ADOPTED COPY

2018

APPROVED COPY

Borough of Buena Municipal Utilities

Authority Budgets

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Department Of Community Affairs

Division of Local Government Services

2018 AUTHORITY BUDGETS

Certification Section

2018

Borough of Buena
Municipal Utilities
AUTHORITY BUDGETS

FISCAL YEAR: FROM January 1, 2018 TO December 31, 2018

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: Paul D. Cuvet CPA, RMA Date: 11/6/2017

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: Paul D. Cuvet CPA, RMA Date: 12/21/2017

2018 PREPARER'S CERTIFICATION

Borough of Buena
Municipal Utilities
AUTHORITY BUDGETS

Fiscal Year from January 1, 2018 to December 31, 2018

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:	Mary Ann Chalow		
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		

2018 APPROVAL CERTIFICATION

Borough of Buena
Municipal Utilities
AUTHORITY BUDGETS

FISCAL YEAR: **FROM:** January 1 2018 **TO:** December 31 , 2018

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 25th day of October , 2017.

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:	Cheryl M. Santore		
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

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 2015, 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 2013, 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, 2015, 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	Cheryl M. Santore

2018 AUTHORITY BUDGET RESOLUTION
Borough of Buena
Municipal Utilities Authority

R-30-2017

FISCAL YEAR: **FROM:** January 1 2018 **TO:** December 31, 2018

WHEREAS, the Annual Water Budget and Capital Water Budget for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2018 and ending, December 31 2018 has been presented before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of October 25, 2016; and

WHEREAS, the Annual Water Budget as introduced reflects Total Revenues of $751,300 , Total Appropriations, including any Accumulated Deficit if any, of $998,682 and Total Unrestricted Net Position utilized of $247,382; and

WHEREAS, the Capital Water Budget as introduced reflects Total Capital Appropriations of $947,500 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, 2018 and ending, December 31, 2018 has been presented before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of October 25, 2017; and

WHEREAS, the Annual Sewer Budget as introduced reflects Total Revenues of $1,548,390, Total Appropriations, including any Accumulated Deficit if any, of $ 1,965,214 and Total Unrestricted Net Position utilized of $416,824; and

WHEREAS, the Sewer Capital Budget as introduced reflects Total Capital Appropriations of $2,144,400 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 25, 2017 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, 2018 and ending, December 31, 2018 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 13, 2017.

Cheryl M. Santore — 10/25/17

(Secretary's Signature) (Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
SANTAGATA	✓			
BAKER	✓			
DELANO	✓			
FORMISANO	✓			
JOHNSTON	✓			

2018 ADOPTION CERTIFICATION

Borough of Buena
Municipal Utilities Authority Budget

FISCAL YEAR: **FROM:** January 1 2018 **TO:** December 31 , 2018

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 13th day of December, 2017

Officer's Signature:	Cheryl M. Santore		
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		

2018 ADOPTED BUDGET RESOLUTION
Borough of Buena
Municipal Utilities Authority

R-32-2017

FISCAL YEAR: **FROM:** January 1 2018 **TO:** December 31, 2018

WHEREAS, the Annual Budget and Capital Budget/Program for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning January 1 2018 and ending December 31, 2018 has been presented for adoption before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of December 13, 2017 ; 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 presented for adoption reflects Total Revenues of $751.300 , Total Appropriations, including any Accumulated Deficit if any, of $998,682 and Total Unrestricted Net Position utilized of $247,382; and

WHEREAS, the Annual Sewer Budget as presented for adoption reflects Total Revenues of $1,548,390, Total Appropriations, including any Accumulated Deficit if any, of $ 1,965,214 and Total Unrestricted Net Position utilized of $416,824; and

WHEREAS, the Water Capital Budget as presented for adoption reflects Total Capital Appropriations of $947,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of $_0__; and

