

Authority Budget of:

Lower Township Municipal Utilities Authority

State Filing Year **2018**

For the Period:

December 1, 2018 to November 30, 2019

www.ltmua.org
Authority Web Address



Division of Local Government Services

2018 AUTHORITY BUDGET

Certification Section

2018

**LOWER TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET**

FISCAL YEAR: FROM DECEMBER 1, 2018 TO NOVEMBER 30, 2019

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 10/22/2018

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: _____

2018 PREPARER'S CERTIFICATION


LOWER TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2018 **TO:** NOVEMBER 30, 2019


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

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

Preparer's Signature:			
Name:	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:	856.764.8862
E-mail address	stesta@rhtservices.com		

FISCAL YEAR: FROM: DECEMBER 1, 2018 **TO:** NOVEMBER 30, 2019

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

- ☒ A description of the Authority's mission and responsibilities
- ☒ 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

Sharon Otto

Title of Officer Certifying compliance

Secretary

Signature



RESOLUTION NO. 137-2018
2018 AUTHORITY BUDGET RESOLUTION
LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 2019

WHEREAS, the Annual Budget and Capital Budget for the Lower Township Municipal Utilities Authority for the fiscal year beginning, December 1, 2018 and ending, November 30, 2019 has been presented before the governing body of the Lower Township Municipal Utilities Authority at its open public meeting of October 3, 2018; and

WHEREAS, the Annual Budget – **Sewer Division** as introduced reflects Total Revenues of \$4,987,300, Total Appropriations, including any Accumulated Deficit if any, of \$5,062,300 and Total Unrestricted Net Position utilized of \$75,000; and

WHEREAS, the Capital Budget – **Sewer Division** as introduced reflects Total Capital Appropriations of \$2,258,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; and

WHEREAS, the Annual Budget – **Water Division** as introduced reflects Total Revenues of \$3,703,500 Total Appropriations, including any Accumulated Deficit if any, of \$3,778,500 and Total Unrestricted Net Position utilized of \$75,000; and

WHEREAS, the Capital Budget – **Water Division** as introduced reflects Total Capital Appropriations of \$3,238,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; and

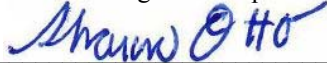
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 3, 2018 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, 2018 and ending, November 30, 2019 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 7, 2018.



(Secretary's Signature)


10/3/2018
(Date)

Governing Body
Member:

Recorded Vote

		Aye	Nay	Abstain	Absent
Brian O'Connor	Chairman				X
Jacqueline Henderson	Vice Chairman	X			
Harrison Bitting	Treasurer	X			
Stephen Sheftz	Assistant Treasurer	X			
Marc Lambert	Member	X			

FISCAL YEAR: FROM: DECEMBER 1, 2018 **TO:** NOVEMBER 30, 2019

Officer's Signature:			
Name:	Sharon Otto		
Title:	Secretary		
Address:	2900 Bayshore Road Villas, NJ 08251		
Phone Number:	(856) 468-1111	Fax Number:	(856) 464-0034
E-mail address	soltmua@comcast.net		

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

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2018 AUTHORITY BUDGET

Narrative and Information Section

2018 AUTHORITY BUDGET MESSAGE & ANALYSIS

LOWER TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 2019

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

1. Complete a brief statement on the 2018/2018-2019 proposed Annual Budget and make comparison to the 2017/2017-2018 adopted budget for each operation. Explain any variances over +/-10% (**As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 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.

With respect to Revenues:

Total Anticipated Revenues are budgeted consistent with the prior year, there is an increase of only \$9,200 or .1%. The Authority's current rate structure is sufficient to meet operating and debt service needs. However, the Authority is beginning a new phase of capital improvement upgrades to the Sewer plant and plans to expand both water and sewer service to additional areas. This multi-year plan will require periodic assessment of the user rates to ensure adequate cash flows.

The Authority's Water revenues include a base rate that is charged to all users. Due to the East Villas expansion projects, water customers have increased by roughly 500 users in the base few year. While additional revenue has been generated, the projects were financed with long term debt and those debt payments offset the increase in revenues. Further, while the connection fees generated by the East Villas expansion project are being collected over a five year period, the revenue for those connection fees were budgeted in previous years, resulting in a decrease in current year connection fees. The increase in current year water user fees and the decrease in current year sewer user fees are strictly a result of a change in the amount of usage, not a change in rates.

Other Operating Revenue is projected to increase 43%. The projected increase in penalties and interest is \$15,000 and due mainly to the interest charged on delinquent water connection fees and the overall increase in water users. Budgeted miscellaneous fees also increase in order to be more consistent with actual prior year revenues.

With respect to Appropriations:

Administration costs are projected to increase 4.8%, or \$63,000, mainly due to the increase in salaries and benefits. One of the primary drivers of the increase is the Authority's pension contribution, which is required by, and determined, by the State of New Jersey. The pension budget has been increased by \$21,000. Unemployment insurance has also increased \$20,000, which is consistent with amounts budgeted in years prior to the 2017-18 year after a temporary decrease in the 2017-2018 budget. Administration – Other Expense remained steady with only a 1.6% increase, mainly due to a \$6,000 increase in general liability insurance.

Cost of Providing Services saw similar changes as Administration. Health Benefits increased \$15,000 mainly from filling a vacant position plus normal inflation costs for healthcare. Benefits decreased \$97,000 but saw an increase in Salaries and Wages of \$117,851.

Principal payments in lieu of Depreciation is anticipated to decrease by \$221,661 due to the 2014 bonds being paid off in the prior year. There is also a decrease due to the finalization of the 2017 USDA loan which is less than the estimated amount in the prior year budget.

