

Fiscal Year

Start Year

**2023**

End Year

**2024**

***Authority Budget of:***  
***Gloucester Township Municipal Utilities Authority***

**ADOPTED COPY**

**State Filing Year**

**2024**

***For the Period:***

***March 1, 2023***

***to***

***February 29, 2024***

**[www.gtmua.com](http://www.gtmua.com)**

**Authority Web Address**



***Division of Local Government Services***

**2024 AUTHORITY BUDGET  
CERTIFICATION SECTION**

# FISCAL YEAR 2024

Gloucester Township Municipal Utilities Authority

## AUTHORITY BUDGET

FISCAL YEAR: March 01, 2023 to February 29, 2024

For Division Use Only

### CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 2/8/2023

### CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 2/8/2023

# 2024 PREPARER'S CERTIFICATION

Gloucester Township Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

It is hereby certified that the Authority Budget, including 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 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:	mhrynio@gtmua.com
Name:	Marlene Hrynio
Title:	Administrative Secretary
Address:	401 W. Landing Road, PO Box 216 Glendora, New Jersey 08029-0216
Phone Number:	(856) 227-8666
Fax Number:	(856) 227-5668
E-mail Address:	mhrynio@gtmua.com

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.gtmua.com
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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.
- ☒ 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 *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- ☒ The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding 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:	rcarr@gtmua.com

# 2024 APPROVAL CERTIFICATION

Gloucester Township Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

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 Gloucester Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. on December 15, 2022.

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

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

# 2024 AUTHORITY BUDGET RESOLUTION

# Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

WHEREAS, the Annual Budget for Gloucester Township Municipal Utilities Authority for the fiscal year beginning March 01, 2023 and ending February 29, 2024 has been presented before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of December 15, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,667,268.00, Total Appropriations including any Accumulated Deficit, if any, of \$7,928,092.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$260,824.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$19,202,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,700,000.00; and

WHEREAS, the schedule of rents, 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 15, 2022 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 01, 2023 and ending February 29, 2024, is hereby adopted.

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 19, 2023.

fschmidt@gtmua.com

(Secretary's Signature)

December 15, 2022

(Date)

### Governing Body Recorded Vote

[illegible]

# 2024 ADOPTION CERTIFICATION

Gloucester Township Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

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 on January 19, 2023.

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

# 2024 ADOPTED BUDGET RESOLUTION

## Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester Township Municipal Utilities Authority for the fiscal beginning March 01, 2023 and ending February 29, 2024 has been presented for adoption before the governing body of the Gloucester Township Municipal Utilities Authority at its open public meeting of January 19, 2023; 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 presented for adoption reflects Total Revenues of \$7,667,268.00, Total Appropriations, including any Accumulated Deficit, if any, of \$7,928,092.00, and Total Unrestricted Net Position utilized of \$260,824.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$19,202,000.00 and Total Unrestricted Net Position Utilized of \$1,700,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Gloucester Township Municipal Utilities Authority at an open public meeting held on January 19, 2023 that the Annual Budget and Capital Budget/Program of the Gloucester Township Municipal Utilities Authority for the fiscal year beginning March 01, 2023 and ending February 29, 2024 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.

fschmidt@gtmua.com

(Secretary's Signature)

January 19, 2023

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Richard P. Calabrese	X			
Joseph Pillo	X			
Franklin Schmidt	X			
Dorothy Bradley	X			
Frank Dintino	X			

**2024 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

1. Complete a brief statement on the Fiscal Year 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

**Revenues:**

Intergovernmental - increase of 10.3% as a result of increase in costs for fringe benefits, insurance, and vehicle expenses (fuel)

**Appropriations:**

Fringe Benefits - State Health Benefits increased by 22% for active employees

Insurance - per the Authority's broker, a 10% increase in the budget was recommended

Vehicle Expenses - increase due to the increase in gas and oil

Interest on Debt Service - decrease of 19.1% resulting from continued paydowns of principal based on debt service schedules

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

The local/regional economy is stable with insignificant growth anticipated. The fiscal year 2024 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 (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated 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 position has been budgeted to fund major programs through the capital budget.

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or 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/Municipal 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 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year 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 Statements 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.

**(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?**

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

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 rate structure. if applicable. (If no changes to fees or rates, indicate answer as "**Rates Are Staying The Same**".

Rates are not increasing.

