'S CERTIFICATION

Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: August 01, 2023 to July 31, 2024

It is hereby certified that the Authority Budget, including 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 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:	dbuirch@phmua.org
Name:	Dominic Buirch
Title:	Executive Director
Address:	907 Turnerville Road, Pine Hill, NJ 08021
Phone Number:	856-783-0789
Fax Number:	856-782-7161
E-mail Address:	dbuirch@phmua.org

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities.
- 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 *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority)*.
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance: Dominic Buirch
Title of Officer Certifying Compliance: Executive Director
Signature: dbuirch@phmua.org

2024 APPROVAL CERTIFICATION

Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: August 01, 2023 to July 31, 2024

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 Pine Hill Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on May 17, 2023.

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

Officer's Signature:	dbuirch@phmua.org
Name:	Dominic Buirch
Title:	Executive Director
Address:	907 Turnerville Road, Pine Hill, NJ 08021
Phone Number:	856-783-0789
Fax Number:	856-782-7161
E-mail Address:	dbuirch@phmua.org

2024 ADOPTION CERTIFICATION

Pine Hill Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: August 01, 2023 to July 31, 2024

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Pine Hill Municipal Utilities Authority, pursuant to N.J.A.C 5:31- on July 19, 2023.

Officer's Signature:	dbuirch@phmua.org		
Name:	Dominic Buirch		
Title:	Executive Director		
Address:	907 Turnerville Road, Pine Hill, NJ 08021		
Phone Number:	856-783-0789	Fax:	856-782-7161
E-mail address:	dbuirch@phmua.org		

2024 ADOPTED BUDGET RESOLUTION

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

WHEREAS, the Annual Budget and Capital Budget/Program for the Pine Hill Municipal Utilities Authority for the fiscal year beginning August 01, 2023 and ending July 31, 2024 has been presented for adoption before the governing body of the Pine Hill Municipal Utilities Authority at its open public meeting of July 19, 2023; 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 presented for adoption reflects Total Revenues of \$2,990,472.00, Total Appropriations, including any Accumulated Deficit, if any, of \$3,133,320.00, and Total Unrestricted Net Position utilized of \$142,848.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$255,900.00 and Total Unrestricted Net Position Utilized of \$255,900.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pine Hill Municipal Utilities Authority at an open public meeting held on July 19, 2023 that the Annual Budget and Capital Budget/Program of the Pine Hill Municipal Utilities Authority for the fiscal year beginning August 01, 2023 and ending July 31, 2024 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.

pgarvey@phmua.org
(Secretary's Signature)

7/19/2023
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
John Odenath	X			
Thomas Knott				X
Christopher Green	X			
Christine Burke	X			
Thomas Hasset				X
Scott Ford - Alternate	X			

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

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

The 2023-2024 Authority budget did not include any variances +/- 10%.

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

There have been no significant changes to the local economy that are expected to have a significant impact or increase on the current year budget. The impact of COVID-19 virus has had a short-term effect on cash collections. However, this should be resolved as the economy has re-opened and the state is offering financial assistance to customers who are behind on payments.

3. 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 anticipated a use of Unrestricted Net Position, this question must be answered.

The Authority utilized \$142,848.00 of unrestricted net position to balance the 2023-2024 sewer utility budget. Unrestricted net position of \$255,900.00 was utilized to fund various capital projects as detailed in the Capital Budget.

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

Not applicable

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year 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.

The Authority's July 31, 2021 audit reflects Unrestricted Net Position of \$37,068.96 for the Sewer Utility and a deficit in Unrestricted Net Position of \$1,755,361.20 for the Water Utility. The deficit was the result of recording the Pension and OPEB liabilities. The Authority is reviewing its options to reduce the deficit resulting from the GASB 68 & 75 liabilities and will consider additional increases in the future.

This section will be updated once the July 31, 2022 audit is completed (pending issuance of the June 30, 2022 GASB 68 actuarial report).

