

Authority Budget of:

Gloucester Township Municipal Utilities Authority

State Filing Year **2022**

For the Period:

March 1, 2022 to February 28, 2023

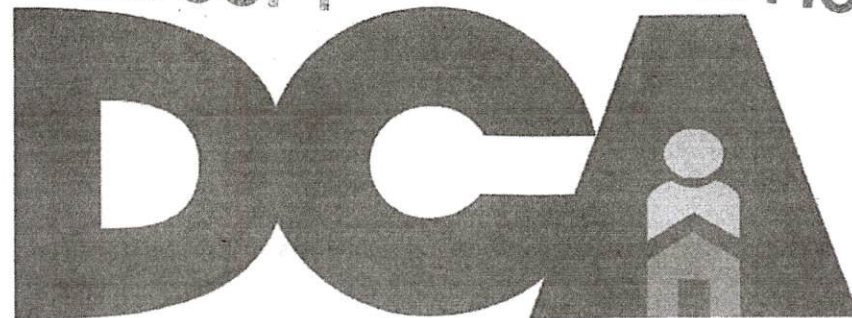
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www.gtmua.com
Authority Web Address

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**NJ DEPARTMENT OF
CommunityAffairs**

Division of Local Government Services

FISCAL YEAR 2022-2023

AUTHORITY BUDGET

Certification Section

FISCAL YEAR 2022-2023

**GLOUCESTER TOWNSHIP MUNICIPAL
UTILITIES AUTHORITY
AUTHORITY BUDGET**

FISCAL YEAR: FROM MARCH 1, 2022 TO FEBRUARY 28, 2023

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 Gwert CPA, RMA Date: 1/5/2022

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 Gwert CPA, RMA Date: 1/26/2022

FISCAL YEAR 2022-2023 PREPARER'S CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL

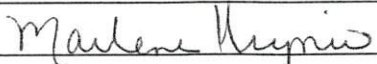
UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

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

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

Preparer's Signature:			
Name:	Marlene Hrynio		
Title:	Administrative Secretary		
Address:	401 W. Landing Road, P.O. Box 216 Glendora, New Jersey 08029-0216		
Phone Number:	(856) 227-8666	Fax Number:	(856) 227-5668
E-mail address	mhrynio@gtmua.com		

FISCAL YEAR 2022-2023 APPROVAL CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL

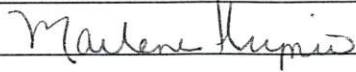
UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** MARCH 1, 2022 **TO:** FEBRUARY 28, 2023

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 Gloucester Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 16th day of December, 2021.

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:	Marlene Hrynio		
Title:	Administrative Secretary		
Address:	401 W. Landing Road, P.O. Box 216 Glendora, New Jersey 08029-0216		
Phone Number:	(856) 227-8666	(856) 227-8666	(856) 227-8666
E-mail address	mhrynio@gtmua.com		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: gtmua.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
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ☒ The complete (**All Pages**) annual audits (**Not the Audit Synopsis**) 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
- ☒ 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

Raymond J. Carr III

Title of Officer Certifying compliance

Executive Director

Signature



R-12-21-119
FISCAL YEAR 2022-2023 AUTHORITY
BUDGET RESOLUTION
GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

WHEREAS, the Annual Budget and Capital Budget for the Gloucester Township Municipal Utilities Authority for the fiscal year beginning, March 1, 2022 and ending, February 28, 2023 has been presented before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of December 16, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 7,327,112.00, Total Appropriations, including any Accumulated Deficit if any, of \$7,580,012.00 and Total Unrestricted Net Position utilized of 252,900.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$19,187,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,700,000.00; debt authorizations of \$16,500,000.00 and funding from a Township of Gloucester contribution totaling \$987,000.00; and

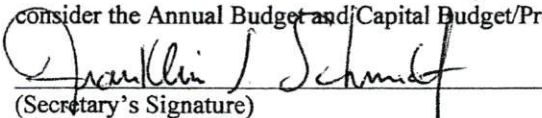
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for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

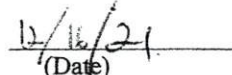
WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this 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 Gloucester Township Municipal Utilities Authority, at an open public meeting held on December 16, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Gloucester Township Municipal Utilities Authority for the fiscal year beginning, March 1, 2022 and ending, February 28, 2023 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 Gloucester Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on January 20, 2022.


(Secretary's Signature)


(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Richard P. Calabrese	X			
Joseph Pillo	X			
Frank Schmidt	X			
Dorothy Bradley	X			
Frank Dintino	X			

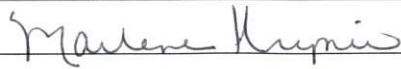
FISCAL YEAR 2022-2023 ADOPTION CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** MARCH 1, 2022 **TO:** FEBRUARY 28, 2023

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 Gloucester Township Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 20th day of, January, 2022.

