

*Authority Budget of:*

**ADOPTED COPY**

NOV 16 2016

*North Bergen Municipal Utilities Authority*

*For the Period:*

*January 1, 2017*

*to*

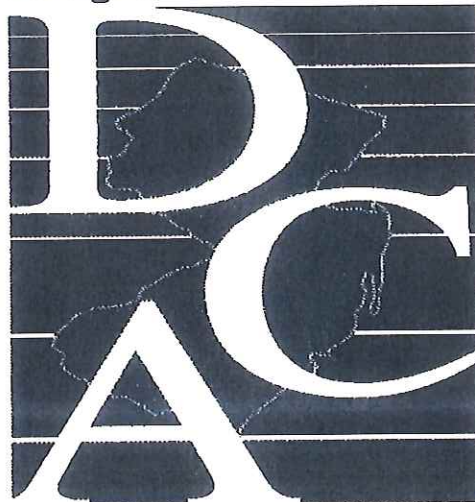
*December 31, 2017*

[www.nbmua.com](http://www.nbmua.com)

Authority Web Address

DEC 20 2016

**Department Of**



**Community  
Affairs**

**APPROVED COPY**

*Division of Local Government Services*

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# **2017 AUTHORITY BUDGET**

## **Certification Section**

2017

**North Bergen Municipal Utilities**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM January 1, 2017 TO December 31, 2017**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: Paul D. Cwert CPA, RMA Date: 12/5/2016

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: Paul D. Cwert CPA, RMA Date: 1/23/2017

# 2017 PREPARER'S CERTIFICATION

## North Bergen Municipal Utilities

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

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

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

Preparer's Signature:	<i>Patricia Bartoli</i>		
Name:	Patricia Bartoli		
Title:	Chief Financial Officer		
Address:	6200 Tonnelle Ave North Bergen, NJ 07047		
Phone Number:	201-422-0100	Fax Number:	201-422-0755
E-mail address	pbartoli@nbmua.com		

# 2017 APPROVAL CERTIFICATION

## North Bergen Municipal Utilities

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    January 1, 2017    **TO:**    December 31, 2017

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the North Bergen Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 9th day of November , 2016.

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

Officer's Signature:			
Name:	Luise O'Neill		
Title:	Secretary		
Address:	6200 Tonnelle Ave North Bergen, NJ 07047		
Phone Number:	201-422-0100	Fax Number:	201-422-0940
E-mail address	loneill@nbmua.com		



# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

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

Patricia Bartoli

Title of Officer Certifying compliance

Chief Financial Officer

Signature

Patricia Bartoli

# 2017 AUTHORITY BUDGET RESOLUTION

## North Bergen Municipal Utilities Authority

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

WHEREAS, the Annual Budget and Capital Budget for the North Bergen Municipal Utilities Authority for the fiscal year beginning, January 1, 2017 and ending, December 31, 2017 has been presented before the governing body of the North Bergen Municipal Utilities Authority at its open public meeting of November 9, 2016; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 23,610,852 , Total Appropriations, including any Accumulated Deficit if any, of \$ 25,462,188 and Total Unrestricted Net Position utilized of 1,851,336; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$20,250,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0; and

WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the North Bergen Municipal Utilities Authority, at an open public meeting held on November 9, 2016 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the North Bergen Municipal Utilities Authority for the fiscal year beginning, January 1, 2017 and ending, December 31, 2017 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the North Bergen Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 14, 2016.

Guise D'Veil  
(Secretary's Signature)

11/9/16  
(Date)

Governing Body  
Member:

Recorded Vote  
Aye      Nay      Abstain      Absent

### Municipal Utilities Authority

	Yes	No	Not Voting
Censullo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Henriquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DeSantis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lombardi	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piazza	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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REMOVE COVER TO RE-INK • USE IDEAL INK ONLY

# 2017 ADOPTION CERTIFICATION

## North Bergen Municipal Utilities

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the North Bergen Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 14th day of, December, 2016.

Officer's Signature:	<i>Luise O'Neill</i>		
Name:	Luise O'Neill		
Title:	Secretary		
Address:	6200 Tonnelle Ave North Bergen, NJ 07047		
Phone Number:	201-422-0100	Fax Number:	201-422-0940
E-mail address	loneill@nbmua.com		



# 2017 ADOPTED BUDGET RESOLUTION

## North Bergen Municipal Utilities

### AUTHORITY

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

WHEREAS, the Annual Budget and Capital Budget/Program for the North Bergen Municipal Utilities Authority for the fiscal year beginning January 1, 2017 and ending, December 31, 2017 has been presented for adoption before the governing body of the North Bergen Municipal Utilities Authority at its open public meeting of December 14, 2016; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 23,610,852, Total Appropriations, including any Accumulated Deficit, if any, of \$25,462,188 and Total Unrestricted Net Position utilized of \$1,851,336; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$20,250,000 and Total Unrestricted Net Position planned to be utilized of \$0; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of North Bergen Municipal Utilities Authority, at an open public meeting held on December 14, 2016 that the Annual Budget and Capital Budget/Program of the North Bergen Municipal Utilities Authority for the fiscal year beginning, January 1, 2017 and, ending, December 31, 2017 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

