

Authority Budget of:

Lower Township Municipal Utilities Authority

State Filing Year

2021

APPROVED COPY

For the Period:

December 1, 2021

to

November 30, 2022

www.ltmua.org

Authority Web Address



Division of Local Government Services

2021 AUTHORITY BUDGET

Certification Section

2021

**LOWER TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET**

FISCAL YEAR: FROM DECEMBER 1, 2021 TO NOVEMBER 30, 2022

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D Cwert CPA, RMA Date: 11/1/2021

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D Cwert CPA, RMA Date: 11/8/2021

2021 PREPARER'S CERTIFICATION


LOWER TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

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

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

Preparer's Signature:			
Name:	Stephen P. Testa, CPA, RMA for Romano, Hearing, Testa & Knorr		
Title:	Financial Services Consultant		
Address:	1830 Gallagher Drive, Suite 104, Vineland, New Jersey 08360		
Phone Number:	856.692.9100 Ext. 103	Fax Number:	856.764.8862
E-mail address	stesta@rhtservices.com		

2021 APPROVAL CERTIFICATION


LOWER TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Lower Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 6th day of October, 2021.

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
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The complete (**All Pages**) annual audits (**Not the Audit Synopsis**) of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying compliance

Sharon Otto

Title of Officer Certifying compliance

Secretary

Signature



2021 AUTHORITY BUDGET RESOLUTION

LOWER TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

WHEREAS, the Annual Budget and Capital Budget for the Lower Township Municipal Utilities Authority for the fiscal year beginning, December 1, 2021 and ending, November 30, 2022 has been presented before the governing body of the Lower Township Municipal Utilities Authority at its open public meeting of October 6, 2021; and

WHEREAS, the schedule of rents, fees and other charges, shown on **Budget Page F-2** 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 shown on **Budget Page F-4**, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Annual Budget – **Sewer Division** as introduced reflects Total Revenues of \$5,216,300, Total Appropriations, including any Accumulated Deficit if any, of \$5,296,300 and Total Unrestricted Net Position utilized of \$80,000; and

WHEREAS, the Annual Budget – **Water Division** as introduced reflects Total Revenues of \$3,835,200, Total Appropriations, including any Accumulated Deficit if any, of \$3,915,200 and Total Unrestricted Net Position utilized of \$80,000; and

WHEREAS, the Capital Budget/Program shown on **Capital Budget Page CB-3**, 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.


WHEREAS, the Capital Budget – **Sewer Division** as introduced reflects Total Capital Appropriations of \$13,125,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; and

WHEREAS, the Capital Budget – **Water Division** as introduced reflects Total Capital Appropriations of \$8,945,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Lower Township Municipal Utilities Authority, at an open public meeting held on October 6th, 2021 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, 2021 and ending, November 30, 2022 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Lower Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 3rd, 2021.



 (Secretary's Signature)

10/6/2021

 (Date)

Governing Body:

Recorded Vote:

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


2021 ADOPTION CERTIFICATION

LOWER TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Lower Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 3rd day of November, 2021.

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		

2021 ADOPTED BUDGET RESOLUTION

LOWER TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

WHEREAS, the Annual Budget and Capital Budget for the Lower Township Municipal Utilities Authority for the fiscal year beginning, December 1, 2021 and ending, November 30, 2022 has been presented before the governing body of the Lower Township Municipal Utilities Authority at its open public meeting of October 6th, 2021; and

WHEREAS, the Annual **Budget Page F-1** and Capital **Budget page CB-3** as presented for adoption reflects each item of revenue **Budget page F-2** and appropriation **budget page F-4** in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the Annual Budget – **Sewer Division** as introduced reflects Total Revenues of \$5,216,300, Total Appropriations, including any Accumulated Deficit if any, of \$5,296,300 and Total Unrestricted Net Position utilized of \$80,000; and


WHEREAS, the Capital Budget – **Sewer Division** as introduced reflects Total Capital Appropriations of \$13,125,500 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 \$3,835,200, Total Appropriations, including any Accumulated Deficit if any, of \$3,915,200 and Total Unrestricted Net Position utilized of \$80,000; and

WHEREAS, the Capital Budget – **Water Division** as introduced reflects Total Capital Appropriations of \$8,945,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0-; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Lower Township Municipal Utilities Authority, at an open public meeting held on November 3rd, 2021 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, 2021 and ending, November 30, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

