

Authority Budget of:

ADOPTED COPY

Gloucester Township Municipal Utilities Authority

State Filing Year

2021

For the Period:

March 1, 2021

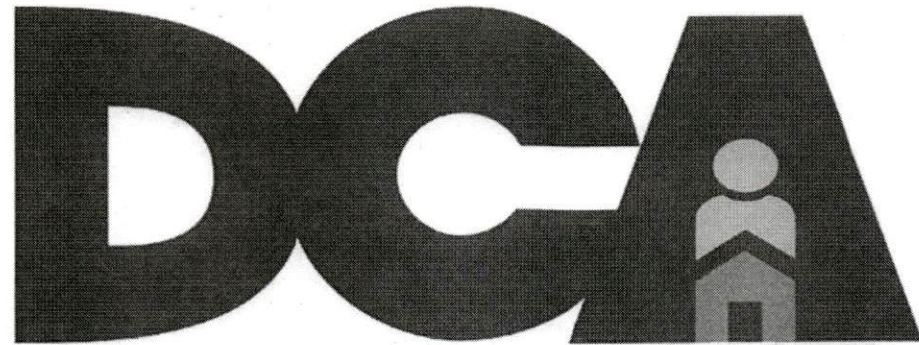
to

February 28, 2022

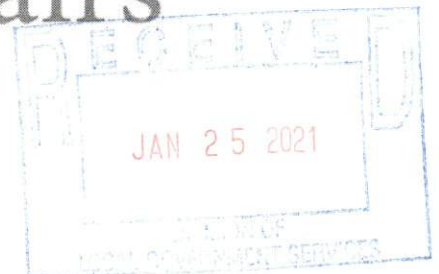
www.gtmua.com

Authority Web Address

APPROVED COPY



NJ DEPARTMENT OF
Community Affairs



Division of Local Government Services

FISCAL YEAR 2021-2022 AUTHORITY BUDGET

Certification Section

FISCAL YEAR 2021-2022

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY AUTHORITY BUDGET

FISCAL YEAR: FROM MARCH 1, 2021 TO FEBRUARY 28, 2022

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. Cvet cmt, RMA Date: 12/28/2020

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. Cvet cmt, RMA Date: 1/25/2021

FISCAL YEAR 2021-2022 PREPARER'S CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL

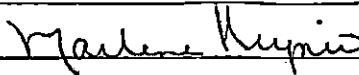
UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

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 2021-2022 APPROVAL CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL

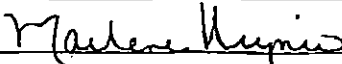
UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

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 17th day of December, 2020.

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-12-20-121

FISCAL YEAR 2021-2022 AUTHORITY BUDGET RESOLUTION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

WHEREAS, the Annual Budget and Capital Budget for the Gloucester Township Municipal Utilities Authority for the fiscal year beginning, March 1, 2021 and ending, February 28, 2022 has been presented before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of December 17, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,170,413.00, Total Appropriations, including any Accumulated Deficit if any, of \$7,419,913.00 and Total Unrestricted Net Position utilized of \$249,500.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$19,422,000.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,560,000.00, debt issued totaling \$16,500,000.00, and funding from a Township of Gloucester contribution totaling \$1,362,000.00; and

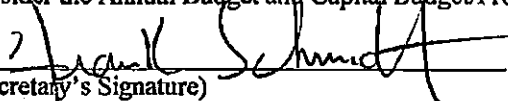
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 17, 2020 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, 2021 and ending, February 28, 2022 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 21, 2021.


(Secretary's Signature)

12-17-2020
(Date)

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

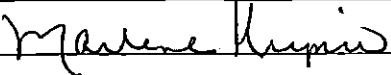
FISCAL YEAR 2021-2022 ADOPTION CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

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 21st day of January, 2021.

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-01-21-132

FISCAL YEAR 2021-2022 ADOPTED BUDGET RESOLUTION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester Township Municipal Utilities Authority for the fiscal year beginning March 1, 2021 and ending, February 28, 2022 has been presented for adoption before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of January 21, 2021; and