*Guise Druill*  
(Secretary's Signature)

12/14/16  
(Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
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#### Municipal Utilities Authority

	Yes	No	Not Voting
Censullo	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Henriquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DeSantis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lombardi	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piazza	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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**2017 AUTHORITY BUDGET**

**Narrative and Information Section**

# 2017 AUTHORITY BUDGET MESSAGE & ANALYSIS

## North Bergen Municipal Utilities

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

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

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

In comparison to the 2016 budget, variances of +/- 10% are in the categories of interest on debt and the utilization of unrestricted net position. Interest on debt decreased slightly simply due to the debt service schedules and that annually most schedules decrease in interest and increase in principal payments. The utilization of unrestricted net position has also decreased slightly due to a few areas in which cuts were made available to us. A few positions were eliminated, some due to the closing of one of the treatment plants a few years back.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% (**As shown on budget page F-2 explain reason for change for each revenue changing more than 10%**) from the current year adopted budget.

Anticipated Revenues have increased overall by 4.7%. The +/- 10% items are connection fees, interest on delinquent accounts, truck auction and interest earned. The assumed annual connection fees have decreased slightly from 2016. The NBMUA assumes an amount equal to prior years along with any additional large projects that are known at the time. This could easily change due to a project not starting when anticipated and therefore moving to the following year or years. Interest on delinquent accounts has also slightly increased from prior years and the assumption being due to more late payments. We will have to continue to monitor this trend. The truck auction revenue can only be anticipated in years in which we know that an auction will be held. As of the preparation of this budget, there will not be an auction in 2017. Interest earned will rise slightly due to a change in banking institutions.

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

The 2016 budget represented that the NBMUA was currently in the process of reviewing the Woodcliff Treatment Facility. The study and pilot testing have been completed and determinations have been made. An application for funding through the NJEIT has been submitted and the design is completed. The expected bid/contract for the construction of the new processing will continue throughout 2017.

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.

Rate stabilization/balancing 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.).

To balance the Municipal budget.

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

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

Attached is the rate structure for service charges and connection fees for 2016. The 2017 rates will be introduced in December and are currently in the developmental stage.

# AUTHORITY CONTACT INFORMATION

## 2017

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

<b>Name of Authority:</b>	North Bergen Municipal Utilities Authority		
<b>Federal ID Number:</b>	22-2772011		
<b>Address:</b>	6200 Tonnelle Avenue		
<b>City, State, Zip:</b>	North Bergen	NJ	07047
<b>Phone: (ext.)</b>	201-422-0100	<b>Fax:</b>	201-422-0755

<b>Preparer's Name:</b>	Patricia Bartoli		
<b>Preparer's Address:</b>	6200 Tonnelle Avenue		
<b>City, State, Zip:</b>	North Bergen	NJ	07047
<b>Phone: (ext.)</b>	201-422-0100	<b>Fax:</b>	201-422-0755
<b>E-mail:</b>	<a href="mailto:pbartoli@nbmua.com">pbartoli@nbmua.com</a>		

<b>Chief Executive Officer:</b>	Frank Pestana		
<b>Phone: (ext.)</b>	201-422-0100	<b>Fax:</b>	201-422-0940
<b>E-mail:</b>	<a href="mailto:fpestana@nbmua.com">fpestana@nbmua.com</a>		

<b>Chief Financial Officer:</b>	Patricia Bartoli		
<b>Phone: (ext.)</b>	201-422-0100	<b>Fax:</b>	201-422-0755
<b>E-mail:</b>	<a href="mailto:pbartoli@nbmua.com">pbartoli@nbmua.com</a>		

<b>Name of Auditor:</b>	Gary Vinci		
<b>Name of Firm:</b>	Lerch, Vinci & Higgins		
<b>Address:</b>	17-17 Route 208		
<b>City, State, Zip:</b>	Fairlawn	NJ	07410
<b>Phone: (ext.)</b>	201-791-7100	<b>Fax:</b>	201-791-3035
<b>E-mail:</b>	<a href="mailto:garyvinci@lvhcpa.com">garyvinci@lvhcpa.com</a>		



# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## North Bergen Municipal Utilities Authority

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

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

- 1) Provide the number of individuals employed in calendar year 2015 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 87
- 2) Provide the amount of total salaries and wages for calendar year 2015 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 3,630,326
- 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: 0
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No.** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? **(Checked to see if individuals actually filed at [http://fds.state.nj.us/njdca\\_prod/fdssearch.aspx](http://fds.state.nj.us/njdca_prod/fdssearch.aspx) before answering)** Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No.** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No.**
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No.** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authority's procedures for all employees.**
- 11) Did the Authority pay for meals or catering during the current fiscal year? **No.** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Yes.** *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel **No**
  - b. Travel for companions **No**
  - c. Tax indemnification and gross-up payments **No**
  - d. Discretionary spending account **No**
  - e. Housing allowance or residence for personal use **No**
  - f. Payments for business use of personal residence **No**
  - g. Vehicle/auto allowance or vehicle for personal use **Yes**
  - h. Health or social club dues or initiation fees **No**
  - i. Personal services (i.e.: maid, chauffeur, chef) **No**
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes.** *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No.** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No.** *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **Yes.** *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  
North Bergen Municipal Utilities Authority**

**FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017**

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

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

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

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

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

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

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

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

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2016, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2016 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2016 being the most recent calendar year ended).