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


 (Secretary's Signature)

11/3/2021
 (Date)

Governing Body:		Recorded Vote:			
		Aye	Nay	Abstain	Absent
Brian O'Connor	Chairman	X			
Jacqueline Henderson	Vice Chairman	X			
Harrison Bitting	Treasurer	X			
Marc Lambert	Assistant Treasurer	X			
Karen Rechner	Member	X			

2021 AUTHORITY BUDGET

Narrative and Information Section

2021 AUTHORITY BUDGET MESSAGE & ANALYSIS

LOWER TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

1. Complete a brief statement on the 2022/2022-2023 proposed Annual Budget and make comparison to the 2021/2021-2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Overall comments regarding the Budget:

Service Charges are budgeted consistent with the prior year, with only a 2.5% overall increase in revenue. Appropriations are 20.7% less than the prior year as explained below.

The Authority's current rate structure is sufficient to meet operating and debt service needs. However, the Authority is in the process of capital improvement upgrades to the Sewer plant and expansion of the water and sewer service to additional areas. This multi-year plan will require periodic assessment of the user rates to ensure adequate cash flows. 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.

With respect to Appropriations:

Administration – Budgeted Fringe Benefits decreased overall by 43.8%, primarily the result of a change in the allocation method between Administration and Costs of Providing Services to more properly reflect the use of the fringe benefits by employee rather than a percentage allocation. While a small cost of living adjustment is expected, there is a corresponding decrease since management has decided to not fill a new position that was originally budgeted for in the prior year.

Cost of Providing Services –Salaries and wages increased 34.5% as a result of cost of living adjustments as well as a provision for new hires and increases for new titles for employees that will take on supervisory roles. Employee benefits increased 34.1% in part due to the change in the allocation method between Administration and Cost of Providing Services as described above, providing for benefits for the new hire, and an anticipated increase in the employer share of Pension costs.

The net decrease in the provision for Renewal & Replacement Reserves in the amount of \$3,209,377, representing a decrease of 74.2% from the prior year, is the result of having unused prior year funded amounts available to use to fund current capital projects.

2. 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. Further, the Authority is finalizing the plans for a water expansion into the Del Haven and surrounding areas of Middle Township. This project will be financed through long term debt (NJ I-Bank) that will be billed to the beneficiaries of the expansion through a special assessment added to their water bills. The Authority has also begun construction of a Vacuum Sewer Expansion project.

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

N/A

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service payments, pilot payments, or other types of contracts or agreements (Example to provide police services to the Authority etc. and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

The Township of Lower has requested funds to balance their Municipal Budget.

5. The proposed budget must not reflect an anticipated deficit from 2022/2022-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

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

Not Applicable.

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. (If no changes to fees or rates indicate (**Answer as "Rates Are Staying the Same"**))

Rates Are Staying the Same

AUTHORITY CONTACT INFORMATION

2021

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

Name of Authority:	Lower Township Municipal Utilities Authority		
Federal ID Number:	22-1924355		
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:	1830 Gallagher Dr., Suite 104		
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

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

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

- 1) Provide the number of individuals employed in (Use **Most Recent W-3 Available 2020 or 2021**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 29
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2020 or 2021**) Transmittal of Wage and Tax Statements: \$1,526,341
- 3) Provide the number of regular voting members of the governing body: **5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)**
- 4) Provide the number of alternate voting members of the governing body: **None (Maximum is 2)**
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No** If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2021 or 2022 deadline has passed 2021 or 2022**) 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. **Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2). The compensation for all Board members was established by Ordinance of the Township of Lower and is \$5,500 per annum effective June 27, 2021. The compensation for the Executive Director and Superintendent is determined by written employment contract. Such contracts are reviewed and approved by the Authority's Board.**

- 11) Did the Authority pay for meals or catering during the current fiscal year? **No** *If “yes,” attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **No** *If “yes,” **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- First class or charter travel **No**
 - Travel for companions **No**
 - Tax indemnification and gross-up payments **No**
 - Discretionary spending account **No**
 - Housing allowance or residence for personal use **No**
 - Payments for business use of personal residence **No**
 - 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.**
 - Health or social club dues or initiation fees **No**
 - Personal services (i.e.: maid, chauffeur, chef) **No**
- If the answer to any of the above is “yes,” attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes** *If “no,” attach an explanation of the Authority’s process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If “yes,” attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If “yes,” attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board’s Electronic Municipal Marketplace Access (EMMA) as required? **Yes** *If “no,” attach a description of the Authority’s plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority’s systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** *If “yes,” attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority’s plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If “yes,” attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

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

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITIES

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2019 or 2021. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2022, the most recent W-2 and 1099 should be used 2021 or 2019 (60 days prior to start of budget year is November 1, 2021, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2021 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 being the most recent calendar year ended).

