

Authority Budget of:

Adopted

Toms River Municipal Utilities Authority

State Filing Year

2021

For the Period:

January 1, 2021

to

December 31, 2021

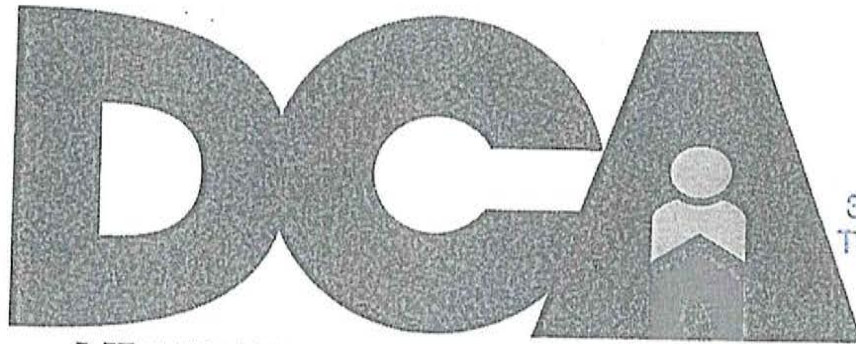
RECEIVED
TOMS RIVER MUA

JAN 22 2021

340 WEST WATER ST
TOMS RIVER NJ 08753

www.tomsrivermua.org
Authority Web Address

APPROVED COPY



NJ DEPARTMENT OF
CommunityAffairs

RECEIVED
TOMS RIVER MUA

DEC 07 2020

340 WEST WATER ST
TOMS RIVER NJ 08753

Division of Local Government Services



RESOLUTION
TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
COUNTY OF OCEAN, STATE OF NEW JERSEY

November 24, 2020

WHEREAS, the 2021 Toms River Municipal Utilities Authority's Operating and Capital Budgets with supporting documentation was to be submitted for approval to the State of New Jersey, Department of Community Affairs, Division of Local Government Services, by the State mandated deadline of November 1, 2020, and

WHEREAS, due to an extensive review of the current rate schedule, the proposed 2021 Operating and Capital Budgets of the Toms River Municipal Utilities Authority was not presented to the Commissioners of the Toms River Municipal Utilities Authority for their approval until November 24, 2020, and

WHEREAS, the rate structure of the Authority was examined, and

WHEREAS, it was determined that the revenues derived from the sewer rates and connection fees would be adequate to meet the Authority's operating needs in 2021, and

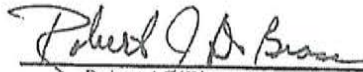
WHEREAS, the State of New Jersey, Department of Community Affairs, Division of Local Government Services, requires a resolution to be adopted by the Commissioners of the Toms River Municipal Utilities Authority explaining why the budget was submitted after the State mandated deadline of November 1, 2020.

NOW THEREFORE, BE IT RESOLVED that the Commissioners of the Toms River Municipal Utilities Authority adopt the preamble herein as a statement of explanation regarding the late submittal of the budget for adoption; and

BE IT FURTHER RESOLVED, that the Commissioners of the Toms River Municipal Utilities Authority adopted the draft 2021 Operating and Capital Budgets at a public meeting held on November 24, 2020, and authorized the immediate transmittal of the budget documents to the State of New Jersey, Department of Community Affairs, Division of Local Government Services for their approval and certification.

CERTIFICATION

I, Robert J. DiBiase, Secretary of the Toms River Municipal Utilities Authority, County of Ocean, State of New Jersey, do hereby certify the forgoing to be a true and exact copy of a resolution duly adopted by the Toms River Municipal Utilities Authority at a regular meeting held on the 24th day of November, 2020.