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

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

For the Period January 1, 2017 to December 31, 2017  
North Bergen Municipal Utilities Authority

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)				Total Compensation from Authority	Names of Other Public Entities where individual is an Employee or Member of the Governing Body <i>(See note below)</i>	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
			Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend							
1 Sal DeSantis	Chairman	1 x	1 x					\$ 3,000	\$	NB BOE	Security	40	\$ 53,700	\$ 13,952	\$ 70,652
2 Richard Censulio	Vice Chairman	1 x	1 x					2,500	2,500	NB/NBBOE	Security/Rec	61	87,227	20,404	2,500
3 Frank Piazza	Board Member	1 x	1 x					2,500	2,500	HC Sch Technology	Mechanic	40	103,240	31,426	110,131
4 Felix Henriquez	Board Member	1 x	1 x					2,500	2,500	NB BOE	Clerk	35	34,867	13,333	137,166
5 Joseph Lombardi	Board Member	1 x	1 x					2,500	2,500						50,700
6 Frank Pestana	Executive Director	35	x					163,710	35,459	Gut/JIF/NB/Enew	CollSys/Bd/Mem	11.5	9,831		209,000
7 Patricia Bartoli	Chief Fin Officer	35	x					134,345	9,404	NB Pl Bd	Bd Member	1	1,300		150,049
8 Chris Planese	Special Projects	10		x				47,462	3,317	NB/NHRF	BA/Bd Mem	36	207,093	13,639	271,511
9 Kishor Dalal	Chief Sewage Pl	40		x				107,450	7,521						119,971
10 Frank Bruno	Maint Supervisor	40		x				103,155	31,220						134,375
11								0	0						0
12								0	0						0
13								0	0						0
14								0	0						0
15								0	0						0
<b>Total:</b>									\$ 569,122				\$ 497,258	\$ 92,754	\$ 1,256,055

(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

North Bergen Municipal Utilities Authority

December 31, 2017

to

January 1, 2017

Annual Cost

	# of Covered Members	Estimate per Employee	Total Cost	# of Covered Members	Annual Cost	% Increase (Decrease)
	(Medical & Rx)	Proposed Budget	Estimate Proposed Budget	(Medical & Rx)	per Employee	
	Proposed Budget	Budget	Budget	Current Year	Current Year	\$ Increase (Decrease)
Active Employees - Health Benefits - Annual Cost						
Single Coverage	16	\$ 16,851	\$ 269,616	17	\$ 15,533	\$ 5,555
Parent & Child	2	22,104	44,208	2	20,490	3,228
Employee & Spouse (or Partner)	34	27,966	-	35	25,547	-
Family			950,844			56,699
Employee Cost Sharing Contribution (enter as negative - )			(151,108)			(2,963)
Subtotal	52		1,113,560	54		62,519
Commissioners - Health Benefits - Annual Cost						
Single Coverage			-			-
Parent & Child			-			-
Employee & Spouse (or Partner)			-			-
Family			-			-
Employee Cost Sharing Contribution (enter as negative - )			-			-
Subtotal	0		-	0		-
Retirees - Health Benefits - Annual Cost						
Single Coverage	5	16,851	84,255	4	15,533	22,123
Parent & Child	2	22,104	44,208	2	20,490	3,228
Employee & Spouse (or Partner)			-			-
Family	16	27,966	447,456	15	25,547	64,251
Employee Cost Sharing Contribution (enter as negative - )			(11,500)			(11,500)
Subtotal	23		564,419	21		78,102
GRAND TOTAL						
	75		\$ 1,677,979	75		\$ 1,537,358
						\$ 140,621
						9.1%

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

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

no	Yes or No
no	Yes or No

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



# Schedule of Accumulated Liability for Compensated Absences

North Bergen Municipal Utilities Authority

For the Period

January 1, 2017

to

December 31, 2017

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

**X** Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Administration	1191	\$ 127,954		x	
SolidWaste	1387	140,404	x	x	
WasteWater	339	57,092	x	x	
Total liability for accumulated compensated absences at beginning of current year		\$ 325,450			