The net decrease in Non-Operating appropriations primarily reflects the decrease in the provision for Renewal & Replacement Reserves, which is used to fund capital projects, in the amount of \$855,564. The decrease is primarily a result of prior year projects that were not completed or delayed. As these projects are continued into the current year, they utilize the unspent funds that were designated in the prior year(s) budget(s). The net decrease in the Non-Operating appropriations is offset by the increase in the Municipality/County Appropriation line of \$80,000.

2018 AUTHORITY BUDGET MESSAGE & ANALYSIS (Continued)
LOWER TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, TO: NOVEMBER
2018 30, 2019

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% (As shown on budget page F-2 explain reason for change for each revenue changing more than 10%) from the current year adopted budget.

While we are currently evaluating the service charge rate structures and may possibly increase rates during the budget year, the Authority is not currently reflecting any service charge rate increases in the proposed budget. Other than a decrease to tower lease revenue to reflect actual cash collection in the prior year, 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 to fund the Municipal appropriation, as is required in the State Budget Document.

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.).

As identified in #4 above, unrestricted net position is being utilized to fund the appropriation to Lower Township.

6. The proposed budget must not reflect an anticipated deficit from 2018/2018-2019 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. (**Prepare a response to deficits caused by the implementation of GASB 68**)

Not Applicable.

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

See attached schedule of the Authority's rates.

**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:

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

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.

AUTHORITY CONTACT INFORMATION

2018

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 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, 2018 TO: NOVEMBER 30, 2019

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2016 or 2017) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 28
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2016 or 2017) Transmittal of Wage and Tax Statements: \$1,315,913 (FICA 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 (**Most Recent Filing that March 31, 2017 or 2018 deadline has passed 2017 or 2018**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **The compensation for all Board members was established by Ordinance of the Township of Lower and is \$3,600 for fiscal year 2018 and forward. 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.**
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.*

- 11) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Michael Chapman, Executive Director received mileage and toll reimbursements of \$164.24 and training and seminar reimbursements of \$7,997.17** *If “yes,” attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel **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 - 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 based on IRS Requirements.**
 - 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) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes** *If “no,” attach an explanation of the Authority’s process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*
- 14) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If “yes,” attach explanation including amount paid.*
- 15) 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.*
- 16) 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? **Yes** *If “no,” attach a description of the Authority’s plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 17) 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.*
- 18) 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.*

**The Township of Lower Municipal Utilities Authority
Update of Certain General Financial, Operating and Demographic Information
As of November 30, 2017**

THE SYSTEM

Service Area

The Authority's service area comprises a portion of the Township consisting of approximately fifty percent of total area and approximately seventy-five percent of developable area. The Township has plans to extend the Authority's water and sewer service area. The service area includes those areas known as Diamond Beach, Town Bank, North Cape May, Schellenger Landing, Shawcrest, Cape May Beach, a portion of Cold Spring, Rabbit Run off Fishing Creek Road and the area immediately adjacent to Ocean Drive. The service area is residential in nature, with limited commercial and resort development. An industrial park at the County airport discharges daily approximately 13,000 gallons of effluent into the sewage collection system. This value is calculated using pump capacities and recorded run times.

The Water System

At the present time, the Water System serves an area of approximately twenty-seven (27) square miles, including all of North Cape May from Lincoln Boulevard to Town Bank Road, Bayshore West Section, Fishing Creek Road and Shunpike Road between Town Bank Road and Tabernacle Road, Bayshore Road East, Villas West Side of Bayshore Road, Miami Avenue South to Arbor Road, Villas East Side Star Avenue, Atlantic Avenue to Virginia Avenue and Arizona Avenue. The Water System presently consists of approximately 20,735 feet of 4-inch water main, 134,186 feet of 6-inch water main, 330,885 feet of 8-inch water main and 77,750 feet of 12-inch water main 134 feet of 16 inch water main and 587 feet of 24 inch water main. Six production wells, two standpipes and two elevated tanks are also part of the existing system.

Well No. 1 and the Scott Avenue Standpipe are located at 1003 Scott Avenue of the North Cape May Section. This well is rated at 800 gallons per minute ("GPM") at a total head of 220 feet and is driven to a depth of 262 feet. Standpipe No. 1 has a storage capacity of 170,000 gallons, of which 100,000 gallons can be classified as "high pressure storage". This standpipe is currently out of service and is only used as a structure for cellular antenna mounting. Well No. 2 is located on Fire Lane, off Bayshore Road in the area of the Schooner's Landing Development. It is rated at 550 GPM at a total head of 252 feet and is driven to a depth of 247 feet. The Shunpike Road Standpipe is located at 808 Shunpike Road, Crawford Road and Townbank Road. It has a storage capacity of 1.24 million gallons, of which 770,000 gallons can be classified as "high pressure storage". The Airport Elevated Tank is located at the Cape May County Airport along Saratoga Road near Kersage Road. The Millman water spheroid tank is located at 209 Bayshore Road in the Villas section of the Township with a capacity of 500,000 gallons. Well # 7 is located at 255 Fishing Creek Road. It is rated at 600 GPM at a total head of 252 feet and is driven to a depth of 308 feet. Well # 6 is located at the Cape May County Airport on Saratoga Road; between Hornet Road and Lexington Road. It is rated at 500 GPM at a total head of 252 feet and is driven to a depth of 260 feet. Well # 9 is located on Langley Road; near the Public Safety Building. It is rated at 500 GPM at a total head of 252 feet and is driven to a depth of 280 feet. Well number eight is located at 506 Breakwater Road. This wells permitted pumping capacity is 1,000 gallons per minute (GPM) at a total head

of 275 feet driven to a depth of 269 feet. All LTMUA wells are located in the Cohansey Aquifer and the water only requires disinfection before distribution.