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

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

Rates Are Staying the Same.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

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

Preparer's Name:	Dominic Buirch		
Preparer's Address:	907 Turnerville Road		
City, State, Zip:	Pine Hill		
Phone: (ext.)	856-783-0789	Fax:	856-782-7161
E-mail:	dbuirch@phmua.org		

Chief Executive Officer*	Dominic Buirch		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-783-0739	Fax:	856-782-7161
E-mail:	dbuirch@phmua.org		

Chief Financial Officer*	Patricia Garvey		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-783-0739	Fax:	856-782-7161
E-mail:	pgarvey@phmua.org		

Name of Auditor:	Stefanie DeSantis		
Name of Firm:	Bowman & Company LLP		
Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury		
Phone: (ext.)	856-454-7773	Fax:	856-454-7773
E-mail:	sdesantis@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

3. Provide the number of regular voting members of the governing body:

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

(Maximum is 2)

5. **Regional Authorities Only** - 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?

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

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.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. 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?

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

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?

If the answer to any of the above is "yes", provide 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.

8. 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.*

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

10. Did the Authority pay for meals or catering during the current fiscal year? No
If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? No
If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

12. Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

a. First class or charter travel	No
b. Travel for companions	No
c. Tax indemnification and gross-up payments	No
d. Discretionary spending account	No
e. Housing allowance or residence for personal use	No
f. Payments for business use of personal residence	No
g. Vehicle/auto allowance or vehicle for personal use	Yes
h. Health or social club dues or initiation fees	No
i. Personal services (i.e. maid, chauffeur, chef)	No

If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.

13. 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).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

15. Did the Authority make 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", provide explanation including amount paid.

16. 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", provide 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.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

17. 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", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

Use the space below to provide clarification for any Questionnaire responses.

For Question #9 - The Authority Board of Commissioners review and approve payment of compensation and reimbursement to any employee of the Authority. Dominic Buirch receives a vehicle allowance per his written employment contract.

For Question 12 (g) - The Exective Director Dominic Buirch receives a vehicle allowance per his written contract of \$1,200.00

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

Pine Hill Municipal Utilities Authority

FISCAL YEAR: August 01, 2023 to July 31, 2024

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 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.
- 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 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the 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 officer as officers, if applicable. 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

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

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

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

Reportable Compensation (Use the most recent W-2 available): The aggregate compensation that is reported (or 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.

Pine Hill Municipal Utilities Authority
For the Period August 01, 2023 to July 31, 2024

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Authority (W-2/ 1099)				Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			
1 John Odenath	Chairman		X	\$ 2,381.00			\$	2,381.00	
2 Thomas Knott	Vice Chairman		X	\$ 2,174.00			\$ 163.07	2,337.07	
3 Christopher Green	Secretary/Treasury		X	\$ 2,174.00			\$	2,174.00	
4 Christine Burke	Commissioner		X	\$ 2,174.00			\$	2,174.00	
5 Thomas Hasset	Commissioner		X	\$ 2,174.00			\$	2,174.00	
6 Scott Ford	Alternate		X	\$ 1,967.00			\$	1,967.00	
7 Dominic Buirch	Executive Director	38	X	\$ 98,806.50	\$ 1,200.00		\$ 20,323.96	120,330.46	
8 John Toal	Operations Manager	40	X	\$ 112,756.80			\$ 20,697.96	133,454.76	
9 Patricia Garvey	Office Manager	33	X	\$ 68,276.00			\$ 9,993.97	78,269.97	
10							\$		
11							\$		
12							\$		
13							\$		
14							\$		
15							\$		
16							\$		
17							\$		
18							\$		
19							\$		
20							\$		
21							\$		
22							\$		
23							\$		
24							\$		
25							\$		
26							\$		
27							\$		
28							\$		
29							\$		
30							\$		
31							\$		
32							\$		
33							\$		
34							\$		
35							\$		
Total:				\$ 292,883.30	\$ -	\$ 1,200.00	\$ 51,178.96	\$ 345,262.26	