WHEREAS, the Sewer Capital Budget as presented for adoption reflects Total Capital Appropriations of $2,144,400 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 Borough of Buena Municipal Utilities Authority, at an open public meeting held on December 13, 2017 that the Annual Budget and Capital Budget/Program of the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2018 and ending December 31, 2018 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)

12/13/17
(Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
SANTAGATA	✓			
BAKER				✓
DELANO				✓
FORMISANO				✓
JOHNSTON	✓			
ALTERNATE - ALVAREZ	✓			

2018 AUTHORITY BUDGET

Narrative and Information Section

2018 AUTHORITY BUDGET MESSAGE & ANALYSIS
Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: January 1 2018 **TO:** December 31, 2018

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 adopted budget for each operation. Explain any variances over +/-10% **(As shown on budget page F-4 explain the reason for changes for each <u>appropriation</u> changing more than 10%)** for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase. *The Water Operations Budget reflects an overall increase of $25,987(2.67%) and the Sewer Operations Budget reflects a $1,961(>1%) decrease. Individual increases/decreases contributing to the overall increases 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% **(As shown on budget page F-2 explain reason for change for each <u>revenue</u> changing more than 10%)** from the current year adopted budget. *The Proposed budgets will have no impact on Anticipated Revenues which decreased slightly as a result of anticipated fewer new connections. The Budgets utilize Unrestricted Net Position to maintain stable rates.*

Revenue from new connections has been reduced from 5 to 2 new homes.

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 and to provide for future Capital Improvements.*

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.).

No amount has been requested by the Municipality for 2018

6. The proposed budget must not reflect an anticipated deficit from 2018 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 (<u>N.J.S.A. 40A:5A-12</u>). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)** *The Deficits reflected in the 2017 audit resulted from the Accrued Unfunded Pension Liability of $782,922 and $966,624 for the Water and Sewer Operations respectively*

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **<u>if it has been changed since the prior year budget submission</u>** 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, <u>if applicable</u>. *Not Applicable*

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

	BUDGET 2018	BUDGET 2017	Increase (Decrease)	Percentage	Explanation
WATER OPERATIONS					
REVENUES:					
CONNECTION FEES	1,500	3,780	(2,280)	-60.3%	Reduction in anticipated new Connections from 5
APPROPRIATIONS					
ADMINISTRATION Salaries & Wages	62,250	54,700	7,550	13.8%	Increased hours for Part time employee
WORKER'S COMPENSATION INS.	13,875	12,000	1,875	15.6%	Increase in Salaries & Wages
OFFICE SUPPLIES AND EXPENSE	7,000	8,000	(1,000)	-12.5%	Adjusted to Historical amounts
PROFESSIONAL FEES:	30,000	35,000	(5,000)	-14.3%	Adjusted to Historical amounts
TREATMENT PLANT	5,000	6,000	(1,000)	-16.7%	Adjusted to Historical amounts
MATERIALS AND SUPPLIES	30,000	35,000	(5,000)	-14.3%	Adjusted to Historical amounts
BOND PRINCIPAL	109,200	77,000	32,200	41.8%	Debt Service Schedule
INTEREST ON BONDS	3,787	5,285	(1,498)	-28.3%	Debt Service Schedule
INTEREST ON BANs	32,000	0	32,000	100.0%	Anticipated Debt for Major Capital Improvements
CONTRIBUTION TO BOROUGH		40,000	(40,000)	-100.0%	No Request has been Received for funding in 201

