

Authority Budget of:

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FEB 11 2019

Washington Township Municipal Utilities Authority

State Filing Year

2019

For the Period:

February 1, 2019

to

January 31, 2020

www.wtmua.com

Authority Web Address

ADOPTED COPY

Department Of



Community
Affairs

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

**WASHINGTON TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET**

FISCAL YEAR: FROM FEBRUARY 1, 2019 TO JANUARY 31, 2020

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: 1/14/2019

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 2/13/2019

2019 PREPARER'S CERTIFICATION

WASHINGTON TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: FEBRUARY 1, 2019 TO: JANUARY 31, 2020


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

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

Preparer's Signature:	<i>Elizabeth S. Rogale-Pavlik</i>		
Name:	Elizabeth S. Rogale-Pavlik		
Title:	Deputy Executive Director/CFO		
Address:	152 Whitman Drive Turnersville, NJ 08012		
Phone Number:	(856) 227-7788	Fax Number:	(856) 227-0758
E-mail address	erogalewtmua@verizon.net		

FISCAL YEAR: **FROM:** FEBRUARY 1, 2019 **TO:** JANUARY 31, 2020

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:	Matt Gorman		
Title:	Secretary/Treasurer		
Address:	152 Whitman Drive Turnersville, NJ 08012		
Phone Number:	(856) 227-7788	Fax Number:	(856) 227-0758
E-mail address	agrassiawtmua@verizon.net		

INTERNET WEBSITE CERTIFICATION

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

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

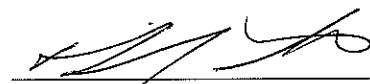
Name of Officer Certifying compliance

Rich Silvesti

Title of Officer Certifying compliance

Chairman

Signature



2018-104

2019 AUTHORITY BUDGET RESOLUTION WASHINGTON TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: FEBRUARY 1, 2019 TO: JANUARY 31, 2020

WHEREAS, the Annual Budget and Capital Budget for the Washington Township Municipal Utilities Authority for the fiscal year beginning, February 1, 2019 and ending, January 31, 2020 has been presented before the governing body of the Washington Township Municipal Utilities Authority at its open public meeting of November 27, 2018 ; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 11,922,750, Total Appropriations, including any Accumulated Deficit if any, of \$ 12,371,045 and Total Unrestricted Net Position utilized of \$ 448,295; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$ 1,287,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$ 787,500 and

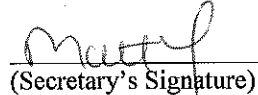
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Washington Township Municipal Utilities Authority, at an open public meeting held on November 27, 2018 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Washington Township Municipal Utilities Authority for the fiscal year beginning, February 1, 2019 and ending, January 31, 2020 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 Washington Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on January 29, 2019.


(Secretary's Signature)

11/27/18
(Date)

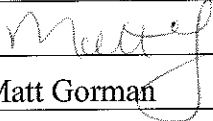
Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Rich Silvesti	X			
Harry Adams	X			
Raymond C. DiNovi, Jr.				✓
Matt Gorman	X			
Jack Yerkes	x			
Frank Cianci				✓
Bonnie Vance	✓			

2019 ADOPTION CERTIFICATION

WASHINGTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: FEBRUARY 1, 2019 TO: JANUARY 31, 2020

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 Washington Township Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 29th day of, January, 2019.

Officer's Signature:			
Name:	Matt Gorman		
Title:	Secretary/Treasurer		
Address:	152 Whitman Drive Turnersville, NJ 08012		
Phone Number:	(856) 227-7788	Fax Number:	(856) 227-0758
E-mail address	agrassiawtmua@verizon.net		

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS WASHINGTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: FEBRUARY 1, TO: JANUARY 31,
2019 2020

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 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. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

See attached

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% (**As shown on budget page F-2 explain reason for change for each revenue changing more than 10%**) from the current year adopted budget.

See attached

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

See attached

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.

See attached

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

Not applicable

6. The proposed budget must not reflect an anticipated deficit from 2019/2019-2020 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

1. The proposed budget includes a 10.8% decrease in non-operating appropriations due to reduced interest payments on debt.
2. The proposed budget includes a 150.0% increase in non-operating revenues due to consistent increased investment interest rates.
3. The local economy is stable and should have no impact on the proposed budget.
4. Unrestricted net position is being used to balance the Authority's operating budget and to fund capital improvements needed to maintain the Authority's water and sewer infrastructure.
7. The Authority's rates have not changed since the prior year budget submission.

AUTHORITY CONTACT INFORMATION

2019

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

Name of Authority:	Washington Township Municipal Utilities Authority		
Federal ID Number:	22-1805237		
Address:	152 Whitman Drive		
City, State, Zip:	Turnersville	NJ	08012
Phone: (ext.)	(856) 227-7788	Fax:	(856) 227-7788

Preparer's Name:	Elizabeth S. Rogale-Pavlik		
Preparer's Address:	152 Whitman Drive		
City, State, Zip:	Turnersville	NJ	08012
Phone: (ext.)	(856) 227-7788	Fax:	(856) 227-0758
E-mail:	erogalewtmua@verizon.net		

Chief Executive Officer:	Angela Grassia		
Phone: (ext.)	(856) 227-7788	Fax:	(856) 227-0758
E-mail:	agrassiawtmua@verizon.net		

Chief Financial Officer:	Elizabeth S. Rogale-Pavlik		
Phone: (ext.)	(856) 227-7788	Fax:	(856) 415-0199
E-mail:	erogalewtmua@verizon.net		

Name of Auditor:	Michael Welding		
Name of Firm:	Bowman & Company, LLP		
Address:	6 North Broad Street		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	(856) 853-0440	Fax:	(856) 782-5092
E-mail:	mwelding@bowmanllp.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

WASHINGTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: FEBRUARY 1, TO: JANUARY 31,
2019 2020

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 2017 or 2018) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 38
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2017 or 2018) Transmittal of Wage and Tax Statements: \$1,669,550.35
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 2
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? 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, 2018 or 2019 deadline has passed 2018 or 2019) 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? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all employees.**
- 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:
- 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
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (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)
- 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.

