

*Authority Budget of:*

**ADOPTED COPY**

*Logan Township Municipal Utilities Authority*

**State Filing Year**

**2020**

*For the Period:*

*February 1, 2020*

*to*

*January 31, 2021*

RECEIVED

FEB 10 2020

LOGAN TWP MUA

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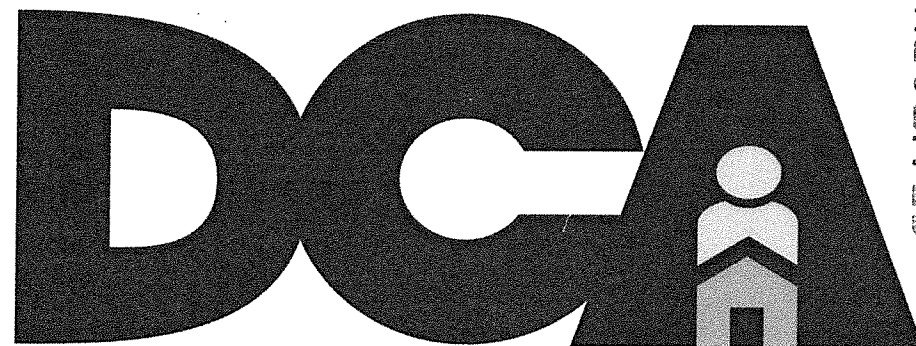
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LOGAN TWP MUA

[www.loganmua.com](http://www.loganmua.com)

Authority Web Address

**APPROVED COPY**



**Community Affairs**

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2019 NOV 25 P 1:00

LOCAL GOVT SERVICES

*Division of Local Government Services*

# **2020 (2020-2021) AUTHORITY BUDGET**

## **Certification Section**

**2020 (2020-2021)**

**Logan Township Municipal Utilities Authority**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM February 1, 2020 TO January 31, 2021**

**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: 12/10/2019

**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: 2/5/2020

# 2020 (2020-2021) PREPARER'S CERTIFICATION

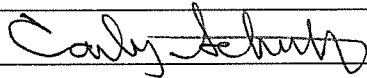
## Logan Township Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: February 1, 2020 **TO:** January 31, 2021

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:	Carly Schultz		
Title:	Business Manager		
Address:	69 Jefferson Lane Logan Township, NJ 08085		
Phone Number:	856-467-1650	Fax Number:	856-467-8551
E-mail address	cschultz@loganmua.com		

# 2020 (2020-2021) APPROVAL CERTIFICATION

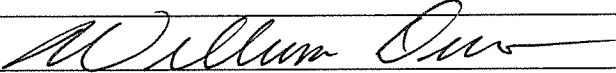
## Logan Township Municipal Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:** February 1, 2020    **TO:** January 31, 2021

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 Logan Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 22nd day of October, 2019.

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

Officer's Signature:			
Name:	William Drew		
Title:	Secretary/Treasurer		
Address:	69 Jefferson Lane Logan Township, NJ 08085		
Phone Number:	856-467-1650	Fax Number:	856-467-8551
E-mail address	will.drew@comcast.net		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.loganmua.com

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

WILLIAM DYER

Title of Officer Certifying compliance

SECRETARY + TREASURER

Signature

[Signature]

## RESOLUTION 61-19

### 2020 (2020-2021) AUTHORITY BUDGET RESOLUTION Logan Township Municipal Utilities Authority

**FISCAL YEAR: FROM:** February 1, 2020 **TO:** January 31, 2021

WHEREAS, the Annual Budget and Capital Budget for the Logan Township Municipal Utilities Authority for the fiscal year beginning, February 1, 2020 and ending, January 31, 2021 has been presented before the governing body of the Logan Township Municipal Utilities Authority at its open public meeting of October 22, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$3,437,160, Total Appropriations, including any Accumulated Deficit if any, of \$3,592,033 and Total Unrestricted Net Position utilized of \$154,873; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$500,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$500,000; and

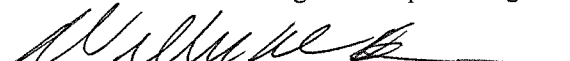
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Logan Township Municipal Utilities Authority, at an open public meeting held on October 22, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Logan Township Municipal Utilities Authority for the fiscal year beginning, February 1, 2020 and ending, January 31, 2021 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 Logan Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on January 28, 2020.

