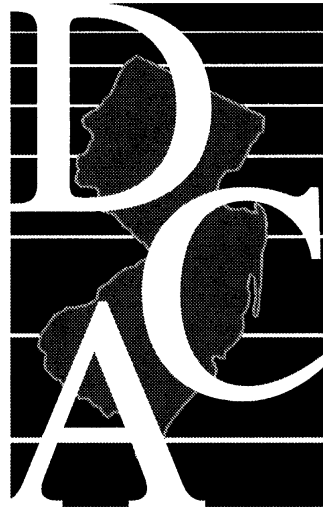


2015 (FYE 12/1/15 TO 11/30/16) Lower Township Municipal Utilities Authority Budget

www.ltmua.org

Department Of



**Community
Affairs**

Division of Local Government Services

2015 AUTHORITY BUDGET

Certification Section

2015

**LOWER TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET**

FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 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: _____

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: _____

FISCAL YEAR: FROM: DECEMBER 1, 2015 **TO:** NOVEMBER 30, 2016

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

| | | | |
|-----------------------|---|-------------|--------------|
| Preparer's Signature: | | | |
| Name: | Stephen P. Testa, CPA, RMA for Romano, Hearing, Testa & Knorr | | |
| Title: | Financial Services Consultant | | |
| Address: | 150 S. Main Road Vineland, New Jersey 08360 | | |
| Phone Number: | 856.692.9100 Ext. 103 | Fax Number: | 856.794.8862 |
| E-mail address | stesta@rhtservices.com | | |

FISCAL YEAR: FROM: DECEMBER 1, 2015 **TO:** NOVEMBER 30, 2016

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

| | | | |
|----------------------|--|-------------|----------------|
| Officer's Signature: | | | |
| Name: | Sharon Otto | | |
| Title: | Secretary | | |
| Address: | 2900 Bayshore Road Villas, NJ 08251 | | |
| Phone Number: | (609) 886-7146 Ext. 222 | Fax Number: | (609) 886-6184 |
| E-mail address | soltmua@comcast.net | | |

INTERNET WEBSITE CERTIFICATION

| | |
|--------------------------|---------------|
| Authority's Web Address: | www.ltmua.org |
|--------------------------|---------------|

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

Michael Chapman

Title of Officer Certifying compliance

Executive Director

Signature

RESOLUTION NO. 112-2015
2015 AUTHORITY BUDGET RESOLUTION
LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2015 TO: NOVEMBER 30, 2016

WHEREAS, the Annual Budget and Capital Budget for the Lower Township Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 has been presented before the governing body of the Lower Township Municipal Utilities Authority at its open public meeting of October 7, 2015; and

WHEREAS, the Annual Budget – **Sewer Operation** as introduced reflects Total Revenues of \$4,703,977, Total Appropriations, including any Accumulated Deficit if any, of \$ 4,954,947 and Total Unrestricted Net Position utilized of \$250,970; and

WHEREAS, the Capital Budget – **Sewer Operation** as introduced reflects Total Capital Appropriations of \$1,552,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; and

WHEREAS, the Annual Budget – **Water Operation** as introduced reflects Total Revenues of \$3,686,635, Total Appropriations, including any Accumulated Deficit if any, of \$4,174,202 and Total Unrestricted Net Position utilized of \$487,567; and

WHEREAS, the Capital Budget – **Water Operation** as introduced reflects Total Capital Appropriations of \$4,162,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Lower Township Municipal Utilities Authority, at an open public meeting held on October 7, 2015 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Lower Township Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 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 Lower Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 4, 2015.

(Secretary's Signature)

(Date)

Governing Body
Member:

Recorded Vote

| | | Aye | Nay | Abstain | Absent |
|------------------------|---------------------|-----|-----|---------|--------|
| Brian O'Connor | Chairman | | | | |
| Thomas A. Frisoli, Jr. | Vice Chairman | | | | |
| Harrison Bitting | Treasurer | | | | |
| Stephen Sheftz | Assistant Treasurer | | | | |
| Jacqueline Henderson | Member | | | | |
| | | | | | |

2015 AUTHORITY BUDGET

Narrative and Information Section

2015 AUTHORITY BUDGET MESSAGE & ANALYSIS
LOWER TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2015 **TO:** NOVEMBER 30, 2016

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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.

See continuation sheet attached.

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.

Service charge rates are not anticipated to increase in the proposed budget. No significant increases/decreases are anticipated.

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 economy is stable and should have no impact on the proposed 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.

Unrestricted Net Position is being utilized for rate stabilization and to balance the Sewer and Water Operations Budgets.

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.).

Not Applicable.

6. The proposed budget must not reflect an anticipated deficit from 2015 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.

Not Applicable.

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.

See attached schedule of the Authority's rates. There are no planned increases at this time.

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.

See attached as well as the response to question 17, Page N-3 (2 of 2).

2015 AUTHORITY BUDGET MESSAGE & ANALYSIS (Continued)
LOWER TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, TO: NOVEMBER
2015 30, 2016

1. With respect to Revenues:

The Authority's operating revenues are projected to decrease \$393,822 (4.5%) from the prior year, which is primarily the result of decreases in Connection Fees and Antenna Lease Revenues.

With respect to Appropriations:

Administration costs are projected to decrease 3.9%, while Cost of Providing Services are projected to increase 3.4%.

Principal payments in lieu of Depreciation is anticipated to decrease by \$331,240 due to normal reduction in principal balance of the Authority's bond issues. Total interest payments on debt also reflects a decrease of \$59,262 because of the debt reduction.

The reduction in Non-Operating appropriations primarily reflects the fact there is no provision for a payment to the Township, while in the prior year, the Authority amended its budget to appropriate \$205,000 to the Township.

AUTHORITY CONTACT INFORMATION

2015

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

| | | | |
|---------------------------|--|------|----------------|
| Name of Authority: | Lower Township Municipal Utilities Authority | | |
| Address: | 2900 Bayshore Road | | |
| City, State, Zip: | Villas | NJ | 08251 |
| Phone: (ext.) | (609) 886-7146 | Fax: | (609) 886-6184 |

| | | | |
|-------------------------|--|------|--------------|
| Preparer's Name: | Stephen P. Testa, CPA, RMA for Romano, Hearing, Testa & Knorr, Financial Services Consultant | | |
| Preparer's Address: | 150 S. Main Road | | |
| City, State, Zip: | Vineland | NJ | 08360 |
| Phone: (ext.) | (856) 692-9100 Ext. 103 | Fax: | 856-794-8862 |
| E-mail: | stesta@rhtservices.com | | |

| | | | |
|---------------------------------|-------------------------------------|------|----------------|
| Chief Executive Officer: | Michael Chapman, Executive Director | | |
| Phone: (ext.) | (609) 886-7146 (X 218) | Fax: | (609) 886-6184 |
| E-mail: | mchapman@ltmua.org | | |

| | | | |
|---------------------------------|--------------------------------|------|----------------|
| Chief Financial Officer: | Harrison A. Bitting, Treasurer | | |
| Phone: (ext.) | (609) 886-7146 | Fax: | (609) 886-6184 |
| E-mail: | | | |

| | | | |
|-------------------------|-------------------------------|------|----------------|
| Name of Auditor: | Carol A. McAllister, CPA, RMA | | |
| Name of Firm: | Bowman & Company, LLP | | |
| Address: | 601 White Horse Road | | |
| City, State, Zip: | Voorhees | NJ | 08043 |
| Phone: (ext.) | (856) 821-6864 | Fax: | (856) 435-0440 |
| E-mail: | cmcallister@bowmanllp.com | | |

AUTHORITY INFORMATIONAL QUESTIONNAIRE

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2015 TO: NOVEMBER 30, 2016

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

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 32
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$1,181,456 (Box 16 State Wages)
- 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: None
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. See Below

The compensation for all Board members was established by Ordinance of the Township of Lower and is currently set at \$1,200/year. The compensation for the Executive Director and Superintendent is determined by written employment contract. Such contracts are reviewed and approved by the Authority's Board.

- 11) Did the Authority pay for meals or catering during the current fiscal year? No If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2015 **TO:** NOVEMBER 30, 2016

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Yes** If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.
Michael Chapman, Executive Director and Craig Loper, Superintendent attended the Water Environmental Federation Technical Conference in Chicago, IL. Total Costs \$4,824.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel **No**
 - b. Travel for companions **No**
 - c. Tax indemnification and gross-up payments **No**
 - d. Discretionary spending account **No**
 - e. Housing allowance or residence for personal use **No**
 - f. Payments for business use of personal residence **No**
 - g. Vehicle/auto allowance or vehicle for personal use **Yes (See below).**
 - 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.
13) g. Michael Chapman, Executive Director, Craig Loper, Superintendent, Mark Johnson, Supervisor: Auto Fringe for personal use of vehicle- Amount to be determined at the end of the year.
- 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? **Not completely.** If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. **The Audited financial statements were posted to EMMA, and the Authority has engaged Phoenix Advisors to perform the annual updates to the annual operating data and required disclosure and have them posted to EMMA.**
- 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**

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, TO: NOVEMBER
2015 30, 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)

