

2015

Borough of Buena
Municipal Utilities
Authority Budgets

BuenaBoroughMUA.com

Department Of



Community
Affairs

Division of Local Government Services

LOCAL GOVT SERVICES

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APPROVED COPY

2015 AUTHORITY BUDGETS

Certification Section

2015

**Borough of Buena
Municipal Utilities
AUTHORITY BUDGETS**

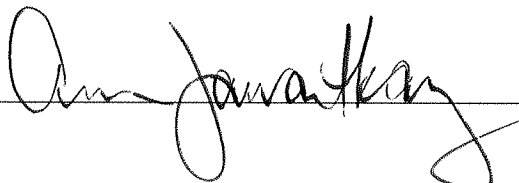
FISCAL YEAR: FROM January 1, 2015 TO December 31, 2015

For Division Use Only

CERTIFICATION OF APPROVED BUDGETS

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

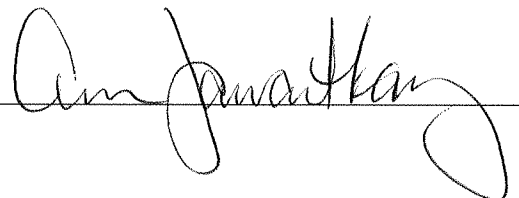
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 11/17/14

CERTIFICATION OF ADOPTED BUDGETS

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

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

By:  Date: 2/26/15

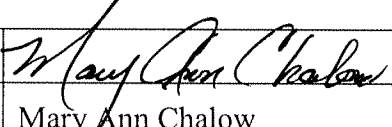
2015 PREPARER'S CERTIFICATION

Borough of Buena Municipal Utilities AUTHORITY BUDGETS

Fiscal Year from January 1, 2015 to December 31, 2015

It is hereby certified that the Authority Budgets, including the Annual Water Budget, the Capital Water Budget/Program, the Annual Sewer Budget and the Capital Sewer Budget/Program annexed hereto, represent 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 budgets 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:	Mary Ann Chalow		
Title:	Consultant		
Address:	P.O. Box 696, Minotola, NJ 08341		
Phone Number:	856-697-1784	Fax Number:	856-697-1434
E-mail address	c.santore@buenaboroughmua.com		

2015 APPROVAL CERTIFICATION

Borough of Buena Municipal Utilities AUTHORITY BUDGETS

FISCAL YEAR: **FROM:** January 1 2015 **TO:** December 31, 2015

It is hereby certified that the Authority Budgets, including all schedules appended hereto, are a true copy of the Annual Budgets and Capital Budgets/Programs approved by resolution by the governing body of the Borough of Buena Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 8th day of October, 2014.

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:	<i>Cheryl M. Santore</i>		
Name:	Cheryl Santore		
Title:	Secretary/Treasurer		
Address:	PO Box 696, Minotola, NJ 08341-0696		
Phone Number:	856-697-1784	Fax Number:	856-697-1434
E-mail address	c.santore@buenaboroughmua.com		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	Buenaboroughmua.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.

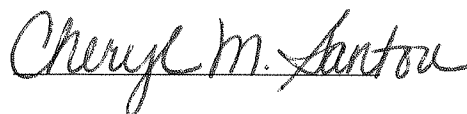
Name of Officer Certifying compliance

Cheryl Santore

Title of Officer Certifying compliance

Secretary/Treasurer

Signature



2015 AUTHORITY BUDGET RESOLUTION R-22-2014
Borough of Buena
Municipal Utilities Authority

FISCAL YEAR: **FROM:** January 1 2015 **TO:** December 31, 2015

WHEREAS, the Annual Water Budget and Capital Water Budget for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2015 and ending, December 31 2015 has been presented before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of October 8, 2014; and

WHEREAS, the Annual Water Budget as introduced reflects Total Revenues of \$ 779,780.00 , Total Appropriations, including any Accumulated Deficit if any, of \$ 892,510.00 and Total Unrestricted Net Position utilized of \$ 112,730.00; and

WHEREAS, the Capital Water Budget as introduced reflects Total Capital Appropriations of \$ 40,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$ _____ 0 _____; and

WHEREAS, the Annual Sewer Budget and Capital Sewer Budget for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2015 and ending, December 31, 2015 has been presented before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of October 8, 2014; and

WHEREAS, the Annual Sewer Budget as introduced reflects Total Revenues of \$ 1,501,940.00 , Total Appropriations, including any Accumulated Deficit if any, of \$ 1,786,763.00 and Total Unrestricted Net Position utilized of \$ 284,823.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$296,000.00 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 Budgets/Programs, pursuant to N.J.A.C. 5:31-2, do 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 Borough of Buena Municipal Utilities Authority, at an open public meeting held on October 8, 2014 that the Annual Water Budget and Annual Sewer Budget, including all related schedules, and the Capital Water Budget/Program and Capital Sewer Budget/Program of the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2015 and ending, December 31, 2015 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budgets 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 Borough of Buena Municipal Utilities Authority will consider the Annual Budgets and Capital Budgets/Programs for adoption on December 10, 2014.

Cheryl M. Santore
(Secretary's Signature)

10-8-14
(Date)

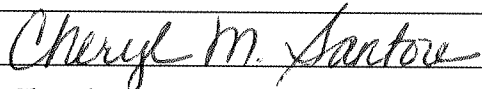
Governing Body Member:	Recorded Vote	
	Aye	Nay Abstain Absent
BAKER	✓	
MIELKE	✓	
SANTAGATA	✓	
SOTO		✓
WOSHNAK	✓	
FEASTER	✓	

2015 ADOPTION CERTIFICATION

Borough of Buena Municipal Utilities Authority Budget

FISCAL YEAR: **FROM:** January 1 2015 **TO:** December 31, 2015

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 Borough of Buena Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 10th day of, December, 2014.