  
William Drew, Secretary/Treasurer

\_\_\_\_\_  
October 22, 2019

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Russell Burke	X			
Edward Hill				X
William Drew	X			
Brian Toliver	X			
Ray Guy	X			

# 2020 (2020-2021) ADOPTION CERTIFICATION

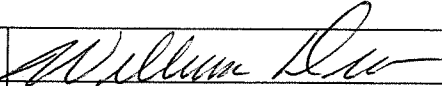
## Logan Township Municipal Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: February 1, 2020 TO: January 31, 2021

Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget

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 Logan Township Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 28th day of, January, 2020.

Officer's Signature:			
Name:	William Drew		
Title:	Secretary/Treasurer		
Address:	69 Jefferson Lane Logan Township, NJ 08085		
Phone Number:	856-467-1650	Fax Number:	856-467-8551
E-mail address	will.drew@comcast.net		



**RESOLUTION 75-19**  
**2020 (2020-2021) ADOPTED BUDGET RESOLUTION**

**Logan Township Municipal Utilities  
AUTHORITY**

**FISCAL YEAR: FROM: February 1, 2020 TO: January 31, 2021**

WHEREAS, the Annual Budget and Capital Budget/Program for the Logan Township Municipal Utilities Authority for the fiscal year beginning February 1, 2020 and ending, January 31, 2021 has been presented for adoption before the governing body of the Logan Township Municipal Utilities Authority at its open public meeting of January 28, 2020; and

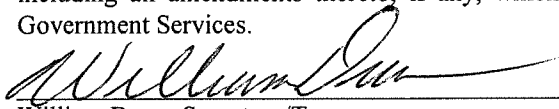
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$3,437,160, Total Appropriations, including any Accumulated Deficit, if any, of \$3,592,033 and Total Unrestricted Net Position utilized of \$154,873; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$500,000 and Total Unrestricted Net Position planned to be utilized of \$500,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Logan Township Municipal Utilities Authority, at an open public meeting held on January 28, 2020 that the Annual Budget and Capital Budget/Program of the Logan Township Municipal Utilities Authority for the fiscal year beginning, February 1, 2020 and, ending, January 31, 2021 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.

  
William Drew, Secretary/Treasurer

JAN. 28, 2020  
January 28, 2020

Governing Body Member:	Recorded Vote				
	Aye	Nay	Abstain	Absent	
Russell Burke	X				
Edward Hill	X				
William Drew	X				
Brian Toliver	X				
Ray Guy	X				

# **2020 (2020-2021) AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

## Logan Township Municipal Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: February 1, 2020 TO: January 31, 2021

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

1. Complete a brief statement on the 2020/2020-2021 proposed Annual Budget and make comparison to the 2019/2019-2020 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.

**Business/Commercial connection fees are expected to increase 16.8% and Business/Commercial service charges are expected to increase 24.5% due to the plant expansion completed in 2019. Salary/Wages and Fringe benefits are expected to increase due to an increase in the workforce as a result of the plant expansion. The Authority budgeted for a new vehicle in 2020 (none in 2019) increasing Vehicle Expenses.**

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

**The Pureland Industrial Park and Route 322 corridor construction projects will result in new users to the Authority's system. This will increase connection revenues and service charge revenues.**

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.