Presently, there are 9,773 connections to the water distribution system. The present average daily demand is 2.294 million gallons per day ("MGD") with a maximum average daily demand of 5.4 MGD. The present combined well treatment capacity is 5.832 MGD and a firm capacity of 4.392 MGD. Maximum diversion, however, from all the wells cannot exceed 143 million gallons per month, or 6.12 MGD, with a maximum annual diversion not to exceed 1,078 million gallons.

In checking the available flow capacities for the Water System, the minimum fire demand for the area must be taken into account. According to the Insurance Services Office, for residential districts similar to those existing in the service area, a fire demand of 1,000 - 1,500 GPM is required. Using an average rate of 1,250 GPM for ten (10) hours, a fire demand of 750,000 GPM is necessary. Comparing the aggregate available high pressure storage capacity of 810,000 gallons to Standpipe No. 1 and Standpipe No. 2 against the required demand figure of 750,000 GPM, it can be seen that more than sufficient storage capacity exists to satisfy the fire demand.

Based on the 2018 Master Permit, maximum daily demand, fire demand and allowable water division, there is approximately 1.6 MGD capacity remaining for expansion of the service area.

The Authority is of the opinion that the Water System presently has sufficient capacity for its existing customers. At the present time, there are no major expenditures required for maintenance, repair or replacement of equipment or facilities which the Authority has not already budgeted for.

Top Users by Classification Based on 2017 User Charge Collections - Water

<u>Number of Users</u>	<u>Classification of User</u>	<u>User Charge Collections</u>
9,626	Residential Units	\$ 2,949,671
636	Commercial Units	363,183
702	Fire Systems/Fire Hydrants	29,528

Water Connection Charges

The water connection charges shall be payable in advance of connection to a water main. The fee for residential is \$1,600.00, small business/offices is \$1,800.00, and commercial/industrial is \$2,100.00 per connection plus physical costs. This rate schedule has been effective since January 5, 2011.

In addition to the above connection charge, the cost of water meter and outside reading equipment must be paid in advance.

Each property served, that has more than a single family dwelling, shall be required to install one meter for connection to the water mains of the Authority, said meter to measure all flows to the main. Adjustments are to be made by the Authority after these connection charges are received.

The Sewer System

The Sewer System provides secondary treatment followed by chlorination. The Authority does not treat septage and is not designated by the New Jersey Department of Environmental Protection & Energy to receive it. Those dwelling units not served by the Authority use on-lot sewage disposal. The Authority estimates that approximately eighty percent of the residential units, or 12,360 customers, of the Township are connected to the Sewer System.

At the present time, the Sewer System serves all the Villas area from Miami Avenue to Shadeland Avenue, and from Delaware Bay to the Eastern ends of the East-West Streets. The Villas system discharges to the wastewater treatment plant from the 36" North trunk line. Just to the south of the plant, the two Kechemeche developments are served by the 36" South trunk line. All of North Cape May, Town Bank, Bayshore West Estates, Route #9 bounded by Lincoln Boulevard on the South (including Cold Spring Apartments), the Delaware Bay on the West, Delview Road on the North and Seashore Road on the East are also served. Present flow figures compiled at the wastewater treatment plant indicated that the average daily flow from the connections to the Sewer System are sufficiently below the statistical averages utilized by the New Jersey Department of Environmental Protection & Energy. Assuming that peak flows occur at the wastewater treatment plant during the months of July and August 2017, the present average daily flow during these two periods was 2.5MGD and 2.6MGD, respectively. It is assumed that the average daily flow of 1.55MGD was derived from 12,121 accounts billed (includes an estimated 100 condominiums in the Diamond Beach area) and the Cape May County Airport industrial complex. The average daily flow per account billed would therefore be 129 GPD.

Sewer Connection Charges

The following connection charges are to be payable in advance for connecting to the Sewer System:

The fee for residential is \$1,600.00, small business/offices is \$1,800.00, and commercial/industrial is \$2,100.00 per connection plus costs equal to the Authority's costs of the labor and materials involved with the installation shall be made, and shall be payable in advance to the Authority;

All connections to the System are to be made by the Authority only after these connection charges and deposits for installation costs are received.

Connection Between Quarters: With respect to charges for properties which shall be connected for the first time with the Sewer System, from and after the date hereof, the charge of the first quarterly period shall be a percentage of the charge equal to the percentage of the quarterly period remaining after such connection.

Top Ten Users Based on 2017 User Charge Collections - Sewer

Number of Users	Classification of User	User Charge Collections
12,360	Single Family Dwellings	\$ 3,973,235
707	Apartments	226,240
44	Restaurant, Luncheonettes Diners, Bars/Lounges	148,544
2	Seafood Processing Facility	90,633
119	Stores, Convenience Store, Supermarket	56,600
8	Schools	51,392
2	Travel Trailers	39,760
11	Marinas	34,240
84	Offices	33,520
5	Motels	25,440

Historical Operations

	Year Ended November 30,		
	2017	2016	2015
Historical Operations:			
Service	\$ 8,837,850	\$ 9,098,635	\$ 9,160,165
Investment Income (Loss)	24,452	(1,665)	(1,329)
Other Non-Operating Revenue	158,906	144,815	164,739
Gross Revenue	9,021,208	9,241,785	9,323,575
Operations and Management Expenses	4,638,065	4,432,996	4,617,438
Net Revenue Available for Debt Service	<u>\$ 4,383,143</u>	<u>\$ 4,808,789</u>	<u>\$ 4,706,137</u>
Debt Service	\$ 1,970,059	\$ 1,990,732	\$ 2,341,681
Debt Coverage	222.49%	241.56%	200.97%

FISCAL YEAR:

	FROM:	DECEMBER 1, 2018	TO:	NOVEMBER 30, 2019
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- 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.