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

**NBMUA**

**2015 Compensated Absences  
12/31/2015 Final Adjustments**

<b>Department</b>	<b>Account #</b>	<b>2014</b>	<b>2015 Adj</b>	<b>2015 Final SN</b>	<b>Journal Entry</b>
CTP Exec Dir	202-5110	14,563.13		15,192.37	629.24
WTP Exec Dir	302-5110	6,116.51		6,380.80	264.29
CTP CFO	202-5115	12,428.14		13,394.20	966.06
WTP CFO	302-5115	5,219.82		5,625.56	405.74
WW Central	203-5150	13,606.42		15,029.25	1,422.83
WW Woodcliff	303-5150	36,710.12		42,063.13	5,353.01
SW Exec Dir	102-5110	8,446.61		8,811.58	364.97
SW CFO	102-5115	7,208.32		7,768.63	560.31
SW Sanitation	103-5140	119,898.00		140,404.26	20,506.26
CTP Clerical Admin	202-5130	35,617.30		34,412.27	(1,205.03)
WTP Clerical Admin	302-5130	15,211.27		14,696.44	(514.83)
SW Clerical Admin	102-5130	19,665.92		21,672.29	2,006.37
<b>Total:</b>		<b>294,691.56</b>	<b>0.00</b>	<b>325,450.78</b>	<b>30,759.22</b>

Credit Account 01-000-2501

**NBMUA****2015 Compensated Absences/Administration**

	Rate	Sick	Total	Maximum	Vacation	Total	Total S&V
Bederka, R	154.03	0.00	0.00	0.00	0.00	0.00	0.00
Lopez, I	163.29	69.00	5633.51	5633.51	8.50	1387.97	7021.47
Mongelli, S	144.42	157.50	11373.08	11373.08	11.50	1660.83	13033.91
O'Neill, L	249.81	176.00	21983.28	15000.00	22.00	5495.82	20495.82
<b>Total:</b>							<b>40,551.20</b>
Dethier, M	193.70	3.00	290.55	290.55	0.00	0.00	290.55
Amores, C	96.15	1.50	72.11	72.11	7.50	721.13	793.24
Naik, H	188.31	97.50	9180.11	9180.11	9.50	1788.95	10969.06
Pestana, F	615.39	236.00	72616.02	15000.00	25.00	15384.75	30384.75
Bartoll, P	538.46	49.50	13326.89	13326.89	25.00	13461.50	26788.39
<b>Total:</b>							<b>69,225.98</b>
Shaw, Ruth	253.75	249.50	31,655.31	15000.00	6.00	1522.50	16522.50
Rivera	89.43	37.00	1,654.46	1654.46	0.00	0.00	1654.46
<b>Total:</b>		<b>1076.50</b>			<b>115.00</b>		<b>18,176.96</b>

**NBMUA****2015 Compensated Absences/SolidWaste****8 days per pay/10 hours each day**

<b>Name</b>	<b>Rate</b>	<b>Sick</b>	<b>Total</b>	<b>Maximum</b>	<b>Vacation</b>	<b>Total</b>	<b>Total S&amp;V</b>
Acosta, R	196.15	9.5	931.71	931.71	0.00	0.00	931.71
Ayala	237.75	41.00	4873.88	4873.88	0.00	0.00	4873.88
Bauer	321.95	25.00	4024.38	4024.38	0.00	0.00	4024.38
Bianco	316.99	39.50	6260.55	6260.55	0.00	0.00	6260.55
Castillo R	153.85	8.00	615.40	615.40	4.00	615.40	1230.80
Cook	203.24	16.00	1625.92	1625.92	5.00	1016.20	2642.12
Delben	181.06	102.00	9234.06	9234.06	9.00	1629.54	10863.60
DeParto, P	204.08	57.00	5816.28	5816.28	0.00	0.00	5816.28
Diaz, J	168.27	1.00	84.14	84.14	0.00	0.00	84.14
Frias, Juan	175.07	50.50	4420.52	4420.52	0.00	0.00	4420.52
Garcia, W	176.67	52.50	4637.59	4637.59	1.00	176.67	4814.26
Gulca, A	122.22	2.00	122.22	122.22	0.00	0.00	122.22
Hernandez, D	178.57	67.50	6026.74	6026.74	0.00	0.00	6026.74
Hernandez, Gio	175.06	7.50	656.48	656.48	0.00	0.00	656.48
Hickey	191.04	161.50	15426.48	15000.00	0.00	0.00	15000.00
Kiernan	178.57	0.00	0.00	0.00	0.00	0.00	0.00
Leon, J	168.27	5.00	420.68	420.68	4.00	673.08	1093.76
Martinez	182.14	31.00	2823.17	2823.17	1.00	182.14	3005.31
Morales, E	156.92	2.50	196.15	196.15	-1.00	-156.92	39.23
Morales, J	206.73	9.50	981.97	981.97	0.00	0.00	981.97
Occhipinti, C Sr.	178.57	44.00	3928.54	3928.54	2.00	357.14	4285.68
Occhipinti, C	215.39	2.00	215.39	215.39	0.00	0.00	215.39
Occhipinti, G	231.26	147.00	16997.61	15000.00	0.00	0.00	15000.00
Padilla, Segundo	168.27	6.00	504.81	504.81	4.00	673.08	1177.89
Quinonez, P	187.60	16.00	1500.80	1500.80	0.00	0.00	1500.80
Ramirez	182.14	20.50	1866.94	1866.94	0.00	0.00	1866.94
Rubio, H	196.15	46.00	4511.45	4511.45	2.00	392.30	4903.75
Shaw, J Jr	356.62	250.00	44577.50	15000.00	29.00	10341.98	25341.98
Solan, D	253.76	0.00	0.00	0.00	0.00	0.00	0.00
Stampe, T	199.58	12.00	1197.48	1197.48	2.00	399.16	1596.64
Teurbe-Tolon, E	168.27	16.00	1346.16	1346.16	0.00	0.00	1346.16
Valdivia	185.01	12.00	1110.06	1110.06	-5.00	-925.05	185.01
Vega	288.46	70.00	10096.10	10096.10	0.00	0.00	10096.10
<b>Total:</b>		<b>1330.00</b>			<b>57.00</b>		<b>140404.26</b>