**The Authority plans to use Unrestricted Net Position for the Logan Township appropriation and to pay for the Birch Creek Meadows Gates project.**

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.). N/A

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 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. **The proposed budget does not reflect a deficit.**

**(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?**

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"**))

# Rate Schedule

Logan Township MUA

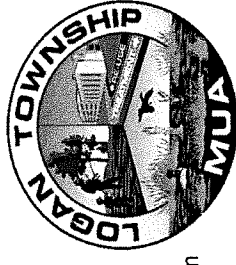
69 Jefferson Ln. Logan Twp., NJ 08085

Office: 856-467-1650

Fax: 856-467-1650

Email: info@loganmua.com

www.loganmua.com



Residential, Commercial & Residential	Rate Cycle	Description	Rate
Sewer Service Charge	Quarterly	Per Connection Unit	\$95.00
Senior Citizen Discount 10%	Quarterly	Per Connection Unit	\$85.50
Veterans Discount	Quarterly	Per Connection Unit	\$92.50
Disabled Discount	Quarterly	Per Connection Unit	\$92.50
Connection Fee	As Required	Per Connection Unit	\$4,895.00
BOD & TSS Surcharges	Monthly	Per Pound of Excess Loading	\$0.94
Hauled in Waste	Rate Cycle	Description	Rate
Septage	Monthly	Per Gallon	0.035 **
Septage for Logan Resident	Monthly	Per Gallon	\$0.01
Groundwater	Monthly	Per Gallon	\$0.01 to \$0.02 **
Holding Tank	Monthly	Per Gallon	\$0.01 to \$0.02 **
Authority Penalty Matrix			
Major Conduct	\$10,000 - \$50,000	\$5,000 - \$25,000	\$2,000 - \$13,000
Moderate Conduct	\$5,000 - \$10,000	\$2,500 - \$5,000	\$500 - \$3,000
Minor Conduct	\$500 - \$7,500	\$500 - \$2,500	\$250 - \$1,250

\*\*depending on strength & characteristics

# AUTHORITY CONTACT INFORMATION

## 2020 (2020-2021)

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

<b>Name of Authority:</b>	Logan Township Municipal Utilities Authority		
<b>Federal ID Number:</b>	22-2013987		
<b>Address:</b>	69 Jefferson Lane		
<b>City, State, Zip:</b>	Logan Township	NJ	08085
<b>Phone: (ext.)</b>	856-467-1650	<b>Fax:</b>	856-467-8551

<b>Preparer's Name:</b>	Carly Schultz		
<b>Preparer's Address:</b>	69 Jefferson Lane		
<b>City, State, Zip:</b>	Logan Township	NJ	08085
<b>Phone: (ext.)</b>	856-467-1650 ext. 111	<b>Fax:</b>	856-467-8551
<b>E-mail:</b>	cschultz@loganmua.com		

<b>Chief Executive Officer:</b>	Christopher Whalen		
<b>Phone: (ext.)</b>	856-467-1650 ext. 116	<b>Fax:</b>	856-467-8551
<b>E-mail:</b>	cwhalen@loganmua.com		

<b>Chief Financial Officer</b>	Carly Schultz		
<b>Phone: (ext.)</b>	856-467-1650 ext. 111	<b>Fax:</b>	856-467-8551
<b>E-mail:</b>	cschultz@loganmua.com		

<b>Name of Auditor:</b>	Michael Welding		
<b>Name of Firm:</b>	Bowman & Company LLP		
<b>Address:</b>	6 North Broad Street Suite 201		
<b>City, State, Zip:</b>	Woodbury	NJ	08096
<b>Phone: (ext.)</b>	856-782-2892	<b>Fax:</b>	856-782-5092
<b>E-mail:</b>	mwelding@bowmanllp.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Logan Township Municipal Utilities Authority

FISCAL YEAR: FROM: February 1, 2020 TO: January 31, 2021

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 2018 or 2019**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **19**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2018 or 2019**) Transmittal of Wage and Tax Statements: **\$564,534.45**
- 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: **0**
- 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, 2019 or 2020 deadline has passed 2019 or 2020**) 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 Authority's procedures for all individuals listed on Page N-4 (2 of 2). The Superintendent and Business Manager's compensation is determined by a performance evaluation twice a year. Please see attached for Board Members compensation.**

- 11) Did the Authority pay for meals or catering during the current fiscal year? **Yes** *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? **Yes** *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 **No**
  - 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). (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.*



## Chapter 33: Municipal Utilities Authority

[HISTORY: Adopted by the Township Committee (now Township Council) of the Township of Logan 12-13-1972 by Ord. No. 4-1972. Amendments noted where applicable.]