	Budget 2,018	Budget 2,017	Increase (Decrease)	Percentage	Explanation
SEWER OPERATIONS					
REVENUES:					
CONNECTION FEES	7,000	17,500	(10,500)	-60.0%	Reduction in anticipated new Connections from 5
APPROPRIATIONS:					
ADMINISTRATION Salaries & Wages	62,250	54,700	7,550	13.8%	Increased hours for Part time employee
TELEPHONE	5,000	6,000	(1,000)	-16.7%	Adjusted to Historical amounts
PROFESSIONAL FEES:	115,000	50,000	65,000	130.0%	Infiltration & Inflow Study Anticipated in 2018
LICENSES, FEES AND PERMITS	25,000	30,000	(5,000)	-16.7%	Adjusted to Historical amounts
INSURANCE OTHER THAN W. COMP.	27,000	22,000	5,000	22.7%	Adjusted to Historical amounts
ELECTRIC	150,000	170,000	(20,000)	-11.8%	Adjusted to Historical amounts
FUEL OIL	3,000	5,000	(2,000)	-40.0%	Adjusted to Historical amounts
DIESEL FUEL	7,500	10,000	(2,500)	-25.0%	Adjusted to Historical amounts
REPAIRS AND MAINTENANCE	125,000	150,000	(25,000)	-16.7%	Adjusted to Historical amounts
TREATMENT PLANT	7,500	9,000	(1,500)	-16.7%	Adjusted to Historical amounts
LAB TESTING	15,000	20,000	(5,000)	-25.0%	Adjusted to Historical amounts
BOND PRINCIPAL	343,544	259,432	84,112	32.4%	Debt Service Schedule
Interest on Bans	35,000		35,000	100.0%	Anticipated Debt for Major Capital Improvements
Municipal Appropriation (Boro of Buena)		70,000	(70,000)	-100.0%	No Request has been Received for funding in 201
OTHER RESERVES -Renewal & Replacement Fund	200,000	280,000	(80,000)	-28.6%	Anticipated Bonding for Major Capital Improvem

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:

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

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
2018

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	0834 1
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	0834 1
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 2018 **TO:** December 31, 2018

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

1) Provide the number of individuals employed in calendar year 2016 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: ___20_____
2) Provide the amount of total salaries and wages for calendar year 2016 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: ___$639,120.14_____
3) Provide the number of regular voting members of the governing body: ___5_____
4) Provide the number of alternate voting members of the governing body: ___2_____
5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? _no_____ *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? ____yes_____ *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? ____no_____ *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
8) Was the Authority a party to a business transaction with one of the following parties:
   a. A current or former commissioner, officer, key employee, or highest compensated employee? __no_____
   b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? ____no____
   c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? _no_____

   If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. ____no_____ *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. ***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 2018 **TO:** December 31, 2018

13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
    a. First class or charter travel __no_____
    b. Travel for companions __no_____
    c. Tax indemnification and gross-up payments _no_____
    d. Discretionary spending account ____no____
    e. Housing allowance or residence for personal use __no_____
    f. Payments for business use of personal residence __no_____
    g. Vehicle/auto allowance or vehicle for personal use __no_____
    h. Health or social club dues or initiation fees ___no_____
    i. Personal services (i.e.: maid, chauffeur, chef) __no_____

    If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.
14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? __yes_____ *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses.*
15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? _____yes_____ (Sick Pay of $12,000 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.*
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 2018 **TO:** December 31 , 2018

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

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

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

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	Name	Title	Average Hours per Week Dedicated to Position	Position: Commissioner	Position: Officer	Position: Key Employee	Position: Highest Compensated Employee	Position: Former	Reportable Compensation from Authority (W-2/ 1099): Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) **See note below**	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	Santagata, Joseph	Chairman	10	x					$ 5,280			$ 686	$ 5,966	NJ Bd of Cosmetology	Member	$ 2	1200	$ -	$ 7,166
2	Baker, Richard	Vice Chairman	3	x					3,700			467	4,167	None		5		-	4,167
3	Jeffrey Johnston	Member		x					3,080			389	3,469	None					3,469
4	Formisano, John	Member	3	x					3,080			389	3,469	Atlantic Cty Bd of Ag	Member	1	0		3,469
5	Delano, Robert	Member	3	x					3,080			389	3,469	Buena Housing Auth	Member	2	0	-	3,469
6	Johnathan Alvarez	Alternate #1		x					1,600			202	1,802	None					1,802
7	Vacant	Alternate #2		x					1,600			202	1,802	None					1,802
8	Santore, Cheryl	Sec'y/Treasurer	40		x				64,517			25,658	90,175	None					90,175
9	Zorzi, Alan	Plant Superintenden	40		x				92,288		12,821	11,660	116,769	None					116,769
10													0						0
11													0						0
12													0						0
13													0						0
14													0						0
15													0						0
	Total:								$ 178,225	$ -	$ 12,821	$ 40,042	$ 231,088				$ 1,200	$ -	$ 232,288