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2024

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

<b>Name of Authority:</b>	Gloucester Township Municipal Utilities Authority		
<b>Federal ID Number:</b>	21-0743387		
<b>Address:</b>	401 W. Landing Road		
	PO Box 216		
<b>City, State, Zip:</b>	Glendora	NJ	08029
<b>Phone: (ext.)</b>	(856) 227-8666	<b>Fax:</b>	(856) 227-5668

<b>Preparer's Name:</b>	Marlene Hrynio		
<b>Preparer's Address:</b>	401 W. Landing Road, PO Box 216		
<b>City, State, Zip:</b>	Glendora	NJ	08029
<b>Phone: (ext.)</b>	(856) 227-8666	<b>Fax:</b>	(856) 227-5668
<b>E-mail:</b>	mhrynio@gtmua.com		

<b>Chief Executive Officer*</b>	Raymond J. Carr III		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	(856) 227-8666	<b>Fax:</b>	(856) 227-5668
<b>E-mail:</b>	rcarr@gtmua.com		

<b>Chief Financial Officer*</b>	Marlene Hrynio		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	(856) 227-8666	<b>Fax:</b>	(856) 227-5668
<b>E-mail:</b>	mhrynio@gtmua.com		

<b>Name of Auditor:</b>	L. Jarred Corn		
<b>Name of Firm:</b>	Bowman & Company LLP		
<b>Address:</b>	601 White Horse Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08043
<b>Phone: (ext.)</b>	(856) 821-6870	<b>Fax:</b>	(856) 435-0440
<b>E-mail:</b>	jcorn@bowman.cpa		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

56

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 2,032,758.74

3. Provide the number of regular voting members of the governing body:

5

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

2

(Maximum is 2)

5. **Regional Authorities Only** - 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?

N/A

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

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.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. 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", provide 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.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract\*?

No

\*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.

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

**10.** Did the Authority pay for meals or catering during the current fiscal year?

Yes

*If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

**11.** Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?

No

*If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

**12.** 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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No

No

No

No

No

No

No

No

No

*If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.*

**13.** 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).*

**14.** Did the Authority make any payments to current or former commissioners or employees for severance or termination?

No

*If "yes", provide explanation, including amount paid.*

**15.** Did the Authority make 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", provide explanation including amount paid.*

**16.** 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", provide 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.*

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

**17.** 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.)?

*If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.*

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

Gloucester Township Municipal Utilities Authority

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

*Use the space below to provide clarification for any Questionnaire responses.*

Page N-3, 9.

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 3.25% of their prior salary and bonus.

Page N-3, 10.

The Authority paid for meals totaling \$600.68 as a result of their annual employee appreciation luncheon. Invoices supporting this total are included as an attachment.

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

**Gloucester Township Municipal Utilities Authority**

**FISCAL YEAR: March 01, 2023 to February 29, 2024**

*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 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.
- 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 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 during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for the 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 officer as officers, if applicable. 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

- 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): The aggregate compensation that is reported (or 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.

**Gloucester Township Municipal Utilities Authority**  
**For the Period March 01, 2023 to February 29, 2024**

	Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
					Commissioner	Officer	Key Employee	Highest Compensated	Former		
1	Richard P. Calabrese	Chairman	12	X						N/A	\$ 4,350.00
2	Joseph Pillo	Vice-Chairman	2	X						N/A	\$ 4,350.00
3	Franklin Schmidt	Board Member	2	X						N/A	\$ 4,350.00
4	Dorothy Bradley	Board Member	2	X						N/A	\$ 4,350.00
5	Frank Dintino	Board Member	2	X						N/A	\$ 4,350.00
6	Alisa Smith	Board Member	2	X						N/A	\$ 4,350.00
7	Donna Jones	Board Member	2	X						N/A	\$ 4,350.00
8	Raymond J. Carr	Executive Director	45		X					\$ 46,600.00	\$ 176,797.00
9	Marlene Hrynio	Administrative Secretary	45		X					\$ 44,700.00	\$ 141,667.00
10	Glenn J. Engelbert	Municipal Recycling Coordinator	45		X					\$ 10,000.00	\$ 140,000.00
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
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24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
Total:										\$ 387,614.00	\$ 488,914.00