Lower Township Municipal Utilities Authority
For the Period December 1, 2015 to November 30, 2016

| | | Position | | | Reportable Compensation from Authority (W-2/ 1099) | | | Estimated amount of other compensation from the Authority (health benefits, pension, etc.) | Total Compensation from Authority | Average Hours per Week | | | Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.) | | Total Compensation All Public Entities |
|--------------------------|-----------------|--|--------------|--------------|--|--------|-------------------------|--|---|--|--|--|--|------|--|
| Name | Title | Average Hours per Week Dedicated to Position | Commissioner | Key Employee | Highest Compensated Employee | Former | Base Salary/ Stipend | Bonus | Other (auto allowance, expense account, payment in lieu of health benefits, 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 | Dedicated to Positions at Other Public Entities Listed in Column O | Reportable Compensation from Other Public Entities (W-2/ 1099) | | |
| 1 Brian O'Connor | Chairman | | X | X | | | \$ 1,200 | | | Cape May County | GIS Specialist | \$ 35 | 62431 | \$ - | \$ 63,631 |
| 2 Thomas A. Frisoli, Jr. | Vice Chairman | | X | X | | | 1,200 | | | | | | | | 1,200 |
| 3 Harrison Bitting | Treasurer | | X | X | | | 1,200 | | | | | | | | 1,200 |
| 4 Steve Sheftz | Asst. Treasurer | | X | X | | | 1,200 | | | | | | | | 1,200 |
| 5 Jacqueline Henderson | Member | | X | | | | 1,200 | | | | | | | | 1,200 |
| 6 Michael Chapman | Exec. Director | 40 | X | | | | Not employed until 2015 | | - | | | | | | - |
| 7 Craig Loper | Superintendent | 40 | | | X | | 92,007 | | 10,000 | | | | | | 102,007 |
| 8 | | | | | | | | | - | | | | | | - |
| 9 | | | | | | | | | - | | | | | | - |
| 10 | | | | | | | | | - | | | | | | - |
| 11 | | | | | | | | | - | | | | | | - |
| 12 | | | | | | | | | - | | | | | | - |
| 13 | | | | | | | | | - | | | | | | - |
| 14 | | | | | | | | | - | | | | | | - |
| 15 | | | | | | | | | - | | | | | | - |
| Total: | | | | | | | \$ 98,007 | \$ - | \$ 10,000 | \$ - | \$ - | \$ 108,007 | \$ 62,431 | \$ - | \$ 170,438 |

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:

1

Schedule of Health Benefits - Detailed Cost Analysis

Lower Township Municipal Utilities Authority
For the Period December 1, 2015 to November 30, 2016

| | # 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) |
|---|--|---|--|---|---|----------------------------|---------------------------|--------------------------|
| Active Employees - Health Benefits - Annual Cost | | | | | | | | |
| Single Coverage | 0 | | \$ - | 0 | | \$ - | \$ - | #DIV/0! |
| Parent & Child | 2 | 20,522 | 41,044 | 2 | 19,352 | 38,704 | 2,340 | 6.0% |
| Employee & Spouse (or Partner) | 1 | 24,286 | 24,286 | 2 | 22,902 | 45,804 | (21,518) | -47.0% |
| Family | 14 | 32,665 | 457,310 | 12 | 30,803 | 369,636 | 87,674 | 23.7% |
| Employee Cost Sharing Contribution (enter as negative -) | | | (19,773) | | | (13,632) | (6,141) | 45.0% |
| Subtotal | 17 | | 502,867 | 16 | | 440,512 | 62,355 | 14.2% |
| 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 | 2 | 11,027 | 22,054 | 2 | 10,403 | 20,806 | 1,248 | 6.0% |
| Parent & Child | 1 | 21,692 | 21,692 | 1 | 20,464 | 20,464 | 1,228 | 6.0% |
| Employee & Spouse (or Partner) | 10 | 27,220 | 272,200 | 9 | 26,263 | 236,367 | 35,833 | 15.2% |
| Family | | | - | | | - | - | #DIV/0! |
| Employee Cost Sharing Contribution (enter as negative -) | | | - | | | - | - | #DIV/0! |
| Subtotal | 13 | | 315,946 | 12 | | 277,637 | 38,309 | 13.8% |
| GRAND TOTAL | 30 | | \$ 818,813 | 28 | | \$ 718,149 | \$ 100,664 | 14.0% |
| Is medical coverage provided by the SHBP (Yes or No)? | | | Yes | | | | | |
| Is prescription drug coverage provided by the SHBP (Yes or No)? | | | Yes | | | | | |

Schedule of Accumulated Liability for Compensated Absences

Lower Township Municipal Utilities Authority
For the Period December 1, 2015 to November 30, 2016

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

*Legal Basis for Benefit
(check applicable items)*

| Individuals Eligible for Benefit | Gross Days of Accumulated Compensated Absences at beginning of Current Year | Dollar Value of Accrued Compensated Absence Liability | Approved Labor Agreement | Resolution | Individual Employment Agreement |
|--|---|--|--------------------------------|------------|---------------------------------------|
| Sharon Otto | 91 | \$ 17,580 | X | | |
| Charles Brown | 5 | 1,018 | X | | |
| Donald Embs | 61 | 14,273 | X | | |
| Michael Girard | 113 | 19,254 | X | | |
| Andrew Hilvert | 10 | 1,570 | X | | |
| Jesse Matsinger | 8 | 1,899 | X | | |
| Edward Stockton | 1 | 126 | X | | |
| William Dunn | 2 | 406 | X | | |
| James McDonald | 31 | 5,329 | X | | |
| Gustave Winter | 1 | 180 | X | | |
| Mark Johnson | 26 | 7,144 | X | | |
| Craig Loper | 97 | 27,751 | | | X |
| Adam Witkowsky | 7 | 1,266 | X | | |
| | | | | | |
| Total liability for accumulated compensated absences at beginning of current year | | \$ 97,796 | | | |

Schedule of Shared Service Agreements

Lower Township Municipal Utilities Authority

For the Period

December 1, 2015

to

November 30, 2016

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

| Name of Entity Providing Service | Name of Entity Receiving Service | Type of Shared Service Provided | Comments (Enter more specifics if needed) | Agreement Effective Date | Agreement End Date | Amount to be Received by/ Paid from Authority |
|--|----------------------------------|---------------------------------|---|--------------------------|--------------------|--|
| No formal shared services agreements at the current time | | | | | | |
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Issue Details

**THE TOWNSHIP OF LOWER MUNICIPAL UTILITIES AUTHORITY CAPE MAY COUNTY,
NEW JERSEY REVENUE REFUNDING BONDS, SERIES 2014 (NJ)**
LOWER TWP N J MUN UTILS AUTH REV REF (NJ)***Dated Date:** 03/14/2014**Underwriting Spread Amount:** \$28,600.00**Closing Date:** 03/14/2014**Time of Formal Award:** 02/26/2014 04:51 PM**Time of First Execution:** 02/27/2014 01:30 PM
[➔ View issuer homepage](#) ^{Pilot}: LOWER TWP N J MUN UTILS AUTH REV | [➔ See other issues by this issuer](#)
Maturities and issue-related documents

View all maturities of an issue and download the official statement and other documents available from EMMA for this issue. Click on a CUSIP number for security-specific data, including trade price data.

Securities

Official Statement

Continuing Disclosure

Trade Activity

View continuing disclosure or advance refunding document, which provides important information about the security after initial issuance.

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Most Recent

2014 Operating Data - Lower Township for the year ended 12/31/2014 posted 07/14/2015 (598 KB)

[details](#)

Annual Financial Information and Operating Data

[2014 Operating Data - Lower Township for the year ended 12/31/2014 posted 07/14/2015 \(598 KB\)](#)

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Audited Financial Statements or CAFR

[2014 Audit-Lower Township for the year ended 12/31/2014 posted 06/23/2015 \(1.4 MB\)](#)

[details](#)

[2014 Audit - Lower Township MUA for the year ended 11/30/2014 posted 06/03/2015 \(738 KB\)](#)

[details](#)

[Lower Twp MUA Report on Audit of Financial Statements for the year ended 11/30/2014 posted 04/07/2015 \(738 KB\)](#)

[details](#)

[2013 Annual Audit for the year ended 12/31/2013 posted 09/30/2014 \(1.5 MB\)](#)

[details](#)

[2013 Annual Financial Statements for the year ended 12/31/2013 posted 09/30/2014 \(1.4 MB\)](#)

[details](#)

[Lower Twp MUA Audited Financial Statements YE 11-3-13 & 2012 for the year ended 11/30/2013 posted 07/14/2014 \(2 MB\)](#)

[details](#)

Budget

[2015 Water Budget - Lower Township MUA for the year ended 11/30/2015 posted 06/03/2015 \(4 MB\)](#)

[details](#)

[2015 Sewer Budget - Lower Township MUA for the year ended 11/30/2015 posted 06/03/2015 \(4 MB\)](#)

[details](#)

[2015 Budget - Lower Township for the year ended 12/31/2015 posted 04/23/2015 \(1.5 MB\)](#)

[details](#)

Other Financial / Operating Data

[Annual Debt Statement-Lower Township for the year ended 12/31/2014 posted 04/09/2015 \(165 KB\)](#)

[details](#)

[2013 Annual Audit as of 12/31/2013 posted 09/30/2014 \(1.5 MB\)](#)

[details](#)

[2013 Annual Financial Statements as of 12/31/2013 posted 09/30/2014 \(1.4 MB\)](#)

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1.0.994-243-S



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Issue Details

THE TOWNSHIP OF LOWER MUNICIPAL UTILITIES AUTHORITY REVENUE
REFUNDING BONDS, SERIES 2012 (NJ)
LOWER TWP N J MUN UTILS AUTH REV REF (NJ)*
Dated Date: 05/30/2012
Underwriting Spread Amount: \$24,212.50
Closing Date: 05/30/2012

Maturities and issue-related documents
View all maturities of an issue and download the official statement and other documents available from EMMA for this issue. Click on a CUSIP number for security-specific data, including trade price data.