Officer's Signature:			
Name:	Cheryl Santore		
Title:	Secretary/Treasurer		
Address:	PO Box 696, Minotola, NJ 08341-0696		
Phone Number:	856-697-1784	Fax Number:	856-697-1434
E-mail address	c.santore@buenaboroughmua.com		

R-28-2014
2015 ADOPTED BUDGET RESOLUTION
Borough of Buena
Municipal Utilities Authority

FISCAL YEAR: **FROM:** January 1 2015 **TO:** December 31, 2015

WHEREAS, the Annual Budget and Capital Budget/Program for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning January 1, 2015 and ending, December 31, 2015 has been presented for adoption before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of December 10, 2014; 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 Water Budget as introduced reflects Total Revenues of \$ 779,780.00 , Total Appropriations, including any Accumulated Deficit if any, of \$ 892,510.00 and Total Unrestricted Net Position utilized of \$ 112,730.00; and

WHEREAS, the Capital Water Budget as introduced reflects Total Capital Appropriations of \$ 40,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$ _____ 0 _____; and

WHEREAS, the Annual Sewer Budget and Capital Sewer Budget for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2015 and ending, December 31, 2015 has been presented before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of October 8, 2014; and

WHEREAS, the Annual Sewer Budget as introduced reflects Total Revenues of \$ 1,501,940.00 , Total Appropriations, including any Accumulated Deficit if any, of \$ 1,786,763.00 and Total Unrestricted Net Position utilized of \$ 284,823.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$296,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$ _____ 0 _____; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Borough of Buena Municipal Utilities Authority, at an open public meeting held on December 10, 2014 that the Annual Budget and Capital Budget/Program of the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2015 and, ending, December 31, 2015 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.

Cheryl M. Santore
(Secretary's Signature)

12/10/14
(Date)

Governing Body Member:	Recorded Vote				
	Aye	Nay	Abstain	Absent	
<i>BAKER</i>	☒				
<i>MIELKE</i>	☒				
<i>SANTAGATA</i>	☒				
<i>SOTO</i>					
<i>WOSHAK</i>	☒				☒
<i>FEASTER</i>	☒				

2015 AUTHORITY BUDGET

Narrative and Information Section

2015 AUTHORITY BUDGET MESSAGE & ANALYSIS

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: January 1 2015 TO: December 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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 Water Operations Budget reflects an overall decrease of \$16,777(1.85%) and the Sewer Operations Budget reflects a \$11,044(.61%) decrease. Individual increases/decreases contributing to the overall decreases are listed on the following page (N-1a)*
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 budgets will have no impact on Anticipated Revenues which increased slightly as a result of new connections. The Budgets utilize Unrestricted Net Position to maintain stable rates. The Proposed budgets also include Appropriations to the Reserves for Renewal and Replacement in an effort to fund Capital Expenditures and to avoid 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. *As a result of a sluggish economy, minimal growth has been anticipated*
4. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered. *Unrestricted Net Position is being used to stabilize rates and balance the budget.*
5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.). *Not Applicable*
6. The proposed budget must not reflect an anticipated deficit from 2015 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. *Not Applicable*
7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. *No changes in the attached rate schedules are anticipated.*
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. *While the Authority believes this is N/A, it has engaged Phoenix Advisors to perform a Compliance Review pursuant to the MCDC Initiative to determine if the Authority is in compliance as well as to ensure the Authority is in compliance in the future*

Water Operations Increases/ (Decreases) with a variance of +/- 10% Explained

Health Ins-Employee Contributions & Replaced Married Employee w/Single Employee	(13,974)	-19.66%
Post-Retirement Health Benefits-Full Year coverage for Retiree	3,756	21.17%
Office Expense-Cost of Office Supplies	1,000	13.33%
Miscellaneous-Employee Training/Education	1,500	75.00%
Insurance –Increased Contribution to JIF.	3,000	17.65%
Diesel Fuel-To allow for fluctuating fuel prices	2,000	25.00%
Repairs & Maintenance-adjusted based on prior yr. actuals	(10,000)	-33.33%
Chemicals-to allow for decreased cost of Chemicals	(1,000)	11.76%
Treatment Plant Expenses-adjusted based on prior year actuals	(1,000)	-33.33%
Materials & Supplies-adjusted based on prior year actuals	(5,000)	16.67%
Laboratory Supplies-to allow for the increased cost of Supplies	1,000	33.33%
Public Water Tax-adjusted based on prior year actuals	(500)	20.00%
General Expenses-adjusted based on prior year actual	(500)	-33.33%
Interest on Bonds-Decreased resulting from reduced debt	(2,620)	12.71%