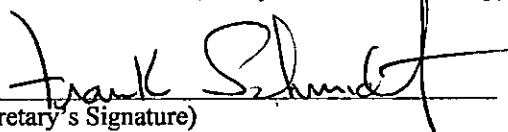
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,170,413.00, Total Appropriations, including any Accumulated Deficit if any, of \$7,419,913.00 and Total Unrestricted Net Position utilized of \$249,500.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$19,422,000.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,560,000.00, debt issued totaling \$16,500,000.00, and funding from a Township of Gloucester contribution totaling \$1,362,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Gloucester Township Municipal Utilities Authority, at an open public meeting held on January 21, 2021 that the Annual Budget and Capital Budget/Program of the Gloucester Township Municipal Utilities Authority for the fiscal year beginning, March 1, 2021 and, ending, February 28, 2022 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)

1-21-21
(Date)

Governing Body
Member:

Recorded Vote

Aye

Nay

Abstain

Absent

Richard P. Calabrese
Joseph Pillo
Franklin Schmidt
Dorothy Bradley
Francis Dintino

X
X
X
X
X

FISCAL YEAR 2021-2022 AUTHORITY BUDGET

Narrative and Information Section

FISCAL YEAR 2021-2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY AUTHORITY BUDGET

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 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 – Interest Payments on Debt decreased by 16.2% - 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.

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 2021/2021-2022 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 2021-2022

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@bowmanllp.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

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 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 55
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: \$2,334,650.87
- 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) as 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, 2020 or 2021 deadline has passed 2020 or 2021) 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.

One occurrence, Employee Appreciation Meeting, Township Deli, \$1,425.00

- 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, 2021 TO: FEBRUARY 28, 2022

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 2019 or 2020. 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, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 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, 2021

to February 28, 2022

Position (Can Check more than 1 Column for each person)

Reportable Compensation from Authority (W-2/1099)

Name	Title	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
							Bonus										
1. Richard Calabrese	Chairman	12	x			\$ 4,350	N/A	N/A		\$ 4,350	None	None	None		\$ -	\$ -	\$ 4,350
2. Joseph Pillo	Vice Chairman	2	x			4,350	N/A	N/A		4,350	Camden County Plann	Boardmember	2		0	0	4,350
3. Franklin Schmidt	Boardmember	2	x			4,350	N/A	N/A		4,350	None	None	None		0	0	4,350
4. Dorothy Bradley	Boardmember	2	x			4,350	N/A	N/A		4,350	None	None	None		0	0	4,350
5. Frank Dintino	Boardmember	2	x			4,350	N/A	N/A		4,350	Gloucester Township I	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		4,350	Camden County MUA	Secretary	40		79,108	25,000	108,458
8. Raymond Carr	Executive Director	49		x		120,300	N/A	N/A	47,000	167,300	None	None	None		0	0	167,300
9. Marlene Hrynio	Administrative Secre	45		x		87,000	N/A	N/A	45,000	132,000	None	None	None		0	0	132,000
10. Glenn Englebert	Recycling Coordinatr	45		x		109,800	N/A	N/A	13,000	122,800	None	None	None		0	0	122,800
11										0							0
12										0							0
13										0							0
14										0							0
15										0							0
Total:						\$ 343,200	\$ -	\$ -	\$ 105,000	\$ 448,200	↑				\$ 79,108	\$ 25,000	\$ 552,308

(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

If Not Applicable X this box Below

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2021

to

February 28, 2022.

	# 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	19	\$ 11,327	\$ 215,213	18	\$ 10,834	\$ 195,012	\$ 20,201	10.4%
Parent & Child	3	20,275	60,825	3	19,607	58,821	2,004	3.4%
Employee & Spouse (or Partner)	15	22,654	339,810	13	22,028	286,364	53,446	18.7%
Family	7	31,602	221,214	10	30,539	305,390	(84,176)	-27.6%
Employee Cost Sharing Contribution (enter as negative -)			(70,000)			(74,300)	4,300	-5.8%
Subtotal	44		767,062	44		771,287	(4,225)	-0.5%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	0		-	0		-	-	#DIV/0!
Parent & Child	0		-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	0		-	0		-	-	#DIV/0!
Family	0		-	0		-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	7	4,515	31,605	6	3,577	21,462	10,143	47.3%
Parent & Child	0		-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	12	9,029	108,348	10	8,584	85,840	22,508	26.2%
Family	1	28,640	28,640	1	30,000	30,000	(1,360)	-4.5%
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	20		168,593	17		137,302	31,291	22.8%
GRAND TOTAL	64		\$ 935,655	61		\$ 908,589	\$ 27,066	3.0%

