

2016

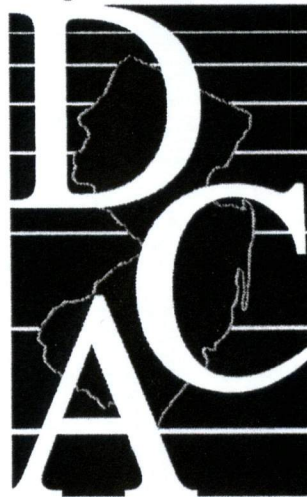
JAN 23 2015

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

Authority Budget

www.gtmua.com
(Authority Web Address)

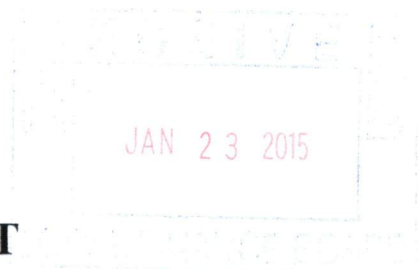
Department Of



**Community
Affairs**

Division of Local Government Services

ADOPTED COPY



2016 AUTHORITY BUDGET

Certification Section

2016

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM MARCH 1, 2015 TO FEBRUARY 29, 2016

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:  Date: 1/15/15

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: _____ Date: _____

2016

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM MARCH 1, 2015 TO FEBRUARY 29, 2016

For Division Use Only

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

By: _____ Date: _____

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:  Date: 3/13/15

2016 PREPARER'S CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: March 1, 2015 **TO:** February 29, 2016

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

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

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

2016 APPROVAL CERTIFICATION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

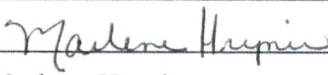
(Name)

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** March 1, 2015 **TO:** February 29, 2016

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 18th day of December, 2014.

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

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

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

Gloucester Township Municipal Utilities Authority

All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- ☒ A description of the Authority's mission and responsibilities
- ☒ Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, the approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

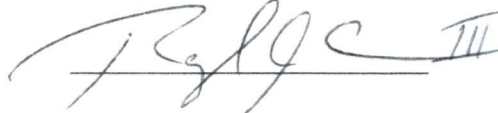
Name of Officer Certifying compliance

Raymond J. Carr III

Title of Officer Certifying compliance

Executive Director

Signature



2016 AUTHORITY BUDGET RESOLUTION
GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: March 1, 2015 TO: Feb. 29, 2016

R-12-14-137

WHEREAS, the Annual Budget and Capital Budget for the Gloucester Township Municipal Utilities Authority for the fiscal year beginning, March 1, 2015 and ending, February 29, 2016 has been presented before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of December 18, 2014; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 7,459,532.00, Total Appropriations, including any Accumulated Deficit if any, of \$ 7,459,532.00 and Total Unrestricted Net Position utilized of 0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,643,500.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$808,500.00; Debt Authorized totaling \$800,000.00, funding from a Township of Gloucester contribution totaling \$35,000.00 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 18, 2014 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, 2015 and ending, February 29, 2016 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 15, 2015.

Martine Higgins
(Secretary's Signature)

12/18/14
(Date)

Governing Body	Recorded Vote			
Member:	Aye	Nay	Abstain	Absent
Richard P. Calabrese	X			
Frank Simiriglia	X			
Amy Tarves	X			
Dora Guevara	X			
Joseph Pillo	X			

2016 ADOPTION CERTIFICATION

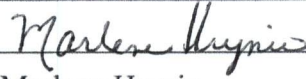
GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** March 1, 2015 **TO:** February 29, 2016

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 15th day of, January, 2015.

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

2016 ADOPTED BUDGET RESOLUTION

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: March 1, 2015 TO: February 29, 2016

R-01-15-147

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester Township Municipal Utilities Authority for the fiscal year beginning March 1, 2015 and ending, February 29, 2016 has been presented for adoption before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of January 15, 2015; 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 \$7,459,532.00, Total Appropriations, including any Accumulated Deficit, if any, of \$7,459,532.00 and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,643,500.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$808,500.00; Debt Authorized totaling \$800,000.00, funding from a Township of Gloucester contribution totaling \$35,000.00 and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Gloucester Township Municipal Utilities Authority, at an open public meeting held on January 15, 2015 that the Annual Budget and Capital Budget/Program of the Gloucester Township Municipal Utilities Authority for the fiscal year beginning, March 1, 2015 and, ending, February 29, 2016 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.