# Schedule of Health Benefits - Detailed Cost Analysis

Gloucester Township Municipal Utilities Authority

For the Period: March 01, 2023 to February 29, 2024

If no health benefits, check this box: ☐

	# 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 Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	20	14,600.00	292,000.00	24	11,500.00	276,000.00	16,000.00	5.8%
Parent & Child	1	26,100.00	26,100.00	1	21,000.00	21,000.00	5,100.00	24.3%
Employee & Spouse (or Partner)	15	29,200.00	438,000.00	11	23,000.00	253,000.00	185,000.00	73.1%
Family	7	40,600.00	284,200.00	8	32,900.00	263,200.00	21,000.00	8.0%
Employee Cost Sharing Contribution (enter as negative - )			(62,500.00)				(62,500.00)	
Subtotal	43		977,800.00	44		813,200.00	164,600.00	20.2%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	-
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)			-			-	-	-
Family			-			-	-	-
Employee Cost Sharing Contribution (enter as negative - )							-	-
Subtotal			-			-	-	-
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	9	5,500.00	49,500.00	7	5,000.00	35,000.00	14,500.00	41.4%
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)	11	10,000.00	110,000.00	11	9,050.00	99,550.00	10,450.00	10.5%
Family	1	42,600.00	42,600.00	1	38,000.00	38,000.00	4,600.00	12.1%
Employee Cost Sharing Contribution (enter as negative - )							-	-
Subtotal	21		202,100.00	19		172,550.00	29,550.00	17.1%
<b>GRAND TOTAL</b>								
	64		1,179,900.00	63		985,750.00	194,150.00	19.7%

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

**Gloucester Township Municipal Utilities Authority**  
**For the Period: March 01, 2023 to February 29, 2024**

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

**If no accumulated absences, check this box:** ☐

Individuals Eligible for Benefit	Dollar Value of			Legal Basis for Benefit		
	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Accrued Compensated Absence Liability		Approved Labor Agreement	Resolution	Individual Employment Agreement
Bailey	47	\$ 10,153.50		X		
Brodie	3	\$ 420.00		X		
Brunkel	10.75	\$ 1,831.80		X		
A. Calabrese	20.75	\$ 3,782.31		X		
T. Calabrese	0.5	\$ 113.63		X		
Cargen	4.75	\$ 682.10		X		
Carr	57	\$ 26,418.33		X		
Casey	1.25	\$ 175.00		X		
Christopher	3.25	\$ 455.00		X		
DeLeonardis	26.5	\$ 8,350.68		X		
Devlin	45	\$ 7,524.00		X		
Engelbert	35	\$ 15,707.83		X		
Eustace	5.25	\$ 573.30		X		
Gervasi	1	\$ 154.03		X		
Gore	30	\$ 9,422.16		X		
Greene	1	\$ 212.58		X		
Harvey	4	\$ 950.12		X		
Hrynio	12.5	\$ 4,810.61		X		
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		<b>\$ 91,736.98</b>				

**Gloucester Township Municipal Utilities Authority**  
**For the Period: March 01, 2023 to February 29, 2024**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability		Legal Basis for Benefit		
		3	\$	Approved Labor Agreement	Resolution	Individual Employment Agreement
Hutchison		3	\$ 375.60	X		
LaGamba	11.75	\$	1,410.00	X		
Lynch	11	\$	1,633.27	X		
Makin	8.25	\$	990.00	X		
McGarvey	6.25	\$	1,700.00	X		
Miller	14.75	\$	1,548.75	X		
Nicolary	9.5	\$	1,873.55	X		
O'Connell	9.25	\$	1,110.00	X		
Pasquini	2.5	\$	402.41	X		
Passaro	5.5	\$	1,240.93	X		
Pierson	0.25	\$	52.28	X		
Samuel	5	\$	694.00	X		
Sciaccia	10.25	\$	1,648.20	X		
J. Smith	23.5	\$	4,334.90	X		
R. Smith	7	\$	1,083.60	X		
Thomas	8.25	\$	990.00	X		
Whitney	14	\$	2,807.06	X		
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		\$	<b>23,894.55</b>			





## For the Period: March 01, 2023 to February 29, 2024

Amount to be

[illegible]

**2024 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

	FY 2024 Proposed Budget					FY 2023 Adopted Budget	Total All Operations	All Operations All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Solid Waste	N/A	N/A	N/A					
<b>REVENUES</b>										
Total Operating Revenues	\$ 5,075,828	\$ 2,400,940	\$ -	\$ -	\$ -	\$ 7,136,612	\$ 7,136,612	\$ 340,156	4.8%	
Total Non-Operating Revenues	190,500	-	-	-	-	190,500	190,500	-		
Total Anticipated Revenues	5,266,328	2,400,940	-	-	-	7,327,112	7,327,112	340,156	4.6%	
<b>APPROPRIATIONS</b>										
Total Administration	1,356,350	435,026	-	-	-	1,791,376	1,700,499	90,877	5.3%	
Total Cost of Providing Services	3,282,850	1,886,905	-	-	-	5,169,755	4,912,966	256,789	5.2%	
Total Principal Payments on Debt Service in Lieu of Depreciation	577,287	68,197	-	-	-	645,484	638,700	6,784	1.1%	
Total Operating Appropriations	5,216,487	2,390,128	-	-	-	7,252,165	7,252,165	354,450	4.9%	
Total Interest Payments on Debt	49,841	10,812	-	-	-	60,653	74,947	(14,294)	-19.1%	
Total Other Non-Operating Appropriations	260,824	-	-	-	-	260,824	252,900	7,924	3.1%	
Total Non-Operating Appropriations	310,665	10,812	-	-	-	321,477	327,847	(6,370)	-1.9%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	5,527,152	2,400,940	-	-	-	7,928,092	7,580,012	348,080	4.6%	
Less: Total Unrestricted Net Position Utilized	260,824	-	-	-	-	260,824	252,900	7,924	3.1%	
Net Total Appropriations	5,266,328	2,400,940	-	-	-	7,667,268	7,327,112	340,156	4.6%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