Officer's Signature:			
Name:	Marlene Hrynio		
Title:	Administrative Secretary		
Address:	401 W. Landing Road, P.O. Box 216 Glendora, New Jersey 08029-0216		
Phone Number:	(856) 227-8666	(856) 227-8666	(856) 227-8666
E-mail address	mhrynio@gtmua.com		

R-01-22-127
FISCAL YEAR 2022-2023 ADOPTED BUDGET
RESOLUTION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester Township Municipal Utilities Authority for the fiscal year beginning March 1, 2022 and ending, February 28, 2023 has been presented for adoption before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of January 20, 2022; and

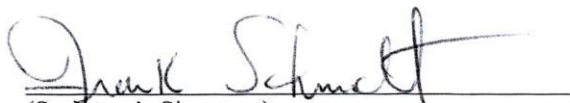
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 7,327,112.00, Total Appropriations, including any Accumulated Deficit, if any, of \$7,580,012.00 and Total Unrestricted Net Position utilized of \$252,900.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$19,187,000.00 and Total Unrestricted Net Position planned to be utilized of \$1,700,000.00; debt authorizations of \$16,500,000.00 and funding from a Township of Gloucester contribution totaling \$987,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Gloucester Township Municipal Utilities Authority, at an open public meeting held on January 20, 2022 that the Annual Budget and Capital Budget/Program of the Gloucester Township Municipal Utilities Authority for the fiscal year beginning, March 1, 2022 and, ending, February 28, 2023 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.


(Secretary's Signature)

1/20/22
(Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
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Richard P. Calabrese

X

Joseph Pillo

X

Frank Schmidt

X

Dorothy Bradley

X

Frank Dintino

X

Alisa Smith

X

FISCAL YEAR 2022-2023 AUTHORITY BUDGET

Narrative and Information Section

FISCAL YEAR 2022-2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

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

1. Complete a brief statement on the 2022/2022-2023 proposed Annual Budget and make comparison to the 2021/2021-2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (**As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%**) for each individual revenue and appropriation line item. 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.

Revenues – There are no changes in excess of 10%

Appropriations –

Insurance – Increased by 45.2% - Effective March 1, 2021, the Authority is funding it's own workers compensation insurance for it's sewer department employees

Principal for Debt Service – Decreased by 16.5% due to the final maturity of the NJEIT 2001 Loan

Interest Payments on Debt - Decreased by 17.7% - as outstanding debt decreases, interest correspondingly decreases.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (**Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues**)

The local/regional economy is stable with insignificant growth anticipated. The FY 2022 budget has no significant impact on anticipated revenues. Revenues in excess of budget estimates will be utilized to support the Authority's capital budgets.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital 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 was used to offset the Municipal/County Appropriation as required. Additionally, the Authority's unrestricted net position has been budgeted to fund major programs through the capital budget.

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

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

As stated in #3, funds will be transferred to the Township of Gloucester after the budget is adopted as a budget subsidy to offset a potential tax rate increase.

5. The proposed budget must not reflect an anticipated deficit from 2022/2022-2023 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.

The Authority's implementation of GASB Statement 68 and 75 required the recording of the Authority's portion of its unfunded pension liability and other post-retirement employee benefits liability. The Authority was also required to record related deferred outflows and inflows of resources. As a result, the Authority's unrestricted net position ended the fiscal year (Audited) in a deficit. If the liabilities were not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its annual contractually required contribution to the Division of Pensions, which contains an amount to fund its unfunded accrued liability and monitor the investments held by the State Division of Pensions in hopes that the liability will decrease and eliminate the deficit. Other post-retirement employee benefits will be paid as required, both its State costs and cost associated with the Authority's plan. If or when the Authority is informed that it must pay its unfunded pension liability and costs associated with other post-retirement employee benefits, it will then address how the liabilities will be funded and the impact it will have on its rates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a five to ten-year span.