Martina Hryniuk
(Secretary's Signature)

1/15/15
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Richard P. Calabrese	X			
Frank Simiriglia	X			
Amy Tarves	X			
Dora Guevara	X			
Joseph Pillo	X			

2016 AUTHORITY BUDGET

Narrative and Information Section

2016 AUTHORITY BUDGET MESSAGE & ANALYSIS

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** March 1, 2015 **TO:** February 29, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

The total sewer budget variance is \$64,251.00 or 1.19% with no individual revenue accounts exceeding a 10% change. The total solid waste budget variance is \$39,666.00 or 2.02% with no individual revenue accounts exceeding a 10% change. Three legal level appropriations had variances in excess of 10%. The first, fringe benefits (Administration & Cost of Service) for both sewer and solid waste is the result of increased health benefit premiums and employees changing coverage from single to family. Solid waste, other expenses had a negative variance of 15.89% as a result of the Authority eliminating or decreasing several appropriations at the request of the Township. Lastly, interest on debt for the sewer budget had a negative variance of 14.52% as a result of less interest being paid annually as the bonds get closer to maturity.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% from the current year adopted budget.

At this time, the Authority anticipates no impact to the current service rate structure. The Authority is currently deciding whether to increase its connection fee to the amount calculated as of June 30, 2014. The Authority constantly monitors and evaluates how its spending could affect its rates.

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

The local/regional economy is stable and has no real impact on the annual budget.

4. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered.

The Authority did not use unrestricted net position in its proposed annual operating budget.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

N/A - None

6. The proposed budget must not reflect an anticipated deficit from 2016 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.

N/A - None

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

Sewer Service Rate - \$46.00/quarter, \$184.00 per year (Per EDU), no change anticipated
Connection Fee - \$1,600.00 (Possible change to \$1,900.00 – under review)

Solid Waste – See attached schedule (Page N-1a)

8. Attach a copy of the Authority's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Authority's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include sewer and water billings; parking rents and collections; number of customers; number of available parking spaces; etc. See Local Finance Notice 2014-9 for more information.

The Authority has no continuing disclosure requirements because its only bond issue was in 1993 which predates the effective date of the 15c2-12.

COMPOSTING FACILITY CURRENT RATE SCHEDULE

Rates subject to change

GRASS TIPPING FEES	LEAVES TIPPING FEES
\$8.00/Yard for Townships & Boroughs	\$3.00/Yard for Camden County Townships & Boroughs
\$10.00/Yard All Other - * Min. 1 Yard	\$3.50/Yard for Other Townships & Boroughs (October–April)
	\$4.00/Yard for Other Townships & Boroughs (May–September)
	\$5.00/Yard All Other - * Min. 2 Yards

COMPOST & TOPSOIL DELIVERY CHARGES

TOWNSHIP RESIDENTS & BUSINESSES

DELIVERY PRICES
3 – 4 Yards = \$30.00/Delivery
5 – 8 Yards = \$35.00/Delivery
*15 – 30 Yards = \$50.00/Delivery (*15, 20, 25, & 30 Yards)

COMPOST & TOPSOIL DELIVERY CHARGES

OUT OF TOWN

DELIVERY PRICES (UP TO 15 MILES)	DELIVERY PRICES (BETWEEN 16 - 30 MILES)
3 Yards = \$50.00/Delivery	3 Yards = \$70.00/Delivery
5 – 7 Yards = \$60.00/Delivery	5 – 7 Yards = \$80.00/Delivery
*15 – 30 Yards = \$100.00/Delivery (*15, 20, 25, & 30 Yards)	*15 – 30 Yards = \$140.00/Delivery (*15, 20, 25, & 30 Yards)

All sales are final.

AUTHORITY CONTACT INFORMATION

2016

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

Name of Authority:	Gloucester Township Municipal Utilities Authority		
Address:	Landing Road-Chews Landing 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:	Landing Road-Chews Landing 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:	Raymond J. Carr III		
Phone: (ext.)	(856) 227-8666	Fax:	(856) 227-5668
E-mail:	rcarr@gtmua.com		

Chief Financial Officer:	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

(Name)

FISCAL YEAR: **FROM:** March 1, 2015 **TO:** February 29, 2016

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

- 1) Provide the number of individuals employed in calendar year 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 55
- 2) Provide the amount of total salaries and wages for calendar year 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$2,239,947.00
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 2
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? Yes, Frank Simiriglia and Amy Tarves, both Commissioners, are sibling.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? YES *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NO*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach narrative.*