- 10) The compensation for all Board members was established by Ordinance 10-1985 of the Township of Washington. The compensation for the Executive Director, Deputy Executive Director/Superintendent, and Deputy Executive Director/CFO are determined by written employment contract. Such contracts are reviewed and approved by the Authority's Board.
- 13) g. Angela Grassia, Executive Director: Auto Fringe for personal use of vehicle- \$780 annually
Matthew Mallon, Superintendent: Auto Fringe for personal use of vehicle- \$780 annually
Matthew Walker, Assistant Superintendent: Auto Fringe for personal use of vehicle- \$780 annually
Johnny Pacitti, Foreman: Auto Fringe for personal use of vehicle- \$780 annually

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES, HIGHEST
COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
WASHINGTON TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY**

FISCAL YEAR: FROM: FEBRUARY 1, TO: JANUARY 31,
2019 2020

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 2017 or 2018. 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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 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)

Washington Township Municipal Utilities Authority

For the Period February 1, 2015 to January 31, 2020

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)

2/ 1099)																		
Column for each person)																		
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	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	2/ 1099)			Total Compensation All Public Entities		
													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		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.)
1 Rich Silvesti	Chairman	x	x					\$ 1,200				\$ 1,200	None				\$ 1,200	
2 Rey Dinovi	Vice Chairman	x	x					800				800	None				800	
3 Matt Gorman	Secretary/Treasurer	x	x					1,100				1,100	None				1,100	
4 Jack Yerkes	Member	x	x					800				800	None				800	
5 Harry Adams	Member	x	x					800				800	None				800	
6 Frank Clandi	Alternate Member	x	x					696				696	None				696	
7 Bonnie Vance	Alternate Member	x	x					522				522	None				522	
8 Angela Grassia	Executive Director	34	x					117,317	50	3,145	25,000	145,512	None				145,512	
9 Matthew Mallon	Dept Exec Dir/super	37.5	x					119,282	50	3,221	38,000	160,553	None				160,553	
10 Elizabeth Rogale-Pavlik	Dept Exec Dir/CFO	34	x					112,002	50	5,000		117,052	GC Board of Taxation Commissioner	N/A		17,591	134,643	
11												0	0				0	
12												0	0				0	
13												0	0				0	
14												0	0				0	
15												0	0				0	
Total:								\$ 854,518	\$ 150	\$ 11,366	\$ 63,000	\$ 429,035		\$ 17,591	\$ -	\$ 446,628		

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

Washington Township Municipal Utilities Authority

Yes	Yes or No
Yes	Yes or No

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

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

Page N-5

Schedule of Accumulated Liability for Compensated Absences

Washington Township Municipal Utilities Authority

For the Period February 1, 2019 to January 31, 2020

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

X Box if Authority has no Compensated Absences

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	
See Attached Schedule		\$ 180,015				
Total liability for accumulated compensated absences at beginning of current year		\$ 180,015				