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, 2021

to

February 28, 2022

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
Atger	30	\$ 10,608			
Bailey	45	8,914			
Brunkel	9	1,476			
Calabrese, A.	22	3,552			
Cargen	8	1,145			
Carr	60	26,645			
DeLeonardis	25	7,355			
Devlin	38	5,487			
Digneo	5	524			
Engelbert	66	27,824			
Fitzpatrick	0				
Foley	4	539			
Gervasi	40	6,560			
Giunta, Jr.	9	1,193			
Total liability for accumulated compensated absences at beginning of current year		\$ 101,823			

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, 2021

to

February 28, 2022

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
Gore	34	\$ 9,557			
Green	5	1,003			
Harvey	33	7,482			
Howell	5	618			
Hutchison	9	1,018			
Hrynio	54	17,781			
Lynch	40	6,208			
Manna	0				
Mawson, C.	8	2,647			
Mickle	36	10,267			
Monaco	3	440			
Nicolary	7	1,130			
Pasquini	40	6,139			
Passaro	10	2,093			
Total liability for accumulated compensated absences at beginning of current year		\$ 66,382			

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, 2021

to

February 28, 2022

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
Pierson	0				
Porter	39	11,933			
Riley	1	125			
Rossi	1	50			
Samuel	0				
Sciaccia	9	1,208			
Smith	28	4,906			
Smith	7	891			
Whitney	5	824			
Wiggins	39	7,108			

Total liability for accumulated compensated absences at beginning of current year \$ 27,044

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, 2021

to

February 28, 2022

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	7/1/2020	7/1/2021	\$ -

FISCAL YEAR 2021-2022 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2021 to February 28, 2022

	FY 2022 Proposed Budget							FY 2021 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	All Operations
REVENUES										
Total Operating Revenues	\$ 4,876,378	\$ 2,103,535	\$ -	\$ -	\$ -	\$ -	\$ 6,979,913	\$ 6,980,707	\$ (794)	0.0%
Total Non-Operating Revenues	190,500	-	-	-	-	-	190,500	190,500	-	0.0%
Total Anticipated Revenues	5,066,878	2,103,535	-	-	-	-	7,170,413	7,171,207	(794)	0.0%
APPROPRIATIONS										
Total Administration	1,248,575	406,614	-	-	-	-	1,655,189	1,633,737	21,452	1.3%
Total Cost of Providing Services	3,042,850	1,616,575	-	-	-	-	4,659,425	4,673,664	(14,239)	-0.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	698,622	66,061	-	-	-	-	764,683	755,053	9,630	1.3%
Total Operating Appropriations	4,990,047	2,089,250	-	-	-	-	7,079,297	7,062,454	16,844	0.2%
Total Interest Payments on Debt	76,831	14,285	-	-	-	-	91,116	108,754	(17,638)	-16.2%
Total Other Non-Operating Appropriations	249,500	-	-	-	-	-	249,500	248,700	800	0.3%
Total Non-Operating Appropriations	326,331	14,285	-	-	-	-	340,616	357,454	(16,838)	-4.7%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	5,316,378	2,103,535	-	-	-	-	7,419,913	7,419,907	6	0.0%
Less: Total Unrestricted Net Position Utilized	249,500	-	-	-	-	-	249,500	248,700	800	0.3%
Net Total Appropriations	5,066,878	2,103,535	-	-	-	-	7,170,413	7,171,207	(794)	0.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)	75.0%

Revenue Schedule

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2021 to February 28, 2022

FY 2022 Proposed Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations	FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	4,391,378						\$ 4,391,378	\$ 4,392,172	\$ (794)	0.0%
Business/Commercial	385,000						385,000	385,000	-	0.0%
Industrial							-	-	-	#DIV/0!
Intergovernmental		1,788,535					1,788,535	1,788,535	-	0.0%
Other		315,000					315,000	315,000	-	0.0%
Total Service Charges	4,776,378	2,103,535	-	-	-	-	6,879,913	6,880,707	(794)	0.0%
<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	4,876,378	2,103,535	-	-	-	-	6,979,913	6,980,707	(794)	0.0%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Antennae Rents	50,000						50,000	50,000	-	0.0%
Searches	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	\$ 5,066,878	\$ 2,103,535	\$ -	\$ -	\$ -	\$ -	\$ 7,170,413	\$ 7,171,207	\$ (794)	0.0%

Prior Year Adopted Revenue Schedule

Gloucester Township Municipal Utilities Authority

FY 2021 Adopted Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	4,392,172						\$ 4,392,172
Business/Commercial	385,000						385,000
Industrial							-
Intergovernmental		1,788,535					1,788,535
Other		315,000					315,000
Total Service Charges	4,777,172	2,103,535	-	-	-	-	6,880,707
<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)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	4,877,172	2,103,535	-	-	-	-	6,980,707
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	\$ 5,067,672	\$ 2,103,535	\$ -	\$ -	\$ -	\$ -	\$ 7,171,207