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 Union contract stipulates yearly increases which are applied to Mr. Carr, Mr. Engelbert and Mrs. Hrynio only.
- 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.*

Only one occurrence, Employee Appreciation Meeting, Vendor-Township Deli - \$1,111.25 (See invoice)

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

INVOICE 555

12.19.2014

BILL TO

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

SHIP TO

Same as recipient

INSTRUCTIONS

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1.00	Employee Appreciation Meeting		\$1,111.25
	Tilapia, Stuffed Chicken, Baked Ziti, Roast Beef		
	Potato Salad, Tossed Salad		
	Condiment Tray		
	Rolls		
	Paper Goods		
	Assorted Mini Pastries		
	Server (4 Hours)		
SUBTOTAL			\$1,111.25
SALES TAX			Exempt
SHIPPING & HANDLING			N/A
TOTAL DUE BY 12.19.2014			\$1,111.25

Thank you for your business!

AUTHORITY INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
(Name)

FISCAL YEAR: FROM: March 1, 2015 TO: February 29, 2016

- 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.*
- 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 – The Authority has no CDR requirements *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? NO *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? NO *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: FROM: March 1, 2015 TO: February 29, 2016

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

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

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

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2015, the calendar year 2013 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2014, with 2013 being the most recent calendar year ended), and for fiscal years ending June 30, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2015, with 2014 being the most recent calendar year ended).

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

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

For the Period March 1, 2015 to Gloucester Township Municipal Utilities Authority February 29, 2016

Reportable Compensation from Authority (W-2/ 1099)

(W-2/ 1099)																															
Position			Highest Compensated Employee			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)			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												
Average Hours per Week Dedicated to Position			Former Employee			Key Employee			Officer			Commissioner																			
Name			Title			Base Salary/ Stipend			Bonus			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			Total Compensation from Authority (health benefits, pension, etc.)			Names of Other Public Entities where Individual is an Employee or Member of the Governing Body			Positions held at Other Public Entities Listed in Column O			Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O		Reportable Compensation from Other Public Entities (W-2/ 1099)		Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)		Total Compensation All Public Entities	
1	Richard Calabrese	Chairman	12	x		\$ 4,350	N/A	N/A	N/A	N/A	N/A	\$ 4,350	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	\$ 4,350	\$ 4,350		
2	Frank Simiriglia	Vice Chairman	6	x		\$ 4,350	N/A	N/A	N/A	N/A	N/A	\$ 4,350	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	\$ 4,350	\$ 4,350		
3	Dora Guevara	Boardmember	6	x		\$ 4,350	N/A	N/A	N/A	N/A	N/A	\$ 4,350	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10	4200	0	0	8,550	8,550	
4	Any Tarves	Boardmember	6	x		\$ 4,350	N/A	N/A	N/A	N/A	N/A	\$ 4,350	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	0	0	0	4,350	4,350	
5	Joseph Pilo	Boardmember	6	x		\$ 4,350	N/A	N/A	N/A	N/A	N/A	\$ 4,350	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0	0	4,350	4,350
6	Dorothy Bradley	Alt. Boardmember	6	x		\$ 4,350	N/A	N/A	N/A	N/A	N/A	\$ 4,350	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0	0	4,350	4,350
7	Ken Garbowski	Alt. Boardmember	6	x		\$ 96,616	N/A	N/A	N/A	N/A	N/A	32,880	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0	0	129,496	129,496
8	Raymond Carr	Executive Director	54		x	70,968	N/A	N/A	N/A	N/A	N/A	33,900	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0	0	104,868	104,868
9	Marlene Hrynio	Administrative Se	50		x	85,122	N/A	N/A	N/A	N/A	N/A	3,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0	0	93,122	93,122
10	Glenn Englebert	Recycling Coordin	50		x																										
11																															
12																															
13																															
14																															
15																															
Total:						\$ 283,156	\$ -	\$ 5,000	\$ 69,780	\$ 357,936				\$ 4,200	\$ -	\$ 362,136															