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

Rates are staying the same

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2022-2023

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

Name of Authority:	Gloucester Township Municipal Utilities Authority		
Federal ID Number:	21-0743387		
Address:	401 W. Landing Road, P.O. Box 216		
City, State, Zip:	Glendora, New Jersey 08029		
Phone: (ext.)	(856) 227-8666	Fax:	(856) 227-5668

Preparer's Name:	Marlene Hrynio		
Preparer's Address:	401 W. Landing Road, P.O. Box 216		
City, State, Zip:	Glendora, New Jersey 08029		
Phone: (ext.)	(856) 227-8666	Fax:	(856) 227-5668
E-mail:	mhrynio@gtmua.com		

Chief Executive Officer:(1)	Raymond J. Carr III		
Phone: (ext.)	(856) 227-8666	Fax:	(856) 227-5668
E-mail:	rcarr@gtmua.com		

Chief Financial Officer(1)	Marlene Hrynio		
Phone: (ext.)	(856) 227-8666	Fax:	(856) 227-5668
E-mail:	mhrynio@gtmua.com		

Name of Auditor:	Kirk N. Applegate		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees, New Jersey 08043		
Phone: (ext.)	(856) 435-6200	Fax:	(856) 435-0440
E-mail:	kapplegate@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: March 1, 2022 TO: February 28, 2023

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

- 1) Provide the number of individuals employed in (Use **Most Recent W-3 Available 2020 or 2021**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 57
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2020 or 2021**) Transmittal of Wage and Tax Statements: \$2,288,719.86
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (*Regional Authorities may have more than 7 members*)) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 2 (Maximum is 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 (**Most Recent Filing that March 31, 2021 or 2022 deadline has passed 2021 or 2022**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> 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? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

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

The Commissioners, listed on page N-4, are paid an amount determined by Township Council. The employees, listed on page N-4, are reviewed and approved by the Commissioners and the Authority's personnel committee. The personnel committee performs periodic evaluations. In addition, the yearly increases which are applied to Mr. Carr, Mr. Engelbert and Mrs. Hrynio were 3% of their prior salary and bonus.

- 11) Did the Authority pay for meals or catering during the current fiscal year? Yes *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? No *If "yes," **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (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? N/A *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*

- 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**

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

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: (Use the Most Recent W-2 available 2020 or 2021. 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, 2022, the most recent W-2 and 1099 should be used 2021 or 2020 (60 days prior to start of budget year is November 1, 2021, with 2020 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 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)

Gloucester Township Municipal Utilities Authority																									
For the Period		March 1, 2022		to		February 28, 2023																			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T						
				Position (Can Check more than 1 Column for each person)					Reportable Compensation from Authority (W-2/ 1099)																
		Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend		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				
Name	Title																								
1	Richard Calabrese	Chairman	12	x				\$	4,350	N/A	N/A	N/A	\$	4,350	None		N/A	N/A	\$	-	\$	-	\$	4,350	
2	Joseph Pillo	Vice Chairman	2	x					4,350	N/A	N/A	N/A		4,350	Camden County Planning Board		Boardmember	2		0		0		4,350	
3	Franklin Schmidt	Boardmember	2	x					4,350	N/A	N/A	N/A		4,350	None		N/A	N/A		0		0		4,350	
4	Dorothy Bradley	Boardmember	2	x					4,350	N/A	N/A	N/A		4,350	None		N/A	N/A		0		0		4,350	
5	Frank Dintino	Boardmember	2	x					4,350	N/A	N/A	N/A		4,350	Gloucester Township Planning Board		Boardmember	2		0		0		4,350	
6	Vacant	Alt. Boardmember												0	None									0	
7	Alisa Smith	Alt. Boardmember	2	x					4,350	N/A	N/A	N/A		4,350	Camden County MUA		Secretary	40		80,590		31,896		116,836	
8	Raymond Carr	Executive Director	49		x				125,831	N/A	N/A		47,445	173,276	None		N/A	N/A		0		0		173,276	
9	Marlene Hrynio	Administrative Secretary	45		x				97,000	N/A	N/A		45,445	142,445	None		N/A	N/A		0		0		142,445	
10	Glenn Englebert	Recycling Coordinator	45		x				116,188	N/A	N/A		16,000	132,188	None		N/A	N/A		0		0		132,188	
11														0									0		
12														0									0		
13														0									0		
14														0									0		
15														0									0		
Total:								\$	365,119	\$	-	\$	-	\$	108,890	\$	474,009			\$	80,590	\$	31,896	\$	586,495

(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

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2022

to

February 28, 2023

If Not Applicable X this box Below

	# 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	24	\$ 11,500	\$ 276,000	19	\$ 11,327	\$ 215,213	\$ 60,787	28.2%
Parent & Child	1	21,000	21,000	3	20,275	60,825	(39,825)	-65.5%
Employee & Spouse (or Partner)	11	23,000	253,000	15	22,654	339,810	(86,810)	-25.5%
Family	8	32,900	263,200	7	31,602	221,214	41,986	19.0%
Employee Cost Sharing Contribution (enter as negative -)						(70,000)	70,000	-100.0%
Subtotal	44		813,200	44		767,062	46,138	6.0%
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	7	5,000	35,000	7	4,515	31,605	3,395	10.7%
Parent & Child			-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	11	9,050	99,550	12	9,029	108,348	(8,798)	-8.1%
Family	1	38,000	38,000	1	28,640	28,640	9,360	32.7%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	19		172,550	20		168,593	3,957	2.3%
GRAND TOTAL	63		\$ 985,750	64		\$ 935,655	\$ 50,095	5.4%