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

WASHINGTON TOWNSHIP MUA
ANALYSIS OF COMPENSATED ABSENCES
FOR THE FISCAL YEAR ENDING JANUARY 31, 2018

	HOURLY RATE AS OF 1/31/2018	SICK LEAVE HOURS AS OF 1/31/2018	MAX SICK LEAVE OBLIGATION (NOTE 1)	VACATION HOURS AS OF 1/31/2018	MAX VACATION OBLIGATION	COMP HOURS AS OF 1/31/2018	MAX COMP OBLIGATION	GRAND TOTAL	Legal Basis for Benefit		
									Approved Labor Agreement	Resolution	Individual Employment Agreement
Brown, Linda	21.63	272.75	2,950.35	161.50	3,493.90	-	-	6,444.25	X		
Ebbinger, Marybeth	17.55	187.00	1,641.35	68.00	1,193.71	-	-	2,835.07	X		
Frattali, Sandra	27.63	302.00	4,172.76	136.00	3,758.25	-	-	7,931.01	X		
Grassia, Angela	69.55	561.00	14,187.46	119.00	8,276.02	-	-	22,463.48			X
Meehan, Renee	26.61	65.00	864.83	175.00	4,656.80	-	-	5,521.63	X		
Meher, Kate	24.39	236.50	2,883.82	167.00	4,072.70	-	-	6,956.52		X	
Monzione, Linda	29.29	367.00	5,374.12	136.00	3,983.00	-	-	9,357.12	X		
Rogale-Pavlik, Elizabeth	64.07	60.00	1,922.02	25.00	1,601.68	-	-	3,523.70			X
Tarasevich, Diana	24.42	552.00	4,981.05	136.00	3,320.70	-	-	8,301.76	X		
Masino, Angela	18.02	38.00	342.46	22.50	405.55	-	-	748.01	X		
Bagin, Christopher	20.50	108.50	1,112.13	67.50	1,383.75	-	-	2,495.88	X		
Barrett, William	22.08	154.00	1,699.92	7.50	165.58	33.50	739.58	2,605.08	X		
Culligan, Cory	22.08	26.50	292.52	15.00	331.15	23.25	513.29	1,136.96	X		
Fedoryka, Michael	20.24	333.50	3,374.55	60.00	1,214.23	27.00	546.40	5,135.18	X		
Greene, Ryan	20.50	55.00	563.75	75.00	1,537.50	16.00	328.00	2,429.25	X		
Hall, Richard	31.54	326.25	5,144.71	120.00	3,784.62	0.75	23.65	8,952.98	X		
Jannetti, Greg	25.23	70.00	883.08	97.50	2,460.00	7.75	195.54	3,538.62	X		
Lanatto, Justin	23.13	245.00	2,833.21	7.50	173.46	3.50	80.95	3,087.62	X		
Mallon, Matthew	65.10	637.50	14,648.31	64.50	4,199.18	-	-	18,847.49			X
McDonald, Thomas	23.13	66.00	763.23	90.00	2,081.54	-	-	2,844.77	X		
Mazzuca, Anthony	20.50	95.75	981.44	52.50	1,076.25	-	-	2,057.69	X		
Mela, Mark	20.50	132.50	1,358.13	67.00	1,373.50	-	-	2,731.63	X		
Messina, Michael	25.23	275.00	3,489.23	97.50	2,460.00	1.00	25.23	5,954.46	X		
Murray, Timothy	20.50	90.00	922.50	22.50	461.25	0.75	15.38	1,399.13	X		
Oliver, Douglas	29.44	545.25	6,623.08	82.50	2,428.46	9.25	272.28	9,323.82	X		
Pacitti, Johnny	33.33	385.75	6,429.17	90.00	3,000.00	10.00	333.33	9,762.50		X	
Perry, Michael	27.33	379.75	5,189.92	187.50	5,125.00	8.00	218.67	10,533.58	X		
Scout, William	23.13	205.00	2,370.64	30.00	693.85	23.25	537.73	3,602.22	X		
Walker, Matthew	35.38	310.75	5,497.88	41.00	1,450.77	-	-	6,948.65		X	
Ward, Michael	25.23	150.25	1,895.46	-	-	25.75	649.69	2,545.15	X		

\$ 180,015.20

Note 1: For employees working 37.5 hrs/week, up to 75 days of sick leave (562.50 hours) can be accumulated (plus a maximum of 75 hours of current sick leave for a total of 637.5 hours). Sick leave payment is equal to 1/2 the hourly rate of pay for up to 60 accumulated days (450 hours).

Note 1: For employees working 34 hrs/week, up to 60 days of sick leave (510 hours) can be accumulated (plus a maximum of 68 hours of current sick leave for a total of 578 hours). Sick leave payment is equal to 1/2 the hourly rate of pay for up to 48 accumulated days (408 hours).

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Washington Township Municipal Utilities Authority
February 1, 2019 to January 31, 2020

For the Period

	FY 2020 Proposed Budget						FY 2019 Adopted Budget	% Increase (Decrease) Proposed vs. Adopted	
	SEWER	WATER	0	0	0	0	Total All Operations	All Operations	All Operations
REVENUES									
Total Operating Revenues	\$ 7,323,000	\$ 4,072,000	\$ -	\$ -	\$ -	\$ -	\$ 11,452,805	\$ (57,805)	-0.5%
Total Non-Operating Revenues	51,375	476,375	-	-	-	-	496,750	31,000	6.2%
Total Anticipated Revenues	7,374,375	4,548,375	-	-	-	-	11,949,555	(26,805)	-0.2%
APPROPRIATIONS									
Total Administration	990,638	1,015,638	-	-	-	-	2,006,400	5,876	0.3%
Total Cost of Providing Services	6,155,338	2,276,366	-	-	-	-	8,299,500	132,204	1.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	407,993	1,153,019	-	-	-	-	1,482,436	78,576	5.3%
Total Operating Appropriations	7,553,969	4,445,023	-	-	-	-	11,782,336	216,656	1.8%
Total Interest Payments on Debt	105,038	267,015	-	-	-	-	417,219	(45,166)	-10.8%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	105,038	267,015	-	-	-	-	417,219	(45,166)	-10.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	7,659,007	4,712,038	-	-	-	-	12,199,555	171,490	1.4%
Less: Total Unrestricted Net Position Utilized	284,632	163,663	-	-	-	-	250,000	198,295	79.3%
Net Total Appropriations	7,374,375	4,548,375	-	-	-	-	11,949,555	(26,805)	-0.2%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Washington Township Municipal Utilities Authority

For the Period February 1, 2019 to January 31, 2020

F-2

Washington Township Municipal Utilities Authority

F-3

Appropriations Schedule

Washington Township Municipal Utilities Authority
For the Period February 1, 2019 to January 31, 2020