### GENERAL REFERENCES

Authority as statutory agency — See Ch. 4, § 4-35B(5).

### § 33-1 Creation.

Pursuant to the Municipal Utilities Authorities Law, under the Laws of New Jersey, P.L. 1957, c.183, page 634, Section 1 (Chapter 14B of Title 40 of the Revised Statutes of New Jersey<sup>[1]</sup>), there is hereby created a public body corporate and politic, as an agency and instrumentality of the Township of Logan in the County of Gloucester and State of New Jersey, under the name and style of the "Logan Township Municipal Utilities Authority."

[1] Editor's Note: P.L. 1977, c. 384, amended N.J.S.A. 40:14B-1 to change the title of the law to the "Municipal and County Utilities Authorities Law."

### § 33-2 Powers and duties.

The Logan Township Municipal Utilities Authority hereby created is a utilities authority as contemplated and provided for by said Municipal Utilities Authorities Law and shall have and exercise all of the powers and perform all of the duties provided for by said Municipal Utilities Authorities Law and any other statutes heretofore enacted and applicable thereto and all amendments and supplements hereafter enacted thereto.

### § 33-3 Membership; alternate members; compensation.

[Amended 2-6-1990 by Ord. No. 2-1990; 2-15-1994 by Ord. No. 1-1994; 12-20-1994 by Ord. No. 18-1994; 2-2-1999 by Ord. No. 1-1999; 2-7-2006 by Ord. No. 3-2006]

The Logan Township Municipal Utilities Authority shall consist of five members who shall be appointed by resolution of the Township Council of the Township of Logan in the manner provided by law. Not more than two alternate members shall be appointed by resolution of the Township Council of the Township of Logan in the manner provided by law. Such alternate members shall be designated as "Alternate No. 1" and "Alternate No. 2," respectively, and shall serve during the absence or disqualification of any regular member or members. The initial terms of the alternate members shall be four and five years respectively. Each member of the said Logan Township Municipal Utilities Authority shall receive compensation for his services as such member within the limitation herein stated:

- A. Board Chairman: compensation not to exceed \$2,806 in any one year.
- B. Board Members: compensation not to exceed \$1,700 in any one year.
- C. Alternate members: upon the request of the Chairman to attend a meeting to fill in for a missing Board member, will be compensated at the per-meeting rate of a Board member. Alternate members will not be compensated unless requested by the Chairman to attend a scheduled meeting.

### § 33-4 Filing of copy.

After adoption, a copy of this chapter, duly certified by the Township Clerk of said Logan Township, shall be filed forthwith by said Township Clerk in the office of the Secretary of State of the State of New Jersey.

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

Logan Township Municipal Utilities Authority

For the Period February 1, 2020

To January 31, 2021

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	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	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	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, etc.)	Total Compensation All Public Entities	
1 RB	Chairman		1 X	1 X					\$ 2,806					\$ 2,806	None			35	117,000		\$ 2,806
2 EH	Vice-Chairman		1 X	1 X					1,687					1,687	Camden County	Chief Legal Counsel	35	118,687		118,687	
3 WD	Secretary/Treasurer		1 X	1 X					1,687					1,687	NJ Homeland Security	Program Mgr	35	115,000		116,687	
4 BT	Board Member		1 X	1 X					1,687					1,687	None				0	1,687	
5 RG	Board Member		1 X	1 X					1,687					1,687	Logan Township	Security	6	4,500		6,187	
6 CW	Superintendent		40	X					100,192			24,962		125,154	None					125,154	
7 CS	Business Manager		40	X					79,151			25,760		104,911	None					104,911	
8														0						0	
9														0						0	
10														0						0	
11														0						0	
12														0						0	
13														0						0	
14														0						0	
15														0						0	
Total:									\$ 188,897	\$ -	\$ -	\$ -	\$ 50,722	\$ 239,619	↑	\$ 236,500	\$ -	\$ 476,119			