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, 2018 to November 30, 2019

		Position (Can Check more than 1 Column for each person)		Reportable Compensation from Authority (W-2/ 1099)																				
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Highest Compensated Employee	Former	Base Salary/ Stipend		Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below		Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)		Total Compensation All Public Entities						
								Bonus								Reportable Compensation from Other Public Entities (W-2/ 1099)								
1 Brian O'Connor (Cont'd)	Chairman		X	X			\$	3,285			\$	3,285	Cape May County	GIS Specialist	\$	35	\$	70,485	\$	73,770				
2 Brian O'Connor (Cont'd)	Chairman		X	X								0	Wildwood Crest	GIS Specialist		3		5,845		5,845				
3 Jacqueline Henderson	Vice Chairperson (from 2/1/17)		X	X				3,285				3,285	NONE							3,285				
4 John Young	Member (to 2/1/18)		X	X				3,285				3,285	NONE							3,285				
5 Harrison Bitting	Treasurer		X	X				3,285				3,285	NONE							3,285				
6 Steve Sheftz	Asst. Treasurer		X	X				3,285				3,285	NONE							3,285				
7 Marc Lambert	Member (from 2/1/18)		X					-				0	NONE							0				
8 Michael Chapman	Exec. Director	40		X				125,515				125,515	NONE							125,515				
9 Craig Loper	Superintendent	40			X			99,541		10,000		109,541	Stone Harbor	Plant Oper				10,000		119,541				
10 Craig Loper (Continued)	Superintendent											0	Lower Cape May Regional	Plant Oper				3,000		3,000				
11												0								0				
12												0								0				
13												0								0				
14												0								0				
15												0								0				
Total:							\$	241,481	\$	-	\$	10,000	\$	-	\$	251,481	↑		\$	89,330	\$	-	\$	340,811

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity.

Schedule of Health Benefits - Detailed Cost Analysis

Lower Township Municipal Utilities Authority
For the Period December 1, 2018 to November 30, 2019

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	2	\$ 13,018	\$ 26,037	2	\$ 12,369	\$ 24,738	\$ 1,299	5.2%
Parent & Child	3	22,990	68,969	1	23,251	23,251	45,718	196.6%
Employee & Spouse (or Partner)	1	25,367	25,367	2	25,479	50,958	(25,591)	-50.2%
Family	17	30,132	512,249	14	34,989	489,846	22,403	4.6%
Employee Cost Sharing Contribution (enter as negative -)			(87,583)			(65,793)	(21,790)	33.1%
Subtotal	23		545,039	19		523,000	22,039	4.2%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	2	11,754	23,507	2	11,754	23,508	(1)	0.0%
Parent & Child	1	23,427	23,427	1	23,427	23,427	-	0.0%
Employee & Spouse (or Partner)	10	25,651	256,514	10	26,207	262,070	(5,556)	-2.1%
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)						-	-	#DIV/0!
Subtotal	13		303,448	13		309,005	(5,557)	-1.8%
GRAND TOTAL	36		\$ 848,487	32		\$ 832,005	\$ 16,482	2.0%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

Yes Yes or No

Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

Yes Yes or No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Accumulated Liability for Compensated Absences

Lower Township Municipal Utilities Authority
For the Period December 1, 2018 to November 30, 2019

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Chapman, Michael	37.7	\$ 16,674			x
Lowe, Justin	24.6	3,448			x
McFeeters, Erin	2.8	486			x
Melissa Bailey	31.7	4,438			x
Otto, Sharon	80.3	21,964			x
Bray, James	45.9	8,553			x
Brown, Charles	17.3	4,260			x
Dunn, William	36.1	8,901			x
Embs, Donald	98.5	20,887			x
Girard, Michael	34.4	8,538			x
Hearon, John	21.0	4,087			x
Hilvert, Andrew	20.9	3,904			x
Johnson, Mark	59.3	19,632			x
Total From Previous Page		61,988			
Total liability for accumulated compensated absences at beginning of current year		\$ 187,760			

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

Schedule of Accumulated Liability for Compensated Absences

Lower Township Municipal Utilities Authority
For the Period December 1, 2018 to November 30, 2019

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

X Box if Authority has no Compensated Absences

Legal Basis for Benefit
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Loper, Craig	79.5	\$ 22,190			x
Matsinger, Jesse J	18.3	4,974			x
McDonald, James M	40.5	8,744			x
Stockton, Edward C	15.3	3,455			x
Sudol, Steve	31.4	5,850			x
Winslow, Dennis	45.5	9,969			x
Winter, Gustave	30.1	6,806			

Total liability for accumulated compensated absences at beginning of current year \$ 61,988

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

Schedule of Shared Service Agreements

Lower Township Municipal Utilities Authority

For the Period

December 1, 2018

to

November 30, 2019

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						

If No Shared Services X this Box

☐

2018 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Lower Township Municipal Utilities Authority
For the Period **December 1, 2018** to **November 30, 2019**

	<i>FY 2019 Proposed Budget</i>							<i>FY 2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</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	\$ 4,986,800	\$ 3,570,000	\$ -	\$ -	\$ -	\$ -	\$ 8,556,800	\$ 8,525,800	\$ 31,000	0.4%
Total Non-Operating Revenues	500	133,500	-	-	-	-	134,000	155,800	(21,800)	-14.0%
Total Anticipated Revenues	4,987,300	3,703,500	-	-	-	-	8,690,800	8,681,600	9,200	0.1%
APPROPRIATIONS										
Total Administration	685,500	692,000	-	-	-	-	1,377,500	1,314,500	63,000	4.8%
Total Cost of Providing Services	3,022,750	1,535,750	-	-	-	-	4,558,500	4,365,500	193,000	4.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	59,200	332,033	-	-	-	-	391,233	612,894	(221,661)	-36.2%
Total Operating Appropriations	3,767,450	2,559,783	-	-	-	-	6,327,233	6,292,894	34,339	0.5%
Total Interest Payments on Debt	34,234	356,897	-	-	-	-	391,131	407,624	(16,493)	-4.0%
Total Other Non-Operating Appropriations	1,260,616	861,820	-	-	-	-	2,122,436	2,898,000	(775,564)	-26.8%
Total Non-Operating Appropriations	1,294,850	1,218,717	-	-	-	-	2,513,567	3,305,624	(792,057)	-24.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	5,062,300	3,778,500	-	-	-	-	8,840,800	9,598,518	(757,718)	-7.9%
Less: Total Unrestricted Net Position Utilized	75,000	75,000	-	-	-	-	150,000	916,918	(766,918)	-83.6%
Net Total Appropriations	4,987,300	3,703,500	-	-	-	-	8,690,800	8,681,600	9,200	0.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Lower Township Municipal Utilities Authority