Schedule of Health Benefits - Detailed Cost Analysis

Pine Hill Municipal Utilities Authority

For the Period: August 01, 2023 to July 31, 2024

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	2	19,730.97	39,461.94	1	15,801.72	15,801.72	23,660.22	149.7%
Parent & Child	1	31,721.71	31,721.71	1	28,837.92	28,837.92	2,883.79	10.0%
Employee & Spouse (or Partner)	4	42,968.05	171,872.20	5	40,126.44	200,632.20	(28,760.00)	-14.3%
Family	1	55,699.91	55,699.91	1	50,636.28	50,636.28	5,063.63	10.0%
Employee Cost Sharing Contribution (enter as negative -)			(65,233.86)			(58,886.88)	(6,346.98)	10.8%
Subtotal	8		233,521.90	8		237,021.24	(3,499.34)	-1.5%
Commissioners - Health Benefits - Annual Cost								
Single Coverage								
Parent & Child								
Employee & Spouse (or Partner)								
Family								
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal								
Retirees - Health Benefits - Annual Cost								
Single Coverage	4	17,381.89	69,527.56	4	15,801.72	63,206.88	6,320.68	10.0%
Parent & Child								
Employee & Spouse (or Partner)								
Family								
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal	4		69,527.56	4		63,206.88	6,320.68	10.0%
GRAND TOTAL	12		303,049.46	12		300,228.12	2,821.34	0.9%

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

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

Complete the below table for the Authority's accrued liability for compensated absences.
 If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Dominic Buirch	7	\$ 2,838.00			X
Joseph Donohue	113	\$ 15,000.00	X		
Patricia Garvey	25	\$ 8,080.00	X		
Michael Grogan	124	\$ 15,000.00	X		
Matt Hufner	113	\$ 15,000.00	X		
Julie Reehle	38	\$ 5,968.00	X		
John Toal	414	\$ 15,000.00			X
Ryan Muckley	2	\$ 288.00	X		
Debbie Warrington	135	\$ 15,000.00	X		

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 92,174.00

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
		Total liability for accumulated compensated absences at per most recent audit (this page only) \$	-		

Pine Hill Municipal Utilities Authority
 For the Period: August 01, 2023 to July 31, 2024

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at per most recent audit (all pages)		\$ 92,174.00			

Page N-6 (Totals)

Schedule of Shared Service Agreements

Pine Hill Municipal Utilities Authority
 For the Period: August 01, 2023 to July 31, 2024

If no shared services, check this box:

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/	Paid from Authority
Pine Hill Municipal Utilities Authority	Borough of Pine Hill	Snow Removal		4/19/2021	4/18/2026		
Borough of Pine Hill	Pine Hill Municipal Utilities Authority	Lawncare Services		4/19/2021	4/18/2026		
Gloucester Township	Pine Hill Municipal Utilities Authority	Vehicle Fuel		1/1/2023	12/31/2023	Fuel Cost	

Schedule of Shared Service Agreements (Cont.)