	FY 2020 Proposed Budget						FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	SEWER	WATER	0	0	0	0	Total All Operations	Total All Operations	All Operations All Operations
OPERATING APPROPRIATIONS									
Administration - Personnel									
Salary & Wages	\$ 313,200	\$ 313,200					\$ 626,400	\$ 10,000	1.6%
Fringe Benefits	430,438	430,438					860,876	5,876	0.7%
Total Administration - Personnel	743,638	743,638	-	-	-	-	1,487,276	15,876	1.1%
Administration - Other (List)									
See Attached Schedule	247,000	272,000					519,000	(10,000)	-1.9%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	247,000	272,000	-	-	-	-	519,000	(10,000)	-1.9%
Total Administration	990,638	1,015,638	-	-	-	-	2,006,276	5,876	0.3%
Cost of Providing Services - Personnel									
Salary & Wages	750,750	404,250					1,155,000	(25,000)	-2.1%
Fringe Benefits	441,088	240,616					681,704	65,204	10.6%
Total COPS - Personnel	1,191,838	644,866	-	-	-	-	1,836,704	40,204	2.2%
Cost of Providing Services - Other (List)									
See Attached Schedule	4,963,500	1,631,500					6,595,000	92,000	1.4%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	4,963,500	1,631,500	-	-	-	-	6,595,000	92,000	1.4%
Total Cost of Providing Services	6,155,338	2,276,366	-	-	-	-	8,431,704	132,204	1.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	407,993	1,153,019	-	-	-	-	1,561,012	78,576	5.3%
Total Operating Appropriations	7,553,969	4,445,023	-	-	-	-	11,998,992	216,656	1.8%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	105,038	267,015	-	-	-	-	372,053	(45,166)	-10.8%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	105,038	267,015	-	-	-	-	372,053	(45,166)	-10.8%
TOTAL APPROPRIATIONS	7,659,007	4,712,038	-	-	-	-	12,371,045	171,490	1.4%
ACCUMULATED DEFICIT							-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,659,007	4,712,038	-	-	-	-	12,371,045	171,490	1.4%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	284,632	163,663					448,295	198,295	79.3%
Total Unrestricted Net Position Utilized	284,632	163,663	-	-	-	-	448,295	198,295	79.3%
TOTAL NET APPROPRIATIONS	\$ 7,374,375	\$ 4,548,375	\$ -	\$ -	\$ -	\$ -	\$ 11,922,750	\$ (26,805)	-0.2%

* 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 \$ 377,698.45 \$ 222,251.15 \$ - \$ - \$ - \$ - \$ 599,949.60

WASHINGTON TOWNSHIP MUA
SUMMARY: 2019 - 2020 APPROVED BUDGET

Approved 2019-2020					
	Total	Sewer Admin-Other	Sewer COPS-Other	Water Admin-Other	Water COPS-Other
EXPENDITURES					
OTHER EXPENSES					
Office Supplies & Expense	\$ 20,000	\$ 10,000		\$ 10,000	
Computer Expense	\$ 15,000	\$ 7,500		\$ 7,500	
Office Maintenance / Contracts	\$ 55,000	\$ 27,500		\$ 27,500	
Billing Expenses	\$ 50,000	\$ 25,000		\$ 25,000	
Accounting Fees	\$ 50,000	\$ 25,000		\$ 25,000	
Trustee Fees	\$ 41,000	\$ 11,000		\$ 30,000	
Consulting Fees	\$ 12,000	\$ 6,000		\$ 6,000	
Insurance Cost	\$ 125,000	\$ 62,500		\$ 62,500	
Legal Fees	\$ 50,000	\$ 25,000		\$ 25,000	
Engineering	\$ 14,000	\$ 4,000		\$ 10,000	
Public Relations	\$ 32,000	\$ 16,000		\$ 16,000	
Telephone Cost	\$ 5,000	\$ 2,500		\$ 2,500	
Miscellaneous Expense	\$ 825,000		\$ 200,000		\$ 625,000
Electric	\$ 32,000		\$ 16,000		\$ 16,000
Gas / Heating	\$ 135,000		\$ 10,000		\$ 125,000
Chemicals	\$ 140,000		\$ 70,000		\$ 70,000
Transportation	\$ 60,000		\$ 30,000		\$ 30,000
Plant Supplies	\$ 28,000		\$ 12,000		\$ 16,000
Plant Maintenance Contracts	\$ 220,000		\$ 125,000		\$ 95,000
Repairs & Maintenance	\$ 10,000		\$ 2,000		\$ 8,000
Miscellaneous Dues & Licenses	\$ 225,000				\$ 225,000
Meter Expenses	\$ 40,000				\$ 40,000
NJ Water Diversion	\$ 40,000				\$ 40,000
Lab Testing	\$ 150,000				\$ 150,000
Service Wells	\$ 4,250,000		\$ 4,250,000		
GCUA	\$ 250,000		\$ 125,000		\$ 125,000
Emergency Repairs	\$ 190,000		\$ 123,500		\$ 66,500
Licensed Operator					
TOTAL OTHER EXPENSES	\$ 7,114,000	\$ 247,000	\$ 4,963,500	\$ 272,000	\$ 1,631,500