 Robert J. DiBiase, Secretary

Commissioner	Aye	Nay	Abstain	Absent
Siddiqui, Tariq	✓			
Clement, Deborah	✓			
Montenegro, Ben	✓			
Valvano, Charles	✓			
Memoli, Carmen	✓			

2021

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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. Cvet CPA, RMA Date: 12/3/2020

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. Cvet CPA, RMA Date: 1/19/2021

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

2021 BUDGET

Certification Section

2021 PREPARER'S CERTIFICATION


TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec. 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:	Michael Lee		
Title:	Assistant Financial Officer		
Address:	340 West Water St Toms River NJ 08753		
Phone Number:	732-240-3500	Fax Number:	732-244-4691
E-mail address	mlee@tomsrivermua.org		

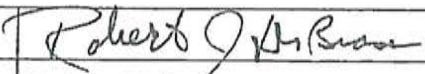
2021 APPROVAL CERTIFICATION
TOMS RIVER MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec. 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 Toms River Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 24th day of November, 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:	Robert J DiBiase		
Title:	Exec. Director/Secretary/Treasurer		
Address:	340 West Water St Toms River NJ 08753		
Phone Number:	732-240-3500	Fax Number:	732-244-4691
E-mail address	rdibiase@tomsrivermua.org		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: _____

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.

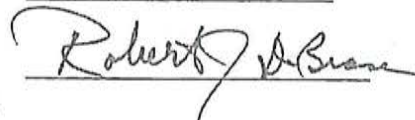
Name of Officer Certifying compliance

Robert J Dibiase

Title of Officer Certifying compliance

Exec Director/SecTreasurer

Signature



2021 AUTHORITY BUDGET RESOLUTION TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

Important --The Amounts on this page need to agree with budget pages F-1 and CB-3. Fill these amounts in after you finalize the amounts on pages F-1 and CB-3. Re-check before this resolution is adopted

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 31, 2021

WHEREAS, the Annual Budget and Capital Budget for the Toms River Municipal Utilities Authority for the fiscal year beginning, 1/1/2021 and ending, 12/31/21 has been presented before the governing body of the Toms River Municipal Utilities Authority at its open public meeting of November 24, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 22,842,497 , Total Appropriations, including any Accumulated Deficit if any, of \$ 20,229,723 Total Unrestricted Net Position utilized of \$ 959,014; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,468,243 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,468,243 ; and

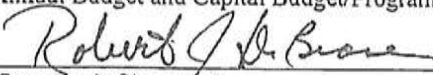
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Toms River Municipal Utilities Authority, at an open public meeting held on November 24, 2020 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Toms River Municipal Utilities Authority for the fiscal year beginning, 1/1/2021 and ending, 12/31/2021 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 Toms River Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 15, 2020.



(Secretary's Signature)

11/25/2020
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Memoli, Carmen	X			
Valvano, Charles	X			
Clement, Deborah	X			
Siddiqui, Tariq	X			
Montenegro, Ben	X			

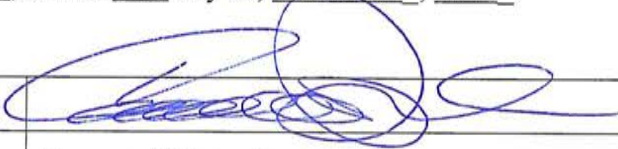
2021 ADOPTION CERTIFICATION

TOMS RIVER MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 31, 2021

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 Toms River Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 15th day of, December, 2020.

Officer's Signature:			
Name:	Carmen J Memoli		
Title:	Chairman		
Address:	340 West Water St Toms River NJ 08753		
Phone Number:	732-240-3500	Fax Number:	732-244-4691
E-mail address	cmemoli@tomsrivermua.org		

2021 ADOPTED BUDGET RESOLUTION

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 31, 2021

WHEREAS, the Annual Budget and Capital Budget/Program for the Toms River Municipal Utilities Authority for the fiscal year beginning January 1, 2021 and ending, December 31, 2021 has been presented for adoption before the governing body of the Toms River Municipal Utilities Authority at its open public meeting of December 15, 2020; and

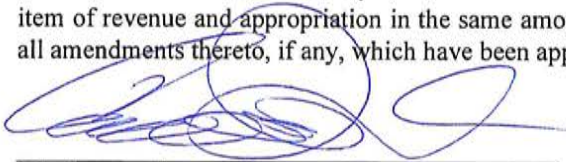
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 22,842,497, Total Appropriations, including any Accumulated Deficit, if any, of \$20,229,723 and Total Unrestricted Net Position utilized of \$959,014; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$1,468,243 and Total Unrestricted Net Position planned to be utilized of \$1,468,243; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Toms River Municipal Utilities Authority, at an open public meeting held on December 15, 2020 that the Annual Budget and Capital Budget/Program of the Toms River Municipal Utilities Authority for the fiscal year beginning, 1/1/2021 and, ending, 12/31/2021 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.