View issuer homepage: LOWER TWP N J MUN UTILS AUTH REV | See other issues by this issuer

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Most Recent 2012 Operating Data: Lower Township for the year ended 12/31/2012 posted 09/22/2015 (88 KB) details

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[2012 Operating Data: Lower Township for the year ended 12/31/2012 posted 09/22/2015 \(88 KB\)](#)

[details](#)

[2014 Operating Data - Lower Township for the year ended 12/31/2014 posted 07/14/2015 \(598 KB\)](#)

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[2014 Audit-Lower Township for the year ended 12/31/2014 posted 06/23/2015 \(1.4 MB\)](#)

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[2014 Audit - Lower Township MUA for the year ended 11/30/2014 posted 06/03/2015 \(738 KB\)](#)

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[details](#)

[Township of Lower Municipal Utilities Authority Report Y/E November 30, 2012 and 2011 for the year ended 11/30/2012 posted 04/19/2013 \(5 MB\)](#)

[details](#)

Budget

[2015 Water Budget - Lower Township MUA for the year ended 11/30/2015 posted 06/03/2015 \(4 MB\)](#)

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[details](#)

[2015 Budget - Lower Township for the year ended 12/31/2015 posted 04/23/2015 \(1.5 MB\)](#)

[details](#)

Failure to Provide Annual Financial Information

[Failure to File Notice for the period from 12/31/2009 to 12/31/2013 posted 07/14/2015 \(66 KB\)](#)

[details](#)

Other Financial / Operating Data

[Annual Debt Statement-Lower Township for the year ended 12/31/2014 posted 04/09/2015 \(165 KB\)](#)

[details](#)

[2013 Annual Audit as of 12/31/2013 posted 09/30/2014 \(1.5 MB\)](#)

[details](#)

[2013 Annual Financial Statements as of 12/31/2013 posted 09/30/2014 \(1.4 MB\)](#)

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1.0.994-243-S

**LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
RESOLUTION NO. 171-2010**

**RESOLUTION AMENDING SCHEDULES OF RATES AND CHARGES FOR THE WATER SYSTEM OF THE
LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY AND RESCINDING ALL PREVIOUS
RESOLUTIONS**

WHEREAS, the following increases in the water service charges have been recommended and approved by the Auditors, Ford, Scott and Associates of the Lower Township Municipal Utilities Authority; and WHEREAS, the Authority has determined that the following water service charges should be charged and collected in accordance with the Municipal Utilities Authorities Law of the State of New Jersey (N.J.S.A. 40:14B, et seq.) and Bond Resolutions adopted pursuant thereto.

NOW, THEREFORE, BE IT RESOLVED, by the Lower Township Municipal Utilities Authority that the Schedule of Rates and Fees is adopted as follows:

SECTION I: RATE SCHEDULE OF QUARTERLY WATER SERVICE RATES AND CHARGES

| SIZE OF METER | CONSUMPTION OF WATER ALLOWED IN MINIMUM QUARTERLY CHARGE IN GALLONS | MINIMUM QUARTERLY CHARGE |
|--------------------------|---|-----------------------------|
| 5/8" Residential | 10,000 | \$ 62.48 |
| 3/4" Residential | 10,000 | 66.06 |
| 1" Residential | 20,000 | 157.36 |
| 5/8" Commercial | 10,000 | 62.48 |
| 3/4" Commercial | 10,000 | 66.06 |
| 1" Commercial | 20,000 | 157.36 |
| 1 1/2" Commercial | 40,000 | 216.21 |
| 2" Commercial | 50,000 | 272.69 |
| 3" Commercial | 80,000 | 430.05 |
| 4" Commercial | 120,000 | 629.42 |
| 6" Commercial | 250,000 | 1,236.02 |
| 8" Commercial | 337,500 | 1,666.06 |
| METER CHECKS | | 50.00 |
| METER BOTTOM REPLACEMENT | | 50.00 |

Consumption in excess of the water allowance for the minimum quarterly charge shall be determined as follows:

(1) Excess usage, within the quarter, above the minimum, but less than twice the minimum, shall be charged at the rate of \$3.61 per thousand gallons.

(2) Excess usage, within the quarter, exceeding twice the minimum, shall be charged at the rate of \$3.97 per thousand gallons.

(3) Annual charge per Fire Hydrant Public \$41.50

(4) Annual charge per Fire Hydrant Private \$41.50

(5) Annual charge per Sprinkler System \$139.34

SECTION II: BULK WATER SALES

(1) All bulk sales of water to any municipality, Utility Authority, Authority or private water utility shall be through a termed agreement approved by both parties and the New Jersey Department of Environmental Protection (NJDEP). Any infrastructure improvements to the MUA's wells, treatment, storage tanks, pipe lines, booster pumps, water meters, et cetera, required to supply, treat or deliver the water purchased shall be at the expense of the purchaser.

(2) All water meters used to calculate the amount of water supplied to the purchaser shall be in gallons and calibrated annually by actual flow of the meter. The cost of the calibration testing shall be shared equally by the MUA and the purchaser.

(3) The cost of water sold to the purchaser during off-peak times, (September 16 to May 14) shall be set at \$6.25 per 1,000 gallons or equal to the current quarterly minimum charge of a 5/8" water meter divided by the quarterly allowed water consumption in gallons.

(4) The cost of water sold to the purchaser during peak times, (May 15 to September 15) shall be set at \$7.81 per 1,000 gallons or equal to the current quarterly minimum charge of a 5/8" water meter divided by the quarterly allowed water consumption in gallons times one and one quarter percent (1.25%).

(5) A delivery charge of \$1.60 per 1,000 gallons shall be applied which is equal to the current connection fee divided by allowable gallons in five years, then divided by five (5) years. Example: \$1,600/200 = \$8.00/5 = \$1.60 per 1,000 gallons.

(6) Payment for bulk water sales shall be made monthly. The MUA shall read the bulk meter and issue a monthly invoice to the purchaser. Payment shall be made within thirty (30) days of the invoice date. Interest shall be applied to all unpaid balances at one and one half percent (1.5%) per month. Failure to pay within the thirty (30) day time limit shall result in termination of service and an interruption of service fee applied to the account as per the rate schedule.

SECTION III: BULK WATER SALES TANK TRUCKLOAD

One time bulk sales or tank truck sales shall be set at a rate of \$150.00 per truckload to a maximum of 7,000 gallons per truckload. Payment shall be due prior to providing the water.

SECTION IV: EMERGENCY BULK PURCHASES

(1) Emergency bulk purchases to any municipality, Utility Authority, Authority, or private water utility that currently has an interconnection with the MUA shall be defined as a condition where an immediate emergency or shortage of water is due to a mechanical failure, pipeline failure, or natural disaster and shall be for a period of time not to exceed thirty (30) days so adequate repairs may be made to the purchaser's system. The MUA Board may at their discretion extend the thirty (30) day period upon Board approval.

(2) The cost of water sold to the purchaser during off-peak times, (September 16 to May 14) shall be set at \$3.97 per 1,000 gallons or equal to the current excess usage at twice the minimum.

(3) The cost of water sold to the purchaser during peak times, (May 15 to September 15) shall be set at \$6.25 per 1,000 gallons or equal to the current quarterly minimum charge of a 5/8" water meter divided by the quarterly allowed water consumption in gallons.

(4) Payment for bulk water sales shall be made monthly. The MUA shall read the bulk meter and issue a monthly invoice to the purchaser. Payment shall be made within thirty (30) days of the invoice date. Interest shall be applied to all unpaid balances at one and one half percent (1.5%) per month. Failure to pay within the thirty (30) day time limit shall result in termination of service and an interruption of service fee applied to the account as per the rate schedule.

SECTION V: MISCELLANEOUS CHARGES

Charges for all other types of services not included in the above shall be established by contract between the Authority and each of such users. Only Fire Companies may use fire hydrants without special authorization of the Authority.

SECTION VI: DISCONTINUANCE AND RESTORATION OF SERVICE

(1) Discontinuance of service, at the user's request, shall be the responsibility of the user and the user must arrange to have his plumber turn off the service at the curb and must be responsible to drain the meter and lines within the property that would be susceptible to freezing. The Authority shall not be held liable or accountable for any damage which may result from water leaks, burst water pipes, frozen pipes or meters resulting from negligence of the property owner to take the necessary precautions to protect the complete water service, meter and appurtenances within the property.

(2) When water is turned "ON" or "OFF" at the request of the property owner, there will be no pro-rations of the minimum quarterly charge. It is the property owner's responsibility to maintain the account up to date.

(3) In the event that a service charge and/or a connection charge with regard to any parcel of real property shall not be paid as and when due, interest shall accrue and be due to the Municipal Utilities Authority on the unpaid balance at the rate of one and one half (1.5%) percent per month until such charge, and the interest thereon, shall be fully paid to the Municipal Utilities Authority and shall be a lien upon the premises so served. The Authority also has the right to terminate services in the event accounts become delinquent. If service is terminated, the property owner is responsible for paying the account up to date and an interruption of service fee of \$160.00 for residential properties and \$900.00 for commercial properties before service will be restored. The Township of Lower Municipal Utilities Authority is not responsible for any damages caused by termination of service.

(4) All billing will be made to the property owner who will remain responsible regardless of any change in tenants or those in possession. It is the owner's responsibility to notify the Authority in writing of correct billing information, including change of address, if inaccurate or if changed.