# Revenue Schedule

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

FY 2024 Proposed Budget							FY 2023 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
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	4,607,123						\$ 4,607,123	\$ 4,429,923	\$ 177,200 4.0%
Business/Commercial	368,705						368,705	400,000	(31,295) -7.8%
Industrial							-	-	#DIV/0!
Intergovernmental		2,085,940					2,085,940	1,891,689	194,251 10.3%
Other		315,000					315,000	315,000	- 0.0%
Total Service Charges	4,975,828	2,400,940	-	-	-	-	7,376,768	7,036,612	340,156 4.8%
<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>									
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	5,075,828	2,400,940	-	-	-	-	7,476,768	7,136,612	340,156 4.8%
<b>NON-OPERATING REVENUES</b>									
<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%
							-	-	#DIV/0!
Total Other Non-Operating Revenue	173,500	-	-	-	-	-	173,500	173,500	- 0.0%
<i>Interest on Investments &amp; 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%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 5,266,328</b>	<b>\$ 2,400,940</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,667,268</b>	<b>\$ 7,327,112</b>	<b>\$ 340,156 4.6%</b>

# Prior Year Adopted Revenue Schedule

## Gloucester Township Municipal Utilities Authority

### FY 2023 Adopted Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	4,429,923						\$ 4,429,923
Business/Commercial	400,000						400,000
Industrial							-
Intergovernmental		1,891,689					1,891,689
Other		315,000					315,000
Total Service Charges	4,829,923	2,206,689	-	-	-	-	7,036,612
<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>							
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	4,929,923	2,206,689	-	-	-	-	7,136,612
<b>NON-OPERATING REVENUES</b>							
<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
							-
							-
Other Non-Operating Revenues	173,500	-	-	-	-	-	173,500
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	17,000						17,000
Penalties							-
Other							-
Total Interest	17,000	-	-	-	-	-	17,000
Total Non-Operating Revenues	190,500	-	-	-	-	-	190,500
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 5,120,423</b>	<b>\$ 2,206,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,327,112</b>