Sewer Operations Increases/ (Decreases) with a variance of +/- 10% Explained

Health Ins-Employee Contributions & Replaced Married Employee w/Single Employee	(14,652)	-15.48%
Post-Retirement Health Benefits-Full Year coverage for Retiree	6,313	29.11%
Office Expense-Cost of Office Supplies	1,000	13.33%
Computer Expense-Adjusted based on Current Year Actual	3,000	50.00%
Postage-to allow additional billings and notices to users	1,000	25.00%
Miscellaneous-Employee Training/Education	(2,000)	-20.00%
Licenses, Fees & Permits-Adjusted based on 2014 Actuals	(5,000)	-14.29%
Insurance –Increased Contribution to JIF	2,000	11.11%
Diesel Fuel-To allow for fluctuating fuel prices	2,000	25.00%
Chemicals-2014 was 1 st yr operating upgraded facility-Budget adjusted based on actuals	(25,000)	-31.25%
Plant Materials & Supplies -2014 was 1 st yr operating upgraded facility-Budget adjusted based on actuals	(15,000)	-30.00%
Laboratory Supplies-to allow for the increased cost of Supplies	4,000	66.67%
Renewal & Replacement Fund-increased based on 5 year Capital Program Requirements	40,000	32.00%

BOROUGH OF BUENA
MUNICIPAL UTILITIES AUTHORITY

REVISED SCHEDULE OF RATES
TO BE EFFECTIVE JANUARY 1, 2012

SCHEDULE I – RESIDENTIAL CLASSIFICATION

A. CHARGES FOR SEWER SERVICE ARE:

1. Annual Rate per Domestic Consumer Unit (DCU): \$ 545.00
2. All residential units shall pay an annual rate of \$545.00, regardless of whether said unit is occupied.

SCHEDULE II

A. FORMULA FOR CUSTOMERS OF BBMUA WHOSE SEWERAGE CHARGES ARE DETERMINED BY FLOW ONLY. (COMMERCIAL CLASSIFICATION)

The sewerage charge for customers billed on the basis of flow shall be determined by taking the average daily potable water flow in gallons, generated by that customer for the preceding quarter, as read by the BBMUA, and divided by a factor of 165 (165 gpd [gallon per day] represents the equivalent value of the daily consumption of the domestic consumer unit). The calculated number of DCU's X \$545.00 annual rate equals the sewerage charge. This formula equals the total charge to the customer. The BBMUA will use the customers' water meter reading to calculate the sewer usage of said customer. The only exception to using the water meter to calculate sewer usage is if there is an approved sewer meter in place. All customers pay a minimum charge of one unit.

B. FORMULA FOR CUSTOMERS OF THE BBMUA WHOSE SEWERAGE CHARGES ARE DETERMINED BY FLOW AND STRENGTH. (Industrial Classification)

The "Industrial" classification will be given to the customers of the BBMUA who are given the industrial classification by New Jersey Department of Environmental Protection.

The sewerage charge for customers of the BBMUA whose charges are determined by both flow and strength shall be based upon the number of actual domestic consumer units subject to the above-mentioned flow formula, times an excess charge, using the strength formula times the current rate for domestic consumer unit. The strength formula shall be:

$$\frac{.40 \times (\text{BOD in ppm})}{(300)} + \frac{.40 \times (\text{TSS in ppm})}{(300)} + \frac{.20 \times (\text{TKN in ppm})}{(40)}$$

In any instance where the application of this formula includes a parameter of less than 300 Mg/L in BOD or less than 300 Mg/L in TSS or less than 40 Mg/L in TKN, the value in the parenthesis of the foregoing formula shall always be equal to a factor of 1.

In all cases where effluent characteristics are shown by actual testing to contain excessively high loadings with respect to parameters other than BOD, TSS or TKN, the BBMUA shall have the right, privilege and ability to expand the foregoing strength factor formula to incorporate these other characteristics in the equation.

Sampling for strength shall be performed by each customer utilizing the services of a certified laboratory in each of the months of February, May, August and November of each calendar year. The results of all tests so taken shall be supplied to the BBMUA within thirty (30) days and shall include analyses of BOD, TSS and TKN, along with such other parameters as the BBMUA shall identify from time to time.

C. FORMULA FOR COMMERCIAL AND INDUSTRIAL CUSTOMERS WHO CHOOSE TO IRRIGATE

If a customer of the BBMUA chooses to irrigate, said customer will have the option to install a second meter so that the calculated amount of irrigation can be deducted from the main meter for sewer usage.

SCHEDULE III

A. THE CHARGE FOR SEPTAGE TREATMENT SHALL BE AS FOLLOWS:

1. Customers hauling septage for treatment in an amount of 0 to 200,000 gallons per month shall be charged a rate of \$.05 per gallon.
2. Customers hauling septage for treatment in excess of 200,000 gallons per month shall be charged a rate of \$.04 per gallon.

The above rates shall become effective on August 1, 2011

SCHEDULE IV

- A. Connection Fee: \$3,500.00
(Not including all state and county utility road
opening permit fees and expenses as may be necessary)
1. Residential = minimum one domestic consumer unit per residence (one domestic consumer unit = 165 gallons per day)
 2. Commercial = Based on the BBMUA's engineers estimate of flow in gallons per day divided by one domestic consumer unit (165 gallons per day)
 3. Industrial = Based on the BBMUA's engineers estimate of flow in gallons per day divided by one domestic consumer unit (165 gallons per day)

The BBMUA reserves the right to adjust the number of commercial and industrial connections if actual flows do not reflect original estimates.

METERED SERVICE RATES

The following shall be the rates at which the water will be furnished, and shall be a minimum charge for each consumer unit of \$254.00 per annum, as follows:

\$63.50 per quarter for the first 15,000 gallons or less.

For each 1,000 gallons or less over the 15,000 gallon minimum there shall be a charge of \$1.50.

For purposes of determining the minimum charge, a consumer unit is defined as a single family dwelling, an apartment, a single condominium, half of a duplex home. Each motel room and/or rented room with bathroom facility attached thereto shall be considered a half consumer unit. For purposes of billing, a commercial enterprise shall be considered as one unit.