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

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

Lower Township Municipal Utilities Authority

For the Period December 1, 2021 to November 30, 2022

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
				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	Key Officer	Highest Compensated Employee	Former Employee	Base Salary/ Stipend	Bonus	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 Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
1 Brian O'Connor	Chairman		X				\$ 4,388			\$ 4,388	0	Cape May County	GIS Specialist	\$ 35	\$ 70,412		\$ 74,800		
2										0							0		
3 Jacqueline Henderson	Vice Chairperson		X				4,388			4,388	NONE						4,388		
4 Harrison Bitting	Treasurer		X				4,388			4,388	NONE						4,388		
5 Karen Rechner	Member		X				4,388			4,388	NONE						4,388		
6 Marc Lambert	Asst. Treasurer		X				4,388			4,388	NONE						4,388		
7 Michael Chapman	Exec. Director	40		X		X	138,775	651	27,709	167,135	NONE						167,135		
8 Craig Loper	Superintendent	40			X	X	101,508	686	57,074	159,268	Stone Harbor	Plant Operations			10,000		169,268		
9 Craig Loper (Cont'd)	Superintendent									0	Lower Cape May Region	Plant Operations			3,000		3,000		
10										0							0		
11										0							0		
12										0							0		
13										0							0		
14										0							0		
15										0							0		
Total:							<u>\$ 262,223</u>	<u>\$ -</u>	<u>\$ 1,337</u>	<u>\$ 84,782</u>	<u>\$ 348,342</u>				<u>\$ 83,412</u>	<u>\$ -</u>	<u>\$ 431,754</u>		

(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, 2021 to November 30, 2022

If Not Applicable X this box Below

	Annual Cost		# of Covered Members	Annual Cost		Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	# of Covered Members (Medical & Rx) Proposed Budget	Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year			
Active Employees - Health Benefits - Annual Cost								
Single Coverage	3	\$ 11,650	\$ 34,950	3	\$ 16,666	\$ 49,999	\$ (15,049)	-30.1%
Parent & Child	1	23,151	23,151	3	23,615	70,844	(47,693)	-67.3%
Employee & Spouse (or Partner)	1	25,380	25,380	2	26,573	53,145	(27,765)	-52.2%
Family	15	32,229	483,433	13	38,580	501,545	(18,112)	-3.6%
Employee Cost Sharing Contribution (enter as negative -)			(90,290)			(101,517)	11,227	-11.1%
Subtotal	20		476,624	21		574,016	(97,392)	-17.0%
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	4	14,244	56,975			-	56,975	#DIV/0!
Parent & Child	1	23,427	23,427	5	7,777	38,884	(15,457)	-39.8%
Employee & Spouse (or Partner)	8	27,881	223,046	8	15,169	121,353	101,693	83.8%
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	13		303,448	13		160,237	143,211	89.4%
GRAND TOTAL	33		\$ 780,072	34		\$ 734,253	\$ 45,819	6.2%

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, 2021 to November 30, 2022

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Brown, Rebecca		\$ -			
Chapman, Michael	29	15,567			x
Joseph, Nelson	10	2,334			x
Lowe, Justin	28	3,938			x
McFeeters, Erin	8	1,355			x
Melissa Bailey	37	5,245			x
Otto, Sharon	63	17,799			x
Bedell, Nicholas	16	2,805			x
Brown, Charles	22	5,270			x
Dunn, William	27	6,530			x
Embs, Donald	65	20,617			x
Franco, Matt	21	3,663			x
Fritsch, Mike	13	2,246			x
		46,182			
Total liability for accumulated compensated absences at beginning of current year		\$ 133,551			