= 4 days/week, 10 hours/day

**NBMUA****2015 Compensated Absences/WasteWater**

<b>Name</b>	<b>Rate</b>	<b>Sick</b>	<b>Total</b>	<b>Maximum</b>	<b>Vacation</b>	<b>Total</b>	<b>Total S&amp;V</b>
Abromowicz, G	223.44	3.38	377.61	377.61	8.50	1899.24	2276.85
Baez, C	252.37	0.00	0.00	0.00	0.00	0.00	0.00
Bartoli, J	370.87	58.25	10801.59	10801.59	4.75	1761.63	12563.22
Bruno, F	397.20	45.50	9036.30	9036.30	8.00	3177.60	12213.90
Crespo, A	135.80	16.00	1086.40	1086.40	12.00	1629.60	2716.00
Dalal, K	393.82	49.00	9648.59	9648.59	11.00	4332.02	13980.61
Diaz, I	134.82	7.75	522.43	522.43	2.00	269.64	792.07
Focaraccio, M	240.45	0.00	0.00	0.00	0.00	0.00	0.00
Howe, J	221.24	-1.25	-138.28	-138.28	0.75	165.93	27.66
Loubriel, F	222.17	47.25	5248.77	5248.77	10.00	2221.70	7470.47
Mullen, J	181.23	4.50	407.77	407.77	0.00	0.00	407.77
Naik, Jit	137.01	17.00	1164.59	1164.59	3.00	411.03	1575.62
Perretta, R	181.42	22.00	1995.62	1995.62	0.00	0.00	1995.62
Pestana, J	104.00	2.00	104.00	104.00	3.00	312.00	416.00
Revello, M	109.97	0.00	0.00	0.00	0.00	0.00	0.00
Strohmeier, J	187.60	3.00	281.40	281.40	2.00	375.20	656.60
VonHolten, K			0.00	0.00		0.00	0.00
<b>Total:</b>		<b>274.38</b>			<b>65.00</b>		<b>57092.38</b>

7 hour days



## Schedule of Shared Service Agreements

For the Period

North Bergen Municipal Utilities Authority

January 1, 2017 to

December 31, 2017

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

[illegible]

**If No Shared Services X this Box**

X
---

# **2017 AUTHORITY BUDGET**

## **Financial Schedules Section**

# SUMMARY

North Bergen Municipal Utilities Authority  
For the Period January 1, 2017 to December 31, 2017

	FY 2017 Proposed Budget					FY 2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted		% Increase (Decrease) Proposed vs. Adopted
	Waste Water	Solid Waste	N/A	N/A	N/A	Total All Operations	All Operations	All Operations	
<b>REVENUES</b>									
Total Operating Revenues	\$ 16,360,000	\$ 229,194	\$ -	\$ -	\$ -	\$ 16,589,194	\$ 15,679,700	\$ 909,494	5.8%
Total Non-Operating Revenues	215,068	6,806,590	-	-	-	7,021,658	6,877,639	144,019	2.1%
Total Anticipated Revenues	16,575,068	7,035,784	-	-	-	23,610,852	22,557,339	1,053,513	4.7%
<b>APPROPRIATIONS</b>									
Total Administration	2,128,010	1,016,768	-	-	-	3,144,778	3,062,071	82,707	2.7%
Total Cost of Providing Services	9,484,340	5,848,987	-	-	-	15,333,327	14,604,470	728,857	5.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	5,547,331	148,805	-	-	-	5,696,136	5,532,740	163,396	3.0%
Total Operating Appropriations	17,159,681	7,014,560	-	-	-	24,174,241	23,199,281	974,960	4.2%
Total Interest Payments on Debt	816,723	21,224	-	-	-	837,947	981,834	(143,887)	-14.7%
Total Other Non-Operating Appropriations	450,000	-	-	-	-	450,000	450,000	-	0.0%
Total Non-Operating Appropriations	1,266,723	21,224	-	-	-	1,287,947	1,431,834	(143,887)	-10.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	18,426,404	7,035,784	-	-	-	25,462,188	24,631,115	831,073	3.4%
less: Total Unrestricted Net Position Utilized	1,851,336	-	-	-	-	1,851,336	2,105,571	(254,235)	-12.1%
Net Total Appropriations	16,575,068	7,035,784	-	-	-	23,610,852	22,525,544	1,085,308	4.8%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,795	\$ (31,795)	-100.0%