The aforesaid metered charge shall include maintenance of meters and any repair or maintenance charges on meters, except for repairs made necessary by gross neglect of the consumer as hereinbefore mentioned.

All water services to a residential dwelling shall be 1 inch and the meter shall be a 3/4 inch meter. The cost of the installation from the curb line to the home with the exception of the meter shall be borne by the consumer.

AUTHORITY CONTACT INFORMATION

2015

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

Name of Authority:	Borough of Buena Municipal Utilities Authority		
Address:	P O Box 696		
City, State, Zip:	Minotola	NJ	08341
Phone: (ext.)	856-697-1784	Fax:	856-697-1434

Preparer's Name:	Mary Ann Chalow		
Preparer's Address:	PO Box 696		
City, State, Zip:	Minotola	NJ	08341
Phone: (ext.)	856-697-1784	Fax:	856-697-1434
E-mail:	c.santore@buenaboroughmua.com		

Chief Executive Officer:	N/A		
Phone: (ext.)		Fax:	
E-mail:			

Chief Financial Officer:	N/A		
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	Stephen P. Testa, CPA		
Name of Firm:	Romano, Hearing, Testa & Knorr		
Address:	150 S. Main Rd		
City, State, Zip:	Vineland	NJ	
Phone: (ext.)	856-692-9100	Fax:	856-697-1434
E-mail:	steast@rhtservices.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: January 1 2015 TO: December 31, 2015

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

- 1) Provide the number of individuals employed in calendar year 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 17
- 2) Provide the amount of total salaries and wages for calendar year 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$585,275.78
- 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? noIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. no If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **All full time employees are covered by written employment contracts. Board Members Salaries are established by the Borough Council. One Part time clerical salary is approved by Resolution.**
- 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.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: January 1 2015 TO: December 31, 2015

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? no (accumulated Sick Pay of \$12,000 was paid to one retiring employee)

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. While the Authority believes this is N/A, it has engaged Phoenix Advisors to perform a Compliance Review pursuant to the MCDC Initiative to determine if the Authority is in compliance as well as to ensure the Authority is in compliance 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
Borough of Buena Municipal Utilities Authority**

FISCAL YEAR: **FROM:** January 1 2015 **TO:** December 31, 2015

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 all related 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 related 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, 2015, the calendar year 2013 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2014, with 2013 being the most recent calendar year ended), and for fiscal years ending June 30, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2015, with 2014 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)

Borough of Buena Municipal Utilities Authority
to
December 31, 2015

For the Period January 1, 2015

Reportable Compensation from
Authority (W-2/ 1099)

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	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)						
1 Mielke, Charles	Chairman	x	x					\$ 3,080		\$ 308	\$ 3,388	N/A			\$ 3,388
2 Baker, Richard	Vice Chairman	x	x					3,700		370	4,070	N/A			4,070
3 Woshnak, Sharon	Member	x	x					1,600		160	1,760	N/A			1,760
4 Soto, Francisco	Member	x	x					3,080		308	3,388	N/A			3,388
5 Santagata, Joseph	Member	x	x					-		-	-	N/A			-
6 Vacant	Alternate #1	x	x					-		-	-	N/A			-
7 Feaster, Michael	Alternate #2	x	x					-		-	-	N/A			-
8 Santore, Cheryl	Sec'y/Treasurer	40	x					56,529	12,479	21,244	77,773	City of Vineland Firefighter	60015	12,783	72,798
9 Zorai, Alan	Plant Superintendent	40	x					94,136		10,319	116,934	N/A			77,773
10															116,934
11															-
12															-
13															-
14															-
15															-
Total:								\$ 162,125	\$ -	\$ 12,479	\$ 32,709	\$ 207,313	\$ 60,015	\$ 12,783	\$ 280,111

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:

Schedule of Health Benefits - Detailed Cost Analysis

Borough of Buena Municipal Utilities Authority
For the Period January 1, 2015 to December 31, 2015

Annual Cost									
	# of Covered Members (Medical & Rx) Proposed Budget	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost		% Increase (Decrease)		
					per Employee Current Year	Total Current Year Cost			
<u>Active Employees - Health Benefits - Annual Cost</u>									
Single Coverage	2	\$ 10,862	\$ 21,723	2	\$ 10,440	\$ 20,880	\$ 843	4.0%	
Parent & Child	2	18,356	36,712	2	16,602	33,204	3,508	10.6%	
Employee & Spouse (or Partner)	2	20,600	41,201	2	20,784	41,568	(367)	-0.9%	
Family	2	23,379	46,758	2	21,590	43,180	3,578	8.3%	
Employee Cost Sharing Contribution (enter as negative -)			(16,589)			(10,381)	(6,208)	59.8%	
Subtotal	8		129,805	8		128,451	1,354	1.1%	
<u>Commissioners - Health Benefits - Annual Cost</u>									
Single Coverage	0		-	0		-	-	#DIV/0!	
Parent & Child	0		-	0		-	-	#DIV/0!	
Employee & Spouse (or Partner)	0		-	0		-	-	#DIV/0!	
Family	0		-	0		-	-	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!	
Subtotal	0		-	0		-	-	#DIV/0!	
<u>Retirees - Health Benefits - Annual Cost</u>									
Single Coverage	3	8,575	25,725	3	8076	24,228	1,497	6.2%	
Parent & Child			-			-	-	#DIV/0!	
Employee & Spouse (or Partner)	2	11,797	23,594	2	11,102	22,204	1,390	6.3%	
Family			-			-	-	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!	
Subtotal	5		49,319	5		46,432	2,888	6.2%	
GRAND TOTAL	13		\$ 179,124	13		\$ 174,883	\$ 4,242	2.4%	