Prior Year Adopted Appropriations Schedule

Washington Township Municipal Utilities Authority

FY 2019 Adopted Budget							
	SEWER	WATER	0	0	0	0	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 308,200	\$ 308,200					\$ 616,400
Fringe Benefits	427,500	427,500					855,000
Total Administration - Personnel	735,700	735,700	-	-	-	-	1,471,400
<i>Administration - Other (List)</i>							
See Attached Schedule	252,000	277,000					529,000
Miscellaneous Administration*							-
Total Administration - Other	252,000	277,000	-	-	-	-	529,000
Total Administration	987,700	1,012,700	-	-	-	-	2,000,400
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	770,000	410,000					1,180,000
Fringe Benefits	399,825	216,675					616,500
Total COPS - Personnel	1,169,825	626,675	-	-	-	-	1,796,500
<i>Cost of Providing Services - Other (List)</i>							
See Attached Schedule	4,938,000	1,565,000					6,503,000
Miscellaneous COPS*							-
Total COPS - Other	4,938,000	1,565,000	-	-	-	-	6,503,000
Total Cost of Providing Services	6,107,825	2,191,675	-	-	-	-	8,299,500
Total Principal Payments on Debt Service in Lieu of Depreciation	402,925	1,079,511	-	-	-	-	1,482,436
Total Operating Appropriations	7,498,450	4,283,886	-	-	-	-	11,782,336
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	117,065	300,154	-	-	-	-	417,219
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	117,065	300,154	-	-	-	-	417,219
TOTAL APPROPRIATIONS	7,615,515	4,584,040	-	-	-	-	12,199,555
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,615,515	4,584,040	-	-	-	-	12,199,555
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	245,000	5,000					250,000
Total Unrestricted Net Position Utilized	245,000	5,000	-	-	-	-	250,000
TOTAL NET APPROPRIATIONS	\$ 7,370,515	\$ 4,579,040	\$ -	\$ -	\$ -	\$ -	\$ 11,949,555

* 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 \$ 374,922.50 \$ 214,194.30 \$ - \$ - \$ - \$ - \$ 589,116.80

WASHINGTON TOWNSHIP MUA
SUMMARY: 2018 - 2019 ADOPTED BUDGET

Approved 2018-2019					
	Total	Sewer Admin-Other	Sewer COPS-Other	Water Admin-Other	Water COPS-Other
EXPENDITURES					
OTHER EXPENSES					
Office Supplies & Expense	\$ 20,000	\$ 10,000		\$ 10,000	
Computer Expense	\$ 15,000	\$ 7,500		\$ 7,500	
Office Maintenance / Contracts	\$ 55,000	\$ 27,500		\$ 27,500	
Billing Expenses	\$ 60,000	\$ 30,000		\$ 30,000	
Accounting Fees	\$ 50,000	\$ 25,000		\$ 25,000	
Trustee Fees	\$ 41,000	\$ 11,000		\$ 30,000	
Consulting Fees	\$ 12,000	\$ 6,000		\$ 6,000	
Insurance Cost	\$ 125,000	\$ 62,500		\$ 62,500	
Legal Fees	\$ 50,000	\$ 25,000		\$ 25,000	
Engineering	\$ 50,000	\$ 25,000		\$ 25,000	
Public Relations	\$ 14,000	\$ 4,000		\$ 10,000	
Telephone Cost	\$ 32,000	\$ 16,000		\$ 16,000	
Miscellaneous Expense	\$ 5,000	\$ 2,500		\$ 2,500	
Electric	\$ 810,000		\$ 200,000		\$ 610,000
Gas / Heating	\$ 32,000		\$ 16,000		\$ 16,000
Chemicals	\$ 135,000		\$ 10,000		\$ 125,000
Transportation	\$ 140,000		\$ 70,000		\$ 70,000
Plant Supplies	\$ 60,000		\$ 30,000		\$ 30,000
Plant Maintenance Contracts	\$ 26,000		\$ 10,000		\$ 16,000
Repairs & Maintenance	\$ 220,000		\$ 125,000		\$ 95,000
Miscellaneous Dues & Licenses	\$ 10,000		\$ 2,000		\$ 8,000
Meter Expenses	\$ 225,000				\$ 225,000
NJ Water Diversion	\$ 40,000				\$ 40,000
Lab Testing	\$ 40,000				\$ 40,000
Service Wells	\$ 150,000				\$ 150,000
GCUA	\$ 4,303,000		\$ 4,303,000		
Emergency Repairs	\$ 200,000		\$ 100,000		\$ 100,000
Licensed Operator	\$ 112,000		\$ 72,000		\$ 40,000
TOTAL OTHER EXPENSES	\$ 7,032,000	\$ 252,000	\$ 4,938,000	\$ 277,000	\$ 1,565,000

Debt Service Schedule - Principal

Washington Township Municipal Utilities Authority

If Authority has no debt X this box

		Fiscal Year Ending in							Total Principal Outstanding
		Proposed Budget Year 2020	2021	2022	2023	2024	2025	Thereafter	
SEWER	Adopted Budget Year 2019								
See Attached Schedule	\$ 402,925	\$ 407,993	\$ 422,770	\$ 411,793	\$ 394,033	\$ 322,833	\$ 333,133	\$ 1,690,990	\$ 3,983,545
Total Principal	402,925	407,993	422,770	411,793	394,033	322,833	333,133	1,690,990	3,983,545
WATER									
See Attached Schedule	1,079,511	1,153,019	1,187,751	1,222,320	1,009,931	785,532	811,157	3,856,655	10,026,365
Total Principal	1,079,511	1,153,019	1,187,751	1,222,320	1,009,931	785,532	811,157	3,856,655	10,026,365
0									
Total Principal	-	-	-	-	-	-	-	-	-
0									
Total Principal	-	-	-	-	-	-	-	-	-
0									
Total Principal	-	-	-	-	-	-	-	-	-
0									
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,482,436	\$ 1,561,012	\$ 1,610,521	\$ 1,634,113	\$ 1,403,964	\$ 1,108,365	\$ 1,144,290	\$ 5,547,645	\$ 14,009,910