# Revenue Schedule

North Bergen Municipal Utilities Authority  
For the Period January 1, 2017 to December 31, 2017

FY 2017 Proposed Budget											FY 2016 Adopted Budget				% Increase (Decrease) Proposed vs. Adopted									
Waste Water						Solid Waste		N/A		N/A		N/A		Total All Operations		Total All Operations		All Operations		All Operations				
OPERATING REVENUES																								
Service Charges																								
Residential																								
Business/Commercial																								
Industrial																								
Intergovernmental																								
Other																								
Total Service Charges																								
Connection Fees																								
Residential																								
Business/Commercial																								
Industrial																								
Intergovernmental																								
Other																								
Total Connection Fees																								
Parking Fees																								
Meters																								
Permits																								
Fines/Penalties																								
Other																								
Total Parking Fees																								
Other Operating Revenues (List)																								
Interest on Delinquent Accounts																								
Type in (Grant, Other Rev)																								
Truck Auction																								
Type in (Grant, Other Rev)																								
Type in (Grant, Other Rev)																								
Type in (Grant, Other Rev)																								
Type in (Grant, Other Rev)																								
Type in (Grant, Other Rev)																								
Type in (Grant, Other Rev)																								
Type in (Grant, Other Rev)																								
Type in (Grant, Other Rev)																								
Total Other Revenue																								
Total Operating Revenues																								
NON-OPERATING REVENUES																								
Other Non-Operating Revenues (List)																								
Recycling Grant/DEP																								
NB Township/Debt Service																								
NB Township Contribution																								
Type in																								
Type in																								
Total Other Non-Operating Revenue																								
Interest on Investments & Deposits (List)																								
Interest Earned																								
Penalties																								
Other																								
Total Interest																								
Total Non-Operating Revenues																								
TOTAL ANTICIPATED REVENUES																								

# Prior Year Adopted Revenue Schedule

## North Bergen Municipal Utilities Authority

### FY 2016 Adopted Budget

	Waste Water	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 14,000,000						\$ 14,000,000
Business/Commercial							-
Industrial							-
Intergovernmental		224,700					224,700
Other							-
Total Service Charges	14,000,000	224,700	-	-	-	-	14,224,700
<i>Connection Fees</i>							
Residential	1,200,000						1,200,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	1,200,000	-	-	-	-	-	1,200,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Interest on Delinquent Accounts	230,000						230,000
Recycling/Sale of Scrap							-
Truck Auction		25,000					25,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	230,000	25,000	-	-	-	-	255,000
Total Operating Revenues	15,430,000	249,700	-	-	-	-	15,679,700
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Recycling Grant/DEP		173,820					173,820
NB Township/Debt Service	133,339						133,339
NB Township Contribution		6,500,480					6,500,480
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	133,339	6,674,300	-	-	-	-	6,807,639
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	70,000						70,000
Penalties							-
Other							-
Total Interest	70,000	-	-	-	-	-	70,000
Total Non-Operating Revenues	203,339	6,674,300	-	-	-	-	6,877,639
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 15,633,339</b>	<b>\$ 6,924,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,557,339</b>



# Appropriations Schedule

North Bergen Municipal Utilities Authority  
For the Period January 1, 2017 to December 31, 2017