Pine Hill Municipal Utilities Authority

For the Period: August 01, 2023 to July 31, 2024

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6				Total All Operations
	Total All Operations	Total All Operations	Total All Operations	Total All Operations	Total All Operations	Total All Operations				Total All Operations
REVENUES										
Total Operating Revenues	\$ 1,890,472	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 2,865,472	\$ 2,805,000	\$ 60,472	2.2%
Total Non-Operating Revenues	125,000	-	-	-	-	125,000	-	119,680	5,320	4.4%
Total Anticipated Revenues	2,015,472	975,000	-	-	-	2,990,472	-	2,924,680	65,792	2.2%
APPROPRIATIONS										
Total Administration	520,470	395,930	-	-	-	916,400	-	873,450	42,950	4.9%
Total Cost of Providing Services	1,044,690	518,780	-	-	-	1,563,470	-	1,478,100	85,370	5.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	305,059	181,425	-	-	-	486,484	-	472,141	14,343	3.0%
Total Operating Appropriations	1,870,219	1,096,135	-	-	-	2,966,354	-	2,823,691	142,663	5.1%
Total Interest Payments on Debt	145,253	21,713	-	-	-	166,966	-	182,687	(15,721)	-8.6%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	145,253	21,713	-	-	-	166,966	-	182,687	(15,721)	-8.6%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,015,472	1,117,848	-	-	-	3,133,320	-	3,006,378	126,942	4.2%
Less: Total Unrestricted Net Position Utilized	-	142,848	-	-	-	142,848	-	81,698	61,150	74.8%
Net Total Appropriations	2,015,472	975,000	-	-	-	2,990,472	-	2,924,680	65,792	2.2%
ANTICIPATED SURPLUS (DEFICIT)	\$ 0	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ (0)	#DIV/0!

Revenue Schedule

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

	FY 2024 Proposed Budget						Total All	FY 2023	\$ Increase	% Increase
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Operations	Adopted Budget	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	1,890,472	975,000					\$ 2,865,472	\$ 2,805,000	\$ 60,472	2.2%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	1,890,472	975,000					2,865,472	2,805,000	60,472	2.2%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees										
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees										
<i>Other Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue										
Total Operating Revenues	1,890,472	975,000					2,865,472	2,805,000	60,472	2.2%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Mobile Antenna Leases	125,000						125,000	119,680	5,320	4.4%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	125,000						125,000	119,680	5,320	4.4%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned							-	-	-	#DIV/0!
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest										
Total Non-Operating Revenues	125,000						125,000	119,680	5,320	4.4%
TOTAL ANTICIPATED REVENUES	\$ 2,015,472	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 2,990,472	\$ 2,924,680	\$ 65,792	2.2%

Prior Year Adopted Revenue Schedule

Pine Hill Municipal Utilities Authority

FY 2023 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	1,830,000	975,000					\$ 2,805,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	1,830,000	975,000					2,805,000
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees							
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees							
<i>Other Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue							
Total Operating Revenues	1,830,000	975,000					2,805,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Mobile Antenna Leases	119,680						119,680
							-
							-
							-
Total Other Non-Operating Revenues	119,680						119,680
<i>Interest on Investments & Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest							
Total Non-Operating Revenues	119,680						119,680
TOTAL ANTICIPATED REVENUES	\$ 1,949,680	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 2,924,680

Appropriations Schedule

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 173,418	\$ 115,612					\$ 289,030	\$ 279,500	\$ 9,530	3.4%
Fringe Benefits	162,102	108,068					270,170	257,750	12,420	4.8%
Total Administration - Personnel	335,520	223,680					559,200	537,250	21,950	4.1%
<i>Administration - Other (List)</i>										
See attached	184,950	172,250					357,200	336,200	21,000	6.2%
Miscellaneous Administration*										#DIV/0!
Total Administration - Other	184,950	172,250					357,200	336,200	21,000	6.2%
Total Administration	520,470	395,930					916,400	873,450	42,950	4.9%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	259,338	169,212					428,550	418,831	9,719	2.3%
Fringe Benefits	204,852	136,568					341,420	328,269	13,151	4.0%
Total COPS - Personnel	464,190	305,780					769,970	747,100	22,870	3.1%
<i>Cost of Providing Services - Other (List)</i>										
See attached	580,500	213,000					793,500	731,000	62,500	8.5%
Miscellaneous COPS*										#DIV/0!
Total COPS - Other	580,500	213,000					793,500	731,000	62,500	8.5%
Total Cost of Providing Services	1,044,690	518,780					1,563,470	1,478,100	85,370	5.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	305,059	181,425					486,484	472,141	14,343	3.0%
Total Operating Appropriations	1,870,219	1,096,135					2,966,354	2,823,691	142,663	5.1%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	145,253	21,713					166,966	182,687	(15,721)	-8.6%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve										#DIV/0!
Municipality/County Appropriation										#DIV/0!
Other Reserves										#DIV/0!
Total Non-Operating Appropriations	145,253	21,713					166,966	182,687	(15,721)	-8.6%
TOTAL APPROPRIATIONS	2,015,472	1,117,848					3,133,320	3,006,378	126,942	4.2%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,015,472	1,117,848					3,133,320	3,006,378	126,942	4.2%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation										#DIV/0!
Other		142,848					142,848	81,698	61,150	74.8%
Total Unrestricted Net Position Utilized		142,848					142,848	81,698	61,150	74.8%
TOTAL NET APPROPRIATIONS	\$ 2,015,472	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 2,990,472	\$ 2,924,680	\$ 65,792	2.2%