(5) With respect to charge for properties which shall be connected for the first time with said water system, from and after the date thereof, the charge for the first quarterly period shall be a percentage of the quarterly charge hereinabove, equal to the percentage of the quarterly period remaining after such connection.

(6) Any requests for review of any bill must be submitted in writing and received by the Authority within thirty (30) days of the billing date.

(7) All requests for disconnection shall be in writing and effective the date of disconnection. Disconnection shall require line being cut and capped. In the event of disconnection at owner's request, any application for reconnection shall be considered as a new customer and require all procedural aspects of a new connection, including but not limited to payment of one connection fee then in place. At the time of disconnection, the property owner may opt to continue to pay the minimum quarterly fee until water service is reconnected to the property. A new or reconnection fee shall be waived if the account is maintained up to date.

SECTION VII:

(1) The officers and agents of the Authority shall have unrestricted access at reasonable hours to all premises served by the Authority to inspect the water service and to see that the requirements of the Authority regarding the use of the customer's water connection are being observed.

(2) Any damage to lines, meters or any other property of the Authority caused by carelessness or neglect of a customer must be paid for by the customer upon presentation of a bill therefore.

(3) The names and addresses of the customers of the Authority shall not be publicly available, except to the extent required by law, and no mailing lists shall be provided by the Authority or by any of its Officers or Employees, which mailing lists are compiled from records of the Authority.

SECTION VIII:

(1) Any and all previous water rate resolutions are hereby rescinded.

Offered by: Thomas M. Brown, Sr.

Seconded: Kenn Mann

Adopted: January 5, 2011

Emily Oberkofler, Secretary

The foregoing Resolution was adopted after Second Reading and Public Hearing at the Regular meeting of the LTMUA held January 5, 2011.

**LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
RESOLUTION NO. 170-2010**

RESOLUTION AMENDING SCHEDULES OF RATES AND CHARGES FOR THE SEWER SYSTEM OF THE LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY AND RESCINDING ALL PREVIOUS RESOLUTIONS

WHEREAS, the following sewer service charges have been recommended and approved by the Auditors, Ford, Scott and Associates of the Lower Township Municipal Utilities Authority; and

WHEREAS, the Authority has determined that the following sewer service charges should be charged and collected in accordance with the Municipal Utilities Authorities Law of the State of New Jersey (N.J.S.A. 40:14B, et seq.) and Bond Resolutions adopted pursuant thereto.

NOW, THEREFORE, BE IT RESOLVED, by the Lower Township Municipal Utilities Authority that the Schedule of Rates and Fees be adopted as follows:

SECTION I: RATE SCHEDULE OF ANNUAL SEWER SERVICE RATES AND CHARGES.

CUSTOMER CLASSIFICATION

| | YEARLY |
|---|----------|
| 1. Single Family Dwelling (includes Condominiums, Townhouses, Mobile Homes, etc.) | \$320.00 |
| 2. Boarding House 0 to 4 Rental Rooms | 400.00 |
| Each Additional Room Thereafter | 80.00 |
| 3. Apartment House Residential per unit | 320.00 |
| 4. Apartment House Commercial per unit | 320.00 |
| 5. Laundromat First Washer | 400.00 |
| Each Additional Washer Thereafter | 240.00 |
| 6. Motel First Unit | 320.00 |
| Each Additional Unit Thereafter | 160.00 |
| 7. Store less than 4,000 SF | 400.00 |
| 8. Store more than 4,000 SF | 2,000.00 |
| 9. Convenience Store more than 4,000 SF | 2,500.00 |
| 10. Supermarket more than 4,000 SF | 4,000.00 |
| 11. Fish Market | 1,118.00 |
| 12. Garage Sales of Gasoline and Allied Products (no repairs) | 320.00 |
| 13. Garage Sales of Gasoline and Allied Products (including repairs) | 640.00 |
| 14. Office Fixtures 0 to 2 | 320.00 |
| Each Additional Fixture Thereafter | 80.00 |
| 15. Restaurant, Diner, Luncheonette, Bar, Lounge and any other Food Establishment with Public Restrooms (with or without seating capacity) 0-10 Seats | 640.00 |
| Each Additional Seat Thereafter | 32.00 |
| 16. Marina Fixtures 0 to 2 | 1280.00 |
| Each Additional Fixture Thereafter | 240.00 |
| 17. Car Wash First Bay | 960.00 |
| Each Additional Bay Thereafter | 240.00 |
| 18. Fire Station Fixtures 0 to 2 | 320.00 |
| Each Additional Fixture Thereafter | 80.00 |
| 19. Church | 320.00 |
| 20. School 0 to 35 Pupils | 640.00 |
| Each Additional Pupil Thereafter | 16.00 |
| 21. Barber Shop | 320.00 |
| 22. Beauty Shop | 640.00 |
| 23. Gym / Health Club less than 4 fixtures | 1,000.00 |
| 24. Gym / Health Club more than 4 fixtures | 1,350.00 |
| 25. Rescue Squad Building Fixtures 0 to 2 | 320.00 |
| Each Additional Fixture Thereafter | 80.00 |
| 26. Light Industry (Under 20 Employees) Fixtures 0 to 2 | 320.00 |
| Each Additional Fixture Thereafter | 80.00 |
| 27. Light Industry (Over 20 Employees) | 1,280.00 |
| Each Additional Employee | 32.00 |
| 28. Assembly Halls, Lodges Fixtures 0 to 2 | 320.00 |
| Each Additional Fixture Thereafter | 80.00 |
| 29. RV & Travel Trailer sites 0 to 3 sites | 640.00 |
| Each Additional RV, Trailer site Thereafter | 80.00 |
| Each Additional Fixture in Common Areas | 40.00 |
| 30. Coast Guard Base Fixtures 0 to 2 | 320.00 |
| Each Additional Fixture Thereafter | 80.00 |
| 31. Swimming Pool Fixtures 0 to 2 | 320.00 |
| Each Additional Fixture Thereafter | 80.00 |
| 32. Seafood Processing Facility, Per Thousand Gallons | 3.69 |
| 33. Airport Industrial Park, Per Thousand Gallons | 3.69 |
| 34. DRBA Ferry Terminal, Per Thousand Gallons | 3.69 |
| 35. Convalescent Home, Per Thousand Gallons | 3.69 |

Items to be included as a fixture: Toilets, Urinals, Tubs, Showers, Kitchen Sinks, Waste Sinks, Dishwashers and Washing Machines

SECTION II:

(1) Charges for all industries, manufacturing establishments, and types of properties not included above shall be established by contract between the Authority and each of such users.

(2) Any use not otherwise set forth shall be billed as a Single Family Dwelling.

SECTION III:

(1) The sewer service charges established herein shall become effective and chargeable to the owner of each connection unit on the date designated by the Authority, following the issuance of the Certificate of Completions on which date it shall be prepared to accept sewage into the Authority's sewer system for treatment.

(2) There is hereby established a Schedule of Rate Charges per year, payable quarterly in advance to the Authority Office. Said charges shall draw interest at the rate of one and one half (1.5%) percent per month from the time it becomes due and shall be a lien upon the premises connected. Such sewer charges are based upon estimated annual operation costs, annual amortization costs, and other costs of the Authority's sewage system, and may be changed from time to time as the need generated by such costs may require.

(3) Where premises or a building is occupied by more than one (1) commercial or industrial establishment, or by a combination of both types of establishments, the charge will be determined by applying the aforesaid rates to each commercial and industrial establishment located therein.

(4) All billing will be made to the property owner, who will remain responsible regardless of any change in tenants or those in possession. It is the owner's responsibility to notify the Authority in writing of correct billing information, including change of address, if inaccurate or if changed.

(5) With respect to charge for properties which shall be connected for the first time with said sewage system, from and after the date thereof, the charge for the first quarterly period shall be a percentage of the quarterly charge hereinabove, equal to the percentage of the quarterly period remaining after such connection.

(6) Any request for review of any bill must be submitted in writing and received by the Authority within thirty (30) days of the billing date. This provision shall apply to request for change of billing classification. There will be no retroactive classification changes.

(7) All requests for disconnection shall be in writing and effective the date of disconnection. Disconnection shall require line being cut and capped. In the event of disconnection at owner's request, any application for reconnection shall be considered as a new customer and require all procedural aspects of a new connection,

including but not limited to payment of one connection fee then in place. At the time of disconnection the property owner may opt to continue to pay the minimum quarterly fee until sewer service is reconnected to the property. A new or reconnection fee shall be waived if the account balance is maintained current.

(8) The Authority has the right to terminate services in the event accounts become delinquent. If service is terminated property owner is responsible for paying the account current plus an interruption of service fee of \$160.00 for residential properties and \$900.00 for commercial properties, before service will be restored. Lower Township Municipal Utilities Authority is not responsible for any damages caused by termination of service.

SECTION IV:

(1) The Officers and Agents of the Authority shall have unrestricted access at reasonable hours to all premises served by the Authority to inspect the collection system and to see that the requirements of the Authority regarding the use of the customer's sewer connection are being observed.

(2) Any damage to pipes, manholes, or any other property of the Authority caused by carelessness or neglect of a customer must be paid for by the customer upon presentation of the bill therefore.

(3) The names and addresses of the customers of the Authority shall not be publicly available, except to the extent required by law, and no mailing lists shall be provided by this Authority or by any of its Officers or Employees, which mailing lists are compiled from records of the Authority.