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

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2022

to

February 28, 2023

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

X Box if Authority has no Compensated Absences

Legal Basis for Benefit
(check applicable items)

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	
Bailey	47	\$ 9,310				
Brunkel	12	1,955				
Calabrese	23	3,956				
Cargen	11	1,449				
Carr	58	25,511				
Christopher	14	1,731				
Cooper	1	121				
DeLeonardis	30	8,826				
Devlin	45	6,768				
Digneo	8	903				
Engelbert	56	23,602				
Eustace	4	432				
Fitzpatrick	4	564				
Foley	18	2,583				
Total liability for accumulated compensated absences at beginning of current year		\$ 87,713				

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

Schedule of Accumulated Liability for Compensated Absences

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2022

to

February 28, 2023

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

X Box if Authority has no Compensated Absences

Legal Basis for Benefit
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Gervasi	13	\$ 2,461			
Gore	46	13,344			
Green	3	602			
Howell	8	1,004			
Hutchison	5	553			
Hrynio	22	7,500			
LaGamba	9	962			
Lynch	16	2,421			
Mawson	9	2,977			
Monaco	3	484			
Nicolary	8	1,439			
Pasquini	6	833			
Passaro	8	1,675			
Pierson	8	1,513			
Total liability for accumulated compensated absences at beginning of current year		\$ 37,767			

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

Schedule of Accumulated Liability for Compensated Absences

Gloucester Township Municipal Utilities Authority
For the Period

March 1, 2022

to

February 28, 2023

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

X Box if Authority has no Compensated Absences

Legal Basis for Benefit
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Riley	48	\$ 4,389			
Samuel	7	845			
Sciaccia	11	1,548			
Smith	30	5,212			
Smith	10	1,311			
Whitney	25	4,392			
Wiggins	4	709			
Total liability for accumulated compensated absences at beginning of current year		\$ 18,406			

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

Schedule of Shared Service Agreements

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2022

to

February 28, 2023

If No Shared Services X this Box

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Camden County	Gloucester Twp. MUA	Co-op purchasing - supplies & equipment		3/1/2008	Open	\$ 5,000
Gloucester Twp MUA	Gloucester Township	Recycling, Grass & Composting	See Solid Waste Budget	5/1/1991	Open	See SW Budget
Gloucester Twp MUA	Gloucester Township	Emergency Repairs	MUA awards bid for MUA & Township	7/1/2021	7/1/2022	\$ -

FISCAL YEAR 2022-2023 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Gloucester Township Municipal Utilities Authority
For the Period **March 1, 2022** to **February 28, 2023**