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

Schedule of Accumulated Liability for Compensated Absences

Borough of Buena Municipal Utilities Authority

For the Period

January 1, 2015

to

December 31, 2015

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

Legal Basis for Benefit
(check applicable items)

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
Erber, Jonathan	37.375	\$ 4,307	x		
Austino, Debbie	24.125	1,351			x
Santore, Cheryl	23.875	2,683			x
Noone, Jeffrey	119.375	12,000			x
Guglielmo, Bob	234.625	12,000	x		
Zorzi, Alan	82	12,000			x
Baals, Jim	46.125	5,223	x		
DeLiberis, Robert	82.375	9,163	x		
Damon, Cy	55	6,118	x		
Fenselau, Mary	43.75	963		x	
Employer Payroll Taxes-FICA		5,035			
Total liability for accumulated compensated absences at beginning of current year		\$ 70,843			

Schedule of Shared Service Agreements

For the Period	January 1, 2015	to	December 31, 2015
Borough of Buena Municipal Utilities Authority			

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

[illegible]

2015 AUTHORITY BUDGET

Financial Schedules Section

2015 Budget Summary

Borough of Buena Municipal Utilities Authority
For the Period January 1, 2015 to December 31, 2015

	Proposed Budget					Current Year Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	Water	Sewer	N/A	N/A	N/A			
REVENUES								
Total Operating Revenues	\$ 737,780	\$ 1,499,440	\$ -	\$ -	\$ -	\$ 2,237,220	\$ 11,820	0.5%
Total Non-Operating Revenues	42,000	2,500	-	-	-	44,500	(500)	-1.1%
Total Anticipated Revenues	779,780	1,501,940	-	-	-	2,281,720	11,320	0.5%
APPROPRIATIONS								
Total Administration	199,500	243,500	-	-	-	443,000	8,780	2.0%
Total Cost of Providing Services	510,810	899,450	-	-	-	1,410,260	(77,388)	-5.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	74,200	351,251	-	-	-	425,451	14,394	3.5%
Total Operating Appropriations	784,510	1,494,201	-	-	-	2,278,711	(54,214)	-2.3%
Total Interest Payments on Debt	18,000	127,562	-	-	-	145,562	(13,607)	-8.5%
Total Other Non-Operating Appropriations	90,000	165,000	-	-	-	255,000	40,000	18.6%
Total Non-Operating Appropriations	108,000	292,562	-	-	-	400,562	26,393	7.1%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	892,510	1,786,763	-	-	-	2,679,273	(27,821)	-1.0%
Less: Total Unrestricted Net Position Utilized	112,730	284,823	-	-	-	397,553	(39,141)	-9.0%
Net Total Appropriations	779,780	1,501,940	-	-	-	2,281,720	11,320	0.5%
ANTICIPATED SURPLUS (DEFICIT)	\$ 0	\$ (0)	\$ -	\$ -	\$ -	\$ 0	\$ (0)	-90.0%

2015 Revenue Schedule

Borough of Buena Municipal Utilities Authority

For the Period January 1, 2015 to December 31, 2015

	Proposed Budget							Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	\$ 535,432	\$ 1,052,940					\$ 1,588,372	\$ 1,585,284	\$ 3,088	0.2%
Business/Commercial	76,030	184,000					260,030	258,246	1,784	0.7%
Industrial	9,400	19,000					28,400	30,590	(2,190)	-7.2%
Intergovernmental							-	-	-	#DIV/0!
Other	99,138						99,138	90,000	9,138	10.2%
Total Service Charges	720,000	1,255,940	-	-	-	-	1,975,940	1,964,120	11,820	0.6%
Connection Fees										
Residential	3,780	17,500					21,280	21,280	-	0.0%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	3,780	17,500	-	-	-	-	21,280	21,280	-	0.0%
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Delinquent Penalties	12,000	25,000					37,000	37,000	-	0.0%
Miscellaneous	2,000	1,000					3,000	3,000	-	0.0%
Septage Fees		200,000					200,000	200,000	-	0.0%
							-	-	-	#DIV/0!
Total Other Revenue	14,000	226,000	-	-	-	-	240,000	240,000	-	0.0%
Total Operating Revenues	737,780	1,499,440	-	-	-	-	2,237,220	2,225,400	11,820	0.5%
NON-OPERATING REVENUES										
Grants & Entitlements (List)										
Grant #1							-	-	-	#DIV/0!
Grant #2							-	-	-	#DIV/0!
Grant #3							-	-	-	#DIV/0!
Grant #4							-	-	-	#DIV/0!
Total Grants & Entitlements	-	-	-	-	-	-	-	-	-	#DIV/0!
Local Subsidies & Donations (List)										
Local Subsidy #1							-	-	-	#DIV/0!
Local Subsidy #2							-	-	-	#DIV/0!
Local Subsidy #3							-	-	-	#DIV/0!
Local Subsidy #4							-	-	-	#DIV/0!
Total Local Subsidies & Donations	-	-	-	-	-	-	-	-	-	#DIV/0!
Interest on Investments & Deposits										
Investments	1,000	2,500					3,500	6,000	(2,500)	-41.7%
Security Deposits							-	-	-	#DIV/0!
Penalties							-	-	-	#DIV/0!
Other Investments							-	-	-	#DIV/0!
Total Interest	1,000	2,500	-	-	-	-	3,500	6,000	(2,500)	-41.7%
Other Non-Operating Revenues (List)										
Water Tower Rentals	41,000						41,000	39,000	2,000	5.1%
Other Non-Operating #2							-	-	-	#DIV/0!
Other Non-Operating #3							-	-	-	#DIV/0!
Other Non-Operating #4							-	-	-	#DIV/0!
Other Non-Operating Revenues	41,000	-	-	-	-	-	41,000	39,000	2,000	5.1%
Total Non-Operating Revenues	42,000	2,500	-	-	-	-	44,500	45,000	(500)	-1.1%
TOTAL ANTICIPATED REVENUES	\$ 779,780	\$ 1,501,940	\$ -	\$ -	\$ -	\$ -	\$ 2,281,720	\$ 2,270,400	\$ 11,320	0.5%