# Appropriations Schedule

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

	FY 2024 Proposed Budget						FY 2023	\$ Increase (Decrease)	% Increase (Decrease)
	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Adopted Budget	Proposed vs. Adopted	Proposed vs. Adopted
						Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 511,800	\$ 210,100				\$ 721,900	\$ 700,700	\$ 21,200	3.0%
Fringe Benefits	438,800	97,376				536,176	477,669	58,507	12.2%
Total Administration - Personnel	950,600	307,476	-	-	-	1,258,076	1,178,369	79,707	6.8%
<i>Administration - Other (List)</i>									
Professional Fees-Engineer, Audit, Etc.	234,200	15,500				249,700	244,700	5,000	2.0%
Equipment & Maintenance Contracts	43,850	40,000				83,850	84,850	(1,000)	-1.2%
Postage, Stationary & Office Supplies	41,700	29,100				70,800	70,865	(65)	-0.1%
Insurance	24,500	42,950				67,450	60,215	7,235	12.0%
Miscellaneous Administration*	61,500					61,500	61,500	-	0.0%
Total Administration - Other	405,750	127,550	-	-	-	533,300	522,130	11,170	2.1%
Total Administration	1,356,350	435,026	-	-	-	1,791,376	1,700,499	90,877	5.3%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,137,600	1,045,300				2,182,900	2,156,850	26,050	1.2%
Fringe Benefits	862,250	471,005				1,333,255	1,174,516	158,739	13.5%
Total COPS - Personnel	1,999,850	1,516,305	-	-	-	3,516,155	3,331,366	184,789	5.5%
<i>Cost of Providing Services - Other (List)</i>									
Utilities-Electric, Gas, Telephone	330,500	16,200				346,700	332,700	14,000	4.2%
Repairs, Maintenance, System Expenses	443,000	70,500				513,500	549,750	(36,250)	-6.6%
Vehicle Expenses	115,000	226,050				341,050	272,550	68,500	25.1%
Insurance	201,800	42,950				244,750	230,800	13,950	6.0%
Miscellaneous COPS*	192,700	14,900				207,600	195,800	11,800	6.0%
Total COPS - Other	1,283,000	370,600	-	-	-	1,653,600	1,581,600	72,000	4.6%
Total Cost of Providing Services	3,282,850	1,886,905	-	-	-	5,169,755	4,912,966	256,789	5.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	577,287	68,197	-	-	-	645,484	638,700	6,784	1.1%
Total Operating Appropriations:	5,216,487	2,390,128	-	-	-	7,606,615	7,252,165	354,450	4.9%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	49,841	10,812	-	-	-	60,653	74,947	(14,294)	-19.1%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve						-	-	-	#DIV/0!
Municipality/County Appropriation	260,824					260,824	252,900	7,924	3.1%
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations:	310,665	10,812	-	-	-	321,477	327,847	(6,370)	-1.9%
TOTAL APPROPRIATIONS	5,527,152	2,400,940	-	-	-	7,928,092	7,580,012	348,080	4.6%
<b>ACCUMULATED DEFICIT</b>									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,527,152	2,400,940	-	-	-	7,928,092	7,580,012	348,080	4.6%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	260,824	-	-	-	-	260,824	252,900	7,924	3.1%
Other						-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	260,824	-	-	-	-	260,824	252,900	7,924	3.1%
TOTAL NET APPROPRIATIONS	\$ 5,266,328	\$ 2,400,940	\$ -	\$ -	\$ -	\$ 7,667,268	\$ 7,327,112	\$ 340,156	4.6%

\* 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 \$ 260,824.35 \$ 119,506.40 \$ - \$ - \$ - \$ - \$ 380,330.75

**AUTHORITY PROPOSED APPROPRIATIONS**  
**APPROPRIATION DETAIL PAGE**

## Gloucester Township Municipal Utilities Authority

**For the Period: March 01, 2023 to February 29, 2024**

**Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"**

[illegible]

**AUTHORITY PROPOSED APPROPRIATIONS**  
**APPROPRIATION DETAIL PAGE**

## Gloucester Township Municipal Utilities Authority

**For the Period: March 01, 2023 to February 29, 2024**

**Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"**

[illegible]

**AUTHORITY PROPOSED APPROPRIATIONS**  
**APPROPRIATION DETAIL PAGE**

**Gloucester Township Municipal Utilities Authority**

**For the Period: March 01, 2023 to February 29, 2024**

***Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"***

[illegible]

# Prior Year Adopted Appropriations Schedule

## Gloucester Township Municipal Utilities Authority

### FY 2023 Adopted Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 497,200	\$ 203,500					\$ 700,700
Fringe Benefits	387,600	90,069					477,669
Total Administration - Personnel	884,800	293,569	-	-	-	-	1,178,369
<i>Administration - Other (List)</i>							
Professional Fees-Engineer, Audit, Etc.	229,200	15,500					244,700
Equipment & Maintenance Contracts	43,350	41,500					84,850
Postage, Stationary & Office Supplies	41,765	29,100					70,865
Insurance	21,815	38,400					60,215
Miscellaneous Administration*	61,500						61,500
Total Administration - Other	397,630	124,500	-	-	-	-	522,130
Total Administration	1,282,430	418,069	-	-	-	-	1,700,499
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,207,600	949,250					2,156,850
Fringe Benefits	739,185	435,331					1,174,516
Total COPS - Personnel	1,946,785	1,384,581	-	-	-	-	3,331,366
<i>Cost of Providing Services - Other (List)</i>							
Utilities-Electric, Gas, Telephone	318,000	14,700					332,700
Repairs, Maintenance, System Expenses	473,500	76,250					549,750
Vehicle Expenses	92,000	180,550					272,550
Insurance	192,400	38,400					230,800
Miscellaneous COPS*	181,400	14,400					195,800
Total COPS - Other	1,257,300	324,300	-	-	-	-	1,581,600
Total Cost of Providing Services	3,204,085	1,708,881	-	-	-	-	4,912,966
Total Principal Payments on Debt Service in Lieu of Depreciation	571,543	67,157	-	-	-	-	638,700
Total Operating Appropriations	5,058,058	2,194,107	-	-	-	-	7,252,165
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	62,365	12,582	-	-	-	-	74,947
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	252,900						252,900
Other Reserves							-
Total Non-Operating Appropriations	315,265	12,582	-	-	-	-	327,847
<b>TOTAL APPROPRIATIONS</b>	<b>5,373,323</b>	<b>2,206,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,580,012</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>5,373,323</b>	<b>2,206,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,580,012</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	252,900	-	-	-	-	-	252,900
Other							-
Total Unrestricted Net Position Utilized	252,900	-	-	-	-	-	252,900
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 5,120,423</b>	<b>\$ 2,206,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,327,112</b>