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

Schedule of Health Benefits - Detailed Cost Analysis

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2015 to February 29, 2016

	Annual Cost		Total Cost		# of Covered		Annual Cost		Total Current		% Increase	
	# of Covered	Estimate per	Estimate	Proposed	Members	(Medical & Rx)	per Employee	Year Cost	\$ Increase	(Decrease)	(Decrease)	(Decrease)
	Proposed Budget	Employee	Budget	Budget	Current Year	Current Year	Current Year	Year Cost	(Decrease)	(Decrease)	(Decrease)	(Decrease)
Active Employees - Health Benefits - Annual Cost												
Single Coverage	11	\$ 13,000	\$ 143,000	-	11	\$ 12,000	\$ 132,000	\$ 11,000	-	-	8.3%	#DIV/0!
Parent & Child	0	-	-	-	-	-	-	-	-	-	-	-
Employee & Spouse (or Partner)	10	31,310	313,100	-	10	19,000	190,000	123,100	-	-	64.8%	-
Family	12	36,965	443,580	-	12	27,000	324,000	119,580	-	-	36.9%	-
Employee Cost Sharing Contribution (enter as negative -)			(22,000)	-				(22,000)	-	-	#DIV/0!	-
Subtotal	33		877,680	-	33		646,000	231,680	-	-	35.9%	-
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	4	12,000	48,000	-	4	10,500	42,000	6,000	-	-	14.3%	#DIV/0!
Parent & Child	0	-	-	-	-	-	-	-	-	-	-	-
Employee & Spouse (or Partner)	11	16,000	176,000	-	10	14,000	140,000	36,000	-	-	25.7%	-
Family	1	36,857	36,857	-	1	34,128	34,128	2,729	-	-	8.0%	-
Employee Cost Sharing Contribution (enter as negative -)				-				-	-	-	#DIV/0!	-
Subtotal	16		260,857	-	15		216,128	44,729	-	-	20.7%	-
GRAND TOTAL	49		\$ 1,138,537	-	48		\$ 862,128	\$ 276,409	-	-	32.1%	-

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

YES
YES

February 29, 2016

Legal Basis for Benefit
(check applicable items)

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February 29, 2016

Gloucester Township Municipal Utilities Authority

March 1, 2015

For the Period

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

[illegible]

2016 AUTHORITY BUDGET

Financial Schedules Section

2016 Budget Summary

Gloucester Township Municipal Utilities Authority

March 1, 2015 to February 29, 2016

For the Period

	Proposed Budget					Current Year Adopted Budget	Total All Operations	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	Sewer	Solid Waste	N/A	N/A	N/A				
REVENUES									
Total Operating Revenues	\$ 5,265,853	\$ 2,003,179	\$ -	\$ -	\$ -	\$ 7,177,115	\$ 91,917	1.3%	
Total Non-Operating Revenues	190,500	-	-	-	-	178,500	12,000	6.7%	
Total Anticipated Revenues	5,456,353	2,003,179	-	-	-	7,355,615	103,917	1.4%	
APPROPRIATIONS									
Total Administration	1,148,569	421,704	-	-	-	1,485,933	84,340	5.7%	
Total Cost of Providing Services	2,789,757	1,495,131	-	-	-	4,269,195	15,693	0.4%	
Total Principal Payments on Debt Service in Lieu of Depreciation	1,240,422	59,290	-	-	-	1,247,370	52,342	4.2%	
Total Operating Appropriations	5,178,748	1,976,124	-	-	-	7,002,498	152,374	2.2%	
Total Interest Payments on Debt	277,605	27,055	-	-	-	353,117	(48,457)	-13.7%	#DIV/0!
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-13.7%	#DIV/0!
Total Non-Operating Appropriations	277,605	27,055	-	-	-	353,117	(48,457)	-13.7%	#DIV/0!
Accumulated Deficit	-	-	-	-	-	-	-		
Total Appropriations and Accumulated Deficit	5,456,353	2,003,179	-	-	-	7,355,615	103,917	1.4%	
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!	
Net Total Appropriations	5,456,353	2,003,179	-	-	-	7,355,615	103,917	1.4%	
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