Appropriations Schedule

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2021 to February 28, 2022

	FY 2022 Proposed Budget						FY 2021 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	Total All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 476,450	\$ 193,300					\$ 669,750	\$ (4,400)	-0.7%
Fringe Benefits	368,300	87,164					455,464	22,077	5.1%
Total Administration - Personnel	844,750	280,464	-	-	-	-	1,125,214	17,677	1.6%
<i>Administration - Other (List)</i>									
Prof. Fees-Eng., Solic., Audit, Bd. Couns., Trustees	231,200	22,000					253,200	7,500	3.1%
Equip. & Maintenance Contracts	43,350	41,500					84,850	(3,000)	-3.4%
Postage, Stationary & Office Expenses	41,700	25,650					67,350	(1,250)	-1.8%
Insurance	21,075	37,000					58,075	(2,475)	-4.1%
Miscellaneous Administration*	66,500						66,500	3,000	4.7%
Total Administration - Other	403,825	126,150	-	-	-	-	529,975	3,775	0.7%
Total Administration	1,248,575	406,614	-	-	-	-	1,655,189	21,452	1.3%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,099,800	879,889					1,979,689	(18,611)	-0.9%
Fringe Benefits	722,050	424,086					1,146,136	55,822	5.1%
Total COPS - Personnel	1,821,850	1,303,975	-	-	-	-	3,125,825	37,211	1.2%
<i>Cost of Providing Services - Other (List)</i>									
Utilities-Elec./Gas/Telephone	328,000	16,200					344,200	3,900	1.1%
Repairs/Maintenance/System Expenses	455,500	70,700					526,200	(39,800)	-7.0%
Vehicle Expenses	118,000	174,300					292,300	(27,650)	-8.6%
Insurance	122,000	37,000					159,000	(4,500)	-2.8%
Miscellaneous COPS*	197,500	14,400					211,900	16,600	8.5%
Total COPS - Other	1,221,000	312,600	-	-	-	-	1,533,600	(51,450)	-3.2%
Total Cost of Providing Services	3,042,850	1,616,575	-	-	-	-	4,659,425	(14,239)	-0.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	698,622	66,061	-	-	-	-	764,683	9,630	1.3%
Total Operating Appropriations	4,990,047	2,089,250	-	-	-	-	7,079,297	16,844	0.2%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	76,831	14,285	-	-	-	-	91,116	(17,638)	-16.2%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation	249,500						249,500	800	0.3%
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	326,331	14,285	-	-	-	-	340,616	(16,838)	-4.7%
TOTAL APPROPRIATIONS	5,316,378	2,103,535	-	-	-	-	7,419,913	6	0.0%
ACCUMULATED DEFICIT									#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,316,378	2,103,535	-	-	-	-	7,419,913	6	0.0%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	249,500		-	-	-	-	249,500	800	0.3%
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	249,500		-	-	-	-	249,500	800	0.3%
TOTAL NET APPROPRIATIONS	\$ 5,066,878	\$ 2,103,535	\$ -	\$ -	\$ -	\$ -	\$ 7,170,413	\$ (794)	0.0%