For the Period December 1, 2018 to November 30, 2019

	FY 2019 Proposed Budget						FY 2018 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	Water	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	4,108,000	3,021,000					\$ 7,129,000	\$ 7,063,000	\$ 66,000 0.9%
Business/Commercial	825,000	480,000					1,305,000	1,309,000	(4,000) -0.3%
Industrial							-	-	- #DIV/0!
Intergovernmental							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Service Charges	4,933,000	3,501,000	-	-	-	-	8,434,000	8,372,000	62,000 0.7%
<i>Connection Fees</i>									
Residential	4,800	8,000					12,800	76,800	(64,000) -83.3%
Business/Commercial							-	-	- #DIV/0!
Industrial							-	-	- #DIV/0!
Intergovernmental							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Connection Fees	4,800	8,000	-	-	-	-	12,800	76,800	(64,000) -83.3%
<i>Parking Fees</i>									
Meters							-	-	- #DIV/0!
Permits							-	-	- #DIV/0!
Fines/Penalties							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	- #DIV/0!
<i>Other Operating Revenues (List)</i>									
Penalty/Interest Revenue	32,000	49,000					81,000	66,000	15,000 22.7%
Miscellaneous Fees	17,000	12,000					29,000	11,000	18,000 163.6%
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Type in (Grant, Other Rev)							-	-	- #DIV/0!
Total Other Revenue	49,000	61,000	-	-	-	-	110,000	77,000	33,000 42.9%
Total Operating Revenues	4,986,800	3,570,000	-	-	-	-	8,556,800	8,525,800	31,000 0.4%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Water Tower Leases		133,000					133,000	154,800	(21,800) -14.1%
Type in							-	-	- #DIV/0!
Type in							-	-	- #DIV/0!
Type in							-	-	- #DIV/0!
Type in							-	-	- #DIV/0!
Type in							-	-	- #DIV/0!
Total Other Non-Operating Revenue	-	133,000	-	-	-	-	133,000	154,800	(21,800) -14.1%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	500	500					1,000	1,000	- 0.0%
Penalties							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Interest	500	500	-	-	-	-	1,000	1,000	- 0.0%
Total Non-Operating Revenues	500	133,500	-	-	-	-	134,000	155,800	(21,800) -14.0%
TOTAL ANTICIPATED REVENUES	\$ 4,987,300	\$ 3,703,500	\$ -	\$ -	\$ -	\$ -	\$ 8,690,800	\$ 8,681,600	\$ 9,200 0.1%

Prior Year Adopted Revenue Schedule

Lower Township Municipal Utilities Authority

FY 2018 Adopted Budget

	Sewer	Water	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	4,120,000	2,943,000					\$ 7,063,000
Business/Commercial	821,000	488,000					1,309,000
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	4,941,000	3,431,000	-	-	-	-	8,372,000
<i>Connection Fees</i>							
Residential	4,800	72,000					76,800
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	4,800	72,000	-	-	-	-	76,800
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Penalty/Interest Revenue	30,000	36,000					66,000
Miscellaneous Fees	2,000	9,000					11,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	32,000	45,000	-	-	-	-	77,000
Total Operating Revenues	4,977,800	3,548,000	-	-	-	-	8,525,800
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Water Tower Leases		154,800					154,800
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	154,800	-	-	-	-	154,800
<i>Interest on Investments & Deposits</i>							
Interest Earned	500	500					1,000
Penalties							-
Other							-
Total Interest	500	500	-	-	-	-	1,000
Total Non-Operating Revenues	500	155,300	-	-	-	-	155,800
TOTAL ANTICIPATED REVENUES	\$ 4,978,300	\$ 3,703,300	\$ -	\$ -	\$ -	\$ -	\$ 8,681,600