(Chairman Signature)



(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Clement, Deborah	X			
Valvano, Charles	X			
Montenegro, Ben	X			
Siddiqui, Tariq				X
Memoli, Carmen	X			
Manforti, Alfonso	X			
Joseph, Bilotta				

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

2021 BUDGET

Narrative and Information Section

2021 AUTHORITY BUDGET MESSAGE & ANALYSIS TOMS RIVER MUNICIPAL UTILITIES

AUTHORIT-Y BUDGET (SEE ATTACHED)

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 31, 2021

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 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.
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)
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.
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.).
5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

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

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")

2021 TOMS RIVER MUNICIPAL UTILITIES AUTHORITY BUDGET MESSAGE & ANALYSIS

AUTHORIT-Y BUDGET

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 31, 2021

- (1) 2021 Proposed Revenue F-2 Non-Operating Revenue -increased – due to anticipation of Incoming Grants in 2021. Connection fees decreased due to COVID19 A 4.5% rate increase was approved by the Commissioners at their 11/24/20 rate hearing which is necessary to cover the proposed 2021 budget.

2021 Proposed Appropriations F4 Overall the 2021 proposed budget excluding Capital and Rehab increased just under ½%. Salaries decreased due to several unbudgeted vacancies. Treatment cost decreased based on the Authority's Engineer's flow projection thru the 3rd quarter.

- (2) While the local and regional economy is still recovering from Super StormSandy in 2012 we are now dealing with COVID-19 along with the entire country. The Township has initiated the revaluations as it has been 10 years since the last one. This may capture revenues from the properties that have re-built.The Authority continues to utilize NJIB for most future Capital and or Rehabilitation programs in order to help keep rates stable.
- (3) The Authority proposes utilizing Unrestricted Net Assets of \$959,014 for the Municipal Appropriation and \$1,468,243 for Capital budget.
- (4) The Authority only pays the Township Appropriation of \$959,014 based on the required 5% of the Authority's Operating Budget, no other funds are transferred to the County or Municipality.
- (5) Annual required payments are being raised annually thru our assessments, the Authority plans to continue making full annual payments as they are billed. The Authority plans to have excess revenue over expenses on a GAAP basis in the Audit report and overtime these excess revenues over expenses will eliminate the deficit in Unrestricted Net Position

The Authority had a net loss from operations of \$2,054,045 for the year ended December 31, 2019. \$593,217 of the loss is due to the Authority recording unbudgeted pension and other postemployment benefits for the year ended December 31 2019. The Authority had increased its rates for fiscal year 2020 by 9.5% and is projecting a rate increase of 4.5% in 2021 to eliminate the operating loss.

APPROVED RATE SCHEDULE FOR THE
TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
TO BE EFFECTIVE JANUARY 1, 2021

SECTION I. DEFINITION OF TERMS:

As used in this Rate Schedule, unless a different meaning clearly appears from the context, the following words shall have the following meanings:

- (a) **AUTHORITY** means – Toms River Municipal Utilities Authority.
- (b) **TOMS RIVER** means – **TOMS RIVER TOWNSHIP**, a municipality in the County of Ocean and State of New Jersey.
- (c) **AUTHORITY'S LINES** shall mean - mains, laterals, manholes, pipes and appliances of the Toms River Municipal Utilities Authority.
- (d) **RATES AND SERVICE CHARGES** shall mean - rents, rates, fees or other charges and service charges for the use of service of the sewerage system, and such terms shall be interchangeable, and shall apply to all customers of the Authority, within or without its district, and under any contract or agreement that the Authority has with any person or other municipality or Authority.
 - (1) **RATE DISCOUNT TO ELIGIBLE USERS** in accordance with the provisions of N.J.S.A. 40:14B-22.2, the Toms River Municipal Utilities Authority affords a discount of \$12.11 per quarter to those users eligible under the Statute.
 - (2) **"TMP" COMMERCIAL ACCOUNT** means the category for each newly connected commercial unit(s) or reconnected unit(s) which shall be charged an annual base charge prorated from time of initial inspection; additional fixtures over two (2) to be assessed upon certificate of occupancy or occupancy.
 - (3) **"RTP" RESIDENTIAL ACCOUNT** means the category for each newly connected residential unit(s) or reconnected unit(s) which shall be charged an annual base charge prorated from time of initial inspection; additional fixtures over four (4), exclusive of one laundry facility and one dishwasher, to be assessed upon certificate of occupancy or occupancy.
- (e) **INITIAL SERVICE CHARGE** shall mean - and be interchangeable with connection fee or tapping fee payable at the time of each connection of any property with AUTHORITY'S sewerage system and shall be separate and in addition to RATES AND SERVICE CHARGES.
- (f) **ADDITIONAL CONNECTION FEE** shall mean - an additional charge for a change in type of use, alteration or addition which may result in change in use or flow from any building already physically connected to the AUTHORITY'S LINES.
- (g) **BUILDINGS** shall include - structures of all types, whether enclosed or not, such as sheds, pits, platforms, etc., which are connected, directly or indirectly, to AUTHORITY'S LINES.
- (h) **FIXTURES** shall mean - plumbing fixtures and appliances commonly so designated and shall include any and all devices which may discharge sewerage directly or indirectly into the AUTHORITY'S LINES.
 - (i) **UNIT** shall be defined as follows:
 - (1) **Residential:**
 - (a) Each single family dwelling.
 - (b) Each single family apartment dwelling in a multiple family structure or structures.

This definition does not include other primary accessory, or incidental uses on the premises such as, but not limited to, home/office combination uses.

(2) Non-Residential:

- (a) Each 73,000 gallons per year of water consumption, for each commercial, industrial, institutional, professional, public, or other user not heretofore mentioned whose water consumption exceeds 73,000 gallons per year. The number of units shall be calculated to the nearest 1/10 unit.
- (b) Common Area-Age Restricted – shall mean a building or facility within the common area of an age-restricted community which is for the sole use or benefit of the members of said community and is not available for use by way of rental or hire.

SECTION II. ANNUAL CHARGES, PAYMENT, APPORTIONMENT AND VACANCIES:

(a) All annual rates and service charges by the AUTHORITY shall be billed for the period from January 1st to December 31st. The said annual rates and service charges shall be due and payable quarter-annually in advance. Meter users shall be billed semi-annually.

(b) In the event that any quarterly bill is not paid within ten (10) days from its due date, or excess consumption bill within thirty (30) days of mailing, then interest shall accrue thereafter and be due the AUTHORITY on the unpaid balance at a rate of one and one-half percent (1-1/2%) from the due date until such service charge and the delinquency charges thereon, shall be fully paid to the AUTHORITY.

(c) "TMP" COMMERCIAL ACCOUNT AND "RTP" RESIDENTIAL ACCOUNT Newly to be connected unit(s) or reconnected unit(s) shall be chargeable in proportion to the base charge for each such unit from the date when the connection of the customer's property is made available to the lines of the AUTHORITY, upon its notice. Upon certificate of occupancy or occupancy, the full annual charge will be assessed.

(d) Except as stated immediately above, the annual service charges of the AUTHORITY shall not be adjusted or apportioned for a vacancy in all or part of a building or structure during any portion of a year.

(e) Annual service charges to any property (whether or not the connected structure has been demolished or removed), shall not be removed from billing until such date as the AUTHORITY has inspected and approved a physical disconnect and capping at the curb of the service line.

SECTION III. RENTS, RATES, FEES, OTHER CHARGES:

The following rents, rates, fees or other charges are hereby fixed and officially established as the Service Charges by the AUTHORITY for direct or indirect connection with, and the use and service of, the sewerage system, and the same shall be charged and collected by the AUTHORITY in accordance with the following schedule which is hereby prescribed:

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
SCHEDULE FOR SERVICE CHARGES FOR DIRECT OR
INDIRECT CONNECTION WITH, AND FOR THE USE AND
SERVICES OF SAID AUTHORITY.