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, 2021 to November 30, 2022

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Hearon, John	23	\$ 4,340			x
Hill, Joseph	13	2,189			x
Hilvert, Andrew	18	3,182			x
Johnson, Mark	43	14,903			x
Loper, Craig	0	-			x
Matsinger, Jesse J	12	3,068			x
Rogers, Daniel	8	1,440			x
Stockton, Edward C	0	-			x
Winslow, Dennis	48	11,548			x
Winter, Gustave	25	5,513			x
Total liability for accumulated compensated absences at beginning of current year		<u><u>\$ 46,182</u></u>			

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, 2021

to

November 30, 2022

If No Shared Services X this Box

X

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
None						

2021 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Lower Township Municipal Utilities Authority
For the Period **December 1, 2021** to **November 30, 2022**

	FY 2022 Proposed Budget						FY 2021 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
REVENUES										
Total Operating Revenues	\$ 5,178,800	\$ 3,664,700	\$ -	\$ -	\$ -	\$ -	\$ 8,843,500	\$ 8,619,800	\$ 223,700	2.6%
Total Non-Operating Revenues	37,500	170,500	-	-	-	-	208,000	208,000	-	0.0%
Total Anticipated Revenues	<u>5,216,300</u>	<u>3,835,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,051,500</u>	<u>8,827,800</u>	<u>223,700</u>	<u>2.5%</u>
APPROPRIATIONS										
Total Administration	632,000	617,000	-	-	-	-	1,249,000	1,378,500	(129,500)	-9.4%
Total Cost of Providing Services	3,546,050	2,245,950	-	-	-	-	5,792,000	4,864,529	927,471	19.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	64,750	446,908	-	-	-	-	511,658	495,917	15,741	3.2%
Total Operating Appropriations	4,242,800	3,309,858	-	-	-	-	7,552,658	6,738,946	813,712	12.1%
Total Interest Payments on Debt	29,363	354,856	-	-	-	-	384,219	395,392	(11,173)	-2.8%
Total Other Non-Operating Appropriations	1,024,137	250,486	-	-	-	-	1,274,623	4,484,000	(3,209,377)	-71.6%
Total Non-Operating Appropriations	1,053,500	605,342	-	-	-	-	1,658,842	4,879,392	(3,220,550)	-66.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	5,296,300	3,915,200	-	-	-	-	9,211,500	11,618,338	(2,406,838)	-20.7%
Less: Total Unrestricted Net Position Utilized	80,000	80,000	-	-	-	-	160,000	2,790,538	(2,630,538)	-94.3%
Net Total Appropriations	<u>5,216,300</u>	<u>3,835,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,051,500</u>	<u>8,827,800</u>	<u>223,700</u>	<u>2.5%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>0.0%</u>

Revenue Schedule

Lower Township Municipal Utilities Authority

For the Period December 1, 2021 to November 30, 2022

	FY 2022 Proposed Budget						FY 2021 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	Total All Operations	All Operations	
							Total All Operations	Total All Operations	All Operations	
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	4,300,000	3,084,000					\$ 7,384,000	\$ 7,192,000	\$ 192,000	2.7%
Business/Commercial	825,000	480,000					1,305,000	1,305,000	-	0.0%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other		31,700					31,700	-	31,700	#DIV/0!
Total Service Charges	5,125,000	3,595,700	-	-	-	-	8,720,700	8,497,000	223,700	2.6%
<i>Connection Fees</i>										
Residential	4,800	8,000					12,800	12,800	-	0.0%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	4,800	8,000	-	-	-	-	12,800	12,800	-	0.0%
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
Type in (Grant, Other Rev)	32,000	49,000					81,000	81,000	-	0.0%
Type in (Grant, Other Rev)	17,000	12,000					29,000	29,000	-	0.0%
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue	49,000	61,000	-	-	-	-	110,000	110,000	-	0.0%
Total Operating Revenues	5,178,800	3,664,700	-	-	-	-	8,843,500	8,619,800	223,700	2.6%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Tower Lease Revenue		133,000					133,000	133,000	-	0.0%
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	133,000	-	0.0%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	37,500	37,500					75,000	75,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	37,500	37,500	-	-	-	-	75,000	75,000	-	0.0%
Total Non-Operating Revenues	37,500	170,500	-	-	-	-	208,000	208,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 5,216,300	\$ 3,835,200	\$ -	\$ -	\$ -	\$ -	\$ 9,051,500	\$ 8,827,800	\$ 223,700	2.5%