	FY 2023 Proposed Budget							FY 2022 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 4,929,923	\$ 2,206,689	\$ -	\$ -	\$ -	\$ -	\$ 7,136,612	\$ 6,979,913	\$ 156,699	2.2%
Total Non-Operating Revenues	190,500	-	-	-	-	-	190,500	190,500	-	0.0%
Total Anticipated Revenues	5,120,423	2,206,689	-	-	-	-	7,327,112	7,170,413	156,699	2.2%
APPROPRIATIONS										
Total Administration	1,282,430	418,069	-	-	-	-	1,700,499	1,655,189	45,310	2.7%
Total Cost of Providing Services	3,204,085	1,708,881	-	-	-	-	4,912,966	4,659,425	253,541	5.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	571,543	67,157	-	-	-	-	638,700	764,683	(125,983)	-16.5%
Total Operating Appropriations	5,058,058	2,194,107	-	-	-	-	7,252,165	7,079,297	172,868	2.4%
Total Interest Payments on Debt	62,365	12,582	-	-	-	-	74,947	91,116	(16,169)	-17.7%
Total Other Non-Operating Appropriations	252,900	-	-	-	-	-	252,900	249,500	3,400	1.4%
Total Non-Operating Appropriations	315,265	12,582	-	-	-	-	327,847	340,616	(12,769)	-3.7%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	5,373,323	2,206,689	-	-	-	-	7,580,012	7,419,913	160,099	2.2%
Less: Total Unrestricted Net Position Utilized	252,900	-	-	-	-	-	252,900	249,500	3,400	1.4%
Net Total Appropriations	5,120,423	2,206,689	-	-	-	-	7,327,112	7,170,413	156,699	2.2%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2022 to February 28, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	4,429,923						\$ 4,429,923	\$ 4,391,378	\$ 38,545 0.9%
Business/Commercial	400,000						400,000	385,000	15,000 3.9%
Industrial							-	-	- #DIV/0!
Intergovernmental		1,891,689					1,891,689	1,788,535	103,154 5.8%
Other		315,000					315,000	315,000	- 0.0%
Total Service Charges	4,829,923	2,206,689	-	-	-	-	7,036,612	6,879,913	156,699 2.3%
<i>Connection Fees</i>									
Residential	40,000						40,000	40,000	- 0.0%
Business/Commercial	60,000						60,000	60,000	- 0.0%
Industrial							-	-	- #DIV/0!
Intergovernmental							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Connection Fees	100,000	-	-	-	-	-	100,000	100,000	- 0.0%
<i>Parking Fees</i>									
Meters							-	-	- #DIV/0!
Permits							-	-	- #DIV/0!
Fines/Penalties							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	- #DIV/0!
<i>Other Operating Revenues (List)</i>									
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!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	- #DIV/0!
Total Operating Revenues	4,929,923	2,206,689	-	-	-	-	7,136,612	6,979,913	156,699 2.2%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Antennae Rents	50,000						50,000	50,000	- 0.0%
Seasrches	8,000						8,000	8,000	- 0.0%
Inspection Fees	12,000						12,000	12,000	- 0.0%
Interest on Delinquent Accounts	103,500						103,500	103,500	- 0.0%
Type in							-	-	- #DIV/0!
Type in							-	-	- #DIV/0!
Total Other Non-Operating Revenue	173,500	-	-	-	-	-	173,500	173,500	- 0.0%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	17,000						17,000	17,000	- 0.0%
Penalties							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Interest	17,000	-	-	-	-	-	17,000	17,000	- 0.0%
Total Non-Operating Revenues	190,500	-	-	-	-	-	190,500	190,500	- 0.0%
TOTAL ANTICIPATED REVENUES	\$ 5,120,423	\$ 2,206,689	\$ -	\$ -	\$ -	\$ -	\$ 7,327,112	\$ 7,170,413	\$ 156,699 2.2%

Prior Year Adopted Revenue Schedule

Gloucester Township Municipal Utilities Authority

FY 2022 Adopted Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	4,391,378						\$ 4,391,378
Business/Commercial	385,000						385,000
Industrial							-
Intergovernmental		1,788,535					1,788,535
Other		315,000					315,000
Total Service Charges	4,776,378	2,103,535	-	-	-	-	6,879,913
<i>Connection Fees</i>							
Residential	40,000						40,000
Business/Commercial	60,000						60,000
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	100,000	-	-	-	-	-	100,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
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)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	4,876,378	2,103,535	-	-	-	-	6,979,913
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Antennae Rents	50,000						50,000
Searches	8,000						8,000
Inspection Fees	12,000						12,000
Interest on Delinquent Accounts	103,500						103,500
Type in							-
Type in							-
Other Non-Operating Revenues	173,500	-	-	-	-	-	173,500
<i>Interest on Investments & Deposits</i>							
Interest Earned	17,000						17,000
Penalties							-
Other							-
Total Interest	17,000	-	-	-	-	-	17,000
Total Non-Operating Revenues	190,500	-	-	-	-	-	190,500
TOTAL ANTICIPATED REVENUES	\$ 5,066,878	\$ 2,103,535	\$ -	\$ -	\$ -	\$ -	\$ 7,170,413