	<b>FY 2017 Proposed Budget</b>						<b>FY 2016 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Waste Water	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 715,610	\$ 270,440				\$ 986,050	\$ 1,054,085	\$ (68,035)	-6.5%
Fringe Benefits	392,600	465,228				857,828	816,186	41,642	5.1%
Total Administration - Personnel	1,108,210	735,668	-	-	-	1,843,878	1,870,271	(26,393)	-1.4%
<i>Administration - Other (List)</i>									
Admin Other	1,019,800	281,100				1,300,900	1,191,800	109,100	9.2%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	1,019,800	281,100	-	-	-	1,300,900	1,191,800	109,100	9.2%
Total Administration	2,128,010	1,016,768	-	-	-	3,144,778	3,062,071	82,707	2.7%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,329,700	1,824,740				3,154,440	3,149,000	5,440	0.2%
Fringe Benefits	1,078,100	962,000				2,040,100	1,992,270	47,830	2.4%
Total COPS - Personnel	2,407,800	2,786,740	-	-	-	5,194,540	5,141,270	53,270	1.0%
<i>Cost of Providing Services - Other (List)</i>									
COPS Other	7,076,540	3,062,247				10,138,787	9,463,200	675,587	7.1%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	7,076,540	3,062,247	-	-	-	10,138,787	9,463,200	675,587	7.1%
Total Cost of Providing Services	9,484,340	5,848,987	-	-	-	15,333,327	14,604,470	728,857	5.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	5,547,331	148,805	-	-	-	5,696,136	5,532,740	163,396	3.0%
Total Operating Appropriations	17,159,681	7,014,560	-	-	-	24,174,241	23,199,281	974,960	4.2%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	816,723	21,224	-	-	-	837,947	981,834	(143,887)	-14.7%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve						-	-	-	#DIV/0!
Municipality/County Appropriation	450,000					450,000	450,000	-	0.0%
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations	1,266,723	21,224	-	-	-	1,287,947	1,431,834	(143,887)	-10.0%
<b>TOTAL APPROPRIATIONS</b>	18,426,404	7,035,784	-	-	-	25,462,188	24,631,115	831,073	3.4%
<b>ACCUMULATED DEFICIT</b>						-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	18,426,404	7,035,784	-	-	-	25,462,188	24,631,115	831,073	3.4%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	450,000		-	-	-	450,000	450,000	-	0.0%
Other	1,401,336					1,401,336	1,655,571	(254,235)	-15.4%
Total Unrestricted Net Position Utilized	1,851,336		-	-	-	1,851,336	2,105,571	(254,235)	-12.1%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 16,575,068	\$ 7,035,784	\$ -	\$ -	\$ -	\$ 23,610,852	\$ 22,525,544	\$ 1,085,308	4.8%

\* 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 \$ 857,984.05 \$ 350,728.00 \$ - \$ - \$ - \$ - \$ 1,208,712.05

# Prior Year Adopted Appropriations Schedule

## North Bergen Municipal Utilities Authority

### FY 2016 Adopted Budget

	Waste Water	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 701,475	\$ 352,610					\$ 1,054,085
Fringe Benefits	375,450	440,736					816,186
Total Administration - Personnel	1,076,925	793,346	-	-	-	-	1,870,271
<i>Administration - Other (List)</i>							
Other Admin	1,017,800	174,000					1,191,800
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	1,017,800	174,000	-	-	-	-	1,191,800
Total Administration	2,094,725	967,346	-	-	-	-	3,062,071
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,312,000	1,837,000					3,149,000
Fringe Benefits	1,046,000	946,270					1,992,270
Total COPS - Personnel	2,358,000	2,783,270	-	-	-	-	5,141,270
<i>Cost of Providing Services - Other (List)</i>							
Other CPS	6,488,000	2,975,200					9,463,200
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	6,488,000	2,975,200	-	-	-	-	9,463,200
Total Cost of Providing Services	8,846,000	5,758,470	-	-	-	-	14,604,470
Total Principal Payments on Debt Service in Lieu of Depreciation	5,388,837	143,903	-	-	-	-	5,532,740
Total Operating Appropriations	16,329,562	6,869,719	-	-	-	-	23,199,281
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	959,348	22,486	-	-	-	-	981,834
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	450,000						450,000
Other Reserves							-
Total Non-Operating Appropriations	1,409,348	22,486	-	-	-	-	1,431,834
<b>TOTAL APPROPRIATIONS</b>	17,738,910	6,892,205	-	-	-	-	24,631,115
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	17,738,910	6,892,205	-	-	-	-	24,631,115
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	450,000	-	-	-	-	-	450,000
Other	1,655,571						1,655,571
Total Unrestricted Net Position Utilized	2,105,571	-	-	-	-	-	2,105,571
<b>TOTAL NET APPROPRIATIONS</b>	\$ 15,633,339	\$ 6,892,205	\$ -	\$ -	\$ -	\$ -	\$ 22,525,544

\* 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 \$ 816,478.10 ##### \$ - \$ - \$ - \$ - #####

# Debt Service Schedule - Principal

North Bergen Municipal Utilities Authority

If Authority has no debt X this box

	Adopted Budget Year 2016	Proposed Budget Year 2017	Fiscal Year Ending in					Total Principal Outstanding
			2018	2019	2020	2021	2022	Thereafter
<b>Waste Water</b>								
Sewer Revenue Bonds/2013/2008	\$ 2,600,000	\$ 2,710,000	\$ 2,810,000	\$ 2,925,000	\$ 499,419	\$ 476,199	\$ 450,342	\$ 4,250,053
NJEIT/2010/2014/ARRA/Pr Forgive	392,676	402,676	407,676	417,676	422,676	432,676	442,676	3,394,037
NJEIT/2007/2013/PVSC	2,145,959	2,172,323	2,196,413	2,218,230	2,252,960	2,266,775	2,310,416	12,866,569
NJEIT/1998/1999/CSO	250,202	262,332	265,998	24,120				552,450
Total Principal	5,388,837	5,547,331	5,680,087	5,585,026	3,175,055	3,175,650	3,203,434	20,510,659
<b>Solid Waste</b>								
Sanitation Garage	47,251	50,016	52,642	55,406	58,315			216,379
1 Truck	40,980	13,985						13,985
2 Trucks/2016/Actual	55,672	84,804	87,225	89,716	92,227	31,341		385,313
Type in Issue Name								
Total Principal	143,903	148,805	139,867	145,122	150,542	31,341	-	615,677
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								
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>								
Total Principal	\$ 5,532,740	\$ 5,696,136	\$ 5,819,954	\$ 5,730,148	\$ 3,325,597	\$ 3,206,991	\$ 3,203,434	\$ 20,510,659
								\$ 47,492,919