* 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 \$ 93,510.95 \$ 54,806.75 \$ - \$ - \$ - \$ - \$ 148,317.70

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Pine Hill Municipal Utilities Authority

For the Period: August 01, 2023 to July 31, 2024

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
Legal Fees	15,000.00	15,000.00				
Engineering Services	25,000.00	25,000.00				
Trustee	23,000.00	17,500.00				
Audit & Accounting Fees	27,500.00	25,000.00				
Office - Repairs & Maintenance	3,000.00	3,000.00				
Office - Supplies	47,150.00	43,150.00				
Office - Utilities	3,800.00	3,300.00				
Office - Telephone	2,500.00	2,500.00				
Training & Education	4,000.00	4,000.00				
Insurance	28,000.00	28,000.00				
Miscellaneous	6,000.00	5,800.00				
Total Admin - Other Expenses	184,950.00	172,250.00				
Chemicals	19,000.00	1,000.00				
Testing	36,000.00					
Automotive	9,600.00	8,100.00				
Meters, Connections/Laterals	27,000.00					
Repair & Maintenance - Building	2,900.00	3,000.00				
Repair & Maintenance - System	21,350.00	42,900.00				
Supplies - Operating	25,400.00	23,100.00				
Utilities	107,500.00	47,500.00				
Telephone/Garage	3,700.00	3,200.00				
Training & Education	4,050.00	1,500.00				
Security	3,600.00	2,400.00				
State Water Tax	15,000.00					
Hydrants	2,600.00					
Railroad Rental		3,500.00				
Transmittal Agreements		76,000.00				
Water Agreements	302,000.00					
Miscellaneous	800.00	800.00				
Total Operations - Other Expenses	580,500.00	213,000.00				

Prior Year Adopted Appropriations Schedule

Pine Hill Municipal Utilities Authority

FY 2023 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 167,700	\$ 111,800					\$ 279,500
Fringe Benefits	154,650	103,100					257,750
Total Administration - Personnel	322,350	214,900	-	-	-	-	537,250
<i>Administration - Other (List)</i>							
See attached	174,200	162,000					336,200
Miscellaneous Administration*							-
Total Administration - Other	174,200	162,000	-	-	-	-	336,200
Total Administration	496,550	376,900	-	-	-	-	873,450
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	253,507	165,324					418,831
Fringe Benefits	196,961	131,308					328,269
Total COPS - Personnel	450,468	296,632	-	-	-	-	747,100
<i>Cost of Providing Services - Other (List)</i>							
See attached	550,000	181,000					731,000
Miscellaneous COPS*							-
Total COPS - Other	550,000	181,000	-	-	-	-	731,000
Total Cost of Providing Services	1,000,468	477,632	-	-	-	-	1,478,100
Total Principal Payments on Debt Service in Lieu of Depreciation	294,683	177,458	-	-	-	-	472,141
Total Operating Appropriations	1,791,701	1,031,990	-	-	-	-	2,823,691
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	157,979	24,708	-	-	-	-	182,687
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	157,979	24,708	-	-	-	-	182,687
TOTAL APPROPRIATIONS	1,949,680	1,056,698	-	-	-	-	3,006,378
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,949,680	1,056,698	-	-	-	-	3,006,378
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other		81,698					81,698
Total Unrestricted Net Position Utilized		81,698	-	-	-	-	81,698
TOTAL NET APPROPRIATIONS	\$ 1,949,680	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 2,924,680