2014 Revenue Schedule

Borough of Buena Municipal Utilities Authority

For the Period January 1, 2015 to December 31, 2015

	Current Year Adopted Budget						Total All
	Water	Sewer	N/A	N/A	N/A	N/A	Operations
OPERATING REVENUES							
Service Charges							
Residential	\$ 534,797	\$ 1,050,487					\$ 1,585,284
Business/Commercial	63,246	195,000					258,246
Industrial	21,590	9,000					30,590
Intergovernmental							-
Other	90,000						90,000
Total Service Charges	709,633	1,254,487	-	-	-	-	1,964,120
Connection Fees							
Residential	3,780	17,500					21,280
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	3,780	17,500	-	-	-	-	21,280
Parking Fees							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
Other Operating Revenues (List)							
Delinquent Penalties	12,000	25,000					37,000
Miscellaneous	2,000	1,000					3,000
Septage Fees		200,000					200,000
Other Revenue 4							-
Total Other Revenue	14,000	226,000	-	-	-	-	240,000
Total Operating Revenues	727,413	1,497,987	-	-	-	-	2,225,400
NON-OPERATING REVENUES							
Grants & Entitlements (List)							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements	-	-	-	-	-	-	-
Local Subsidies & Donations (List)							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations	-	-	-	-	-	-	-
Interest on Investments & Deposits							
Investments	2,500	3,500					6,000
Security Deposits							-
Penalties							-
Other Investments							-
Total Interest	2,500	3,500	-	-	-	-	6,000
Other Non-Operating Revenues (List)							
Water Tower Rentals	39,000						39,000
Other Non-Operating #2							-
Other Non-Operating #3							-
Other Non-Operating #4							-
Other Non-Operating Revenues	39,000	-	-	-	-	-	39,000
Total Non-Operating Revenues	41,500	3,500	-	-	-	-	45,000
TOTAL ANTICIPATED REVENUES	\$ 768,913	\$ 1,501,487	\$ -	\$ -	\$ -	\$ -	\$ 2,270,400

2015 Appropriations Schedule

Borough of Buena Municipal Utilities Authority

For the Period January 1, 2015 to December 31, 2015

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 63,790	\$ 63,790					\$ 122,602	\$ 4,978	4.1%
Fringe Benefits	34,210	34,210					68,420	302	0.4%
Total Administration - Personnel	98,000	98,000	-	-	-	-	190,720	5,280	2.8%
<i>Administration - Other (List)</i>									
Office Expense	29,500	29,500					52,000	7,000	13.5%
Professional Fees	57,500	81,000					138,500	-	0.0%
Licenses, Fees Permits	10,000	30,000					45,000	(5,000)	-11.1%
Legal Advertisements	1,000	1,000					2,000	-	0.0%
Miscellaneous Administration*	3,500	4,000					6,000	1,500	25.0%
Total Administration - Other	101,500	145,500	-	-	-	-	243,500	3,500	1.4%
Total Administration	199,500	243,500	-	-	-	-	434,220	8,780	2.0%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	215,390	282,260					504,860	(7,210)	-1.4%
Fringe Benefits	109,160	154,340					286,288	(22,788)	-8.0%
Total COPS - Personnel	324,550	436,600	-	-	-	-	791,148	(29,998)	-3.8%
<i>Cost of Providing Services - Other (List)</i>									
Insurance	20,000	20,000					35,000	5,000	14.3%
Supplies, Testing, Monitoring	45,500	164,000					251,500	(42,000)	-16.7%
Repairs & Maintenance	30,000	95,000					140,000	(15,000)	-10.7%
Utilities	85,760	180,850					261,000	5,610	2.1%
Miscellaneous COPS*	5,000	3,000					9,000	(1,000)	-11.1%
Total COPS - Other	186,260	462,850	-	-	-	-	696,500	(47,390)	-6.8%
Total Cost of Providing Services	510,810	899,450	-	-	-	-	1,487,648	(77,388)	-5.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	74,200	351,251	-	-	-	-	411,057	14,394	3.5%
Total Operating Appropriations	784,510	1,494,201	-	-	-	-	2,332,925	(54,214)	-2.3%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	18,000	127,562	-	-	-	-	159,169	(13,607)	-8.5%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve	90,000	165,000					215,000	40,000	18.6%
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	108,000	292,562	-	-	-	-	374,169	26,393	7.1%
TOTAL APPROPRIATIONS	892,510	1,786,763	-	-	-	-	2,707,094	(27,821)	-1.0%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	892,510	1,786,763	-	-	-	-	2,707,094	(27,821)	-1.0%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	112,730	284,823					436,694	(39,141)	-9.0%
Total Unrestricted Net Position Utilized	112,730	284,823	-	-	-	-	436,694	(39,141)	-9.0%
TOTAL NET APPROPRIATIONS	\$ 779,780	\$ 1,501,940	\$ -	\$ -	\$ -	\$ -	\$ 2,281,720	\$ 11,320	0.5%