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

Schedule of Health Benefits - Detailed Cost Analysis

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	# 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 Prior year Year Cost	$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	$ 11,956	$ 11,956	1	$ 11,236	$ 11,236	$ 720	6.4%
Parent & Child	2	20,911	41,821	2	20,266	40,532	1,289	3.2%
Employee & Spouse (or Partner)	2	22,815	45,630	2	22,815	45,630	-	0.0%
Family	2	32,593	65,185	2	31,588	63,175	2,010	3.2%
Employee Cost Sharing Contribution (enter as negative -)			(31,831)			(29,101)	(2,730)	9.4%
Subtotal	7		132,761	7		131,472	1,289	1.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	3	9325	27,975	3	9657	28,971	(996)	-3.4%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	2	12,392	24,784	2	13,013	26,025	(1,241)	-4.8%
Family	1	33,974	33,974	1	34,790	34,790	(816)	-2.3%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	6		86,733	6		89,786	(3,053)	-3.4%
GRAND TOTAL	13		$ 219,494	13		$ 221,258	$ (1,764)	-0.8%

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

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

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

Schedule of Accumulated Liability for Compensated Absences

Example Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

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

X Box if Authority has no Compensated Abcences [ ]

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items): Approved Labor Agreement	Resolution	Individual Employment Agreement
Harris, James	23.63	$ 2,183	x		
Erber, Jonathan	59.13	7,218	x		
Austino, Debbie	65.75	4,187			x
Santore, Cheryl	37.13	4,410			x
Zorzi, Alan	89.75	12,000			x
Baals, Jim	48.625	5,839	x		
Deliberis Sr, Robert P	99.63	11,764	x		
Damon, Cy	65.25	7,705	x		
Fenselau, Mary	85	3,968		x	
Stiteler, James	4.88	403	x		
Payroll Taxes		4,565			
Total liability for accumulated compensated absences at beginning of current year		$ 64,242			

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

Schedule of Shared Service Agreements

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

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
Buena Borough MUA	Buena Regional School District	Employee Sharing		7/1/2017	6/30/2018	13,381

If No Shared Services X this Box ☐

2018 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget							FY 2017 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	$ 725,300	$ 1,545,890	$ -	$ -	$ -	$ -	$ 2,271,190	$ 2,283,732	$ (12,542)	-0.5%
Total Non-Operating Revenues	26,000	2,500	-	-	-	-	28,500	28,500	-	0.0%
Total Anticipated Revenues	751,300	1,548,390	-	-	-	-	2,299,690	2,312,232	(12,542)	-0.5%
APPROPRIATIONS										
Total Administration	207,934	333,934	-	-	-	-	541,868	470,040	71,828	15.3%
Total Cost of Providing Services	555,761	973,576	-	-	-	-	1,529,337	1,563,788	(34,451)	-2.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	109,200	343,544	-	-	-	-	452,744	336,432	116,312	34.6%
Total Operating Appropriations	872,895	1,651,054	-	-	-	-	2,523,949	2,370,260	153,689	6.5%
Total Interest Payments on Debt	35,787	114,160	-	-	-	-	149,947	89,610	60,337	67.3%
Total Other Non-Operating Appropriations	90,000	200,000	-	-	-	-	290,000	480,000	(190,000)	-39.6%
Total Non-Operating Appropriations	125,787	314,160	-	-	-	-	439,947	569,610	(129,663)	-22.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	998,682	1,965,214	-	-	-	-	2,963,896	2,939,870	24,026	0.8%
Less: Total Unrestricted Net Position Utilized	247,382	416,824	-	-	-	-	664,206	627,638	36,568	5.8%
Net Total Appropriations	751,300	1,548,390	-	-	-	-	2,299,690	2,312,232	(12,542)	-0.5%
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ 0	$ -	$ -	$ -	$ -	$ 0	$ 0	$ 0	57.1%