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

	Moody's	Fitch	Standard & Poors
Bond Rating	Aa3		
Year of Last Rating	2013		

## North Bergen Municipal Utilities Authority

[illegible]

4-7

# Net Position Reconciliation

North Bergen Municipal Utilities Authority

For the Period

January 1, 2017

to

December 31, 2017

## FY 2017 Proposed Budget

	Waste Water	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
	\$ 43,564,449	\$ (6,846,461)					\$ 36,717,988
	12,742,431	197,999					12,940,430
	2,108,988						2,108,988
	28,713,030	(7,044,460)					21,668,570
	4,560,166	5,630,147					10,190,313
	4,327,401	4,676,354					9,003,755

### TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)

Less: Invested in Capital Assets, Net of Related Debt (1)

Less: Restricted for Debt Service Reserve (1)

Less: Other Restricted Net Position (1)

Total Unrestricted Net Position (1)

Less: Designated for Non-Operating Improvements & Repairs

Less: Designated for Rate Stabilization

Less: Other Designated by Resolution

Plus: Accrued Unfunded Pension Liability (1)

Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)

Plus: Estimated Income (Loss) on Current Year Operations (2)

Plus: Other Adjustments (attach schedule)

### UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget

Unrestricted Net Position Utilized in Proposed Capital Budget

Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

### PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

(4)

37,600,597	3,262,041	-	-	-	-	-	40,862,638
1,401,336	-	-	-	-	-	-	1,401,336
-	-	-	-	-	-	-	-
450,000	-	-	-	-	-	-	450,000
1,851,336	-	-	-	-	-	-	1,851,336
\$ 35,749,261	\$ 3,262,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,011,302

(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

(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.

2017

North Bergen Municipal Utilities Authority

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM



# 2017 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## North Bergen Municipal Utilities Authority

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the North Bergen Municipal Utilities Authority, on the 9th day of November, 2016.

OR

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

Officer's Signature:			
Name:	Luise O'Neill		
Title:	Secretary		
Address:	6200 Tonnelle Avenue North Bergen, NJ 07047		
Phone Number:	201-422-0100	Fax Number:	201-422-0940
E-mail address	loneill@nbmua.com		

# 2017 CAPITAL BUDGET/PROGRAM MESSAGE

## North Bergen Municipal Utilities Authority

FISCAL YEAR: FROM: January 1, 2017 TO: December 31, 2017

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

Yes

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?

Yes

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

Yes

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 future rates will be impacted at a modest increase due to the low interest funding through NJEIT.

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

N/A

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

N/A

*Add additional sheets if necessary.*

# Proposed Capital Budget

North Bergen Municipal Utilities Authority  
For the Period January 1, 2017 to December 31, 2017

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Waste Water						
CTP Pumps	\$ 250,000					
WTP Upgrade	20,000,000					
Type in Description	-					
Type in Description	-					
Total	20,250,000	-	250,000	20,000,000	-	-
Solid Waste						
Trucks	-					
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	-	-	-	-	-	-
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						
	\$ 20,250,000	\$ -	\$ 250,000	\$ 20,000,000	\$ -	\$ -

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

## North Bergen Municipal Utilities Authority

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

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2017	2018	2019	2020	2021	2022
<b>Waste Water</b>							
CTP Pumps	\$ 250,000	\$ 250,000					
WTP Upgrade	20,000,000	20,000,000					
Type in Description	-	-					
Type in Description	-	-					
Total	20,250,000	20,250,000	-	-	-	-	-
<b>Solid Waste</b>							
Trucks	450,000	-	\$ 450,000				
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	450,000	-	450,000	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 20,700,000</b>	<b>\$ 20,250,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# 5 Year Capital Improvement Plan Funding Sources

## North Bergen Municipal Utilities Authority

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Waste Water</b>						
CTP Pumps	\$ 250,000		\$ 250,000			
WTP Upgrade	20,000,000			20,000,000		
Type in Description	-					
Type in Description	-					
Total	20,250,000	-	250,000	20,000,000	-	-
<b>Solid Waste</b>						
Trucks	450,000			\$ 450,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	450,000	-	-	450,000	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	\$ 20,700,000	\$ -	\$ 250,000	\$ 20,450,000	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 20,700,000					
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.