2016 Revenue Schedule

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2015 to February 29, 2016

	Proposed Budget						Current Year	\$ Increase (Decrease)	% Increase (Decrease)
							Adopted Budget	Proposed vs. Current Year	Proposed vs. Current Year
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	\$ 4,655,853						\$ 4,633,602	\$ 22,251	0.5%
Business/Commercial	380,000						350,000	30,000	8.6%
Industrial							-	-	#DIV/0!
Intergovernmental		1,688,179					1,648,513	39,666	2.4%
Other		315,000					315,000	-	0.0%
Total Service Charges	5,035,853	2,003,179	-	-	-	-	6,947,115	91,917	1.3%
<i>Connection Fees</i>									
Residential	100,000						230,000	(130,000)	-56.5%
Business/Commercial	130,000						-	130,000	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	230,000	-	-	-	-	-	230,000	-	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>									
Other Revenue 1							-	-	#DIV/0!
Other Revenue 2							-	-	#DIV/0!
Other Revenue 3							-	-	#DIV/0!
Other Revenue 4							-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	5,265,853	2,003,179	-	-	-	-	7,177,115	91,917	1.3%
NON-OPERATING REVENUES									
<i>Grants & Entitlements (List)</i>									
Grant #1							-	-	#DIV/0!
Grant #2							-	-	#DIV/0!
Grant #3							-	-	#DIV/0!
Grant #4							-	-	#DIV/0!
Total Grants & Entitlements	-	-	-	-	-	-	-	-	#DIV/0!
<i>Local Subsidies & Donations (List)</i>									
Local Subsidy #1							-	-	#DIV/0!
Local Subsidy #2							-	-	#DIV/0!
Local Subsidy #3							-	-	#DIV/0!
Local Subsidy #4							-	-	#DIV/0!
Total Local Subsidies & Donations	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits</i>									
Investments	6,000						6,000	-	0.0%
Security Deposits							-	-	#DIV/0!
Penalties	11,000						11,000	-	0.0%
Other Investments							-	-	#DIV/0!
Total Interest	17,000	-	-	-	-	-	17,000	-	0.0%
<i>Other Non-Operating Revenues (List)</i>									
Antennae Rent	50,000						45,500	4,500	9.9%
Searches	8,000						7,500	500	6.7%
Inspection Fees	12,000						11,000	1,000	9.1%
Interest on Delinquent Accounts	103,500						97,500	6,000	6.2%
Other Non-Operating Revenues	173,500	-	-	-	-	-	161,500	12,000	7.4%
Total Non-Operating Revenues	190,500	-	-	-	-	-	178,500	12,000	6.7%
TOTAL ANTICIPATED REVENUES	\$ 5,456,353	\$ 2,003,179	\$ -	\$ -	\$ -	\$ -	\$ 7,355,615	\$ 103,917	1.4%

2015 Revenue Schedule

Gloucester Township Municipal Utilities Authority

For the Period March 1, 2015 to February 29, 2016

	Current Year Adopted Budget						Total All Operations
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	\$ 4,633,602						\$ 4,633,602
Business/Commercial	350,000						350,000
Industrial							-
Intergovernmental		1,648,513					1,648,513
Other		315,000					315,000
Total Service Charges	4,983,602	1,963,513	-	-	-	-	6,947,115
<i>Connection Fees</i>							
Residential	230,000						230,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	230,000	-	-	-	-	-	230,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Other Revenue 1							-
Other Revenue 2							-
Other Revenue 3							-
Other Revenue 4							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	5,213,602	1,963,513	-	-	-	-	7,177,115
NON-OPERATING REVENUES							
<i>Grants & Entitlements (List)</i>							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements	-	-	-	-	-	-	-
<i>Local Subsidies & Donations (List)</i>							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Investments	6,000						6,000
Security Deposits							-
Penalties	11,000						11,000
Other Investments							-
Total Interest	17,000	-	-	-	-	-	17,000
<i>Other Non-Operating Revenues (List)</i>							
Antennae rent	45,500						45,500
Searches	7,500						7,500
Inspection fees	11,000						11,000
Interest on Delinquent Accounts	97,500						97,500
Other Non-Operating Revenues	161,500	-	-	-	-	-	161,500
Total Non-Operating Revenues	178,500	-	-	-	-	-	178,500
TOTAL ANTICIPATED REVENUES	\$ 5,392,102	\$ 1,963,513	\$ -	\$ -	\$ -	\$ -	\$ 7,355,615