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

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







# Debt Service Schedule - Principal

Gloucester Township Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in								
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Total Principal Outstanding
Sewer	NJEIT 2004	\$ 258,964	\$ 262,635	\$ 274,649	145,380	147,288	154,391	150,210		\$ 537,284
	NJEIT 2008	133,912	135,986	142,706	119,089	119,089	119,089	124,089	96,060	875,961
	NJEIT 2010	114,090	114,089	119,089	119,089	119,089	119,089	124,089	96,060	810,594
	NJEIT 2017	64,577	64,577	64,577	64,577	64,577	64,577	69,577	545,085	937,547
	Total Principal	571,543	577,287	601,021	329,046	330,954	338,057	343,876	641,145	3,161,386
Solid Waste	NJEIT 2008	67,157	68,197	71,567	72,909	73,865	77,428	83,019		446,985
	Total Principal	67,157	68,197	71,567	72,909	73,865	77,428	83,019		446,985
N/A										
N/A										
N/A										
N/A										
N/A										
N/A										
TOTAL PRINCIPAL ALL OPERATIONS		\$ 638,700	\$ 645,484	\$ 672,588	\$ 401,955	\$ 404,819	\$ 415,485	\$ 426,895	\$ 641,145	\$ 3,608,371

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

Moody's	Fitch	Standard & Poor's
Bond Rating		
Year of Last Rating		

**Gloucester Township Municipal Utilities Authority**

Page F-6 (Detail)

# Debt Service Schedule - Interest

Gloucester Township Municipal Utilities Authority

If Authority has no debt, check this box: ☐

Fiscal Year Ending in

	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding
<b>Sewer</b>									
NJEIT 2004	\$ 17,557	\$ 10,513	\$ 3,610						\$ 14,123
NJEIT 2008	25,088	21,559	17,829	13,883	9,995	6,114	2,053		71,433
NJEIT 2010	10,425	9,225	7,925	6,525	5,213	3,900	2,400	800	35,988
NJEIT 2017	9,295	8,544	7,794	7,044	6,444	5,994	5,469	21,741	63,030
Total Interest Payments	62,365	49,841	37,158	27,452	21,652	16,008	9,922	22,541	184,574
<b>Solid Waste</b>									
NJEIT 2008	12,582	10,812	8,942	6,963	5,013	3,067	1,030		35,827
Total Interest Payments	12,582	10,812	8,942	6,963	5,013	3,067	1,030	-	35,827
N/A									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 74,947</b>	<b>\$ 60,653</b>	<b>\$ 46,100</b>	<b>\$ 34,415</b>	<b>\$ 26,665</b>	<b>\$ 19,075</b>	<b>\$ 10,952</b>	<b>\$ 22,541</b>	<b>\$ 220,401</b>

**Gloucester Township Municipal Utilities Authority**

Page F-7 (Detail)

# Net Position Reconciliation

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

## FY 2024 Proposed Budget

	Sewer	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 30,021,914	\$ 583,474					\$ 30,605,388
Less: Invested in Capital Assets, Net of Related Debt (1)	42,331,162	583,474					42,914,636
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	2,918,180						2,918,180
Total Unrestricted Net Position (1)	(15,227,428)	-	-	-	-	-	(15,227,428)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	5,732,712						5,732,712
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	13,559,590						13,559,590
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	4,064,874	-	-	-	-	-	4,064,874
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	1,700,000	-	-	-	-	-	1,700,000
Appropriation to Municipality/County (3)	260,824	-	-	-	-	-	260,824
Total Unrestricted Net Position Utilized in Proposed Budget	1,960,824	-	-	-	-	-	1,960,824
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>	\$ 2,104,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,104,050
<b>Last issued Audit Report (4)</b>							

(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.

# **FISCAL YEAR 2024**

**Gloucester Township Municipal Utilities Authority**  
(Authority Name)

## **2024 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Gloucester Township Municipal Utilities Authority**

(Authority Name)

**Fiscal Year: March 01, 2023 to February 29, 2024**

*Check the box for the applicable statement below:*

☒ 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, of governing body of the Gloucester Township Municipal Utilities Authority, on December 15, 2022.