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			

WASHINGTON TOWNSHIP MUA

2019 - 2020 BUDGET

	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL		INTEREST	
				WATER	SEWER	WATER	SEWER
DEBT SERVICE							
REVENUE BONDS - SERIES 2006A	336,075.00	240,000.00	96,075.00	168,000.00	72,000.00	67,253.00	28,822.00
REVENUE BONDS - SERIES 2006B	254,395.00	230,000.00	24,395.00	230,000.00		24,395.00	
REVENUE BONDS - SERIES 2011A	576,263.00	430,000.00	146,263.00	305,300.00	124,700.00	103,847.00	42,416.00
NJEIT 2002A (WATER)	240,091.00	214,928.00	25,163.00	214,928.00		25,163.00	
NJEIT 2002B (SEWER)	140,460.00	125,410.00	15,050.00		125,410.00		15,050.00
NJEIT 2004	54,222.00	46,384.00	7,838.00	46,384.00		7,838.00	
NJEIT 2016 (WATER)	142,908.00	117,208.00	25,700.00	117,208.00		25,700.00	
NJEIT 2016 (SEWER)	104,633.00	85,883.00	18,750.00		85,883.00		18,750.00
NJEIT 2017 (WATER)	84,018.00	71,199.00	12,819.00	71,199.00		12,819.00	
	1,933,065.00	1,561,012.00	372,053.00	1,153,019.00	407,993.00	267,015.00	105,038.00

WASHINGTON TOWNSHIP MUA

2020 - 2021 BUDGET

TOTAL	PRINCIPAL	INTEREST	PRINCIPAL		INTEREST	
			WATER	SEWER	WATER	SEWER

DEBT SERVICE

REVENUE BONDS - SERIES 2006A	335,050.00		250,000.00	85,050.00	175,000.00	75,000.00	59,535.00	25,515.00
REVENUE BONDS - SERIES 2006B	249,863.00		235,000.00	14,863.00	235,000.00		14,863.00	
REVENUE BONDS - SERIES 2011A	578,663.00		450,000.00	128,663.00	319,500.00	130,500.00	91,351.00	37,312.00
NJEIT 2002A (WATER)	238,437.00		219,274.00	19,163.00	219,274.00		19,163.00	
NJEIT 2002B (SEWER)	142,937.00		131,387.00	11,550.00		131,387.00		11,550.00
NJEIT 2004	52,158.00		45,570.00	6,588.00	45,570.00		6,588.00	
NJEIT 2016 (WATER)	147,108.00		122,208.00	24,900.00	122,208.00		24,900.00	
NJEIT 2016 (SEWER)	104,033.00		85,883.00	18,150.00		85,883.00		18,150.00
NJEIT 2017 (WATER)	83,268.00		71,199.00	12,069.00	71,199.00		12,069.00	
	1,931,517.00		1,610,521.00	320,996.00	1,187,751.00	422,770.00	228,469.00	92,527.00

WASHINGTON TOWNSHIP MUA

2021 - 2022 BUDGET

	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL		INTEREST	
				WATER	SEWER	WATER	SEWER
DEBT SERVICE							
REVENUE BONDS - SERIES 2006A	333,575.00	260,000.00	73,575.00	182,000.00	78,000.00	51,503.00	22,072.00
REVENUE BONDS - SERIES 2006B	250,023.00	245,000.00	5,023.00	245,000.00		5,023.00	
REVENUE BONDS - SERIES 2011A	580,263.00	470,000.00	110,263.00	333,700.00	136,300.00	78,287.00	31,976.00
NJEIT 2002A (WATER)	236,369.50	223,457.00	12,912.50	223,457.00		12,912.50	
NJEIT 2002B (SEWER)	114,410.00	106,610.00	7,800.00		106,610.00		7,800.00
NJEIT 2004	50,093.50	44,756.00	5,337.50	44,756.00		5,337.50	
NJEIT 2016 (WATER)	145,858.00	122,208.00	23,650.00	122,208.00		23,650.00	
NJEIT 2016 (SEWER)	108,283.00	90,883.00	17,400.00		90,883.00		17,400.00
NJEIT 2017 (WATER)	82,518.00	71,199.00	11,319.00	71,199.00		11,319.00	
	1,901,393.00	1,634,113.00	267,280.00	1,222,320.00	411,793.00	188,032.00	79,248.00

WASHINGTON TOWNSHIP MUA

2022 - 2023 BUDGET

TOTAL		PRINCIPAL		INTEREST	PRINCIPAL		INTEREST	
					WATER	SEWER	WATER	SEWER
DEBT SERVICE								
REVENUE BONDS - SERIES 2006A	336,538.00		275,000.00	61,538.00	192,500.00	82,500.00	43,077.00	18,461.00
REVENUE BONDS - SERIES 2011A	576,163.00		485,000.00	91,163.00	344,350.00	140,650.00	64,726.00	26,437.00
NJEIT 2002A (WATER)	233,889.00		227,476.00	6,413.00	227,476.00		6,413.00	
NJEIT 2002B (SEWER)	83,800.00		80,000.00	3,800.00		80,000.00		3,800.00
NJEIT 2004	56,286.00		52,198.00	4,088.00	52,198.00		4,088.00	
NJEIT 2016 (WATER)	144,608.00		122,208.00	22,400.00	122,208.00		22,400.00	
NJEIT 2016 (SEWER)	107,283.00		90,883.00	16,400.00		90,883.00		16,400.00
NJEIT 2017 (WATER)	81,768.00		71,199.00	10,569.00	71,199.00		10,569.00	
	1,620,335.00		1,403,964.00	216,371.00	1,009,931.00	394,033.00	151,273.00	65,098.00