Prior Year Adopted Revenue Schedule

Lower Township Municipal Utilities Authority

FY 2021 Adopted Budget

	Sewer	Water	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	4,108,000	3,084,000					\$ 7,192,000
Business/Commercial	825,000	480,000					1,305,000
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	4,933,000	3,564,000	-	-	-	-	8,497,000
<i>Connection Fees</i>							
Residential	4,800	8,000					12,800
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	4,800	8,000	-	-	-	-	12,800
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Penalty/Interest Revenue	32,000	49,000					81,000
Miscellaneous Fees	17,000	12,000					29,000
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)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	49,000	61,000	-	-	-	-	110,000
Total Operating Revenues	4,986,800	3,633,000	-	-	-	-	8,619,800
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Tower Lease Revenue		133,000					133,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	133,000	-	-	-	-	133,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	37,500	37,500					75,000
Penalties							-
Other							-
Total Interest	37,500	37,500	-	-	-	-	75,000
Total Non-Operating Revenues	37,500	170,500	-	-	-	-	208,000
TOTAL ANTICIPATED REVENUES	\$ 5,024,300	\$ 3,803,500	\$ -	\$ -	\$ -	\$ -	\$ 8,827,800

Appropriations Schedule

Lower Township Municipal Utilities Authority
For the Period December 1, 2021 to November 30, 2022

	FY 2022 Proposed Budget						FY 2021 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	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 218,000	\$ 218,000				\$ 436,000	\$ 458,000	\$ (22,000)	-4.8%
Fringe Benefits	84,000	84,000				168,000	299,000	(131,000)	-43.8%
Total Administration - Personnel	302,000	302,000	-	-	-	604,000	757,000	(153,000)	-20.2%
<i>Administration - Other (List)</i>									
See Attached	330,000	315,000				645,000	621,500	23,500	3.8%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	330,000	315,000	-	-	-	645,000	621,500	23,500	3.8%
Total Administration	632,000	617,000	-	-	-	1,249,000	1,378,500	(129,500)	-9.4%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	921,000	756,000				1,677,000	1,247,000	430,000	34.5%
Fringe Benefits	562,050	471,950				1,034,000	771,000	263,000	34.1%
Total COPS - Personnel	1,483,050	1,227,950	-	-	-	2,711,000	2,018,000	693,000	34.3%
<i>Cost of Providing Services - Other (List)</i>									
See Attached	2,063,000	1,018,000				3,081,000	2,846,529	234,471	8.2%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	2,063,000	1,018,000	-	-	-	3,081,000	2,846,529	234,471	8.2%
Total Cost of Providing Services	3,546,050	2,245,950	-	-	-	5,792,000	4,864,529	927,471	19.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	64,750	446,908	-	-	-	511,658	495,917	15,741	3.2%
Total Operating Appropriations	4,242,800	3,309,858	-	-	-	7,552,658	6,738,946	813,712	12.1%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	29,363	354,856	-	-	-	384,219	395,392	(11,173)	-2.8%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve	944,137	170,486				1,114,623	4,324,000	(3,209,377)	-74.2%
Municipality/County Appropriation	80,000	80,000				160,000	160,000	-	0.0%
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations	1,053,500	605,342	-	-	-	1,658,842	4,879,392	(3,220,550)	-66.0%
TOTAL APPROPRIATIONS	5,296,300	3,915,200	-	-	-	9,211,500	11,618,338	(2,406,838)	-20.7%
ACCUMULATED DEFICIT						-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	5,296,300	3,915,200	-	-	-	9,211,500	11,618,338	(2,406,838)	-20.7%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	80,000	80,000	-	-	-	160,000	160,000	-	0.0%
Other						-	2,630,538	(2,630,538)	-100.0%
Total Unrestricted Net Position Utilized	80,000	80,000	-	-	-	160,000	2,790,538	(2,630,538)	-94.3%
TOTAL NET APPROPRIATIONS	\$ 5,216,300	\$ 3,835,200	\$ -	\$ -	\$ -	\$ 9,051,500	\$ 8,827,800	\$ 223,700	2.5%

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

5% of Total Operating Appropriations \$ 212,140.00 \$ 165,492.91 \$ - \$ - \$ - \$ - \$ 377,632.91