SECTION V: SURCHARGES AND FEES FOR SEAFOOD PROCESSING WASTE

(a) **SURCHARGES REQUIRED.** Although the Sewage Treatment works will be capable of treating the seafood processing waste, actual treatment of such Wastes may increase the costs of operating and maintaining the Public Sanitary Sewage System. Therefore, there will be imposed upon each entity discharging such Waste into the Public Sanitary Sewage System, a surcharge or surcharges which are intended to cover such additional costs. Such surcharges shall be in addition to regular Sewage service charges and shall be payable as herein provided.

(b) **DETERMINATION OF SURCHARGES.** The strength of any Seafood Processing Waste discharge of which is to be subject to surcharge as determined by subsection (c) of this Section VI shall be determined quarterly, or more frequently as the Authority shall determine, from samples taken either at the connection Manhole or metering chamber, or at any other sampling point mutually agreed upon by the Authority and the producer of such Waste. The frequency and duration of the sampling period shall be such, as in the opinion of the Authority, will permit a reasonably reliable determination of the average composition of such Waste, exclusive of Storm Water runoff. Samples shall be collected or their collection supervised by a representative of the Authority and will be composite samples that reasonably reflect the characteristics of the Waste over a 24 hour period. Except as herein after provided, the strength of Waste so found by analysis shall be used for establishing the surcharge or surcharges. However, the Authority may, if it so elects, accept the results of routine sampling and analysis by the producer of such Wastes in lieu of making its own sampling and analysis.

(c) **CALCULATION OF SURCHARGES.** In the event that, after sampling and analysis as prescribed in subsection (b) hereof, any Seafood Processing Waste is found by the Authority to have Pollutants of concentration in excess of 500mg/1 of Biochemical Oxygen Demand (BOD) and 500mg/1 of Total Suspended Solids (TSS) concentration in excess both averaged on a quarterly basis the producer of said Waste shall pay a strength of Waste surcharge in addition to the basic Sewage Service Charge, which surcharge shall be computed by using the following formula:

$$S = \frac{(BOD)}{500} + \frac{(TSS)}{500} / 2$$

Where:

S is the surcharge to be multiplied by the basic Sewage Service Charge, BOD and TSS are the respective concentrations of BOD and TSS of the Seafood Processing Waste expressed in mg/1. Surcharges are only applicable when either the average BOD or TSS concentration is less than 500mg/1, then 500mg/1 should be used in the calculations.

(d) Any municipal or industrial waste user causing or contributing to downstream problems of their discharge point in the MUA sewer system, such as grease, solids, hydrogen sulfide (H₂S), excessive corrosion, odors or other problems, shall be responsible for a pro-rata share of any cost the MUA expends to resolve the problem, whether the solution is short or long term. This applies to any material replacement, mechanical equipment, labor to install or chemical treatment.

(e) **SAMPLING FEES AND SCHEDULES.** All Industrial Users requiring an Industrial Waste Discharge Permit and all Significant Waste Generators shall be assessed a fee or service charge for each scheduled sampling to be performed by the Authority. The fees to the User for each scheduled sampling shall include charges as determined by the Authority, for sample collection, analysis and administrative services and shall be in addition to any costs of sample collection and analysis for which the User performs or has performed independently or privately.

SECTION VI

(1) Any and all previous sewer rate resolutions are hereby rescinded.

Offered by: Joseph Mento

Seconded: Kenn Mann

Adopted: January 5, 2011

Emily Oberkofler, Secretary

The foregoing Resolution was adopted after Second Reading and Public Hearing at the Regular meeting of the LTMUA held January 5, 2011.

**2015 AUTHORITY BUDGET
(12/1/15 TO 11/30/16)**

Financial Schedules Section

2015 Budget Summary

Lower Township Municipal Utilities Authority
For the Period December 1, 2015 to November 30, 2016

| | <i>Proposed Budget</i> | | | | | | | <i>Current Year Adopted Budget</i> | <i>\$ Increase (Decrease) Proposed vs. Current Year</i> | <i>% Increase (Decrease) Proposed vs. Current Year</i> |
|---|------------------------|--------------|-------------|-------------|-------------|-------------|---------------------------------|--|---|--|
| | Sewer | Water | N/A | N/A | N/A | N/A | Total All Operations | Total All Operations | All Operations | All Operations |
| REVENUES | | | | | | | | | | |
| Total Operating Revenues | \$ 4,703,477 | \$ 3,686,135 | \$ - | \$ - | \$ - | \$ - | \$ 8,389,612 | \$ 8,783,434 | \$ (393,822) | -4.5% |
| Total Non-Operating Revenues | 500 | 500 | - | - | - | - | 1,000 | 1,000 | - | 0.0% |
| Total Anticipated Revenues | 4,703,977 | 3,686,635 | - | - | - | - | 8,390,612 | 8,784,434 | (393,822) | -4.5% |
| APPROPRIATIONS | | | | | | | | | | |
| Total Administration | 673,435 | 681,435 | - | - | - | - | 1,354,870 | 1,410,500 | (55,630) | -3.9% |
| Total Cost of Providing Services | 2,949,750 | 1,628,050 | - | - | - | - | 4,577,800 | 4,428,900 | 148,900 | 3.4% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 529,100 | 1,062,202 | - | - | - | - | 1,591,302 | 1,922,542 | (331,240) | -17.2% |
| Total Operating Appropriations | 4,152,285 | 3,371,687 | - | - | - | - | 7,523,972 | 7,761,942 | (237,970) | -3.1% |
| Total Interest Payments on Debt | 60,662 | 340,515 | - | - | - | - | 401,177 | 460,439 | (59,262) | -12.9% |
| Total Other Non-Operating Appropriations | 742,000 | 462,000 | - | - | - | - | 1,204,000 | 1,455,000 | (251,000) | -17.3% |
| Total Non-Operating Appropriations | 802,662 | 802,515 | - | - | - | - | 1,605,177 | 1,915,439 | (310,262) | -16.2% |
| Accumulated Deficit | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Total Appropriations and Accumulated Deficit | 4,954,947 | 4,174,202 | - | - | - | - | 9,129,149 | 9,677,381 | (548,232) | -5.7% |
| Less: Total Unrestricted Net Position Utilized | 250,970 | 487,567 | - | - | - | - | 738,537 | 892,947 | (154,410) | -17.3% |
| Net Total Appropriations | 4,703,977 | 3,686,635 | - | - | - | - | 8,390,612 | 8,784,434 | (393,822) | -4.5% |
| ANTICIPATED SURPLUS (DEFICIT) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |

2015 Revenue Schedule

Lower Township Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

| | Proposed Budget | | | | | | Current Year Adopted Budget | \$ Increase (Decrease) Proposed vs. Current Year | % Increase (Decrease) Proposed vs. Current Year | |
|-------------------------------------|-----------------|--------------|------|------|------|------|--------------------------------|---|--|----------------|
| | Sewer | Water | N/A | N/A | N/A | N/A | Total All Operations | Total All Operations | All Operations | All Operations |
| OPERATING REVENUES | | | | | | | | | | |
| Service Charges | | | | | | | | | | |
| Residential | \$ 3,831,693 | \$ 3,250,785 | | | | | \$ 7,082,478 | \$ 6,886,420 | \$ 196,058 | 2.8% |
| Business/Commercial | 831,984 | 262,350 | | | | | 1,094,334 | 1,141,429 | (47,095) | -4.1% |
| Industrial | | | | | | | - | - | - | #DIV/0! |
| Intergovernmental | | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | | - | 28,585 | (28,585) | -100.0% |
| Total Service Charges | 4,663,677 | 3,513,135 | - | - | - | - | 8,176,812 | 8,056,434 | 120,378 | 1.5% |
| Connection Fees | | | | | | | | | | |
| Residential | 4,800 | 16,000 | | | | | 20,800 | 484,800 | (464,000) | -95.7% |
| Business/Commercial | | | | | | | - | - | - | #DIV/0! |
| Industrial | | | | | | | - | - | - | #DIV/0! |
| Intergovernmental | | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | | - | - | - | #DIV/0! |
| Total Connection Fees | 4,800 | 16,000 | - | - | - | - | 20,800 | 484,800 | (464,000) | -95.7% |
| Parking Fees | | | | | | | | | | |
| Meters | | | | | | | - | - | - | #DIV/0! |
| Permits | | | | | | | - | - | - | #DIV/0! |
| Fines/Penalties | | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | | - | - | - | #DIV/0! |
| Total Parking Fees | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Other Operating Revenues (List) | | | | | | | | | | |
| Penalty/Interest Revenue | 35,000 | 30,000 | | | | | 65,000 | 55,000 | 10,000 | 18.2% |
| Lease Revenue | | 127,000 | | | | | 127,000 | 187,200 | (60,200) | -32.2% |
| Other Revenue 3 | | | | | | | - | - | - | #DIV/0! |
| Other Revenue 4 | | | | | | | - | - | - | #DIV/0! |
| Total Other Revenue | 35,000 | 157,000 | - | - | - | - | 192,000 | 242,200 | (50,200) | -20.7% |
| Total Operating Revenues | 4,703,477 | 3,686,135 | - | - | - | - | 8,389,612 | 8,783,434 | (393,822) | -4.5% |
| NON-OPERATING REVENUES | | | | | | | | | | |
| Grants & Entitlements (List) | | | | | | | | | | |
| Grant #1 | | | | | | | - | - | - | #DIV/0! |
| Grant #2 | | | | | | | - | - | - | #DIV/0! |
| Grant #3 | | | | | | | - | - | - | #DIV/0! |
| Grant #4 | | | | | | | - | - | - | #DIV/0! |
| Total Grants & Entitlements | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Local Subsidies & Donations (List) | | | | | | | | | | |
| 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! |
| Interest on Investments & Deposits | | | | | | | | | | |
| Investments | 500 | 500 | | | | | 1,000 | 1,000 | - | 0.0% |
| Security Deposits | | | | | | | - | - | - | #DIV/0! |
| Penalties | | | | | | | - | - | - | #DIV/0! |
| Other Investments | | | | | | | - | - | - | #DIV/0! |
| Total Interest | 500 | 500 | - | - | - | - | 1,000 | 1,000 | - | 0.0% |
| Other Non-Operating Revenues (List) | | | | | | | | | | |
| Other Non-Operating #1 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating #2 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating #3 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating #4 | | | | | | | - | - | - | #DIV/0! |
| Other Non-Operating Revenues | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Total Non-Operating Revenues | 500 | 500 | - | - | - | - | 1,000 | 1,000 | - | 0.0% |
| TOTAL ANTICIPATED REVENUES | \$ 4,703,977 | \$ 3,686,635 | \$ - | \$ - | \$ - | \$ - | \$ 8,390,612 | \$ 8,784,434 | \$ (393,822) | -4.5% |