* 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 \$ 39,225.50 \$ 74,710.05 \$ - \$ - \$ - \$ - \$ 113,935.55

2014 Appropriations Schedule

Borough of Buena Municipal Utilities Authority
For the Period January 1, 2015 to December 31, 2015

	<i>Current Year Adopted Budget</i>						Total All
	Water	Sewer	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 61,301	\$ 61,301					\$ 122,602
Fringe Benefits	34,059	34,059					68,118
Total Administration - Personnel	95,360	95,360	-	-	-	-	190,720
<i>Administration - Other (List)</i>							
Office Expense	28,000	24,000					52,000
Professional Fees	55,500	83,000					138,500
Licenses, Fees Permits	10,000	35,000					45,000
Legal Advertisements	1,000	1,000					2,000
Miscellaneous Administration*	2,000	4,000					6,000
Total Administration - Other	96,500	147,000	-	-	-	-	243,500
Total Administration	191,860	242,360	-	-	-	-	434,220
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	218,096	286,764					504,860
Fringe Benefits	121,211	165,077					286,288
Total COPS - Personnel	339,307	451,841	-	-	-	-	791,148
<i>Cost of Providing Services - Other (List)</i>							
Insurance	17,000	18,000					35,000
Operating & Lab- Chemicals & Supplies	51,500	200,000					251,500
Repairs & Maintenance	40,000	100,000					140,000
Utilities	83,000	178,000					261,000
Miscellaneous COPS*	6,000	3,000					9,000
Total COPS - Other	197,500	499,000	-	-	-	-	696,500
Total Cost of Providing Services	536,807	950,841	-	-	-	-	1,487,648
Total Principal Payments on Debt Service in Lieu of Depreciation	70,000	341,057	-	-	-	-	411,057
Total Operating Appropriations	798,667	1,534,258	-	-	-	-	2,332,925
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	20,620	138,549	-	-	-	-	159,169
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	90,000	125,000					215,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	110,620	263,549	-	-	-	-	374,169
TOTAL APPROPRIATIONS	909,287	1,797,807	-	-	-	-	2,707,094
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	909,287	1,797,807	-	-	-	-	2,707,094
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	140,374	296,320					436,694
Total Unrestricted Net Position Utilized	140,374	296,320	-	-	-	-	436,694
TOTAL NET APPROPRIATIONS	\$ 768,913	\$ 1,501,487	\$ -	\$ -	\$ -	\$ -	\$ 2,270,400

* 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 \$ 39,933.35 \$ 76,712.90 \$ - \$ - \$ - \$ - \$ 116,646.25

5 Year Debt Service Schedule - Principal

Borough of Buena Municipal Utilities Authority

	Current Year (2014)	Fiscal Year Beginning in						Total Principal Outstanding
		2015	2016	2017	2018	2019	2020	
Water								
Revenue Bond Series 2003A	\$ 70,000	\$ 74,200	\$ 75,600	\$ 79,800	\$ 113,400	\$ 92,400		\$ 435,400
Debt Issuance #2								-
Debt Issuance #3								-
Debt Issuance #4								-
Total Principal	70,000	74,200	75,600	79,800	113,400	92,400	-	435,400
Sewer								
Revenue Bond Series 2003A	180,000	\$ 190,800	\$ 194,400	\$ 205,200	\$ 291,600	\$ 237,600		1,119,600
NJWW Trust Loan 2003T	60,000	60,000	65,000	65,000				190,000
NJFIT Fund Loan	43,400	41,562	42,708	914				85,184
USDA Series 2013	57,657	58,889	60,148	61,432	62,744	64,085	65,454	3,520,625
Total Principal	341,057	351,251	362,256	332,546	354,344	301,685	65,454	4,915,409
N/A								
Debt Issuance #1								-
Debt Issuance #2								-
Debt Issuance #3								-
Debt Issuance #4								-
Total Principal	-	-	-	-	-	-	-	-
N/A								
Debt Issuance #1								-
Debt Issuance #2								-
Debt Issuance #3								-
Debt Issuance #4								-
Total Principal	-	-	-	-	-	-	-	-
N/A								
Debt Issuance #1								-
Debt Issuance #2								-
Debt Issuance #3								-
Debt Issuance #4								-
Total Principal	-	-	-	-	-	-	-	-
N/A								
Debt Issuance #1								-
Debt Issuance #2								-
Debt Issuance #3								-
Debt Issuance #4								-
Total Principal	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS								
	\$ 411,057	\$ 425,451	\$ 437,856	\$ 412,346	\$ 467,744	\$ 394,085	\$ 65,454	\$ 3,147,873
								\$ 5,350,809
Indicate the Authority's most recent bond rating and the year of the rating by ratings service								
	Moody's	Fitch	Standard & Poors					
Bond Rating								
Year of Last Rating								