WASHINGTON TOWNSHIP MUA

2023 - 2024 BUDGET

	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL		INTEREST		
				WATER	SEWER	WATER	SEWER	
DEBT SERVICE								
REVENUE BONDS - SERIES 2006A	333,938.00		285,000.00	48,938.00	199,500.00	85,500.00	34,257.00	14,681.00
REVENUE BONDS - SERIES 2011A	575,100.00		505,000.00	70,100.00	358,550.00	146,450.00	49,771.00	20,329.00
NJEIT 2004	36,663.00		34,075.00	2,588.00	34,075.00		2,588.00	
NJEIT 2016 (WATER)	143,358.00		122,208.00	21,150.00	122,208.00		21,150.00	
NJEIT 2016 (SEWER)	106,283.00		90,883.00	15,400.00		90,883.00		15,400.00
NJEIT 2017 (WATER)	81,018.00		71,199.00	9,819.00	71,199.00		9,819.00	
	1,276,360.00		1,108,365.00	167,995.00	785,532.00	322,833.00	117,585.00	50,410.00

WASHINGTON TOWNSHIP MUA

2024 - 2025 BUDGET

	TOTAL	PRINCIPAL		INTEREST	PRINCIPAL		INTEREST	
		PRINCIPAL	INTEREST		WATER	SEWER	WATER	SEWER
DEBT SERVICE								
REVENUE BONDS - SERIES 2006A	335,775.00		300,000.00	35,775.00	210,000.00	90,000.00	25,043.00	10,732.00
REVENUE BONDS - SERIES 2011A	575,207.00		525,000.00	50,207.00	372,750.00	152,250.00	35,647.00	14,560.00
NJEIT 2004	31,313.00		30,000.00	1,313.00	30,000.00		1,313.00	
NJEIT 2016 (WATER)	147,108.00		127,208.00	19,900.00	127,208.00		19,900.00	
NJEIT 2016 (SEWER)	105,283.00		90,883.00	14,400.00		90,883.00		14,400.00
NJEIT 2017 (WATER)	80,268.00		71,199.00	9,069.00	71,199.00		9,069.00	
	1,274,954.00		1,144,290.00	130,664.00	811,157.00	333,133.00	90,972.00	39,692.00

Net Position Reconciliation

Washington Township Municipal Utilities Authority

For the Period February 1, 2019 to January 31, 2020

FY 2020 Proposed Budget

	SEWER	WATER	0	0	0	0	0	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 15,200,257	\$ 18,578,091						\$ 33,778,348
Less: Invested in Capital Assets, Net of Related Debt (1)	11,421,033	13,959,040						25,380,073
Less: Restricted for Debt Service Reserve (1)	677,163	827,644						1,504,807
Less: Other Restricted Net Position (1)	1,597,967	1,953,070						3,551,037
Total Unrestricted Net Position (1)	1,504,094	1,838,337	-	-	-	-	-	3,342,431
Less: Designated for Non-Operating Improvements & Repairs								-
Less: Designated for Rate Stabilization								-
Less: Other Designated by Resolution		130,000						130,000
Plus: Accrued Unfunded Pension Liability (1)	2,227,551	2,722,563						4,950,114
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	51,711	63,203						114,914
Plus: Estimated Income (Loss) on Current Year Operations (2)	725,000	900,000						1,625,000
Plus: Other Adjustments (attach schedule)								-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	4,508,357	5,394,103	-	-	-	-	-	9,902,459
Unrestricted Net Position Utilized to Balance Proposed Budget	284,632	163,663	-	-	-	-	-	448,295
Unrestricted Net Position Utilized in Proposed Capital Budget	502,500	285,000	-	-	-	-	-	787,500
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	787,132	448,663	-	-	-	-	-	1,235,795
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 3,721,225	\$ 4,945,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,666,664
Last issued Audit Report (4)								

(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 \$ 377,698 \$ 222,251 \$ - \$ - \$ - \$ - \$ 599,950

(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.

2019
WASHINGTON
TOWNSHIP
MUNICIPAL
UTILITIES
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

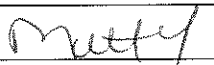
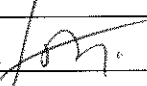
WASHINGTON TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: FEBRUARY 1, 2019 TO: JANUARY 31, 2020

☒ 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 Washington Township Municipal Utilities Authority, on the 27th day of November, 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:	Matt Gorman 		
Title:	Secretary/Treasurer		
Address:	152 Whitman Drive Turnersville, NJ 08012		
Phone Number:	(856) 227-7788	Fax Number:	(856) 227-0758
E-mail address	agrassiawtmua@verizon.net		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

Washington Township Municipal Utilities Authority

FISCAL YEAR: FROM: FEBRUARY 1, TO: JANUARY 31,
2019 2020

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?

Not applicable

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

Yes

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

No, but a long-term plan is in the process of being drafted.

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.

None

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.

Not applicable

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.

Not applicable

Add additional sheets if necessary.

Proposed Capital Budget

Washington Township Municipal Utilities Authority
For the Period February 1, 2019 to

January 31, 2020

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
SEWER						
See Attached Schedule	\$ 502,500	\$ 502,500				
	-					
	-					
	-					
Total	502,500	502,500	-	-	-	-
WATER						
See Attached Schedule	785,000	\$ 285,000	\$ 500,000			
	-					
	-					
	-					
Total	785,000	285,000	500,000	-	-	-
0						
	-					
	-					
	-					
Total	-	-	-	-	-	-
0						
	-					
	-					
	-					
Total	-	-	-	-	-	-
0						
	-					
	-					
	-					
Total	-	-	-	-	-	-
0						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 1,287,500	\$ 787,500	\$ 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.