* 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

Prior Year Adopted Appropriations Schedule

Gloucester Township Municipal Utilities Authority

FY 2021 Adopted Budget							Total All
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 487,450	\$ 186,700					\$ 674,150
Fringe Benefits	349,500	83,887					433,387
Total Administration - Personnel	836,950	270,587	-	-	-	-	1,107,537
<i>Administration - Other (List)</i>							
Prof. Fees-Eng., Solic., Audit, Bd. Couns., Truste	223,700	22,000					245,700
Equip. & Maintenance Contracts	42,850	45,000					87,850
Postage, Stationary & Office Expenses	42,200	26,400					68,600
Insurance	21,950	38,600					60,550
Miscellaneous Administration*	63,500						63,500
Total Administration - Other	394,200	132,000	-	-	-	-	526,200
Total Administration	1,231,150	402,587	-	-	-	-	1,633,737
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,151,400	846,900					1,998,300
Fringe Benefits	680,750	409,564					1,090,314
Total COPS - Personnel	1,832,150	1,256,464	-	-	-	-	3,088,614
<i>Cost of Providing Services - Other (List)</i>							
Utilities-Elec./Gas/Telephone	328,000	12,300					340,300
Repairs/Maintenance/System Expenses	476,500	89,500					566,000
Vehicle Expenses	119,000	200,950					319,950
Insurance	124,900	38,600					163,500
Miscellaneous COPS*	173,000	22,300					195,300
Total COPS - Other	1,221,400	363,650	-	-	-	-	1,585,050
Total Cost of Providing Services	3,053,550	1,620,114	-	-	-	-	4,673,664
Total Principal Payments on Debt Service in Lieu of Depreciation	690,143	64,910	-	-	-	-	755,053
Total Operating Appropriations	4,974,843	2,087,611	-	-	-	-	7,062,454
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	92,829	15,925	-	-	-	-	108,754
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	248,700						248,700
Other Reserves							-
Total Non-Operating Appropriations	341,529	15,925	-	-	-	-	357,454
TOTAL APPROPRIATIONS	5,316,372	2,103,535	-	-	-	-	7,419,907
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,316,372	2,103,535	-	-	-	-	7,419,907
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	248,700	-	-	-	-	-	248,700
Other							-
Total Unrestricted Net Position Utilized	248,700	-	-	-	-	-	248,700
TOTAL NET APPROPRIATIONS	\$ 5,067,672	\$ 2,103,535	\$ -	\$ -	\$ -	\$ -	\$ 7,171,207

* 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 \$ 248,742.15 \$ 104,380.53 \$ - \$ - \$ - \$ - \$ 353,122.68

Debt Service Schedule - Principal

Gloucester Township Municipal Utilities Authority

If Authority has no debt X this box

☐

Fiscal Year Ending In

	Adopted Budget Year 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027	Thereafter	Total Principal Outstanding
Sewer									
NJEIT 2001/2004	387,044	388,226	258,964	262,635	274,649				\$ 1,184,474
NJEIT 2008	129,430	131,727	133,912	135,986	142,705	145,380	147,288	304,601	1,141,599
NJEIT 2010	114,090	114,090	114,090	114,090	119,090	119,090	119,090	339,240	1,038,780
NJEIT 2017	59,579	64,579	64,579	64,579	64,579	64,577	64,577	679,228	1,066,698
Total Principal	690,143	698,622	571,545	577,290	601,023	329,047	330,955	1,323,069	4,431,551
Solid Waste									
NJEIT 2008	64,910	66,061	67,157	68,197	71,567	72,909	73,865	160,446	580,202
									-
									-
Total Principal	64,910	66,061	67,157	68,197	71,567	72,909	73,865	160,446	580,202
N/A									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 755,053	\$ 764,683	\$ 638,702	\$ 645,487	\$ 672,590	\$ 401,956	\$ 404,820	\$ 1,483,515	\$ 5,011,753

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 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027	Thereafter	Total Interest Payments Outstanding
Sewer									
NJEIT 2001/2004	37,737	26,826	17,557	10,513	3,610				\$ 58,506
NJEIT 2008	31,748	28,485	25,089	21,559	17,829	13,883	9,995	8,167	125,007
NJEIT 2010	12,675	11,475	10,425	9,225	7,925	6,525	5,213	7,100	57,888
NJEIT 2017	10,669	10,045	9,295	8,544	7,794	7,044	6,444	33,206	82,372
Total Interest Payments	92,829	76,831	62,366	49,841	37,158	27,452	21,652	48,473	323,773
Solid Waste									
NJEIT 2008	15,925	14,285	12,582	10,812	8,942	6,963	5,013	4,096	62,693
Total Interest Payments	15,925	14,285	12,582	10,812	8,942	6,963	5,013	4,096	62,693
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 108,754	\$ 91,116	\$ 74,948	\$ 60,653	\$ 46,100	\$ 34,415	\$ 26,665	\$ 52,569	\$ 386,466

Net Position Reconciliation

Gloucester Township Municipal Utilities Authority

For the Period

March 1, 2021

to

February 28, 2022

FY 2022 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)	\$ 27,538,034	\$ 674,575					\$ 28,212,609
Less: Invested in Capital Assets, Net of Related Debt (1)	41,190,968	674,575					41,865,543
Less: Restricted for Debt Service Reserve (1)	149,707						149,707
Less: Other Restricted Net Position (1)	2,712,650						2,712,650
Total Unrestricted Net Position (1)	(16,515,291)	-	-	-	-	-	(16,515,291)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	5,588,006						5,588,006
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	13,753,879						13,753,879
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,826,594	-	-	-	-	-	2,826,594
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	1,560,000	-	-	-	-	-	1,560,000
Appropriation to Municipality/County (3)	249,500	-	-	-	-	-	249,500
Total Unrestricted Net Position Utilized in Proposed Budget	1,809,500	-	-	-	-	-	1,809,500
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last Issued Audit Report (4)	\$ 1,017,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,017,094