* 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	\$ 89,585.05	\$ 51,599.50	\$ -	\$ -	\$ -	\$ -	\$ 141,184.55
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AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Pine Hill Municipal Utilities Authority

FY 2023 Adopted Budget

Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"

<i>Line Item:</i>	<i>Water</i>	<i>Sewer</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Legal Fees	15,000.00	15,000.00				
Engineering Services	25,000.00	25,000.00				
Trustee	23,000.00	17,500.00				
Audit & Accounting Fees	27,500.00	25,000.00				
Office - Repairs & Maintenance	3,000.00	3,000.00				
Office - Supplies	38,650.00	34,650.00				
Office - Utilities	2,800.00	2,800.00				
Office - Telephone	2,500.00	2,500.00				
Training & Education	4,000.00	4,000.00				
Insurance	26,750.00	26,750.00				
Miscellaneous	6,000.00	5,800.00				
Total Admin - Other Expenses	174,200.00	162,000.00				
Chemicals	19,000.00	1,000.00				
Testing	30,000.00					
Automotive	9,000.00	7,500.00				
Meters, Connections/Laterals	25,000.00					
Repair & Maintenance - Building	2,900.00	3,000.00				
Repair & Maintenance - System	19,750.00	33,800.00				
Supplies - Operating	25,400.00	22,300.00				
Utilities	102,000.00	42,000.00				
Telephone/Garage	3,200.00	3,200.00				
Training & Education	4,050.00	1,500.00				
Security	3,600.00	2,400.00				
State Water Tax	12,700.00					
Hydrants	2,600.00					
Railroad Rental		3,500.00				
Transmittal Agreements		60,000.00				
Water Agreements	290,000.00					
Miscellaneous	800.00	800.00				
Total Operations - Other Expenses	550,000.00	181,000.00				

Debt Service Schedule - Principal

Pine Hill Municipal Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	Fiscal Year Ending in						Total Principal Outstanding	
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028		2029
Water									
1985 USDA Loan		\$ 59,837	\$ 62,867	\$ 66,051	\$ 34,245	\$ -	\$ -	\$ -	\$ 163,163
1992 USDA Loan		42,080	44,427	46,904	18,344	-	-	-	109,675
NJEIT 2014		17,766	17,765	17,765	17,765	17,765	17,765	84,570	191,160
Revenue Bonds - Series 2020		175,000	180,000	190,000	195,000	205,000	215,000	3,225,000	4,430,000
Total Principal		294,683	305,059	320,720	265,354	222,765	232,765	3,309,570	4,893,998
Sewer									
NJEIT 2007		62,929	61,896	60,921	59,917	40,152	35,000	-	257,886
NJEIT 2014		35,424	35,424	35,424	35,424	35,424	35,424	168,645	381,189
NJEIT 2017		79,105	84,105	84,105	84,105	84,105	84,105	712,924	1,217,554
Total Principal		177,458	181,425	180,450	179,446	159,681	154,529	881,569	1,856,629
Operation #3									
Total Principal		-	-	-	-	-	-	-	-
Operation #4									
Total Principal		-	-	-	-	-	-	-	-
Operation #5									
Total Principal		-	-	-	-	-	-	-	-
Operation #6									
Total Principal		-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 472,141	\$ 486,484	\$ 501,170	\$ 444,800	\$ 382,446	\$ 387,294	\$ 357,294	\$ 4,191,139
									\$ 6,750,627