**Lower Township Municipal Utilities Authority
Appropriations Supporting Schedule
Budget Year 12-1-21 through 11-30-22**

	Appropriations (Proposed)		Appropriations (Curr. Adopted)	
	FY 2021-22		FY 2020-21	
	Sewer	Water	Sewer	Water
Administration - Other :				
Professional Services	\$ 138,000	\$ 163,000	\$ 133,000	\$ 158,000
Insurance	84,000	56,000	78,000	52,000
Computer Supplies, Services & Licenses	45,000	37,000	40,500	36,500
Other Administration	63,000	59,000	63,100	60,400
Total Administration - Other	\$ 330,000	\$ 315,000	\$ 314,600	\$ 306,900
Cost of Providing Services - Other:				
Chemicals	\$ 210,000	\$ 83,000	\$ 180,000	\$ 46,500
Sludge Handling	310,000		310,000	
Utilities	301,000	143,000	287,000	133,500
Cape May County MUA Agreement	700,000		600,000	
Collection Materials & Supplies	130,000		130,029	
Plant Materials & Supplies	125,000		125,000	
Transportation Equipment Fuel & Expenses	90,000	55,000	87,500	66,500
Water Distribution Supplies		200,000		200,000
Well/Tank Parts & Maintenance		30,000		40,000
Water Meters		400,000		400,000
Lab Testing	35,000	40,000		40,000
Other	162,000	67,000	171,000	29,500
Total Cost of Providing Services - Other	\$ 2,063,000	\$ 1,018,000	\$ 1,890,529	\$ 956,000

Prior Year Adopted Appropriations Schedule

Lower Township Municipal Utilities Authority

	<i>FY 2021 Adopted Budget</i>						Total All
	Sewer	Water	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 229,000	\$ 229,000					\$ 458,000
Fringe Benefits	152,000	147,000					299,000
Total Administration - Personnel	381,000	376,000	-	-	-	-	757,000
<i>Administration - Other (List)</i>							
See Attached	314,600	306,900					621,500
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	314,600	306,900	-	-	-	-	621,500
Total Administration	695,600	682,900	-	-	-	-	1,378,500
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	709,000	538,000					1,247,000
Fringe Benefits	431,000	340,000					771,000
Total COPS - Personnel	1,140,000	878,000	-	-	-	-	2,018,000
<i>Cost of Providing Services - Other (List)</i>							
See Attached	1,890,529	956,000					2,846,529
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,890,529	956,000	-	-	-	-	2,846,529
Total Cost of Providing Services	3,030,529	1,834,000	-	-	-	-	4,864,529
Total Principal Payments on Debt Service in Lieu of Depreciation	61,050	434,867	-	-	-	-	495,917
Total Operating Appropriations	3,787,179	2,951,767	-	-	-	-	6,738,946
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	31,095	364,297	-	-	-	-	395,392
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	2,873,000	1,451,000					4,324,000
Municipality/County Appropriation	80,000	80,000					160,000
Other Reserves							-
Total Non-Operating Appropriations	2,984,095	1,895,297	-	-	-	-	4,879,392
TOTAL APPROPRIATIONS	6,771,274	4,847,064	-	-	-	-	11,618,338
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,771,274	4,847,064	-	-	-	-	11,618,338
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	80,000	80,000	-	-	-	-	160,000
Other	1,666,974	963,564					2,630,538
Total Unrestricted Net Position Utilized	1,746,974	1,043,564	-	-	-	-	2,790,538
TOTAL NET APPROPRIATIONS	\$ 5,024,300	\$ 3,803,500	\$ -	\$ -	\$ -	\$ -	\$ 8,827,800

* 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 \$ 189,358.95 \$ 147,588.36 \$ - \$ - \$ - \$ - \$ 336,947.31