Appropriations Schedule

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2022 to February 28, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 497,200	\$ 203,500					\$ 700,700	\$ 669,750	\$ 30,950 4.6%
Fringe Benefits	387,600	90,069					477,669	455,464	22,205 4.9%
Total Administration - Personnel	884,800	293,569	-	-	-	-	1,178,369	1,125,214	53,155 4.7%
<i>Administration - Other (List)</i>									
Prof. Fees-Eng., Solic., Audit, Bd. Couns., Tru	229,200	15,500					244,700	253,200	(8,500) -3.4%
Equip. & Maintenance Contracts	43,350	41,500					84,850	84,850	- 0.0%
Postage, Stationary & Office Expenses	41,765	29,100					70,865	67,350	3,515 5.2%
Insurance	21,815	38,400					60,215	58,075	2,140 3.7%
Miscellaneous Administration*	61,500						61,500	66,500	(5,000) -7.5%
Total Administration - Other	397,630	124,500	-	-	-	-	522,130	529,975	(7,845) -1.5%
Total Administration	1,282,430	418,069	-	-	-	-	1,700,499	1,655,189	45,310 2.7%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,207,600	949,250					2,156,850	1,979,689	177,161 8.9%
Fringe Benefits	739,185	435,331					1,174,516	1,146,136	28,380 2.5%
Total COPS - Personnel	1,946,785	1,384,581	-	-	-	-	3,331,366	3,125,825	205,541 6.6%
<i>Cost of Providing Services - Other (List)</i>									
Utilities-Elec./Gas/Telephone	318,000	14,700					332,700	344,200	(11,500) -3.3%
Repairs/Maintenance/System Expenses	473,500	76,250					549,750	526,200	23,550 4.5%
Vehicle Expenses	92,000	180,550					272,550	292,300	(19,750) -6.8%
Insurance	192,400	38,400					230,800	159,000	71,800 45.2%
Miscellaneous COPS*	181,400	14,400					195,800	211,900	(16,100) -7.6%
Total COPS - Other	1,257,300	324,300	-	-	-	-	1,581,600	1,533,600	48,000 3.1%
Total Cost of Providing Services	3,204,085	1,708,881	-	-	-	-	4,912,966	4,659,425	253,541 5.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	571,543	67,157	-	-	-	-	638,700	764,683	(125,983) -16.5%
Total Operating Appropriations	5,058,058	2,194,107	-	-	-	-	7,252,165	7,079,297	172,868 2.4%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	62,365	12,582	-	-	-	-	74,947	91,116	(16,169) -17.7%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation	252,900						252,900	249,500	3,400 1.4%
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	315,265	12,582	-	-	-	-	327,847	340,616	(12,769) -3.7%
TOTAL APPROPRIATIONS	5,373,323	2,206,689	-	-	-	-	7,580,012	7,419,913	160,099 2.2%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,373,323	2,206,689	-	-	-	-	7,580,012	7,419,913	160,099 2.2%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	252,900	-	-	-	-	-	252,900	249,500	3,400 1.4%
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	252,900	-	-	-	-	-	252,900	249,500	3,400 1.4%
TOTAL NET APPROPRIATIONS	\$ 5,120,423	\$ 2,206,689	\$ -	\$ -	\$ -	\$ -	\$ 7,327,112	\$ 7,170,413	\$ 156,699 2.2%

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

5% of Total Operating Appropriations \$ 252,902.90 \$ 109,705.35 \$ - \$ - \$ - \$ - \$ 362,608.25

Prior Year Adopted Appropriations Schedule

Gloucester Township Municipal Utilities Authority

	FY 2022 Adopted Budget						Total All
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 476,450	\$ 193,300					\$ 669,750
Fringe Benefits	368,300	87,164					455,464
Total Administration - Personnel	844,750	280,464	-	-	-	-	1,125,214
<i>Administration - Other (List)</i>							
Prof. Fees-Eng., Solic., Audit, Bd. Couns., Trustee	231,200	22,000					253,200
Equip. & Maintenance Contracts	43,350	41,500					84,850
Postage, Stationary & Office Expenses	41,700	25,650					67,350
Insurance	21,075	37,000					58,075
Miscellaneous Administration*	66,500						66,500
Total Administration - Other	403,825	126,150	-	-	-	-	529,975
Total Administration	1,248,575	406,614	-	-	-	-	1,655,189
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,099,800	879,889					1,979,689
Fringe Benefits	722,050	424,086					1,146,136
Total COPS - Personnel	1,821,850	1,303,975	-	-	-	-	3,125,825
<i>Cost of Providing Services - Other (List)</i>							
Utilities-Elec./Gas/Telephone	328,000	16,200					344,200
Repairs/Maintenance/System Expenses	455,500	70,700					526,200
Vehicle Expenses	118,000	174,300					292,300
Insurance	122,000	37,000					159,000
Miscellaneous COPS*	197,500	14,400					211,900
Total COPS - Other	1,221,000	312,600	-	-	-	-	1,533,600
Total Cost of Providing Services	3,042,850	1,616,575	-	-	-	-	4,659,425
Total Principal Payments on Debt Service in Lieu of Depreciation	698,622	66,061	-	-	-	-	764,683
Total Operating Appropriations	4,990,047	2,089,250	-	-	-	-	7,079,297
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	76,831	14,285	-	-	-	-	91,116
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	249,500						249,500
Other Reserves							-
Total Non-Operating Appropriations	326,331	14,285	-	-	-	-	340,616
TOTAL APPROPRIATIONS	5,316,378	2,103,535	-	-	-	-	7,419,913
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,316,378	2,103,535	-	-	-	-	7,419,913
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	249,500	-	-	-	-	-	249,500
Other							-
Total Unrestricted Net Position Utilized	249,500	-	-	-	-	-	249,500
TOTAL NET APPROPRIATIONS	\$ 5,066,878	\$ 2,103,535	\$ -	\$ -	\$ -	\$ -	\$ 7,170,413