(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

Logan Township Municipal Utilities Authority

For the Period

February 1, 2020

to

January 31, 2021

If Not Applicable X this box Below

## Annual Cost

	# of Covered Members (Medical & Rx)	Proposed Budget	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>									
Single Coverage	3	\$ 13,000	\$ 13,000	\$ 39,000	4	\$ 13,000	\$ 52,000	\$ (13,000)	-25.0%
Parent & Child	1	17,000	17,000	17,000	1	17,000	17,000	-	0.0%
Employee & Spouse (or Partner)	3	25,200	75,600	75,600	2	24,200	48,400	27,200	56.2%
Family	5	34,000	170,000	170,000	3	33,000	99,000	71,000	71.7%
Employee Cost Sharing Contribution (enter as negative - )			(33,000)	268,600			(30,111)	(2,889)	9.6%
Subtotal	12			268,600	10		186,289	82,311	44.2%

## Commissioners - Health Benefits - Annual Cost

Single Coverage									#DIV/0!
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family									#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )									#DIV/0!
Subtotal	0				0				#DIV/0!

## Retirees - Health Benefits - Annual Cost

Single Coverage									#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!

## GRAND TOTAL

12	\$ 268,600	10	\$ 186,289	\$ 82,311	44.2%
----	------------	----	------------	-----------	-------

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

Yes	Yes or No
Yes	Yes or No

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

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

# Schedule of Accumulated Liability for Compensated Absences

Logan Township Municipal Utilities Authority

For the Period
February 1, 2020
to
January 31, 2021

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

X Box if Authority has no Compensated Absences

X

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
Total liability for accumulated compensated absences at beginning of current year		\$ -			

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

## Schedule of Shared Service Agreements

Logan Township Municipal Utilities Authority

January 31, 2021

February 1, 2020

[illegible]

For the Period

**If No Shared Services X this Box**

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

[illegible]

# **2020 (2020-2021) AUTHORITY BUDGET**

## **Financial Schedules Section**

# SUMMARY

Logan Township Municipal Utilities Authority  
For the Period February 1, 2020 to January 31, 2021

	FY 2021 Proposed Budget						FY 2019 Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	Total All Operations			
REVENUES								All Operations	All Operations
Total Operating Revenues	\$ 3,403,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,234,354	\$ 169,556	5.2%
Total Non-Operating Revenues	33,250	-	-	-	-	-	32,500	750	2.3%
Total Anticipated Revenues	3,437,160	-	-	-	-	-	3,266,854	170,306	5.2%
APPROPRIATIONS									
Total Administration	667,400	-	-	-	-	-	659,800	7,600	1.2%
Total Cost of Providing Services	2,344,760	-	-	-	-	-	2,182,660	162,100	7.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	265,000	-	-	-	-	-	255,000	10,000	3.9%
Total Operating Appropriations	3,277,160	-	-	-	-	-	3,097,460	179,700	5.8%
Total Interest Payments on Debt	160,000	-	-	-	-	-	169,394	(9,394)	-5.5%
Total Other Non-Operating Appropriations	154,873	-	-	-	-	-	154,873	-	0.0%
Total Non-Operating Appropriations	314,873	-	-	-	-	-	324,267	(9,394)	-2.9%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	3,592,033	-	-	-	-	-	3,421,727	170,306	5.0%
Less: Total Unrestricted Net Position Utilized	154,873	-	-	-	-	-	154,873	-	0.0%
Net Total Appropriations	3,437,160	-	-	-	-	-	3,266,854	170,306	5.2%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