Debt Service Schedule - Principal

Lower Township Municipal Utilities Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Adopted Budget Year 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027	Thereafter	Total Principal Outstanding
<i>Sewer</i>									
Series 2012	\$ 61,050	\$ 64,750	\$ 66,600	\$ 68,450	\$ 70,300	\$ 72,150	\$ 75,850	\$ 505,050	\$ 923,150
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	61,050	64,750	66,600	68,450	70,300	72,150	75,850	505,050	923,150
<i>Water</i>									
Series 2012	103,950	110,250	113,400	116,550	119,700	122,850	129,150	\$ 859,950	1,571,850
USDA Series 2010	29,679	30,878	32,126	33,423	34,774	36,178	37,640	1,390,363	1,595,382
USDA Series 2013	152,221	155,473	158,795	162,187	165,652	169,191	172,805	6,050,642	7,034,745
USDA Series 2017	60,393	61,683	63,001	64,347	65,721	67,125	68,559	2,901,467	3,291,903
NJIB Series 2020A-1	88,624	88,624	88,624	88,624	88,624	93,624	93,624	2,219,730	2,761,475
Total Principal	434,867	446,908	455,946	465,131	474,471	488,968	501,778	13,422,152	16,255,355
<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	\$ 495,917	\$ 511,658	\$ 522,546	\$ 533,581	\$ 544,771	\$ 561,118	\$ 577,628	\$ 13,927,202	\$ 17,178,505

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

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

Debt Service Schedule - Interest

Lower Township Municipal Utilities Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Adopted Budget Year 2021	Proposed Budget Year 2022	<i>Fiscal Year Ending in</i>					Thereafter	Total Interest Payments Outstanding
			2023	2024	2025	2026	2027		
<i>Sewer</i>									
Series 2012	\$ 31,095	\$ 29,363	\$ 27,350	\$ 25,155	\$ 22,901	\$ 20,586	\$ 18,181	\$ 52,867	\$ 196,403
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	31,095	29,363	27,350	25,155	22,901	20,586	18,181	52,867	196,403
<i>Water</i>									
Series 2012	52,946	49,996	46,569	42,832	38,993	35,052	30,957	90,017	334,416
USDA Series 2010	64,709	63,510	62,262	60,964	59,614	58,209	56,748	729,971	1,091,278
USDA Series 2013	151,919	148,667	145,345	141,953	138,488	134,949	131,335	1,855,564	2,696,301
USDA Series 2017	70,917	69,627	68,309	66,963	65,589	64,185	62,751	1,037,029	1,434,453
NJIB Series 2020A-1	23,806	23,056	22,306	21,556	20,806	20,056	19,056	242,200	369,038
Total Interest Payments	364,297	354,856	344,791	334,268	323,490	312,451	300,847	3,954,781	5,925,486
<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	-	-	-	-	-	-	-	-	-
<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	\$ 395,392	\$ 384,219	\$ 372,141	\$ 359,423	\$ 346,391	\$ 333,037	\$ 319,028	\$ 4,007,648	\$ 6,121,889

2021

LOWER TOWNSHIP
MUNICIPAL UTILITIES
AUTHORITY CAPITAL
BUDGET/
PROGRAM

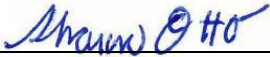
2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

LOWER TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

[X] enter X to the left if this paragraph is applicable

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 7th day of October, 2021.

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		

2021 CAPITAL BUDGET/PROGRAM MESSAGE

LOWER TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects?

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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

A long-term infrastructure needs assessment has been performed in fiscal year 2017 that included the Wastewater Treatment Facility.

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

New Jersey Infrastructure Bank and Revenue Bonds are planned to be issued.

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, 2021 to November 30, 2022

		<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)	\$ 13,125,500		\$ 2,425,500	\$ 10,700,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	13,125,500	-	2,425,500	10,700,000	-	-
<i>Water</i>						
Carried From CB-3(Water)	8,945,500		\$ 1,445,500	\$ 7,500,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	8,945,500	-	1,445,500	7,500,000	-	-
<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	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 22,071,000	\$ -	\$ 3,871,000	\$ 18,200,000	\$ -	\$ -