Revenue Schedule

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget							FY 2017 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	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	$ 550,680	$ 1,058,390					$ 1,609,070	$ 1,606,952	$ 2,118	0.1%
Business/Commercial	65,000	190,000					255,000	255,000	-	0.0%
Industrial	21,000	14,500					35,500	35,500	-	0.0%
Intergovernmental	-	-					-	-	-	#DIV/0!
Other	73,120						73,120	75,000	(1,880)	-2.5%
Total Service Charges	709,800	1,262,890	-	-	-	-	1,972,690	1,972,452	238	0.0%
Connection Fees										
Residential	1500	7000					8,500	21,280	(12,780)	-60.1%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	1,500	7,000	-	-	-	-	8,500	21,280	(12,780)	-60.1%
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		250,000					250,000	250,000	-	0.0%
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue	14,000	276,000	-	-	-	-	290,000	290,000	-	0.0%
Total Operating Revenues	725,300	1,545,890	-	-	-	-	2,271,190	2,283,732	(12,542)	-0.5%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Water Tower Rentals	25,000						25,000	25,000	-	0.0%
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	25,000	-	-	-	-	-	25,000	25,000	-	0.0%
Interest on Investments & Deposits (List)										
Interest Earned	1,000	2,500					3,500	3,500	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	1,000	2,500	-	-	-	-	3,500	3,500	-	0.0%
Total Non-Operating Revenues	26,000	2,500	-	-	-	-	28,500	28,500	-	0.0%
TOTAL ANTICIPATED REVENUES	$ 751,300	$ 1,548,390	$ -	$ -	$ -	$ -	$ 2,299,690	$ 2,312,232	$ (12,542)	-0.5%

Prior Year Adopted Revenue Schedule

Buena Borough Municipal Utilities Authority

	FY 2017 Adopted Budget						
	Water	**Sewer**	**N/A**	**N/A**	**N/A**	**N/A**	**Total All Operations**
OPERATING REVENUES							
Service Charges							
Residential	$ 548,562	$ 1,058,390					$ 1,606,952
Business/Commercial	65,000	190,000					255,000
Industrial	21,000	14,500					35,500
Intergovernmental	-	-					-
Other	75,000						75,000
Total Service Charges	709,562	1,262,890	-	-	-	-	1,972,452
Connection Fees							
Residential	3780	17500					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		250,000					250,000
Other Revenue 4							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	14,000	276,000	-	-	-	-	290,000
Total Operating Revenues	727,342	1,556,390	-	-	-	-	2,283,732
NON-OPERATING REVENUES							
Other Non-Operating Revenues (List)							
Water Tower Rentals	25,000						25,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	25,000	-	-	-	-	-	25,000
Interest on Investments & Deposits							
Interest Earned	1,000	2,500					3,500
Penalties							-
Other							-
Total Interest	1,000	2,500	-	-	-	-	3,500
Total Non-Operating Revenues	26,000	2,500	-	-	-	-	28,500
TOTAL ANTICIPATED REVENUES	$ 753,342	$ 1,558,890	$ -	$ -	$ -	$ -	$ 2,312,232