2014 Revenue Schedule

Lower Township Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

| | Current Year Adopted Budget | | | | | | Total All |
|---|-----------------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| | Sewer | Water | N/A | N/A | N/A | N/A | Operations |
| OPERATING REVENUES | | | | | | | |
| <i>Service Charges</i> | | | | | | | |
| Residential | \$ 4,075,907 | \$ 2,810,513 | | | | | \$ 6,886,420 |
| Business/Commercial | 879,569 | 261,860 | | | | | 1,141,429 |
| Industrial | | | | | | | - |
| Intergovernmental | | | | | | | - |
| Other | | 28,585 | | | | | 28,585 |
| Total Service Charges | 4,955,476 | 3,100,958 | - | - | - | - | 8,056,434 |
| <i>Connection Fees</i> | | | | | | | |
| Residential | 4,800 | 480,000 | | | | | 484,800 |
| Business/Commercial | | | | | | | - |
| Industrial | | | | | | | - |
| Intergovernmental | | | | | | | - |
| Other | | | | | | | - |
| Total Connection Fees | 4,800 | 480,000 | - | - | - | - | 484,800 |
| <i>Parking Fees</i> | | | | | | | |
| Meters | | | | | | | - |
| Permits | | | | | | | - |
| Fines/Penalties | | | | | | | - |
| Other | | | | | | | - |
| Total Parking Fees | - | - | - | - | - | - | - |
| <i>Other Operating Revenues (List)</i> | | | | | | | |
| Penalty/Interest Revenue | 35,000 | 20,000 | | | | | 55,000 |
| Lease Revenue | | 187,200 | | | | | 187,200 |
| Other Revenue 3 | | | | | | | - |
| Other Revenue 4 | | | | | | | - |
| Total Other Revenue | 35,000 | 207,200 | - | - | - | - | 242,200 |
| Total Operating Revenues | 4,995,276 | 3,788,158 | - | - | - | - | 8,783,434 |
| 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 | 500 | 500 | | | | | 1,000 |
| Security Deposits | | | | | | | - |
| Penalties | | | | | | | - |
| Other Investments | | | | | | | - |
| Total Interest | 500 | 500 | - | - | - | - | 1,000 |
| <i>Other Non-Operating Revenues (List)</i> | | | | | | | |
| Other Non-Operating #1 | | | | | | | - |
| Other Non-Operating #2 | | | | | | | - |
| Other Non-Operating #3 | | | | | | | - |
| Other Non-Operating #4 | | | | | | | - |
| Other Non-Operating Revenues | - | - | - | - | - | - | - |
| Total Non-Operating Revenues | 500 | 500 | - | - | - | - | 1,000 |
| TOTAL ANTICIPATED REVENUES | \$ 4,995,776 | \$ 3,788,658 | \$ - | \$ - | \$ - | \$ - | \$ 8,784,434 |

2015 Appropriations Schedule

Lower Township Municipal Utilities Authority
For the Period December 1, 2015 to November 30, 2016

| | Proposed Budget | | | | | | Current Year Adopted Budget | \$ Increase (Decrease) Proposed vs. Current Year | % Increase (Decrease) Proposed vs. Current Year |
|--|-----------------|--------------|------|------|------|------|--------------------------------|---|--|
| | Sewer | Water | N/A | N/A | N/A | N/A | Total All Operations | All Operations | All Operations |
| OPERATING APPROPRIATIONS | | | | | | | | | |
| <i>Administration - Personnel</i> | | | | | | | | | |
| Salary & Wages | \$ 156,185 | \$ 156,185 | | | | | \$ 312,370 | \$ 86,370 | 38.2% |
| Fringe Benefits | 174,250 | 174,250 | | | | | 348,500 | - | 0.0% |
| Total Administration - Personnel | 330,435 | 330,435 | - | - | - | - | 660,870 | 86,370 | 15.0% |
| <i>Administration - Other (List)</i> | | | | | | | | | |
| See Attached Schedule | 343,000 | 351,000 | | | | | 694,000 | (142,000) | -17.0% |
| | | | | | | | - | - | #DIV/0! |
| | | | | | | | - | - | #DIV/0! |
| | | | | | | | - | - | #DIV/0! |
| Miscellaneous Administration* | | | | | | | - | - | #DIV/0! |
| Total Administration - Other | 343,000 | 351,000 | - | - | - | - | 694,000 | (142,000) | -17.0% |
| Total Administration | 673,435 | 681,435 | - | - | - | - | 1,354,870 | (55,630) | -3.9% |
| <i>Cost of Providing Services - Personnel</i> | | | | | | | | | |
| Salary & Wages | 513,500 | 485,800 | | | | | 999,300 | 58,400 | 6.2% |
| Fringe Benefits | 466,250 | 464,250 | | | | | 930,500 | 59,000 | 6.8% |
| Total COPS - Personnel | 979,750 | 950,050 | - | - | - | - | 1,929,800 | 117,400 | 6.5% |
| <i>Cost of Providing Services - Other (List)</i> | | | | | | | | | |
| See Attached Schedule | 1,970,000 | 678,000 | | | | | 2,648,000 | 31,500 | 1.2% |
| | | | | | | | - | - | #DIV/0! |
| | | | | | | | - | - | #DIV/0! |
| | | | | | | | - | - | #DIV/0! |
| Miscellaneous COPS* | | | | | | | - | - | #DIV/0! |
| Total COPS - Other | 1,970,000 | 678,000 | - | - | - | - | 2,648,000 | 31,500 | 1.2% |
| Total Cost of Providing Services | 2,949,750 | 1,628,050 | - | - | - | - | 4,577,800 | 148,900 | 3.4% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 529,100 | 1,062,202 | - | - | - | - | 1,591,302 | (331,240) | -17.2% |
| Total Operating Appropriations | 4,152,285 | 3,371,687 | - | - | - | - | 7,523,972 | (237,970) | -3.1% |
| NON-OPERATING APPROPRIATIONS | | | | | | | | | |
| Total Interest Payments on Debt | 60,662 | 340,515 | - | - | - | - | 401,177 | (59,262) | -12.9% |
| Operations & Maintenance Reserve | | | | | | | - | - | #DIV/0! |
| Renewal & Replacement Reserve | 742,000 | 462,000 | | | | | 1,204,000 | (46,000) | -3.7% |
| Municipality/County Appropriation | | | | | | | - | (205,000) | -100.0% |
| Other Reserves | | | | | | | - | - | #DIV/0! |
| Total Non-Operating Appropriations | 802,662 | 802,515 | - | - | - | - | 1,605,177 | (310,262) | -16.2% |
| TOTAL APPROPRIATIONS | 4,954,947 | 4,174,202 | - | - | - | - | 9,129,149 | (548,232) | -5.7% |
| ACCUMULATED DEFICIT | - | - | | | | | - | - | #DIV/0! |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 4,954,947 | 4,174,202 | - | - | - | - | 9,129,149 | (548,232) | -5.7% |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | | | |
| Municipality/County Appropriation | - | - | - | - | - | - | - | (205,000) | -100.0% |
| Other | 250,970 | 487,567 | | | | | 738,537 | 50,590 | 7.4% |
| Total Unrestricted Net Position Utilized | 250,970 | 487,567 | - | - | - | - | 738,537 | (154,410) | -17.3% |
| TOTAL NET APPROPRIATIONS | \$ 4,703,977 | \$ 3,686,635 | \$ - | \$ - | \$ - | \$ - | \$ 8,390,612 | \$ (393,822) | -4.5% |

* 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 \$ 207,614.25 \$ 168,584.35 \$ - \$ - \$ - \$ - \$ 376,198.60