## Revenue Schedule

Logan Township Municipal Utilities Authority

For the Period February 1, 2020 to January 31, 2021

	FY 2021 Proposed Budget						FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	1,748,750						\$ 1,748,750	\$ 1,709,365	\$ 39,385	2.3%
Business/Commercial	388,542						388,542	312,204	76,338	24.5%
Industrial	815,343						815,343	815,343	-	0.0%
Intergovernmental							-	-	-	#DIV/0!
Other	16,275						16,275	17,774	(1,499)	-8.4%
Total Service Charges	2,968,910	-	-	-	-	-	2,968,910	2,854,686	114,224	4.0%
Connection Fees										
Residential							-	-	-	#DIV/0!
Business/Commercial	350,000						350,000	299,668	50,332	16.8%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	350,000	-	-	-	-	-	350,000	299,668	50,332	16.8%
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Trucked-In Waste	85,000						85,000	80,000	5,000	6.3%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	85,000	-	-	-	-	-	85,000	80,000	5,000	6.3%
Total Operating Revenues	3,403,910	-	-	-	-	-	3,403,910	3,234,354	169,556	5.2%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Misc	2,500						2,500	2,500	-	0.0%
Spectrasite/American Tower Rent	20,750						20,750	20,750	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	23,250	-	-	-	-	-	23,250	23,250	-	0.0%
Interest on Investments & Deposits (List)										
Interest Earned	10,000						10,000	9,250	750	8.1%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	10,000	-	-	-	-	-	10,000	9,250	750	8.1%
Total Non-Operating Revenues	33,250	-	-	-	-	-	33,250	32,500	750	2.3%
TOTAL ANTICIPATED REVENUES	\$ 3,437,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,437,160	\$ 3,266,854	\$ 170,306	5.2%



### Prior Year Adopted Revenue Schedule

**Logan Township Municipal Utilities Authority**

	FY 2019 Adopted Budget						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	1,709,365						\$ 1,709,365
Business/Commercial	312,204						312,204
Industrial	815,343						815,343
Intergovernmental							-
Other	17,774						17,774
Total Service Charges	2,854,686	-	-	-	-	-	2,854,686
<i>Connection Fees</i>							
Residential							-
Business/Commercial	299,668						299,668
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	299,668	-	-	-	-	-	299,668
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Trucked-In Waste	80,000						80,000
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	80,000	-	-	-	-	-	80,000
Total Operating Revenues	3,234,354	-	-	-	-	-	3,234,354
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Misc	2,500						2,500
Spectrasite/American Tower Rent	20,750						20,750
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	23,250	-	-	-	-	-	23,250
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	9,250						9,250
Penalties							-
Other							-
Total Interest	9,250	-	-	-	-	-	9,250
Total Non-Operating Revenues	32,500	-	-	-	-	-	32,500
<b>TOTAL ANTICIPATED REVENUES</b>	\$ 3,266,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,266,854

# Appropriations Schedule

Logan Township Municipal Utilities Authority  
For the Period February 1, 2020 to January 31, 2021

	<b>FY 2021 Proposed Budget</b>						<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	<b>Sewer</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 196,800					\$ 196,800	\$ 191,800	\$ 5,000	2.6%
Fringe Benefits	150,000					150,000	149,200	800	0.5%
Total Administration - Personnel	346,800	-	-	-	-	346,800	341,000	5,800	1.7%
<i>Administration - Other (List)</i>									
Professional Fees	143,000					143,000	142,000	1,000	0.7%
Office Expenses	149,200					149,200	148,200	1,000	0.7%
Dues/Membership	6,000					6,000	6,000	-	0.0%
Training/Conferences	7,400					7,400	7,600	(200)	-2.6%
Miscellaneous Administration*	15,000					15,000	15,000	-	0.0%
Total Administration - Other	320,600	-	-	-	-	320,600	318,800	1,800	0.6%
Total Administration	667,400	-	-	-	-	667,400	659,800	7,600	1.2%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	565,000					565,000	480,000	85,000	17.7%
Fringe Benefits	287,000					287,000	249,300	37,700	15.1%
Total COPS - Personnel	852,000	-	-	-	-	852,000	729,300	122,700	16.8%
<i>Cost of Providing Services - Other (List)</i>									
Utilities	537,000					537,000	537,000	-	0.0%
Repairs/Maintenance/System Expenses	787,200					787,200	787,700	(500)	-0.1%
Vehicle Expenses	41,350					41,350	6,350	35,000	551.2%
Professional Fees	97,000					97,000	92,000	5,000	5.4%
Miscellaneous COPS*	30,210					30,210	30,310	(100)	-0.3%
Total COPS - Other	1,492,760	-	-	-	-	1,492,760	1,453,360	39,400	2.7%
Total Cost of Providing Services	2,344,760	-	-	-	-	2,344,760	2,182,660	162,100	7.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	265,000	-	-	-	-	265,000	255,000	10,000	3.9%
Total Operating Appropriations	3,277,160	-	-	-	-	3,277,160	3,097,460	179,700	5.8%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	160,000	-	-	-	-	160,000	169,394	(9,394)	-5.5%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve						-	-	-	#DIV/0!
Municipality/County Appropriation	154,873					154,873	154,873	-	0.0%
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations	314,873	-	-	-	-	314,873	324,267	(9,394)	-2.9%
<b>TOTAL APPROPRIATIONS</b>	<b>3,592,033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,592,033</b>	<b>3,421,727</b>	<b>170,306</b>	<b>5.0%</b>
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>3,592,033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,592,033</b>	<b>3,421,727</b>	<b>170,306</b>	<b>5.0%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	154,873	-	-	-	-	154,873	154,873	-	0.0%
Other						-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	154,873	-	-	-	-	154,873	154,873	-	0.0%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 3,437,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,437,160</b>	<b>\$ 3,266,854</b>	<b>\$ 170,306</b>	<b>5.2%</b>