Appropriations Schedule

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget							FY 2017 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	$ 73,460	$ 73,460					$ 146,920	$ 131,820	$ 15,100	11.5%
Fringe Benefits	39,474	39,474					78,948	74,720	4,228	5.7%
Total Administration - Personnel	112,934	112,934	-	-	-	-	225,868	206,540	19,328	9.4%
Administration - Other (List)										
Office Expense	29,000	29,000					58,000	60,500	(2,500)	-4.1%
Professional Fees	51,000	161,000					212,000	152,000	60,000	39.5%
Licenses, Fees Permits	10,000	25,000					35,000	40,000	(5,000)	-12.5%
Legal Advertisements	1,000	1,000					2,000	2,000	-	0.0%
Miscellaneous Administration*	4,000	5,000					9,000	9,000	-	0.0%
Total Administration - Other	95,000	221,000	-	-	-	-	316,000	263,500	52,500	19.9%
Total Administration	207,934	333,934	-	-	-	-	541,868	470,040	71,828	15.3%
Cost of Providing Services - Personnel										
Salary & Wages	231,275	305,150					536,425	511,180	25,245	4.9%
Fringe Benefits	140,486	191,426					331,912	327,608	4,304	1.3%
Total COPS - Personnel	371,761	496,576	-	-	-	-	868,337	838,788	29,549	3.5%
Cost of Providing Services - Other (List)										
Insurance	20,000	27,000					47,000	44,000	3,000	6.8%
Supplies, Testing, Monitoring,Chemicals	56,000	151,500					207,500	220,000	(12,500)	-5.7%
Repairs & Mainternace	30,000	135,000					165,000	190,000	(25,000)	-13.2%
Utilities	75,000	160,500					235,500	265,000	(29,500)	-11.1%
Miscellaneous COPS*	3,000	3,000					6,000	6,000	-	0.0%
Total COPS - Other	184,000	477,000	-	-	-	-	661,000	725,000	(64,000)	-8.8%
Total Cost of Providing Services	555,761	973,576	-	-	-	-	1,529,337	1,563,788	(34,451)	-2.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	109,200	343,544	-	-	-	-	452,744	336,432	116,312	34.6%
Total Operating Appropriations	872,895	1,651,054	-	-	-	-	2,523,949	2,370,260	153,689	6.5%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	35,787	114,160	-	-	-	-	149,947	89,610	60,337	67.3%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	90,000	200,000					290,000	370,000	(80,000)	-21.6%
Municipality/County Appropriation							-	110,000	(110,000)	-100.0%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	125,787	314,160	-	-	-	-	439,947	569,610	(129,663)	-22.8%
TOTAL APPROPRIATIONS	998,682	1,965,214	-	-	-	-	2,963,896	2,939,870	24,026	0.8%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	998,682	1,965,214	-	-	-	-	2,963,896	2,939,870	24,026	0.8%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	110,000	(110,000)	-100.0%
Other	247,382	416,824					664,206	655,715	8,491	1.3%
Total Unrestricted Net Position Utilized	247,382	416,824	-	-	-	-	664,206	765,715	(101,509)	-13.3%
TOTAL NET APPROPRIATIONS	$ 751,300	$ 1,548,390	$ -	$ -	$ -	$ -	$ 2,299,690	$ 2,174,155	$ 125,535	5.8%

* 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	$ 43,644.75	$ 82,552.70	$ -	$ -	$ -	$ -	$ 126,197.45