Appropriations Schedule

Lower Township Municipal Utilities Authority

For the Period December 1, 2018 to November 30, 2019

	FY 2019 Proposed Budget						FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	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	\$ 191,000	\$ 191,000					\$ 382,000	\$ 14,000	3.8%
Fringe Benefits	171,500	171,500					343,000	38,500	12.6%
Total Administration - Personnel	362,500	362,500	-	-	-	-	725,000	52,500	7.8%
<i>Administration - Other (List)</i>									
See Attached Schedule	323,000	329,500					652,500	10,500	1.6%
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	323,000	329,500	-	-	-	-	652,500	10,500	1.6%
Total Administration	685,500	692,000	-	-	-	-	1,377,500	63,000	4.8%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	753,000	497,000					1,250,000	95,000	8.2%
Fringe Benefits	512,250	379,250					891,500	77,000	9.5%
Total COPS - Personnel	1,265,250	876,250	-	-	-	-	2,141,500	172,000	8.7%
<i>Cost of Providing Services - Other (List)</i>									
See Attached Schedule	1,757,500	659,500					2,417,000	21,000	0.9%
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	1,757,500	659,500	-	-	-	-	2,417,000	21,000	0.9%
Total Cost of Providing Services	3,022,750	1,535,750	-	-	-	-	4,558,500	193,000	4.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	59,200	332,033	-	-	-	-	391,233	(221,661)	-36.2%
Total Operating Appropriations	3,767,450	2,559,783	-	-	-	-	6,327,233	34,339	0.5%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	34,234	356,897	-	-	-	-	391,131	(16,493)	-4.0%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve	1,185,616	786,820					1,972,436	(855,564)	-30.3%
Municipality/County Appropriation	75,000	75,000					150,000	80,000	114.3%
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	1,294,850	1,218,717	-	-	-	-	2,513,567	(792,057)	-24.0%
TOTAL APPROPRIATIONS	5,062,300	3,778,500	-	-	-	-	8,840,800	(757,718)	-7.9%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,062,300	3,778,500	-	-	-	-	8,840,800	(757,718)	-7.9%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	75,000	75,000	-	-	-	-	150,000	80,000	114.3%
Other							-	(846,918)	-100.0%
Total Unrestricted Net Position Utilized	75,000	75,000	-	-	-	-	150,000	(766,918)	-83.6%
TOTAL NET APPROPRIATIONS	\$ 4,987,300	\$ 3,703,500	\$ -	\$ -	\$ -	\$ -	\$ 8,690,800	\$ 9,200	0.1%

* 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 \$ 188,372.50 \$ 127,989.15 \$ - \$ - \$ - \$ - \$ 316,361.65

Lower Township Municipal Utilities Authority
Appropriations Supporting Schedule
Budget Year 12-1-18 through 11-30-19

	Appropriations (Proposed)		Appropriations (Curr. Adopted)	
	FY 2018-19		FY 2017-18	
	Sewer	Water	Sewer	Water
Administration - Other :				
Professional Services	\$ 148,000	\$ 173,000	\$ 148,000	\$ 173,000
Insurance	90,000	60,000	87,000	58,000
Other Administration	85,000	96,500	81,500	94,500
Total Administration - Other	\$ 323,000	\$ 329,500	\$ 316,500	\$ 325,500
Cost of Providing Services - Other:				
Chemicals	\$ 150,000	\$ 46,500	\$ 116,000	\$ 46,500
Sludge Handling	210,000		184,000	
Utilities	279,500	172,500	262,500	143,000
Cape May County MUA Agreement	600,000		700,000	
Collection Materials & Supplies	135,000		150,000	
Plant Materials & Supplies	125,000		150,000	
Transportation Equipment Fuel & Expenses	103,000	77,000	86,000	67,000
Water Distribution Supplies		225,000		225,000
Well/Tank Parts & Maintenance		65,000		25,000
Other	155,000	73,500	135,000	106,000
Total Cost of Providing Services - Other	\$ 1,757,500	\$ 659,500	\$ 1,783,500	\$ 612,500

Prior Year Adopted Appropriations Schedule

Lower Township Municipal Utilities Authority

	FY 2018 Adopted Budget						Total All Operations
	Sewer	Water	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 184,000	\$ 184,000					\$ 368,000
Fringe Benefits	142,250	162,250					304,500
Total Administration - Personnel	326,250	346,250	-	-	-	-	672,500
<i>Administration - Other (List)</i>							
See Attached Schedule	316,500	325,500					642,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	316,500	325,500	-	-	-	-	642,000
Total Administration	642,750	671,750	-	-	-	-	1,314,500
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	690,000	465,000					1,155,000
Fringe Benefits	463,250	351,250					814,500
Total COPS - Personnel	1,153,250	816,250	-	-	-	-	1,969,500
<i>Cost of Providing Services - Other (List)</i>							
See Attached Schedule	1,783,500	612,500					2,396,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,783,500	612,500	-	-	-	-	2,396,000
Total Cost of Providing Services	2,936,750	1,428,750	-	-	-	-	4,365,500
Total Principal Payments on Debt Service in Lieu of Depreciation	112,850	500,044	-	-	-	-	612,894
Total Operating Appropriations	3,692,350	2,600,544	-	-	-	-	6,292,894
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	36,815	370,809	-	-	-	-	407,624
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,699,000	1,129,000					2,828,000
Municipality/County Appropriation	35,000	35,000					70,000
Other Reserves							-
Total Non-Operating Appropriations	1,770,815	1,534,809	-	-	-	-	3,305,624
TOTAL APPROPRIATIONS	5,463,165	4,135,353	-	-	-	-	9,598,518
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,463,165	4,135,353	-	-	-	-	9,598,518
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	35,000	35,000	-	-	-	-	70,000
Other	449,865	397,053					846,918
Total Unrestricted Net Position Utilized	484,865	432,053	-	-	-	-	916,918
TOTAL NET APPROPRIATIONS	\$ 4,978,300	\$ 3,703,300	\$ -	\$ -	\$ -	\$ -	\$ 8,681,600

* 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 \$ 184,617.50 \$ 130,027.20 \$ - \$ - \$ - \$ - \$ 314,644.70

Debt Service Schedule - Principal

If Authority has no debt X this box		Lower Township Municipal Utilities Authority								
		Fiscal Year Ending in								
		Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>Sewer</i>										
	Series 2012	\$ 57,350	\$ 59,200	\$ 61,050	\$ 61,050	\$ 64,750	\$ 66,600	\$ 68,450	\$ 723,350	\$ 1,104,450
	Series 2014	55,500								-
										-
										-
	Total Principal	112,850	59,200	61,050	61,050	64,750	66,600	68,450	723,350	1,104,450
<i>Water</i>										
	Series 2012	97,650	100,800	103,950	103,950	110,250	113,400	116,550	1,231,650	1,880,550
	Series 2014	94,500								-
	USDA Series 2010	26,354	27,419	28,526	29,679	30,878	32,126	33,423	1,498,955	1,681,006
	Carried From F-6a	281,540	203,814	208,168	212,614	217,156	221,796	226,534	9,661,160	10,951,242
	Total Principal	500,044	332,033	340,644	346,243	358,284	367,322	376,507	12,391,765	14,512,798
<i>N/A</i>										
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Principal	-	-	-	-	-	-	-	-	-
<i>N/A</i>										
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Type in Issue Name									-
	Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 612,894	\$ 391,233	\$ 401,694	\$ 407,293	\$ 423,034	\$ 433,922	\$ 444,957	\$ 13,115,115	\$ 15,617,248