5 Year Capital Improvement Plan

Washington Township Municipal Utilities Authority

For the Period February 1, 2019 to January 31, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2020	2021	2022	2023	2024	2025
SEWER							
See Attached Schedule	\$ 4,977,500	\$ 502,500	\$ 1,080,000	\$ 1,080,000	\$ 1,355,000	\$ 480,000	\$ 480,000
\$0	-	-					
\$0	-	-					
\$0	-	-					
Total	4,977,500	502,500	1,080,000	1,080,000	1,355,000	480,000	480,000
WATER							
See Attached Schedule	4,975,200	785,000	\$ 380,000	\$ 1,630,000	\$ 1,420,200	\$ 380,000	\$ 380,000
\$0	-	-					
\$0	-	-					
\$0	-	-					
Total	4,975,200	785,000	380,000	1,630,000	1,420,200	380,000	380,000
0							
\$0	-	-					
\$0	-	-					
\$0	-	-					
\$0	-	-					
Total	-	-	-	-	-	-	-
0							
\$0	-	-					
\$0	-	-					
\$0	-	-					
\$0	-	-					
Total	-	-	-	-	-	-	-
0							
\$0	-	-					
\$0	-	-					
\$0	-	-					
\$0	-	-					
Total	-	-	-	-	-	-	-
0							
\$0	-	-					
\$0	-	-					
\$0	-	-					
\$0	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 9,952,700	\$ 1,287,500	\$ 1,460,000	\$ 2,710,000	\$ 2,775,200	\$ 860,000	\$ 860,000

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

Washington Township Municipal Utilities Authority
For the Period February 1, 2019 to January 31, 2020

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
SEWER						
See Attached Schedule	\$	4,977,500	\$ 2,252,500	\$ 2,725,000		
	\$0	-				
	\$0	-				
	\$0	-				
Total		4,977,500	2,252,500	2,725,000	-	-
WATER						
See Attached Schedule		-				
	\$0	4,975,200	935,000	2,000,000	2,040,200	
	\$0	-				
	\$0	-				
Total		4,975,200	935,000	2,000,000	2,040,200	-
0	\$0	-				
	\$0	-				
	\$0	-				
	\$0	-				
Total		-	-	-	-	-
0	\$0	-				
	\$0	-				
	\$0	-				
	\$0	-				
Total		-	-	-	-	-
0	\$0	-				
	\$0	-				
	\$0	-				
	\$0	-				
Total		-	-	-	-	-
0	\$0	-				
	\$0	-				
	\$0	-				
	\$0	-				
Total		-	-	-	-	-
0	\$0	-				
	\$0	-				
	\$0	-				
	\$0	-				
Total		-	-	-	-	-
TOTAL	\$	9,952,700	\$ 3,187,500	\$ 4,725,000	\$ 2,040,200	\$ -
Total 5 Year Plan per CB-4	\$	9,952,700				
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.

WASHINGTON TOWNSHIP MUA
CAPITAL PROJECTS - SIX YEAR PLAN
2020-2025

	TOTAL		2020		2021		2022		2023		2024		2025	
	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
REPLACE TWO VEHICLES	262,500	262,500	62,500	62,500	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
2 TRUCKS, 1 DUMP TRUCK														
GIS SYSTEM	180,000	180,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PUMP STATION UPGRADES	-	750,000		150,000		150,000		150,000		150,000		150,000		150,000
CONTROLS & NEW PUMPS/REPAIRS														
WATER AND SEWER LINE REPLACEMENTS	2,250,000	2,100,000	250,000	250,000	250,000	250,000	1,000,000	850,000	250,000	250,000	250,000	250,000	250,000	250,000
Longbow, Bently														
CHEM FEED/ANALYZER REPLACEMENTS	300,000	-	50,000		50,000		50,000		50,000		50,000		50,000	
WELL 20 REHABILITATION	250,000						250,000							
PROPERTY IMPROVEMENTS	167,500	60,000	117,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
AC UNIT PLANT														
WELL DOORS														
FENCES/GATES														
REPAVE 555 SITE														
PUMP STATION REPLACEMENT		875,000								875,000				
VIRGINIA DRIVE PS														
WELL TREATMENT (MEDIA)	1,540,200		250,000			250,000			1,040,200					
WELLS 10 & 11, WELL 19														
WELL 18 MEDIA														
CAPITALIZED TOOLS & EQUIPMENT	25,000	600,000	25,000			600,000								
PIPE LOCATOR														
JET VAC														
TOTALS	4,975,200	4,827,500	785,000	502,500	380,000	1,080,000	1,630,000	1,080,000	1,420,200	1,355,000	380,000	480,000	380,000	480,000
UNRESTRICTED NET POSITION	935,000	2,252,500	285,000	502,500	130,000	830,000	130,000	230,000	130,000	230,000	130,000	230,000	130,000	230,000
RENEWAL & REPLACEMENT RESV	2,000,000	2,725,000	500,000	-	250,000	250,000	500,000	850,000	250,000	1,125,000	250,000	250,000	250,000	250,000
DEBT AUTHORIZATION	2,040,200	-					1,000,000		1,040,200					
	4,975,200	4,977,500	785,000	502,500	380,000	1,080,000	1,630,000	1,080,000	1,420,200	1,355,000	380,000	480,000	380,000	480,000