Prior Year Adopted Appropriations Schedule

Buena Borough Municipal Utilities Authority

	FY 2017 Adopted Budget						
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
Administration - Personnel							
Salary & Wages	$ 65,910	$ 65,910					$ 131,820
Fringe Benefits	37,360	37,360					74,720
Total Administration - Personnel	103,270	103,270	-	-	-	-	206,540
Administration - Other (List)							
Office Expense	30,000	30,500					60,500
Professional Fees	56,000	96,000					152,000
Licenses, Fees Permits	10,000	30,000					40,000
Legal Advertisements	1,000	1,000					2,000
Miscellaneous Administration*	4,000	5,000					9,000
Total Administration - Other	101,000	162,500	-	-	-	-	263,500
Total Administration	204,270	265,770	-	-	-	-	470,040
Cost of Providing Services - Personnel							
Salary & Wages	220,800	290,380					511,180
Fringe Benefits	138,340	189,268					327,608
Total COPS - Personnel	359,140	479,648	-	-	-	-	838,788
Cost of Providing Services - Other (List)							
Insurance	22,000	22,000					44,000
Supplies, Testing, Monitoring	62,000	158,000					220,000
Repairs & Mainternace	30,000	160,000					190,000
Utilities	80,000	185,000					265,000
Miscellaneous COPS*	3,000	3,000					6,000
Total COPS - Other	197,000	528,000	-	-	-	-	725,000
Total Cost of Providing Services	556,140	1,007,648	-	-	-	-	1,563,788
Total Principal Payments on Debt Service in Lieu of Depreciation	77,000	259,432	-	-	-	-	336,432
Total Operating Appropriations	837,410	1,532,850	-	-	-	-	2,370,260
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	5,285	84,325	-	-	-	-	89,610
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	90,000	280,000					370,000
Municipality/County Appropriation	40,000	70,000					110,000
Other Reserves							-
Total Non-Operating Appropriations	135,285	434,325	-	-	-	-	569,610
TOTAL APPROPRIATIONS	972,695	1,967,175	-	-	-	-	2,939,870
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	972,695	1,967,175	-	-	-	-	2,939,870
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	40,000	70,000	-	-	-	-	110,000
Other	179,353	338,285					517,638
Total Unrestricted Net Position Utilized	219,353	408,285	-	-	-	-	627,638
TOTAL NET APPROPRIATIONS	$ 753,342	$ 1,558,890	$ -	$ -	$ -	$ -	$ 2,312,232

* 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	$ 41,870.50	$ 76,642.50	$ -	$ -	$ -	$ -	$ 118,513.00

Debt Service Schedule - Principal

Buena Borough Municipal Utilities Authority

If Authority has no debt X this box [ ]

	Adopted Budget Year 2017	Proposed Budget Year 2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
			Fiscal Year Ending in						
Water									
Refunding Bonds 2014	$ 77,000	$ 109,200	$ 85,400						$ 194,600
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	77,000	109,200	85,400	-	-	-	-	-	194,600
Sewer									
Refunding Bonds 2014	$ 198,000	$ 280,800	$ 219,600						500,400
USDA Series 2013	61,432	62,744	64,085	65,454	66,852	68281	69739	2,885,343.82	3,282,499
Type in Issue Name									-
Type in Issue Name									-
Total Principal	259,432	343,544	283,685	65,454	66,852	68,281	69,739	2,885,344	3,782,899
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	$ 336,432	$ 452,744	$ 369,085	$ 65,454	$ 66,852	$ 68,281	$ 69,739	$ 2,885,344	$ 3,977,499

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			

Debt Service Schedule - Interest

Buena Borough Municipal Utilities Authority

If Authority has no debt X this box [ ]

	Adopted Budget Year 2017	Proposed Budget Year 2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
			Fiscal Year Ending in						
Water									
Refunding Bonds 2014	5,285	3,787	1,662						$ 5,449
Bond Anticipation Notes		32,000							32,000
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	5,285	35,787	1,662	-	-	-	-	-	37,449
Sewer									
Refunding Bonds 2014	13,591	9,738	4,273						14,011
USDA Series 2013	70,734	69,422	68,081	66,712	65,314	63,886	62,323	1,012,978.34	1,408,715
Bond Anticipation Notes		35,000							35,000
Type in Issue Name									-
Total Interest Payments	84,325	114,160	72,354	66,712	65,314	63,886	62,323	1,012,978	1,457,727
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	$ 89,610	$ 149,947	$ 74,016	$ 66,712	$ 65,314	$ 63,886	$ 62,323	$ 1,012,978	$ 1,495,176