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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Treatment Plant Improvements										
Plant Capital Improvement Plan	\$ 690,000	\$	\$	\$ 690,000	\$ 690,000	\$	\$	\$	\$	\$
Valves & Blowers	100,000			100,000	100,000					
Waste Activated Sludge Thickening	700,000			700,000	700,000					
Collection System Improvements										
Vacuum Sewer Expansion	21,361,000		21,361,000		10,700,000	10,661,000				
Pump Station Rehabilitation	2,550,000			2,550,000	300,000	450,000	450,000	450,000	450,000	450,000
Sanitary Sewer Main Replacement	3,000,000			3,000,000	500,000	500,000	500,000	500,000	500,000	500,000
Equipment & Vehicles										
Replace Utility Body Trucks *	219,000			219,000	45,000	34,000	35,000	35,000	35,000	35,000
Crane Truck 75% Sewer/25% Water	150,000			150,000		150,000				
Replace Supervision Vehicles *	55,000			55,000	30,000		25,000			
Equipment & Vehicle Repairs & Upgrades	315,000			315,000	50,000	51,000	52,000	53,000	54,000	55,000
Other										
SCADA	70,500			70,500	10,500	11,000	11,500	12,000	12,500	13,000
Totals	\$ 29,210,500	\$ -	\$ 21,361,000	\$ 7,849,500	\$ 13,125,500	\$ 11,857,000	\$ 1,073,500	\$ 1,050,000	\$ 1,051,500	\$ 1,053,000

* 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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Water Production										
Conversion to Chlorine Tablet System	\$ 260,000	\$	\$	\$ 260,000	\$ 260,000	\$	\$	\$	\$	\$
Well Inspection & Refurbish	800,000			800,000	300,000	100,000	100,000	100,000	100,000	100,000
Water Storage										
Tank Painting & Repairs	100,000			100,000	100,000					
Water Distribution										
Water Main Replacement - Water Accountability Act	3,900,000			3,900,000	650,000	650,000	650,000	650,000	650,000	650,000
Del Haven Water Main Extension	10,300,000		10,300,000		7,500,000	2,800,000				
Equipment & Vehicles										
Replace Utility Body Trucks *	219,000			219,000	45,000	34,000	35,000	35,000	35,000	35,000
Crane Truck 75% Sewer/25% Water	50,000			50,000		50,000				
Replace Supervision Vehicles *	55,000			55,000	30,000		25,000			
Equipment & Vehicle Repairs & Upgrades	315,000			315,000	50,000	51,000	52,000	53,000	54,000	55,000
Other										
SCADA	70,500			70,500	10,500	11,000	11,500	12,000	12,500	13,000
Totals	\$ 16,069,500	\$ -	\$ 10,300,000	\$ 5,769,500	\$ 8,945,500	\$ 3,696,000	\$ 873,500	\$ 850,000	\$ 851,500	\$ 853,000

* 50% Water & 50% Sewer

5 Year Capital Improvement Plan

Lower Township Municipal Utilities Authority

For the Period December 1, 2021 to November 30, 2022

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Sewer</i>							
Carried From CB-3(Sewer)	\$ 29,210,500	\$ 13,125,500	\$ 11,857,000	\$ 1,073,500	\$ 1,050,000	\$ 1,051,500	\$ 1,053,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	29,210,500	13,125,500	11,857,000	1,073,500	1,050,000	1,051,500	1,053,000
<i>Water</i>							
Carried From CB-3(Water)	16,069,500	8,945,500	\$ 3,696,000	\$ 873,500	\$ 850,000	\$ 851,500	\$ 853,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	16,069,500	8,945,500	3,696,000	873,500	850,000	851,500	853,000
<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	-	-	-	-	-	-	-
TOTAL	\$ 45,280,000	\$ 22,071,000	\$ 15,553,000	\$ 1,947,000	\$ 1,900,000	\$ 1,903,000	\$ 1,906,000

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, 2021 to November 30, 2022

		<i>Funding Sources</i>				
<u>Estimated Total Cost</u>		<u>Unrestricted Net Position Utilized</u>	<u>Renewal & Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>	<u>Other Sources</u>
<i>Sewer</i>						
Carried From CB-3(Sewer)	\$ 29,210,500		\$ 7,849,500	\$ 21,361,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>29,210,500</u>	-	<u>7,849,500</u>	<u>21,361,000</u>	-	-
<i>Water</i>						
Carried From CB-3(Water)	16,069,500		\$ 5,769,500	\$ 10,300,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>16,069,500</u>	-	<u>5,769,500</u>	<u>10,300,000</u>	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>-</u>	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>-</u>	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>-</u>	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>-</u>	-	-	-	-	-
TOTAL	<u>\$ 45,280,000</u>	<u>\$ -</u>	<u>\$ 13,619,000</u>	<u>\$ 31,661,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 45,280,000</u>					
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.