2014 Appropriations Schedule

Lower Township Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

Current Year Adopted Budget

| | Sewer | Water | N/A | N/A | N/A | N/A | Total All Operations |
|--|--------------|--------------|------|------|------|------|----------------------|
| OPERATING APPROPRIATIONS | | | | | | | |
| <i>Administration - Personnel</i> | | | | | | | |
| Salary & Wages | \$ 113,000 | \$ 113,000 | | | | | \$ 226,000 |
| Fringe Benefits | 174,250 | 174,250 | | | | | 348,500 |
| Total Administration - Personnel | 287,250 | 287,250 | - | - | - | - | 574,500 |
| <i>Administration - Other (List)</i> | | | | | | | |
| See Attached Schedule | 427,500 | 408,500 | | | | | 836,000 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| Miscellaneous Administration* | | | | | | | - |
| Total Administration - Other | 427,500 | 408,500 | - | - | - | - | 836,000 |
| Total Administration | 714,750 | 695,750 | - | - | - | - | 1,410,500 |
| <i>Cost of Providing Services - Personnel</i> | | | | | | | |
| Salary & Wages | 487,300 | 453,600 | | | | | 940,900 |
| Fringe Benefits | 438,250 | 433,250 | | | | | 871,500 |
| Total COPS - Personnel | 925,550 | 886,850 | - | - | - | - | 1,812,400 |
| <i>Cost of Providing Services - Other (List)</i> | | | | | | | |
| See Attached Schedule | 2,065,000 | 551,500 | | | | | 2,616,500 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| Miscellaneous COPS* | | | | | | | - |
| Total COPS - Other | 2,065,000 | 551,500 | - | - | - | - | 2,616,500 |
| Total Cost of Providing Services | 2,990,550 | 1,438,350 | - | - | - | - | 4,428,900 |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 653,100 | 1,269,442 | - | - | - | - | 1,922,542 |
| Total Operating Appropriations | 4,358,400 | 3,403,542 | - | - | - | - | 7,761,942 |
| NON-OPERATING APPROPRIATIONS | | | | | | | |
| Total Interest Payments on Debt | 81,200 | 379,239 | - | - | - | - | 460,439 |
| Operations & Maintenance Reserve | | | | | | | - |
| Renewal & Replacement Reserve | 750,000 | 500,000 | | | | | 1,250,000 |
| Municipality/County Appropriation | 115,000 | 90,000 | | | | | 205,000 |
| Other Reserves | | | | | | | - |
| Total Non-Operating Appropriations | 946,200 | 969,239 | - | - | - | - | 1,915,439 |
| TOTAL APPROPRIATIONS | 5,304,600 | 4,372,781 | - | - | - | - | 9,677,381 |
| ACCUMULATED DEFICIT | | | | | | | - |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 5,304,600 | 4,372,781 | - | - | - | - | 9,677,381 |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | |
| Municipality/County Appropriation | 115,000 | 90,000 | - | - | - | - | 205,000 |
| Other | 193,824 | 494,123 | | | | | 687,947 |
| Total Unrestricted Net Position Utilized | 308,824 | 584,123 | - | - | - | - | 892,947 |
| TOTAL NET APPROPRIATIONS | \$ 4,995,776 | \$ 3,788,658 | \$ - | \$ - | \$ - | \$ - | \$ 8,784,434 |

* 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 \$ 217,920.00 \$ 170,177.10 \$ - \$ - \$ - \$ - \$ 388,097.10

Lower Township Municipal Utilities Authority
Appropriations Supporting Schedule
Budget Year 12-1-15 through 11-30-16

| | Appropriations (Proposed) | | Appropriations (Curr. Adopted) | |
|---|---------------------------|-------------------|--------------------------------|-------------------|
| | FY 2015-16 | | FY 2014-15 | |
| | Sewer | Water | Sewer | Water |
| Administration - Other : | | | | |
| Professional Services | \$ 148,000 | \$ 173,000 | \$ 173,000 | \$ 173,000 |
| Insurance | 87,000 | 58,000 | 87,000 | 58,000 |
| Meter Reading, Billing & Collections | 15,000 | 22,500 | 60,000 | 90,000 |
| Other Administration | 93,000 | 97,500 | 107,500 | 87,500 |
| Total Administration - Other | \$ 343,000 | \$ 351,000 | \$ 427,500 | \$ 408,500 |
| Cost of Providing Services - Other: | | | | |
| Chemicals | \$ 90,000 | \$ 60,500 | \$ 120,000 | \$ 20,500 |
| Sludge Handling | 180,000 | - | 180,000 | - |
| Utilities | 306,500 | 162,500 | 298,500 | 147,500 |
| Cape May County MUA Agreement | 700,000 | - | 700,000 | - |
| Cape May County MUA Settlement | 50,000 | - | 50,000 | - |
| Collection Materials & Supplies | 200,000 | - | 200,000 | - |
| Plant Materials & Supplies | 200,000 | - | 200,000 | - |
| Transportation Equipment Expenses | 100,000 | 85,000 | 166,000 | 19,000 |
| Water Distribution Supplies | - | 250,000 | - | 250,000 |
| Well/Tank Maintenance | - | 25,000 | - | 25,000 |
| Other | 143,500 | 95,000 | 150,500 | 89,500 |
| Total Cost of Providing Services - Other | \$ 1,970,000 | \$ 678,000 | \$ 2,065,000 | \$ 551,500 |

5 Year Debt Service Schedule - Principal

Lower Township Municipal Utilities Authority

| | | Fiscal Year Beginning in | | | | | | | |
|--------------------------------|------------------------|--------------------------|--------------|------------|------------|------------|------------|---------------|--------------------------------|
| | Current Year (2014) | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Thereafter | Total Principal Outstanding |
| Sewer | | | | | | | | | |
| Series 2012 | \$ 53,700 | \$ 53,650 | \$ 55,500 | \$ 57,350 | \$ 59,200 | \$ 61,050 | \$ 61,050 | \$ 923,100 | \$ 1,270,900 |
| Series 2014 | 599,400 | 475,450 | 497,650 | 55,500 | - | - | - | - | 1,028,600 |
| USDA Series 2010 | | | | | | | | | - |
| USDA Series 2013 | | | | | | | | | - |
| Total Principal | 653,100 | 529,100 | 553,150 | 112,850 | 59,200 | 61,050 | 61,050 | 923,100 | 2,299,500 |
| Water | | | | | | | | | |
| Series 2012 | 91,350 | 91,350 | 94,500 | 97,650 | 100,800 | 103,950 | 103,950 | \$ 1,571,850 | 2,164,050 |
| Series 2014 | 1,020,600 | 809,550 | 847,350 | 94,500 | - | - | - | - | 1,751,400 |
| USDA Series 2010 | 23,402 | 24,348 | 25,331 | 26,355 | 27,419 | 28,526 | 29,679 | \$ 1,595,379 | 1,757,037 |
| USDA Series 2013 | 134,090 | 136,954 | 139,880 | 142,868 | 145,921 | 149,038 | 152,221 | \$ 7,034,743 | 7,901,625 |
| Total Principal | 1,269,442 | 1,062,202 | 1,107,061 | 361,373 | 274,140 | 281,514 | 285,850 | 10,201,972 | 13,574,112 |
| 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 | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - |
| Debt Issuance #2 | | | | | | | | | - |
| Debt Issuance #3 | | | | | | | | | - |
| Debt Issuance #4 | | | | | | | | | - |
| Total Principal | - | - | - | - | - | - | - | - | - |
| TOTAL PRINCIPAL ALL OPERATIONS | \$ 1,922,542 | \$ 1,591,302 | \$ 1,660,211 | \$ 474,223 | \$ 333,340 | \$ 342,564 | \$ 346,900 | \$ 11,125,072 | \$ 15,873,612 |

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

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

5 Year Debt Service Schedule - Interest

Lower Township Municipal Utilities Authority

| | | Fiscal Year Beginning in | | | | | | | | Total Interest Payments Outstanding |
|-------------------------------|-----------|--------------------------|------------|------------|------------|------------|------------|---------------|--------------|---|
| Current Year (2014) | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Thereafter | | |
| Sewer | | | | | | | | | | |
| Series 2012 | \$ 41,000 | \$ 39,313 | \$ 37,675 | \$ 35,982 | \$ 34,234 | \$ 32,621 | \$ 31,395 | \$ 196,025.38 | \$ 407,245 | |
| Series 2014 | 40,200 | 21,349 | 9,130 | 833 | - | - | - | - | 31,312 | |
| USDA Series 2010 | | | | | | | | | - | |
| USDA Series 2013 | | | | | | | | | - | |
| Total Interest Payments | 81,200 | 60,662 | 46,805 | 36,815 | 34,234 | 32,621 | 31,395 | 196,025 | 438,557 | |
| Water | | | | | | | | | | |
| Series 2012 | 69,678 | 66,938 | 64,150 | 61,267 | 58,290 | 55,544 | 52,945 | \$ 334,417.00 | 693,551 | |
| Series 2014 | 68,525 | 36,351 | 15,546 | 1,418 | - | - | - | - | 53,315 | |
| USDA Series 2010 | 70,986 | 70,040 | 69,057 | 68,033 | 66,970 | 65,861 | 64,708 | 1,091,278 | 1,495,947 | |
| USDA Series 2013 | 170,050 | 167,186 | 164,260 | 161,272 | 158,219 | 155,103 | 151,919 | 2,697,736 | 3,655,695 | |
| Total Interest Payments | 379,239 | 340,515 | 313,013 | 291,990 | 283,479 | 276,508 | 269,572 | 4,123,431 | 5,898,508 | |
| 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 | - | - | - | - | - | - | - | - | - | |
| N/A | | | | | | | | | | |
| Debt Issuance #1 | | | | | | | | | - | |
| Debt Issuance #2 | | | | | | | | | - | |
| Debt Issuance #3 | | | | | | | | | - | |
| Debt Issuance #4 | | | | | | | | | - | |
| Total Interest Payments | - | - | - | - | - | - | - | - | - | |
| TOTAL INTEREST ALL OPERATIONS | | \$ 460,439 | \$ 401,177 | \$ 359,818 | \$ 328,805 | \$ 317,713 | \$ 309,129 | \$ 300,967 | \$ 4,319,456 | \$ 6,337,065 |