Net Position Reconciliation

Buena Borough Municipal Utilities Authority
For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget						
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	$ 2,510,315	$ 4,586,114					$ 7,096,429
Less: Invested in Capital Assets, Net of Related Debt (1)	2,516,268	3,699,280					6,215,548
Less: Restricted for Debt Service Reserve (1)	42,000	108,000					150,000
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	(47,953)	778,834	-	-	-	-	730,881
Less: Designated for Non-Operating Improvements & Repairs	93,859	780,428					874,287
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	782,922	966,624					1,749,546
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	(129,650)	(79,269)					(208,919)
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	511,460	885,761	-	-	-	-	1,397,221
Unrestricted Net Position Utilized to Balance Proposed Budget	247,382	416,824	-	-	-	-	664,206
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	247,382	416,824	-	-	-	-	664,206
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)	$ 264,078	$ 468,937	$ -	$ -	$ -	$ -	$ 733,015

(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	$ 43,645	$ 82,553	$ -	$ -	$ -	$ -	$ 126,197

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

2018

Borough of Buena
Municipal Utilities Authority

AUTHORITY CAPITAL BUDGET/ PROGRAM

2018 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: **FROM:** January 1 2018 **TO:** December 31 , 2018

[x] 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 ____26th_____ day of __October_____, ____2016_____.

OR

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

Officer's Signature:	Cheryl M. Santore		
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		

2018 CAPITAL BUDGET/PROGRAM MESSAGE

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: **FROM:** January 1 2018 **TO:** December 31, 2018

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 continues to fund the Renewal and Replacement Reserves annually from operating revenues for most equipment & other Capital Improvements. The Authority anticipates bonding Major Improvements as current Debt Service Payments decrease therefore 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.

Proposed Capital Budget

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	Estimated Total Cost	Funding Sources: Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
Plant /Office Equipment	$ 25,000		$ 25,000			
Water Lines	15,000		15,000			
Refurbish Water Tower	907,500			907,500		
Type in Description	-					
Total	947,500	-	40,000	907,500	-	-
Sewer						
Plant /Office Equipment	1,249,400		264,500	$ 984,900		
Sewer Lines & Laterals	315,000		315,000			
Equipment Filters	525,000		525,000			
Purchase Property	55,000		55,000			
Total	2,144,400	-	1,159,500	984,900	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	$ 3,091,900	$ -	$ 1,199,500	$ 1,892,400	$ -	$ -

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

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	Estimated Total Cost	Current Budget Year 2018	2019	2020	2021	2022	2023
		Fiscal Year Beginning in					
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	907,500	907,500					
Type in Description	-	-					
Total	1,147,500	947,500	40,000	40,000	40,000	40,000	40,000
Sewer							
Plant /Office Equipment	1,374,400	1,249,400	25,000	25,000	25,000	25,000	$ 25,000
Sewer Lines & Laterals	440,000	315,000	25,000	25,000	25,000	25,000	25,000
Equipment Filters	525,000	525,000					
Purchase Property	55,000	55,000					
Total	2,394,400	2,144,400	50,000	50,000	50,000	50,000	50,000
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	$ 3,541,900	$ 3,091,900	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000

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

Buena Borough Municipal Utilities Authority

For the Period January 1, 2018 to December 31, 2018

	Estimated Total Cost	Funding Sources: Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
Plant /Office Equipment	$ 150,000		$ 150,000			
Water Lines	90,000		90,000			
Refurbish Water Tower	907,500			907,500		
Type in Description	-					
Total	1,147,500	-	240,000	907,500	-	-
Sewer						
Plant /Office Equipment	1,374,400		389,500	$ 984,900		
Sewer Lines & Laterals	440,000		440,000			
Equipment Filters	525,000		525,000			
Purchase Property	55,000		55,000			
Total	2,394,400	-	1,409,500	984,900	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	$ 3,541,900	$ -	$ 1,649,500	$ 1,892,400	$ -	$ -
Total 5 Year Plan per CB-4	$ 3,541,900					
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.