2016 Appropriations Schedule

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2015 to February 29, 2016

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year	
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 429,970	\$ 155,375					\$ 585,345	\$ 598,867	\$ (13,522)	-2.3%
Fringe Benefits	389,415	97,589					487,004	404,417	82,587	20.4%
Total Administration - Personnel	819,385	252,964	-	-	-	-	1,072,349	1,003,284	69,065	6.9%
Administration - Other (List)										
Prof. Fees-Eng., Solic., Audit, Bd Cous., Truste	181,000	21,500					202,500	210,680	(8,180)	-3.9%
Equip & Maintenance Contracts	43,500	28,000					71,500	53,100	18,400	34.7%
Postage, Stationary & Office Expenses	42,000	21,950					63,950	55,105	8,845	16.1%
Insurance	19,184	34,150					53,334	72,953	(19,619)	-26.9%
Miscellaneous Administration*	43,500	63,140					106,640	90,811	15,829	17.4%
Total Administration - Other	329,184	168,740	-	-	-	-	497,924	482,649	15,275	3.2%
Total Administration	1,148,569	421,704	-	-	-	-	1,570,273	1,485,933	84,340	5.7%
Cost of Providing Services - Personnel										
Salary & Wages	1,040,116	741,160					1,781,276	1,903,485	(122,209)	-6.4%
Fringe Benefits	844,525	476,462					1,320,987	1,105,374	215,613	19.5%
Total COPS - Personnel	1,884,641	1,217,622	-	-	-	-	3,102,263	3,008,859	93,404	3.1%
Cost of Providing Services - Other (List)										
Utilities - Elec./Gas/Telephone	330,500	8,500					339,000	342,900	(3,900)	-1.1%
Repairs/Maintenance/System Expenses	241,000	83,200					324,200	298,039	26,161	8.8%
Vehicle Expense	121,450	151,659					273,109	332,000	(58,891)	-17.7%
Insurance	104,316	34,150					138,466	186,447	(47,981)	-25.7%
Miscellaneous COPS*	107,850						107,850	100,950	6,900	6.8%
Total COPS - Other	905,116	277,509	-	-	-	-	1,182,625	1,260,336	(77,711)	-6.2%
Total Cost of Providing Services	2,789,757	1,495,131	-	-	-	-	4,284,888	4,269,195	15,693	0.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,240,422	59,290	-	-	-	-	1,299,712	1,247,370	52,342	4.2%
Total Operating Appropriations	5,178,748	1,976,124	-	-	-	-	7,154,872	7,002,498	152,374	2.2%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	277,605	27,055	-	-	-	-	304,660	353,117	(48,457)	-13.7%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	277,605	27,055	-	-	-	-	304,660	353,117	(48,457)	-13.7%
TOTAL APPROPRIATIONS	5,456,353	2,003,179	-	-	-	-	7,459,532	7,355,615	103,917	1.4%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,456,353	2,003,179	-	-	-	-	7,459,532	7,355,615	103,917	1.4%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 5,456,353	\$ 2,003,179	\$ -	\$ -	\$ -	\$ -	\$ 7,459,532	\$ 7,355,615	\$ 103,917	1.4%

* 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 \$ 258,937.40 \$ 98,806.20 \$ - \$ - \$ - \$ - \$ 357,743.60

2015 Appropriations Schedule

Gloucester Township Municipal Utilities Authority

For the Period March 1, 2015 to February 29, 2016

<i>Current Year Adopted Budget</i>							Total All
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 444,966	\$ 153,901					\$ 598,867
Fringe Benefits	326,714	77,703					404,417
Total Administration - Personnel	771,680	231,604	-	-	-	-	1,003,284
<i>Administration - Other (List)</i>							
Prof. Fees-Eng., Solic., Audit, Bd. Cous., Trust	178,480	32,200					210,680
Equipment & Maintenance Contracts	27,600	25,500					53,100
Postage, Stationary & Office Expenses	42,000	13,105					55,105
Insurance	20,663	52,290					72,953
Miscellaneous Administration*	32,400	58,411					90,811
Total Administration - Other	301,143	181,506	-	-	-	-	482,649
Total Administration	1,072,823	413,110	-	-	-	-	1,485,933
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,148,126	755,359					1,903,485
Fringe Benefits	726,000	379,374					1,105,374
Total COPS - Personnel	1,874,126	1,134,733	-	-	-	-	3,008,859
<i>Cost of Providing Services - Other (List)</i>							
Utilities-Elec./ Gas /Telephone	334,500	8,400					342,900
Repairs/Maintenance/System Expenses	235,000	63,039					298,039
Vehicle Expenses	135,450	196,550					332,000
Insurance	134,157	52,290					186,447
Miscellaneous COPS*	91,300	9,650					100,950
Total COPS - Other	930,407	329,929	-	-	-	-	1,260,336
Total Cost of Providing Services	2,804,533	1,464,662	-	-	-	-	4,269,195
Total Principal Payments on Debt Service in Lieu of Depreciation	1,189,977	57,393	-	-	-	-	1,247,370
Total Operating Appropriations	5,067,333	1,935,165	-	-	-	-	7,002,498
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	324,769	28,348	-	-	-	-	353,117
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	324,769	28,348	-	-	-	-	353,117
TOTAL APPROPRIATIONS	5,392,102	1,963,513	-	-	-	-	7,355,615
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,392,102	1,963,513	-	-	-	-	7,355,615
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 5,392,102	\$ 1,963,513	\$ -	\$ -	\$ -	\$ -	\$ 7,355,615