2015 Net Position Reconciliation

Lower Township Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

| | <i>Proposed Budget</i> | | | | | | |
|--|------------------------|---------------|------|------|------|------|----------------------|
| | Sewer | Water | N/A | N/A | N/A | N/A | Total All Operations |
| TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1) | \$ 15,372,386 | \$ 15,372,386 | | | | | \$ 30,744,772 |
| Less: Invested in Capital Assets, Net of Related Debt (1) | 9,307,122 | 9,307,122 | | | | | 18,614,243 |
| Less: Restricted for Debt Service Reserve (1) | 1,468,434 | 2,500,306 | | | | | 3,968,740 |
| Less: Other Restricted Net Position (1) | | | | | | | - |
| Total Unrestricted Net Position (1) | 4,596,831 | 3,564,959 | - | - | - | - | 8,161,789 |
| Less: Designated for Non-Operating Improvements & Repairs | 1,891,929 | 236,492 | | | | | 2,128,421 |
| Less: Designated for Rate Stabilization | | | | | | | - |
| Less: Other Designated by Resolution | 193,824 | 494,123 | | | | | 687,947 |
| Plus: Accrued Unfunded Pension Liability (1) | | | | | | | - |
| Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1) | | | | | | | - |
| Plus: Estimated Income (Loss) on Current Year Operations (2) | | | | | | | - |
| Plus: Other Adjustments (attach schedule) | | | | | | | - |
| UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET | 2,511,078 | 2,834,344 | - | - | - | - | 5,345,421 |
| Unrestricted Net Position Utilized to Balance Proposed Budget | 250,970 | 487,567 | - | - | - | - | 738,537 |
| Unrestricted Net Position Utilized in Proposed Capital Budget | - | - | - | - | - | - | - |
| Appropriation to Municipality/County (3) | - | - | - | - | - | - | - |
| Total Unrestricted Net Position Utilized in Proposed Budget | 250,970 | 487,567 | - | - | - | - | 738,537 |
| PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4) | \$ 2,260,108 | \$ 2,346,777 | \$ - | \$ - | \$ - | \$ - | \$ 4,606,884 |

(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 \$ 207,614 \$ 168,584 \$ - \$ - \$ - \$ - \$ 376,199

(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.

2015
LOWER
TOWNSHIP
MUNICIPAL
UTILITIES
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

Page CB-1

2015 CAPITAL BUDGET/PROGRAM MESSAGE

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2015 TO: NOVEMBER 30, 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?

The Capital Plan is submitted along with the annual budget to the Township of Lower.

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?

Each project has been developed from a specific capital improvement plan or report.

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

A long-term infrastructure needs assessment will be performed on the Wastewater Treatment Facility in 2016.

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 proposed capital projects will allow for proper maintenance of the facilities and expansion of the water and sewer services and should not have an adverse impact on current or future rate schedules, although increases in rates in the future cannot be ruled out.

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

N/A

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

N/A

Add additional sheets if necessary.

2015 Proposed Capital Budget

Lower Township Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

| | | <i>Funding Sources</i> | | | | |
|--------------------------------------|----------------------|------------------------------------|-------------------------------|---------------------|----------------|---------------|
| | Estimated Total Cost | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
| <i>Sewer</i> | | | | | | |
| SEE SCHEDULE ATTACHED | \$ 1,552,000 | | \$ 1,552,000 | \$ - | \$ - | \$ - |
| N/A | - | | | | | |
| N/A | - | | | | | |
| N/A | - | | | | | |
| Total | 1,552,000 | - | 1,552,000 | - | - | - |
| <i>Water</i> | | | | | | |
| SEE SCHEDULE ATTACHED | 4,162,000 | | 462,000 | 3,700,000 | | |
| N/A | - | | | | | |
| N/A | - | | | | | |
| N/A | - | | | | | |
| Total | 4,162,000 | - | 462,000 | 3,700,000 | - | - |
| <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 | - | - | - | - | - | - |
| <i>N/A</i> | | | | | | |
| Project A Description | - | | | | | |
| Project B Description | - | | | | | |
| Project C Description | - | | | | | |
| Project D Description | - | | | | | |
| Total | - | - | - | - | - | - |
| TOTAL PROPOSED CAPITAL BUDGET | \$ 5,714,000 | \$ - | \$ 2,014,000 | \$ 3,700,000 | \$ - | \$ - |

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

Lower Township Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

Fiscal Year Beginning in

| | Estimated Total Cost | Current Year Proposed Budget | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------|-------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <i>Sewer</i> | | | | | | | |
| SEE SCHEDULE ATTACHED | \$ 26,622,000 | \$ 1,552,000 | \$ 5,684,000 | \$ 8,859,000 | \$ 4,059,000 | \$ 3,234,000 | \$ 3,234,000 |
| N/A | - | - | | | | | |
| N/A | - | - | | | | | |
| N/A | - | - | | | | | |
| Total | 26,622,000 | 1,552,000 | 5,684,000 | 8,859,000 | 4,059,000 | 3,234,000 | 3,234,000 |
| <i>Water</i> | | | | | | | |
| SEE SCHEDULE ATTACHED | 9,522,000 | 4,162,000 | 3,329,000 | 479,000 | 484,000 | 509,000 | 559,000 |
| N/A | - | - | | | | | |
| N/A | - | - | | | | | |
| N/A | - | - | | | | | |
| Total | 9,522,000 | 4,162,000 | 3,329,000 | 479,000 | 484,000 | 509,000 | 559,000 |
| <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 | \$ 36,144,000 | \$ 5,714,000 | \$ 9,013,000 | \$ 9,338,000 | \$ 4,543,000 | \$ 3,743,000 | \$ 3,793,000 |

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

5 Year Capital Improvement Plan Funding Sources

Lower Township Municipal Utilities Authority

For the Period December 1, 2015

to

November 30, 2016

| | Estimated Total Cost | Funding Sources | | | | |
|----------------------------|----------------------|--|-------------------------------|----------------------|----------------|---------------|
| | | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
| <i>Sewer</i> | | | | | | |
| SEE SCHEDULE ATTACHED | \$ 26,622,000 | \$ - | \$ 4,322,000 | \$ 22,300,000 | \$ - | \$ - |
| N/A | - | | | | | |
| N/A | - | | | | | |
| N/A | - | | | | | |
| Total | 26,622,000 | - | 4,322,000 | 22,300,000 | - | - |
| <i>Water</i> | | | | | | |
| SEE SCHEDULE ATTACHED | 9,522,000 | | 2,922,000 | 6,600,000 | | |
| N/A | - | | | | | |
| N/A | - | | | | | |
| N/A | - | | | | | |
| Total | 9,522,000 | - | 2,922,000 | 6,600,000 | - | - |
| <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 | \$ 36,144,000 | \$ - | \$ 7,244,000 | \$ 28,900,000 | \$ - | \$ - |
| Total 5 Year Plan per CB-4 | \$ 36,144,000 | | | | | |
| 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.

LTMUA SEWER CAPITAL PROGRAM

[illegible]

LTMUA Water Capital Program

| Lower Township MUA | | | | | | | | Application | Bonds | Renewal & |
|---|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|
| Water Capital Items | Total Cost | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Grants | Notes | Replacement |
| Rehab Various Wells 10 Years | | | | | | | | | | |
| Well #1 1956 - Seal | \$ 75,000 | \$ - | \$ - | \$ - | \$ - | \$ 75,000 | \$ - | \$ - | \$ - | \$ 75,000 |
| Well #2 1962 - Seal | 75,000 | | | | | | 75,000 | | | 75,000 |
| Well #6 2003 | 50,000 | | | 50,000 | | | | | | 50,000 |
| Well #7 2005 | 50,000 | | | | 50,000 | | | | | 50,000 |
| Well #8 2011 | 50,000 | | | | | | 50,000 | | | 50,000 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Storage Tanks Painting 10 Years | | | | | | | | | | |
| Storage Tank Painting | 2,250,000 | 350,000 | 350,000 | 350,000 | 400,000 | 400,000 | 400,000 | | | 2,250,000 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Water Main Installation | | | | | | | | | | |
| Villas East Phase 1 | 3,700,000 | 3,700,000 | | | | | | | 3,700,000 | |
| Villas East Phase 2 | 2,900,000 | | 2,900,000 | | | | | | 2,900,000 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Operation Equipment | | | | | | | | | | |
| SCADA System | 60,000 | 20,000 | 20,000 | 20,000 | | | | | | 60,000 |
| Emergency Back Up Generator Trailer Mounted | 50,000 | 50,000 | | | | | | | | 50,000 |
| | | | | | | | | | | |
| Vehicles & Equipment | - | | | | | | | | | |
| Replace Utility Body Truck * | 204,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | | | 204,000 |
| Replace Supervision Vehicles * | 50,000 | | 25,000 | 25,000 | | | | | | 50,000 |
| Riding Mower * | 4,500 | 4,500 | | | | | | | | 4,500 |
| Landscape Trailer * | 3,500 | 3,500 | | | | | | | | 3,500 |
| Totals | \$ 9,522,000 | \$ 4,162,000 | \$ 3,329,000 | \$ 479,000 | \$ 484,000 | \$ 509,000 | \$ 559,000 | \$ - | \$ 6,600,000 | \$ 2,922,000 |
| | | | | | | | | | | |
| * 50% Water & 50% Sewer | | | | | | | | | | |