(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 \$ 249,502 \$ 104,463 \$ - \$ - \$ - \$ - \$ 353,965

(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 2021-2022

**GLOUCESTER TOWNSHIP MUNICIPAL
UTILITIES AUTHORITY**

AUTHORITY CAPITAL BUDGET/ PROGRAM

FISCAL YEAR 2021-2022 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

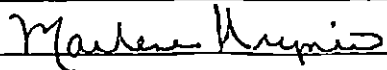
☒ [X]

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 17th day of December, 2020.

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 2021-2022 CAPITAL BUDGET/PROGRAM MESSAGE

Gloucester Township Municipal Utilities Authority

FISCAL YEAR: FROM: MARCH 1, 2021 TO: FEBRUARY 28, 2022

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 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 only Authority bond issue 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, 2021 to

February 28, 2022

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer						
System Improvements	\$ 15,400,000	\$ 900,000		\$ 14,500,000		
Vehicles	250,000	250,000				
Major Improvements & Maintenance	135,000	135,000				
Equipment	2,275,000	275,000		2,000,000		
Total	18,060,000	1,560,000	-	16,500,000	-	-
Solid Waste						
Vehicles	885,000					\$ 885,000
Site Improvements	20,000					20,000
Equipment	425,000					425,000
Totes	32,000					32,000
Total	1,362,000	-	-	-	-	1,362,000
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	\$ 19,422,000	\$ 1,560,000	\$ -	\$ 16,500,000	\$ -	\$ 1,362,000

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, 2021 to February 28, 2022

Fiscal Year Beginning In

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
Sewer							
System Improvements	\$ 26,100,000	\$ 15,400,000	\$ 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 & Maintenance	494,000	135,000	91,000	78,000	56,000	78,000	56,000
Equipment	3,975,000	2,275,000	300,000	325,000	350,000	375,000	350,000
Total	31,269,000	18,060,000	4,041,000	2,453,000	2,356,000	2,253,000	2,106,000
Solid Waste							
Vehicles	1,445,000	885,000			\$ 310,000	\$ 250,000	
Site Improvements	60,000	20,000		20,000		20,000	
Equipment	600,000	425,000		175,000			
Totes	160,000	32,000		64,000		64,000	
Total	2,265,000	1,362,000	-	259,000	310,000	334,000	-
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	\$ 33,534,000	\$ 19,422,000	\$ 4,041,000	\$ 2,712,000	\$ 2,666,000	\$ 2,587,000	\$ 2,106,000

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, 2021

to

February 28, 2022

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer						
System Improvements	\$ 26,100,000	\$ 11,600,000		\$ 14,500,000		
Vehicles	700,000	700,000				
Major Improvements & Maintenance	494,000	494,000				
Equipment	3,975,000	1,975,000		2,000,000		
Total	31,269,000	14,769,000	-	16,500,000	-	-
Solid Waste						
Vehicles	1,445,000					\$ 1,445,000
Site Improvements	60,000					60,000
Equipment	600,000					600,000
Totes	160,000					160,000
Total	2,265,000	-	-	-	-	2,265,000
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	\$ 33,534,000	\$ 14,769,000	\$ -	\$ 16,500,000	\$ -	\$ 2,265,000
Total 5 Year Plan per CB-4	\$ 33,534,000					
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

12.20.2019

BILL TO	SHIP TO	INSTRUCTIONS
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Gloucester Township MUA P.O. Box 216 Glendora, NJ 08012	Same as recipient	
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QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
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1.00	Employee Appreciation Meeting - 12/20/19		\$1,425.00
	Roast Pork, Italian Chicken, Stuffed Flounder		
	Stuffed Shells, Parsley Potatoes, Tossed Salad		
	Condiment Tray		
	Rolls		
	Paper Goods		
	Assorted Mini Pastries		
	Server (4 Hours)		

SUBTOTAL	\$1,425.00
SALES TAX	Exempt
SHIPPING & HANDLING	N/A
TOTAL DUE BY 12.16.2016	\$1,425.00

Thank you for your business!