5 Year Debt Service Schedule - Interest

Borough of Buena Municipal Utilities Authority

	Current Year (2014)	Fiscal Year Beginning in						Total Interest Payments	
		2015	2016	2017	2018	2019	2020	Thereafter	Outstanding
<i>Water</i>									
Revenue Bond Series 2003A	\$ 20,620	\$ 18,000	\$ 15,032	\$ 12,008	\$ 8,736	\$ 3,973		\$	\$ 57,749
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Interest Payments	20,620	18,000	15,032	12,008	8,736	3,973	-	-	57,749
<i>Sewer</i>									
Revenue Bond Series 2003A	\$ 53,040	46,285	38,653	30,877	22,464	10,217			148,496
NJWW Trust Loan 2003T	11,000	8,000	4,875	1,625					14,500
NJEIT Fund Loan	-	-							-
USDA Series 2013	74,509	73,277	72,019	70,734	69,422	68,081	66,712	1,279,011	1,699,256
Total Interest Payments	138,549	127,562	115,547	103,236	91,886	78,298	66,712	1,279,011	1,862,253
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	\$ 159,169	\$ 145,562	\$ 130,579	\$ 115,244	\$ 100,622	\$ 82,271	\$ 66,712	\$ 1,279,011	\$ 1,920,001

2015 Net Position Reconciliation

Borough of Buena Municipal Utilities Authority

For the Period January 1, 2015 to December 31, 2015

Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$ 3,251,009	\$ 4,818,407					\$ 8,069,416
Less: Invested in Capital Assets, Net of Related Debt (1)	2,505,132	3,606,815					6,111,947
Less: Restricted for Debt Service Reserve (1)	46,661	170,445					217,106
Less: Other Restricted Net Position (1)	181,621	297,622					479,243
Total Unrestricted Net Position (1)	517,595	743,525	-	-	-	-	1,261,120
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	-	290,000					290,000
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	(46,192)	(85,990)					(132,182)
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	471,403	367,535	-	-	-	-	838,938
Unrestricted Net Position Utilized to Balance Proposed Budget	112,730	284,823	-	-	-	-	397,553
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	112,730	284,823	-	-	-	-	397,553
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
(4)	\$ 358,673	\$ 82,712	\$ -	\$ -	\$ -	\$ -	\$ 441,385

(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

\$ 39,226 \$ 74,710 \$ - \$ - \$ - \$ - \$ 113,936

(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.

2015

**Borough of Buena
Municipal Utilities Authority**

**AUTHORITY
CAPITAL
BUDGET/
PROGRAM**

2015 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: **FROM:** January 1 2015 **TO:** December 31, 2015

☒ 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 Borough of Buena Municipal Utilities Authority, on the ____8th____ day of __October_____, ____2014_____.

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:	<i>Cheryl M. Santore</i>		
Name:	Cheryl Santore		
Title:	Secretary/Treasurer		
Address:	PO Box 696, Minotola, NJ 08341-0696		
Phone Number:	856-697-1784	Fax Number:	856-697-1434
E-mail address	c.santore@buenaboroughmua.com		

2015 CAPITAL BUDGET/PROGRAM MESSAGE

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: January 1 2015 TO: December 31, 2015

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program?

Yes where applicable

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?

Not all Projects have been developed from a specific capital improvement plan

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

Not Recently

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

The Authority anticipates funding the Renewal and Replacement fund annually from operating revenues. As a result, there should not be any significant impact on current or future 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.

None Noted

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 Noted

Add additional sheets if necessary.

2015 Proposed Capital Budget

Borough of Buena Municipal Utilities Authority
For the Period January 1, 2015 to December 31, 2015

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Plant /Office Equipment	\$ 25,000		\$ 25,000			
Water Lines	15,000		15,000			
Refurbish Water Tower	-					
Project D Description	-					
Total	40,000	-	40,000	-	-	-
<i>Sewer</i>						
Plant /Office Equipment	216,000		216,000			
Sewer Lines & Laterals	25,000		25,000			
Equipment Filters	-					
Purchase Property	55,000		55,000			
Total	296,000	-	296,000	-	-	-
<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 PROPOSED CAPITAL BUDGET	\$ 336,000	\$ -	\$ 336,000	\$ -	\$ -	\$ -

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

Borough of Buena Municipal Utilities Authority

For the Period January 1, 2015 to December 31, 2015

		Fiscal Year Beginning in					
	Estimated Total	Current Year					
	Cost	Proposed					
		Budget	2016	2017	2018	2019	2020
Water							
Plant /Office Equipment	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Water Lines	90,000	15,000	15,000	15,000	15,000	15,000	15,000
Refurbish Water Tower	250,000	-			250,000		
Project D Description	-	-					
Total	490,000	40,000	40,000	40,000	290,000	40,000	40,000
Sewer							
Plant /Office Equipment	341,000	216,000	25,000	25,000	25,000	25,000	25,000
Sewer Lines & Laterals	440,000	25,000	315,000	25,000	25,000	25,000	25,000
Equipment Filters	525,000	-					525,000
Purchase Property	55,000	55,000	-				
Total	1,361,000	296,000	340,000	50,000	50,000	50,000	575,000
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	\$ 1,851,000	\$ 336,000	\$ 380,000	\$ 90,000	\$ 340,000	\$ 90,000	\$ 615,000

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

5 Year Capital Improvement Plan Funding Sources

Borough of Buena Municipal Utilities Authority

For the Period January 1, 2015 to December 31, 2015

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Plant /Office Equipment	\$ 150,000		\$ 150,000			
Water Lines	90,000		90,000			
Refurbish Water Tower	250,000		250,000			
Project D Description	-					
Total	490,000	-	490,000	-	-	-
<i>Sewer</i>						
Plant /Office Equipment	341,000		341,000			
Sewer Lines & Laterals	440,000		440,000			
Equipment Filters	525,000		525,000			
Purchase Property	55,000		55,000			
Total	1,361,000	-	1,361,000	-	-	-
<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	\$ 1,851,000	\$ -	\$ 1,851,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 1,851,000					
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.