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

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating	Aa3		
Year of Last Rating	2014		

If Authority has no debt X this box

Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
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	\$	-
		-
		-
		-

[illegible]

142,868	145,921	149,038	152,221	155,473	158,795	162,187	6,558,289	7,481,924
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138,672	57,893	59,130	60,393	61,683	63,001	64,347	3,102,871	3,469,318
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281,540	203,814	208,168	212,614	217,156	221,796	226,534	9,661,160	10,951,242
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[illegible][illegible]

\$	281,540	\$	203,814	\$	208,168	\$	212,614	\$	217,156	\$	221,796	\$	226,534	\$	9,661,160	\$	10,951,242
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Moody's	Fitch	Standard & Poors
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Aa3

2014

Debt Service Schedule - Interest

Lower Township Municipal Utilities Authority

If Authority has no debt X this box

	Fiscal Year Ending in									
	Adopted Budget Year 2018	Proposed Budget Year 2019							Total Interest Payments Outstanding	
			2020	2021	2022	2023	2024	Thereafter		
Sewer										
Series 2012	\$ 35,982	\$ 34,234	\$ 32,621	\$ 31,395	\$ 29,363	\$ 27,350	\$ 25,155	\$ 114,535	\$ 294,653	
Series 2014	833								-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	36,815	34,234	32,621	31,395	29,363	27,350	25,155	114,535	294,653	
Water										
Series 2012	61,268	58,291	55,544	52,645	49,996	46,569	42,833	195,018	500,896	
Series 2014	1,417								-	
USDA Series 2010	68,033	66,969	65,861	64,709	63,510	62,262	60,964	904,542	1,288,817	
Carried From F-6a	240,091	231,637	227,283	222,836	218,294	213,654	208,916	3,489,990	4,812,610	
Total Interest Payments	370,809	356,897	348,688	340,190	331,800	322,485	312,713	4,589,550	6,602,323	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
N/A										
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Type in Issue Name									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OPERATIONS	\$ 407,624	\$ 391,131	\$ 381,309	\$ 371,585	\$ 361,163	\$ 349,835	\$ 337,868	\$ 4,704,085	\$ 6,896,976	

If Authority has no debt X this box		Lower Township Municipal Utilities Authority							
		Fiscal Year Ending in							
	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<i>Sewer</i>									
Type in Issue Name									\$ -
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Water</i>									
USDA Series 2013	161,272	158,220	155,102	151,919	148,667	145,345	141,953	2,260,337	3,161,543
USDA Series 2017	78,819	73,417	72,181	70,917	69,627	68,309	66,963	1,229,653	1,651,067
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	240,091	231,637	227,283	222,836	218,294	213,654	208,916	3,489,990	4,812,610
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 240,091	\$ 231,637	\$ 227,283	\$ 222,836	\$ 218,294	\$ 213,654	\$ 208,916	\$ 3,489,990	\$ 4,812,610

Net Position Reconciliation

Lower Township Municipal Utilities Authority

For the Period

December 1, 2018

to

November 30, 2019

FY 2019 Proposed Budget

	Sewer	Water	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 17,687,911	\$ 17,687,911					\$ 35,375,822
Less: Invested in Capital Assets, Net of Related Debt (1)	10,871,676	10,871,676					21,743,352
Less: Restricted for Debt Service Reserve (1)	149,665	254,835					404,500
Less: Other Restricted Net Position (1)	149,665	254,835					404,500
Total Unrestricted Net Position (1)	6,516,905	6,306,565	-	-	-	-	12,823,470
Less: Designated for Non-Operating Improvements & Repairs	3,201,063	3,208,008					6,409,071
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,714,885	1,714,885					3,429,770
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	5,030,727	4,813,442	-	-	-	-	9,844,169
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	75,000	75,000	-	-	-	-	150,000
Total Unrestricted Net Position Utilized in Proposed Budget	75,000	75,000	-	-	-	-	150,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 4,955,727	\$ 4,738,442	\$ -	\$ -	\$ -	\$ -	\$ 9,694,169

(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 \$ 188,373 \$ 127,989 \$ - \$ - \$ - \$ - \$ 316,362

(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.

2018
LOWER
TOWNSHIP
MUNICIPAL
UTILITIES
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR:

FROM:

DECEMBER 1,
2018


TO:

NOVEMBER
30, 2019

[X] It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Lower Township Municipal Utilities Authority, on the 3rd day of October, 2018.

OR

[] It is hereby certified that the governing body of the _____ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): _____

Officer's Signature:			
Name:	Sharon Otto		
Title:	Secretary		
Address:	2900 Bayshore Road Villas, NJ 08251		
Phone Number:	(856) 468-1111	Fax Number:	(856) 464-0034
E-mail address	soltmua@comcast.net		

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2018 TO: NOVEMBER 30, 2019

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 has been performed in fiscal year 2017 that included the Wastewater Treatment Facility.

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.

Proposed Capital Budget

Lower Township Municipal Utilities Authority

For the Period December 1, 2018 to November 30, 2019

		<i>Funding Sources</i>				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Carried From CB-3(Sewer)	\$ 2,258,000	\$ 2,258,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	2,258,000	-	2,258,000	-	-	-
<i>Water</i>						
Carried From CB-3(Water)	3,238,000	\$ 1,738,000 \$ 1,500,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	3,238,000	-	1,738,000	1,500,000	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 5,496,000	\$ -	\$ 3,996,000	\$ 1,500,000	\$ -	\$ -

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.

**LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
6 YEAR SEWER CAPITAL PROGRAM**

Lower Township MUA Sewer Capital Items	Total Cost	Grants	Bonds & Notes	Renewal & Replacement	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Treatment Plant Improvements										
Plant Capital Improvement Plan yr 1	\$ 1,570,000	\$ -	\$ -	\$ 1,570,000	\$ 1,570,000	\$ -	\$ -	\$ -	\$ -	\$ -
Plant Capital Improvement Plan yr 2	1,500,000		1,000,000	500,000		1,500,000				
Plant Capital Improvement Plan yr 3	1,800,000		1,500,000	300,000			1,800,000			
Plant Capital Improvement Plan yr 4	1,800,000		1,500,000	300,000				1,800,000		
Plant Capital Improvement Plan yr 5	555,000			555,000					555,000	
Rehab Various Pump Stations										
Pump Station 5	-			-	-					
Pump Station 10	-			-	-					
Pump Station 15	-			-	-					
Pump Station Rehab	450,000			450,000		450,000				
Pump Station Rehab	1,800,000			1,800,000			450,000	450,000	450,000	450,000
Sewer Main Installation										
Sanitary Sewer Main Replacement	2,200,000			2,200,000	150,000	500,000	500,000	350,000	350,000	350,000
Sanitary Sewer Expansion Study & Eng	370,000			370,000	370,000					
Sanitary Sewer Expansion Phase1	2,950,000		2,950,000			2,950,000				
Sanitary Sewer Expansion Phase 2	2,950,000		2,950,000				2,950,000			
Sanitary Sewer Expansion Phase 3	2,000,000		2,000,000					2,000,000		
Sanitary Sewer Expansion Phase 4	2,000,000		2,000,000						2,000,000	
Vehicles & Equipment										
Utility Body Truck (1 truck each year) *	204,000			204,000	34,000	34,000	34,000	34,000	34,000	34,000
Replace Supervisors Vehicle*	50,000			50,000			25,000		25,000	
Pick Up Truck*	22,000			22,000	22,000					
Pick Up Truck*	22,000			22,000	22,000					
Dump Truck*	75,000			75,000	75,000					
Equipment Trailer*	15,000			15,000	15,000					
Totals	\$ 22,333,000	\$ -	\$ 13,900,000	\$ 8,433,000	\$ 2,258,000	\$ 5,434,000	\$ 5,759,000	\$ 4,634,000	\$ 3,414,000	\$ 834,000

* Costs 50% Water 50% Sewer

**LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
6 YEAR WATER CAPITAL PROGRAM**

Lower Township MUA Water Capital Items	Total Cost	Grants	Bonds & Notes	Renewal & Replacement	2018-19	2019-20	2020-21	2021-22	2022-2023	2023-2024
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										
Shun Pike Painting and Rehab	950,000			950,000	950,000					
Airport - Painting Cleaning and Repairs	101,500			101,500		101,500				
Milman Tower - Painting and Repairs	75,000			75,000			75,000			
Scott Ave Refurbish	350,000			350,000	350,000					
Water Main Installation										
Villas East Phase 2	1,500,000		1,500,000		1,500,000					
Water Main Extension - Lower Cape May Reg	3,035,225		3,035,225			3,035,225				
North Cape May - Water Sys Eng	75,000			75,000	75,000					
Water Main and valve Replacement	1,075,000			1,075,000	75,000		250,000	250,000	250,000	250,000
Operation Equipment										
Emergency Back Up Generator Well 8	70,000			70,000	70,000					
Vehicles & Equipment										
Replace Utility Body Truck *	206,000			206,000	34,000	34,000	34,000	34,000	35,000	35,000
Replace Supervision Vehicles *	50,000			50,000			25,000		25,000	
Pick Up Truck *	22,000			22,000	22,000					
Pick Up Truck *	22,000			22,000	22,000					
Dump Truck *	75,000			75,000	75,000					
Equipment Trailer *	15,000			15,000	15,000					
Totals	\$ 7,921,725	\$ -	\$ 4,535,225	\$ 3,386,500	\$ 3,238,000	\$ 3,170,725	\$ 434,000	\$ 359,000	\$ 435,000	\$ 285,000

* 50% Water & 50% Sewer

5 Year Capital Improvement Plan

Lower Township Municipal Utilities Authority

For the Period December 1, 2018 to November 30, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
Sewer							
Carried From CB-3(Sewer)	\$ 22,333,000	\$ 2,258,000	\$ 5,434,000	\$ 5,759,000	\$ 4,634,000	\$ 3,414,000	\$ 834,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	22,333,000	2,258,000	5,434,000	5,759,000	4,634,000	3,414,000	834,000
Water							
Carried From CB-3(Water)	7,921,725	3,238,000	\$ 3,170,725	\$ 434,000	\$ 359,000	\$ 435,000	\$ 285,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	7,921,725	3,238,000	3,170,725	434,000	359,000	435,000	285,000
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 30,254,725	\$ 5,496,000	\$ 8,604,725	\$ 6,193,000	\$ 4,993,000	\$ 3,849,000	\$ 1,119,000

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, 2018 to November 30, 2019

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer						
Carried From CB-3(Sewer)	\$ 22,333,000		\$ 8,433,000	\$ 13,900,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	22,333,000	-	8,433,000	13,900,000	-	-
Water						
Carried From CB-3(Water)	7,921,725		\$ 3,386,500	\$ 4,535,225		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	7,921,725	-	3,386,500	4,535,225	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 30,254,725	\$ -	\$ 11,819,500	\$ 18,435,225	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 30,254,725					
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.