* 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 \$ 249,502.35 \$ 104,462.50 \$ - \$ - \$ - \$ - \$ 353,964.85

Debt Service Schedule - Principal

Gloucester Township Municipal Utilities Authority

If Authority has no debt X this box

☐

Fiscal Year Ending in

	Adopted Budget Year 2022	Proposed Budget Year 2023	2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
<i>Sewer</i>									
NJEIT 2001/2004	\$ 388,226	\$ 258,964	\$ 262,635	\$ 274,649					\$ 796,248
NJEIT 2008	131,727	133,912	135,986	142,705	\$ 145,380	\$ 147,288	\$ 154,391	\$ 150,210	1,009,872
NJEIT 2010	114,090	114,090	114,090	119,090	119,090	119,090	119,090	220,150	924,690
NJEIT 2017	64,579	64,577	64,577	64,577	64,577	64,577	64,577	614,662	1,002,124
Total Principal	698,622	571,543	577,288	601,021	329,047	330,955	338,058	985,022	3,732,934
<i>Solid Waste</i>									
NJEIT 2008	66,061	67,157	68,197	71,567	72,909	73,865	77,428	83,019	514,142
									-
									-
Total Principal	66,061	67,157	68,197	71,567	72,909	73,865	77,428	83,019	514,142
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 764,683	\$ 638,700	\$ 645,485	\$ 672,588	\$ 401,956	\$ 404,820	\$ 415,486	\$ 1,068,041	\$ 4,247,076

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

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating			
Year of Last Rating			

Debt Service Schedule - Interest

Gloucester Township Municipal Utilities Authority

If Authority has no debt X this box

☐

Fiscal Year Ending in

	Adopted Budget Year 2022	Proposed Budget Year 2023	Fiscal Year Ending in						Total Interest Payments Outstanding
			2024	2025	2026	2027	2028	Thereafter	
<i>Sewer</i>									
NJEIT 2001/2004	\$ 26,826	\$ 17,557	\$ 10,513	\$ 3,610					\$ 31,680
NJEIT 2008	28,485	25,088	21,559	17,829	\$ 13,883	\$ 9,995	\$ 6,114	\$ 2,053	96,521
NJEIT 2010	11,475	10,425	9,225	7,925	6,525	5,213	3,900	3,200	46,413
NJEIT 2017	10,045	9,295	8,544	7,794	7,044	6,444	5,994	27,210	72,325
Total Interest Payments	76,831	62,365	49,841	37,158	27,452	21,652	16,008	32,463	246,939
<i>Solid Waste</i>									
NJEIT 2008	14,285	12,582	10,812	8,942	6,963	5,013	3,067	1,030	48,409
									-
									-
Total Interest Payments	14,285	12,582	10,812	8,942	6,963	5,013	3,067	1,030	48,409
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 91,116	\$ 74,947	\$ 60,653	\$ 46,100	\$ 34,415	\$ 26,665	\$ 19,075	\$ 33,493	\$ 295,348

Net Position Reconciliation

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2022

to

February 28, 2023

FY 2023 Proposed Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 28,603,221	\$ 629,024					\$ 29,232,245
Less: Invested in Capital Assets, Net of Related Debt (1)	41,798,272	629,024					42,427,296
Less: Restricted for Debt Service Reserve (1)	143,069						143,069
Less: Other Restricted Net Position (1)	2,811,726						2,811,726
Total Unrestricted Net Position (1)	(16,149,846)	-	-	-	-	-	(16,149,846)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	5,732,712						5,732,712
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	13,836,584						13,836,584
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	3,419,449	-	-	-	-	-	3,419,449
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	1,700,000	-	-	-	-	-	1,700,000
Appropriation to Municipality/County (3)	252,900	-	-	-	-	-	252,900
Total Unrestricted Net Position Utilized in Proposed Budget	1,952,900	-	-	-	-	-	1,952,900
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,466,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,466,549

(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 \$ 252,903 \$ 109,705 \$ - \$ - \$ - \$ - \$ 362,608

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

FISCAL YEAR 2022-2023

**GLOUCESTER TOWNSHIP MUNICIPAL
UTILITIES AUTHORITY**

AUTHORITY CAPITAL BUDGET/ PROGRAM

FISCAL YEAR 2022-2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

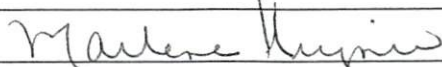
☒ [X]

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 Gloucester Township Municipal Utilities Authority, on the 16th day of December, 2021.