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

5% of Total Operating Appropriations \$ 163,858.00 \$ - \$ - \$ - \$ - \$ - \$ 163,858.00

# Prior Year Adopted Appropriations Schedule

## Logan Township Municipal Utilities Authority

FY 2019 Adopted Budget							
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 191,800						\$ 191,800
Fringe Benefits	149,200						149,200
Total Administration - Personnel	341,000	-	-	-	-	-	341,000
<i>Administration - Other (List)</i>							
Professional Fees	142,000						142,000
Office Expenses	148,200						148,200
Dues/Memberships	6,000						6,000
Training/Conferences	7,600						7,600
Miscellaneous Administration*	15,000						15,000
Total Administration - Other	318,800	-	-	-	-	-	318,800
Total Administration	659,800	-	-	-	-	-	659,800
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	480,000						480,000
Fringe Benefits	249,300						249,300
Total COPS - Personnel	729,300	-	-	-	-	-	729,300
<i>Cost of Providing Services - Other (List)</i>							
Utilities	537,000						537,000
Repairs/Maintenance/System Expenses	787,700						787,700
Vehicle Expenses	6,350						6,350
Professional Fees	92,000						92,000
Miscellaneous COPS*	30,310						30,310
Total COPS - Other	1,453,360	-	-	-	-	-	1,453,360
Total Cost of Providing Services	2,182,660	-	-	-	-	-	2,182,660
Total Principal Payments on Debt Service in Lieu of Depreciation	255,000	-	-	-	-	-	255,000
Total Operating Appropriations	3,097,460	-	-	-	-	-	3,097,460
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	169,394	-	-	-	-	-	169,394
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	154,873						154,873
Other Reserves							-
Total Non-Operating Appropriations	324,267	-	-	-	-	-	324,267
<b>TOTAL APPROPRIATIONS</b>	3,421,727	-	-	-	-	-	3,421,727
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	3,421,727	-	-	-	-	-	3,421,727
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	154,873	-	-	-	-	-	154,873
Other							-
Total Unrestricted Net Position Utilized	154,873	-	-	-	-	-	154,873
<b>TOTAL NET APPROPRIATIONS</b>	\$ 3,266,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,266,854

\* 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 \$ 154,873.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ 154,873.00

## Debt Service Schedule - Principal

1000

Logan Township Municipal Utilities Authority

Fiscal Year Ending in

	Fiscal Year Ending 31								
	Adopted Budget Year 2019	Proposed Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	Total Principal Outstanding
Sewer									
Series 2018 Bonds	\$ 255,000	\$ 265,000	\$ 275,000	\$ 285,000	\$ 300,000	\$ 310,000	\$ 320,000	\$ 2,985,000	\$ 4,740,000
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	255,000	265,000	275,000	285,000	300,000	310,000	320,000	2,985,000	4,740,000
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 255,000	\$ 265,000	\$ 275,000	\$ 285,000	\$ 300,000	\$ 310,000	\$ 320,000	\$ 2,985,000	\$ 4,740,000