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

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

Debt Service Schedule - Principal (Detail Page)

Pine Hill Municipal Utilities Authority

Fiscal Year Ending in

Date of Local Finance Board Approval	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Total Principal Outstanding
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
									\$
TOTAL PRINCIPAL ALL OPERATIONS									\$ - -

Debt Service Schedule - Interest

Pine Hill Municipal Utilities Authority

If Authority has no debt, check this box:

		Fiscal Year Ending in							Total Interest
		2025	2026	2027	2028	2029	Thereafter	Payments	
									Outstanding
Water									
	1985 USDA Loan	\$ 10,415	\$ 4,201	\$ 857				\$ 12,443	
	1992 USDA Loan	7,776	2,952	504				8,886	
	NJEIT 2014	1,994	1,494	1,144	994	844	1,953	9,467	
	Revenue Bonds - Series 2020	137,794	123,294	115,594	107,594	99,194	90,494	1,188,617	
	Total Interest Payments	157,979	131,941	118,249	108,738	100,188	91,338	1,219,413	
Sewer									
	NJEIT 2007	8,800	5,650	4,075	2,388	744		20,038	
	NJEIT 2014	3,989	2,988	2,588	1,988	1,688	3,908	18,936	
	NJEIT 2017	11,919	10,044	9,044	8,044	6,881	31,884	84,272	
	Total Interest Payments	24,708	18,682	15,707	12,720	10,063	8,569	123,246	
Operation #3									
Total Interest Payments									
Operation #4									
Total Interest Payments									
Operation #5									
Total Interest Payments									
Operation #6									
Total Interest Payments									
Total Interest Payments		\$ 150,623	\$ 133,956	\$ 121,458	\$ 110,251	\$ 99,907	\$ 559,498	\$ 1,342,659	

Net Position Reconciliation

Pine Hill Municipal Utilities Authority

For the Period: August 01, 2023 to July 31, 2024

FY 2024 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 1,750,630	\$ 3,651,941					\$ 5,402,571
Less: Invested in Capital Assets, Net of Related Debt (1)	1,911,099	3,225,449					5,136,548
Less: Restricted for Debt Service Reserve (1)	454,517	203,138					657,655
Less: Other Restricted Net Position (1)	774,255	213,633					987,888
Total Unrestricted Net Position (1)	(1,389,241)	9,721					(1,379,520)
Less: Designated for Non-Operating Improvements & Repairs	295,383	173,412					468,795
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	851,587	567,725					1,419,312
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	2,974,418	1,982,946					4,957,364
Plus: Estimated Income (Loss) on Current Year Operations (2)	536,592	82,696					619,288
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,677,973	2,469,676					5,147,649
Unrestricted Net Position Utilized to Balance Proposed Budget		142,848					142,848
Unrestricted Net Position Utilized in Proposed Capital Budget	135,450	120,450					255,900
Appropriation to Municipality/County (3)							
Total Unrestricted Net Position Utilized in Proposed Budget	135,450	263,298					398,748
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 2,542,523	\$ 2,206,378	\$ -	\$ -	\$ -	\$ -	\$ 4,748,901
Last issued Audit Report (4)							

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

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

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

Maximum Allowable Appropriation to Municipality/County \$ 93,511 \$ 54,807 \$ - \$ - \$ - \$ - \$ 148,318

(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.

FISCAL YEAR 2024

Pine Hill Municipal Utilities Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Pine Hill Municipal Utilities Authority

(Authority Name)

Fiscal Year: August 01, 2023 to July 31, 2024

Check the box for the applicable statement below:

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, of governing body of the Pine Hill Municipal Utilities Authority, on May 17, 2023.