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:	Marlene Hrynio		
Title:	Administrative Secretary		
Address:	401 W. Landing Road, P.O. Box 216 Glendora, New Jersey 08029-0216		
Phone Number:	(856) 227-8666	Fax Number:	(856) 227-5668
E-mail address	mhrynio@gtmua.com		

FISCAL YEAR 2022-2023 CAPITAL BUDGET/PROGRAM MESSAGE

Gloucester Township Municipal Utilities Authority

FISCAL YEAR: FROM: MARCH 1, 2022 TO: FEBRUARY 28, 2023

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

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include 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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

The Authority anticipates utilizing the New Jersey I Bank to fund a portion of its capital projects. If funds are not available, a bond sale will be proposed. The Authority's current rate structure will be able to support the anticipated debt service because in recent years, the Authority's only bond issue (1993) and it's 2001 NJEIT Trust Loan reached final maturity.

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

N/A - None

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

N/A - None

Proposed Capital Budget

Gloucester Township Municipal Utilities Authority

For the Period March 1, 2022 to February 28, 2023

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer						
System Improvements	\$ 15,450,000	\$ 950,000		\$ 14,500,000		
Vehicles	250,000	250,000				
Major Improvements & Maintenance	200,000	200,000				
Equipment	2,300,000	300,000		2,000,000		
Total	18,200,000	1,700,000	-	16,500,000	-	-
Solid Waste						
Vehicles	310,000					\$ 310,000
Site Improvements	20,000					20,000
Equipment	625,000					625,000
Totes	32,000					32,000
Total	987,000	-	-	-	-	987,000
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 PROPOSED CAPITAL BUDGET	\$ 19,187,000	\$ 1,700,000	\$ -	\$ 16,500,000	\$ -	\$ 987,000

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

Gloucester Township Municipal Utilities Authority

For the Period March 1, 2022 to February 28, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2023	2024	2025	2026	2027	2028
<i>Sewer</i>							
System Improvements	\$ 26,150,000	\$ 15,450,000	\$ 3,500,000	\$ 2,000,000	\$ 1,900,000	\$ 1,650,000	\$ 1,650,000
Vehicles	700,000	250,000	150,000	50,000	50,000	150,000	50,000
Major Improvements & Mainte	581,000	200,000	91,000	78,000	56,000	78,000	78,000
Equipment	4,025,000	2,300,000	300,000	325,000	350,000	375,000	375,000
Total	31,456,000	18,200,000	4,041,000	2,453,000	2,356,000	2,253,000	2,153,000
<i>Solid Waste</i>							
Vehicles	1,550,000	310,000	\$ 340,000	\$ 250,000	\$ 340,000		\$ 310,000
Site Improvements	60,000	20,000		20,000		20,000	
Equipment	1,425,000	625,000	175,000		200,000	425,000	
Totes	192,000	32,000	32,000	32,000	32,000	32,000	32,000
Total	3,227,000	987,000	547,000	302,000	572,000	477,000	342,000
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 34,683,000	\$ 19,187,000	\$ 4,588,000	\$ 2,755,000	\$ 2,928,000	\$ 2,730,000	\$ 2,495,000

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

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2022

to

February 28, 2023

		<i>Funding Sources</i>				
		Renewal & Replacement Reserve		Debt Authorization	Capital Grants	Other Sources
	Estimated Total Cost	Unrestricted Net Position Utilized				
<i>Sewer</i>						
System Improvements	\$ 26,150,000	\$ 10,000,000		\$ 16,150,000		
Vehicles	700,000	700,000				
Major Improvements & Maintenance	581,000	581,000				
Equipment	4,025,000	2,025,000		2,000,000		
Total	31,456,000	13,306,000	-	18,150,000	-	-
<i>Solid Waste</i>						
Vehicles	1,550,000					\$ 1,550,000
Site Improvements	60,000					60,000
Equipment	1,425,000					1,425,000
Totes	192,000					192,000
Total	3,227,000	-	-	-	-	3,227,000
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 34,683,000	\$ 13,306,000	\$ -	\$ 18,150,000	\$ -	\$ 3,227,000
Total 5 Year Plan per CB-4	\$ 34,683,000					
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.

Township Deli
4850 New Jersey 42
Turnersville, NJ 08012
Tel 856-228-0013

INVOICE 7580

12.21.2020

BILL TO

SHIP TO

INSTRUCTIONS

Gloucester Township MUA
P.O. Box 216
Glendora, NJ 08012

Same as recipient

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1.00	Employee Appreciation Meeting - 12/21/20		\$302.25
	Assorted Boxed Lunches		
	Potato Sales		

SUBTOTAL	\$302.25
SALES TAX	Exempt
SHIPPING & HANDLING	N/A
TOTAL DUE BY 12.16.2016	\$302.25

Thank you for your business!