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

### Standard & Poors

1000

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A1

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2018

**Bond Rating**

Year of Last Rating



# Net Position Reconciliation

Logan Township Municipal Utilities Authority

For the Period

February 1, 2020

to

January 31, 2021

## FY 2021 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 24,013,155						\$ 24,013,155
Less: Invested in Capital Assets, Net of Related Debt (1)	11,638,669						11,638,669
Less: Restricted for Debt Service Reserve (1)	2,136,441						2,136,441
Less: Other Restricted Net Position (1)	14,916						14,916
Total Unrestricted Net Position (1)	10,223,131	-	-	-	-	-	10,223,131
Less: Designated for Non-Operating Improvements & Repairs	2,675,513						2,675,513
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,556,065						1,556,065
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	1,270,520						1,270,520
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	10,374,202	-	-	-	-	-	10,374,202
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	500,000	-	-	-	-	-	500,000
Appropriation to Municipality/County (3)	154,873	-	-	-	-	-	154,873
Total Unrestricted Net Position Utilized in Proposed Budget	654,873	-	-	-	-	-	654,873
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>	\$ 9,719,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,719,329
<b>Last issued Audit Report (4)</b>							

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County

\$ 163,858 \$ - \$ - \$ - \$ - \$ - \$ 163,858

(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.

2020 (2020-2021)  
Logan Township  
Municipal Utilities  
Authority

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## Logan Township Municipal Utilities Authority

FISCAL YEAR: FROM: February 1, 2020 TO: January 31, 2021

☒ 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 Logan Township Municipal Utilities Authority, on the 22nd day of October, 2019.

OR

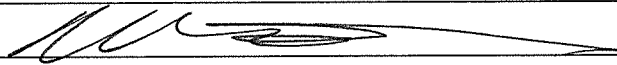
☐ enter X to the left if this paragraph is applicable

It is hereby certified that the governing body of the Logan Township Municipal Utilities 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):

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Officer's Signature:			
Name:	William Drew		
Title:	Secretary/Treasurer		
Address:	69 Jefferson Lane Logan Township, NJ 08085		
Phone Number:	856-467-1650	Fax Number:	856-467-8551
E-mail address	will.drew@comcast.net		



# 2020 (2020-2021) CAPITAL BUDGET/PROGRAM MESSAGE

## Logan Township Municipal Utilities Authority

FISCAL YEAR: FROM: February 1, 2020 TO: January 31, 2021

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? **Logan Township has been consulted on both projects in the capital budget.**
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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared? **Yes. Long term plans are reviewed annually.**
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.) **The Authority will finance the Effluent Force Main and Other System Improvements Project through the NJIB. The Authority does not anticipate a rate increase at this time but the rates are reviewed annually during the budget preparation process.**
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

## Logan Township Municipal Utilities Authority

For the Period February 1, 2020 to January 31, 2021

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Capital Grants Sources
<i>Sewer</i>						
System Rehabilitation Projects	\$ 500,000	\$ 500,000				
	-					
	-					
Total	500,000	500,000	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>		<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Logan Township Municipal Utilities Authority

For the Period February 1, 2020 to January 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2021	2022	2023	2024	2025	2026
<i>Sewer</i>							
System Rehabilitation Projects	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
\$0	-	-					
\$0	-	-					
\$0	-	-					
Total	3,000,000	500,000	500,000	500,000	500,000	500,000	500,000
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,000,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>

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

Logan Township Municipal Utilities Authority  
For the Period February 1, 2020 to January 31, 2021

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>						
System Rehabilitation Projects	\$ 3,000,000	\$ 3,000,000				
	\$0 -					
	\$0 -					
	\$0 -					
Total	3,000,000	3,000,000	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<u>\$ 3,000,000</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.