* 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 \$ 253,366.65 \$ 96,758.23 \$ - \$ - \$ - \$ - \$ 350,124.88

5 Year Debt Service Schedule - Principal

Gloucester Township Municipal Utilities Authority

	Current Year (2014)	Fiscal Year Beginning in							Total Principal Outstanding
		2015	2016	2017	2018	2019	2020	Thereafter	
Sewer									
Bonds - Series 1993	\$ 640,000	\$ 675,000	\$ 710,000	\$ 750,000	359,307	377,470	387,045	1,184,471	\$ 2,135,000
NJEIT 2001/2004	331,446	343,108	346,294	348,991	128,972	132,302	135,425	1,214,856	3,346,686
NJEIT 2008	114,442	118,225	121,908	125,490	109,089	109,089	114,089	1,038,772	1,977,178
NJEIT 2010	104,089	104,089	109,089	109,089	597,368	618,861	636,559	3,438,099	1,693,306
Total Principal	1,189,977	1,240,422	1,287,291	1,333,570	64,680	66,350	67,916	616,940	9,152,170
Solid Waste									
NJEIT 2008	57,393	59,290	61,137	62,934	64,680	66,350	67,916	616,940	999,247
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	57,393	59,290	61,137	62,934	64,680	66,350	67,916	616,940	999,247
N/A									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS									
	\$ 1,247,370	\$ 1,299,712	\$ 1,348,428	\$ 1,396,504	\$ 662,048	\$ 685,211	\$ 704,475	\$ 4,055,039	\$ 10,151,417

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

	Moody's	Fitch	Standard & Poors
Bond Rating	Aaa	N/A	AAA
Year of Last Rating	1993		1993

5 Year Debt Service Schedule - Interest

Gloucester Township Municipal Utilities Authority

	Current Year (2014)	Fiscal Year Beginning in						Total Interest Payments Outstanding
		2015	2016	2017	2018	2019	2020	Thereafter
Sewer								
Bonds - Series 1993	\$ 156,788	\$ 120,628	\$ 82,490	\$ 42,375	58,507	48,382	37,738	\$ 245,493
NJEIT 2001/2004	91,780	84,356	76,582	68,007	58,507	48,382	37,738	432,076
NJEIT 2008	56,526	53,946	51,199	48,285	45,205	41,875	38,204	430,238
NJEIT 2010	19,675	18,675	17,550	16,300	15,050	13,925	12,675	152,061
Total Interest Payments	324,769	277,605	227,821	174,967	118,762	104,182	88,617	1,259,868
Solid Waste								
NJEIT 2008	28,348	27,055	25,677	24,215	22,671	21,001	19,160	75,990
Debt Issuance #2	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-
Total Interest Payments	28,348	27,055	25,677	24,215	22,671	21,001	19,160	215,769
N/A								
Debt Issuance #1	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Debt Issuance #1	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Debt Issuance #1	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-
Total Interest Payments	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 353,117	\$ 304,660	\$ 253,498	\$ 199,182	\$ 141,433	\$ 125,183	\$ 107,777	\$ 343,904
								\$ 1,475,637

2016 Net Position Reconciliation

Gloucester Township Municipal Utilities Authority

For the Period March 1, 2015 to February 29, 2016

Proposed Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$ 41,325,698	\$ 8,777					\$ 41,334,475
Less: Invested in Capital Assets, Net of Related Debt (1)	37,083,924	(179,426)					36,904,498
Less: Restricted for Debt Service Reserve (1)	796,788						796,788
Less: Other Restricted Net Position (1)	2,716,600						2,716,600
Total Unrestricted Net Position (1)	728,386	188,203	-	-	-	-	916,589
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	26,000						26,000
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	300,000	5,000					305,000
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,002,386	193,203	-	-	-	-	1,195,589
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	808,500	-	-	-	-	-	808,500
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	808,500	-	-	-	-	-	808,500
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)	\$ 193,886	\$ 193,203	\$ -	\$ -	\$ -	\$ -	\$ 387,089

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County

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

2016

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

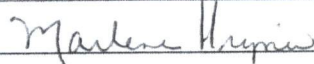
2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: **FROM:** March 1, 2015 **TO:** February 29, 2016

[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 18th day of December, 2014.