☐ It is hereby certified that the governing body of the Gloucester Township Municipal Utilities elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Gloucester Township Municipal for the following reason(s):

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

# 2024 CAPITAL BUDGET/PROGRAM MESSAGE

## Gloucester Township Municipal Utilities Authority

**Fiscal Year: March 01, 2023 to February 29, 2024**

*Answer all questions below using the space provided.*

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 lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

Yes

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 increase).

The Authority anticipates utilizing the New Jersey I Bank to fund a portion of its capital projects. If funds are not available, a bond sale will be proposed. The Authority's current rate structure will be able to support the anticipated debt service due to the amount of existing debt service requirements.

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

None

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

None

# Proposed Capital Budget

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>						
System Improvements	\$ 15,450,000	\$ 950,000		\$ 14,500,000		
Vehicles	250,000	250,000				
Major Improvements & Maintenance	200,000	200,000				
Equipment	2,300,000	300,000		2,000,000		
Total	18,200,000	1,700,000	-	16,500,000	-	-
<i>Solid Waste</i>						
Vehicles	325,000					\$ 325,000
Site Improvements	20,000					20,000
Equipment	625,000					625,000
Totes	32,000					32,000
Total	1,002,000	-	-	-	-	1,002,000
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
<i>N/A</i>						
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	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 19,202,000</b>	<b>\$ 1,700,000</b>	<b>\$ -</b>	<b>\$ 16,500,000</b>	<b>\$ -</b>	<b>\$ 1,002,000</b>

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please utilize the additional pages. Input total amount of all projects for the operation on single line and enter "See Additional Pages" instead of project description.

Page CB-3 Detail

## Proposed Capital Budget

**Gloucester Township Municipal Utilities Authority**  
For the Period: March 01, 2023 to February 29, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
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	-					
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	TOTAL THIS PAGE ONLY	\$0	\$ -	\$ -	\$ -	\$ -

**Gloucester Township Municipal Utilities Authority**  
For the Period: March 01, 2023 to February 29, 2024

Page CB-3 (Totals)

# 5 Year Capital Improvement Plan

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<b>Sewer</b>							
Sewer Improvements	\$ 26,150,000	\$ 15,450,000	\$ 3,500,000	\$ 2,000,000	\$ 1,900,000	\$ 1,650,000	\$ 1,650,000
Vehicles	800,000	250,000	150,000	50,000	50,000	150,000	150,000
Major Improvements & Maintenance	581,000	200,000	91,000	78,000	56,000	78,000	78,000
Equipment	4,025,000	2,300,000	300,000	325,000	350,000	375,000	375,000
Total	31,556,000	18,200,000	4,041,000	2,453,000	2,356,000	2,253,000	2,253,000
<b>Solid Waste</b>							
Vehicles	1,225,000	325,000		\$ 340,000		\$ 560,000	
Site Improvements	1,960,000	20,000		20,000		1,920,000	
Equipment	1,175,000	625,000	175,000		200,000	175,000	
Totes	192,000	32,000	32,000	32,000	32,000	32,000	32,000
Total	4,552,000	1,002,000	207,000	392,000	232,000	2,687,000	32,000
<b>N/A</b>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
	-	-					
	-	-					
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	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
	-	-					
	-	-					
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	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 36,108,000</b>	<b>\$ 19,202,000</b>	<b>\$ 4,248,000</b>	<b>\$ 2,845,000</b>	<b>\$ 2,588,000</b>	<b>\$ 4,940,000</b>	<b>\$ 2,285,000</b>