It is hereby certified that the governing body of the Pine Hill Municipal Utilities Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Pine Hill Municipal Utilities for the following reason(s):

Officer's Signature:	dbuirch@phmua.org
Name:	Dominic Buirch
Title:	Executive Director
Address:	907 Turnerville Road, Pine Hill, NJ 08021
Phone Number:	856-783-0789
Fax Number:	856-782-7161
E-mail Address:	dbuirch@phmua.org

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Pine Hill Municipal Utilities Authority

Fiscal Year: August 01, 2023 to July 31, 2024

Answer all questions below using the space provided.

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

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

Yes

Yes

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

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

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

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

N/A

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

N/A

Proposed Capital Budget

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Water Main Maintenance	\$ 45,000	\$ 45,000				
Office Upgrades and Phones	11,275	11,275				
Maintenance Garage Roof	20,000	20,000				
2024 Case 580N Backhoe	59,175	59,175				
Total	135,450	135,450	-	-	-	-
<i>Sewer</i>						
Sewer Pump (Flygt)	30,000	\$ 30,000				
Office Upgrades and Phones	11,275	11,275				
Maintenance Garage Roof	20,000	20,000				
2024 Case 580N Backhoe	59,175	59,175				
Total	120,450	120,450	-	-	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 255,900	\$ 255,900	\$ -	\$ -	\$ -	\$ -

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

Proposed Capital Budget

Pine Hill Municipal Utilities Authority
 For the Period: August 01, 2023 to July 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>	\$0					
Water Main Maintenance	45,000	\$ 45,000				
Office Upgrades and New Phones	11,275	11,275				
Maintenance Garage Roof	20,000	20,000				
2024 Case 580N Backhoe	59,175	59,175				
-	-					
-	-					
-	-					
-	-					
<i>Sewer</i>	-					
Sewer Pump (Flygt)	30,000	30,000				
Office Upgrades and New Phones	11,275	11,275				
Maintenance Garage Roof	20,000	20,000	\$			
2024 Case 580N Backhoe	59,175	59,175				
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
TOTAL THIS PAGE ONLY	\$255,900	\$255,900	\$	- \$	- \$	- \$

5 Year Capital Improvement Plan

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Water</i>							
Water Main Maintenance	\$ 270,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Office Upgrades and New Phone	11,275	11,275					
Maintenance Garage Roof	20,000	20,000					
2024 Case 580N Backhoe	59,175	59,175					
Total	360,450	135,450	45,000	45,000	45,000	45,000	45,000
<i>Sewer</i>							
Sewer Pump (Flygt)	30,000	30,000					
Office Upgrades and New Phone	11,275	11,275					
Maintenance Garage Roof	20,000	20,000					
2024 Case 580N Backhoe	59,175	59,175					
Total	120,450	120,450	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 480,900	\$ 255,900	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000

5 Year Capital Improvement Plan

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL ALL DETAIL PAGES	\$ 255,900	\$ 255,900	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Pine Hill Municipal Utilities Authority
For the Period: August 01, 2023 to July 31, 2024

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>						
	Water Capital Budget	\$ 360,450	\$ 360,450			
	Total	360,450	360,450	-	-	-
<i>Sewer</i>						
	Sewer Capital Budget	120,450	\$ 120,450			
	Total	120,450	120,450	-	-	-
<i>Operation #3</i>						
		-				
	Total	-	-	-	-	-
<i>Operation #4</i>						
		-				
	Total	-	-	-	-	-
<i>Operation #5</i>						
		-				
	Total	-	-	-	-	-
<i>Operation #6</i>						
		-				
	Total	-	-	-	-	-
TOTAL		\$ 480,900	\$ 480,900	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4		\$ 480,900				
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Pine Hill Municipal Utilities Authority
 For the Period: August 01, 2023 to July 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources	
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	TOTAL ALL DETAIL PAGES	<u>\$480,900</u>	<u>\$480,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Pine Hill Municipal Utilities Authority Year Ending: July 31, 2022

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

5/17/2023
Date

pgarvey@phmua.org
Clerk/Secretary to the Governing Body

Appendix to Budget Document