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

2016 CAPITAL BUDGET/PROGRAM MESSAGE

GLOUCESTER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: **FROM:** March 1, 2015 **TO:** February 29, 2016

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

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

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

Yes

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

The Authority will investigate other financing sources such as grants to fund its major capital projects. If other financing sources are not available, the Authority will consider borrowing the funds necessary to finance the projects and will evaluate the impact on the rates to determine if the projects will be implemented.

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

Add additional sheets if necessary.

2016 Proposed Capital Budget

Gloucester Township Municipal Utilities Authority
For the Period March 1, 2015 to February 29, 2016

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
System Improvements	\$ 955,000	\$ 455,000		\$ 500,000		
Vehicles	350,000	50,000		300,000		
Major Improvements & Maintenance	290,000	290,000				
Equipment	13,500	13,500				
Total	1,608,500	808,500	-	800,000	-	-
<i>Solid Waste</i>						
Vehicles	10,000					10,000
Site Improvements	25,000					25,000
Equipment	-					
Totes	-					
Total	35,000	-	-	-	-	35,000
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 1,643,500	\$ 808,500	\$ -	\$ 800,000	\$ -	\$ 35,000

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, 2015 to February 29, 2016

		Fiscal Year Beginning in					
	Estimated Total	Current Year					
	Cost	Proposed Budget	2016	2017	2018	2019	2020
Sewer							
System Improvements	\$ 3,320,000	\$ 955,000	\$ 380,000	\$ 875,000	\$ 370,000	\$ 370,000	\$ 370,000
Vehicles	475,000	350,000	25,000	25,000	25,000	25,000	25,000
Major Improvements & Maintenance	915,000	290,000	125,000	125,000	125,000	125,000	125,000
Equipment	81,000	13,500	13,500	13,500	13,500	13,500	13,500
Total	4,791,000	1,608,500	543,500	1,038,500	533,500	533,500	533,500
Solid Waste							
Vehicles	890,000	10,000	550,000		270,000	30,000	30,000
Site Improvements	85,000	25,000		20,000		20,000	20,000
Equipment	575,000	-		225,000		175,000	175,000
Totes	20,000	-			20,000		
Total	1,570,000	35,000	550,000	245,000	290,000	225,000	225,000
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL							
	\$ 6,361,000	\$ 1,643,500	\$ 1,093,500	\$ 1,283,500	\$ 823,500	\$ 758,500	\$ 758,500

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, 2015 to February 29, 2016

		<i>Funding Sources</i>				
		Estimated Total	Unrestricted Net	Renewal & Replacement	Debt	
		Cost	Position Utilized	Reserve	Authorization	Capital Grants Other Sources
<i>Sewer</i>						
System Improvements	\$	3,320,000	\$	2,820,000	\$	500,000
Vehicles		475,000		175,000		300,000
Major Improvements & Maintenance		915,000		915,000		
Equipment		81,000		81,000		
Total		4,791,000		3,991,000	-	800,000 - -
<i>Solid Waste</i>						
Vehicles		890,000				890,000
Site Improvements		85,000				85,000
Equipment		575,000				575,000
Totes		20,000				20,000
Total		1,570,000		-	-	- - 1,570,000
<i>N/A</i>						
Project A Description		-				
Project B Description		-				
Project C Description		-				
Project D Description		-				
Total		-		-	-	- - -
<i>N/A</i>						
Project A Description		-				
Project B Description		-				
Project C Description		-				
Project D Description		-				
Total		-		-	-	- - -
<i>N/A</i>						
Project A Description		-				
Project B Description		-				
Project C Description		-				
Project D Description		-				
Total		-		-	-	- - -
<i>N/A</i>						
Project A Description		-				
Project B Description		-				
Project C Description		-				
Project D Description		-				
Total		-		-	-	- - -
TOTAL	\$	6,361,000	\$	3,991,000	\$	- \$ 800,000 \$ - \$ 1,570,000
Total 5 Year Plan per CB-4	\$	6,361,000				
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.