## 5 Year Capital Improvement Plan

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
Equipment Replacement	\$ 4,025,000	2,300,000	300,000	325,000	350,000	375,000	375,000
Telemetry	175,000	25,000	50,000	25,000	25,000	25,000	25,000
Standby Generators	3,100,000	2,150,000	250,000	250,000	150,000	150,000	150,000
Sewer Rehab Program	7,275,000	3,525,000	750,000	750,000	750,000	750,000	750,000
Buildings and Grounds	200,000	100,000	20,000	20,000	20,000	20,000	20,000
Computer Upgrade	111,000	30,000	3,000	25,000	3,000	25,000	25,000
Electrical Upgrade	20,000	5,000	3,000	3,000	3,000	3,000	3,000
Pump Station Upgrades	15,775,000	9,775,000	2,500,000	1,000,000	1,000,000	750,000	750,000
Administration Building Maint.	75,000	40,000	15,000	5,000	5,000	5,000	5,000
Vehicles	800,000	250,000	150,000	50,000	50,000	150,000	150,000
Recycle Truck	930,000	310,000		310,000		310,000	
Recycle Carts	192,000	32,000	32,000	32,000	32,000	32,000	32,000
Packer (with Cart Tipper)	400,000	200,000			200,000		
Packer (Grass/Leaf)	525,000	175,000	175,000			175,000	
Dump Truck	250,000					250,000	
Loader	250,000	250,000					
Pick-Up F-150	30,000			30,000			
Miscellaneous Capital Site Maint.	60,000	20,000		20,000		20,000	
Vehicle Tracking Hardware & Software	15,000	15,000					
Screener	900,000					900,000	
Turner	1,000,000					1,000,000	
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<b>TOTAL THIS PAGE ONLY</b>	<b>\$ 36,108,000</b>	<b>\$ 19,202,000</b>	<b>\$ 4,248,000</b>	<b>\$ 2,845,000</b>	<b>\$ 2,588,000</b>	<b>\$ 4,940,000</b>	<b>\$ 2,285,000</b>

**Gloucester Township Municipal Utilities Authority**  
For the Period: March 01, 2023 to February 29, 2024

**Estimated Total  
Cost**

**2025**

2026

2027

2028

2029

**TOTAL THIS PAGE ONLY**

\$

\$



—

5 Year Capital Improvement Plan

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

		Fiscal Year Ending in					
Estimated Total Cost		2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
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TOTAL ALL DETAIL PAGES	\$ 36,108,000	\$ 19,202,000	\$ 4,248,000	\$ 2,845,000	\$ 2,588,000	\$ 4,940,000	\$ 2,285,000

## 5 Year Capital Improvement Plan Funding Sources

Gloucester Township Municipal Utilities Authority  
For the Period: March 01, 2023 to February 29, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
System Improvements	\$ 26,150,000	\$ 11,650,000		\$ 14,500,000		
Vehicles	800,000	800,000				
Major Improvements & Maintenance	581,000	581,000				
Equipment	4,025,000	2,025,000		2,000,000		
Total	31,556,000	15,056,000	-	16,500,000	-	-
<i>Solid Waste</i>						
Vehicles	1,225,000					\$ 1,225,000
Site Improvements	1,960,000					1,960,000
Equipment	1,175,000					1,175,000
Totes	192,000					192,000
Total	4,552,000	-	-	-	-	4,552,000
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
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Total	-	-	-	-	-	-
<i>N/A</i>						
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Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 36,108,000</b>	<b>\$ 15,056,000</b>	<b>\$ -</b>	<b>\$ 16,500,000</b>	<b>\$ -</b>	<b>\$ 4,552,000</b>
Total 5 Year Plan per CB-4	<u>\$ 36,108,000</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

## 5 Year Capital Improvement Plan Funding Sources

**Gloucester Township Municipal Utilities Authority**

For the Period: March 01, 2023 to February 29, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Equipment Replacement	4,025,000	\$ 2,025,000		\$ 2,000,000		
Telemetry	175,000	175,000				
Standby Generators	3,100,000	1,100,000		2,000,000		
Sewer Rehab Program	7,275,000	4,275,000		3,000,000		
Buildings and Grounds	200,000	200,000				
Computer Upgrade	111,000	111,000				
Electrical Upgrade	20,000	20,000				
Pump Station Upgrades	15,775,000	6,275,000		9,500,000		
Adminsitration Building Maint.	75,000	75,000				
Vehicles	800,000	800,000				
	-					
Recycle Truck	930,000					930,000
Recycle Carts	192,000					192,000
Packer (with Cart Tipper)	400,000					400,000
Packer (Grass/Leaf)	525,000					525,000
Dump Truck	250,000					250,000
Loader	250,000					250,000
Pick-Up F-150	30,000					30,000
Miscellaneous Capital Site	-					
Maint.	60,000					60,000
Vehicle Tracking Hardware	-					
& Software	15,000					15,000
Screener	900,000					900,000
Turner	1,000,000					1,000,000
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**Gloucester Township Municipal Utilities Authority**  
For the Period: March 01, 2023 to February 29, 2024

Page CB-5 Detail (2)

## 5 Year Capital Improvement Plan Funding Sources

**Gloucester Township Municipal Utilities Authority**  
For the Period: March 01, 2023 to February 29, 2024

[illegible]

Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Gloucester Township Municipal Utilities Authority Year Ending: March 1, 2022

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

[Redacted area]

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☒ and certify below.

mhrynio@gtmua.com  
Clerk/Secretary to the Governing Body

December 15, 2022  
Date

Appendix to Budget Document