SUBSECTION A. RATES APPLICABLE TO UNITS, BUILDINGS, OR FACILITIES
CONNECTED TO SEWERAGE SYSTEM:

ANNUAL SERVICE CHARGE

- (a) Residential - single family unit or each individual dwelling unit of a multi-dwelling use. \$6.06 per thousand gallons of water consumption or approved discharge into the system, however, a minimum rate of 322.64 plus \$17.46 per fixture over four (4) shall apply.

- | | | |
|-----|--|--|
| (b) | <u>Non-Residential</u> - includes all other users not classified as residential above. | \$6.06 per thousand gallons of water consumption or approved discharge into the system, however, a minimum rate of \$322.64 plus \$53.76 per fixture over two (2) shall apply. |
| (c) | <u>Common Area-Age Restricted</u> | \$6.06 per thousand gallons of water consumption, however, a minimum rate of \$322.64 per year plus \$17.46 per fixture over four (4) shall apply. |

TERMS OF PAYMENT:

- (a) Residential Bills and Non-Residential Minimum Bills are rendered annually in advance with four quarterly coupon payments due January 1st, April 1st, July 1st, and October 1st.
- (b) Excess Consumption Bills are rendered semi-annually. Excess consumption bills are due thirty days after mailing.
- (c) Pursuant to N.J.S.A. 40:14B-20.2, the **AUTHORITY** has established a service charge of \$20.00 for each check or other written instrument returned for insufficient funds. This fee shall be added to the customer's sewer billing account upon re-posting of the amount of the deficient payment.

SUBSECTION B. WATER CONSUMPTION READINGS AND FIXTURE COUNTS:

- (a) All water consumption readings shall be those obtained by the **AUTHORITY** from the water company furnishing water to the respective units. If a customer obtains its water supply from a private well or unmetered public water supply, then the user shall install a meter at its own cost, the type and location of which is to be approved by the **AUTHORITY**. In the event the user fails to install such meter within thirty (30) days after receiving notice from the **AUTHORITY**, then the user shall pay a charge based upon **AUTHORITY'S** estimate of water consumption, which estimate shall be conclusive and binding upon the user.
- (b) In the event that estimated water consumption readings should prove to be inaccurate, **AUTHORITY** reserves the right to re-calculate prior annual service charges with the difference charged or credited to the user.
- (c) The **AUTHORITY** makes every attempt to maintain accurate and correct fixture counts for all residences and buildings connected to the system. To maintain the accuracy of these records, the **AUTHORITY** conducts random survey updates of fixture counts, and will conduct a fixture count survey when the **AUTHORITY** believes the existing account information to be inaccurate.

Should the user request a fixture count verification or alter the number of fixtures and request a re-survey, the cost shall be \$25.00 per account survey to be paid in advance.

SUBSECTION C. COMBINATION RESIDENTIAL, AND NON-RESIDENTIAL USERS:

- (a) All uses which consist of more than one classification of unit as defined above, shall be defined as combined uses. The service charge for combined uses shall be applied to each class of combined user connected.

SUBSECTION D. CONNECTION FEES AND CHARGES:

- (a) **INITIAL SERVICE CHARGES** or Initial Fees for the right to connect directly or indirectly to the **AUTHORITY'S** sewer system shall include a connection charge or fee per unit, as well as in addition to fees and charges for the inspection of the work to be accomplished by applicants in keeping with the **AUTHORITY'S RULES AND REGULATIONS** as the same are promulgated, amended, modified and supplemented from time to time. Such connection fees, which constitute **INITIAL SERVICE CHARGES** for the right to connect to **AUTHORITY'S** sewer system, are an integral part of this rate schedule and are a distinct and separate charge from all other **RATES AND SERVICE CHARGES** and payment of one shall not constitute payment of the other.

(b) No connection shall be made to, into, or with the street lines, mains, sewers, laterals, or other sewerage facility to the AUTHORITY without approval and permit issued by the AUTHORITY. Application for permit for any unit of any such connection shall be made upon forms prescribed by AUTHORITY and submitted together with payment of the applicable charges, as hereinafter set forth, and no permit shall be issued until such connection fee or charge is paid in accordance with the current RULES AND REGULATIONS.

(c) The INITIAL SERVICE CHARGE, (connection fee), shall be at the rate of \$2,774.00 per unit as determined by N.J.S.A. 40:14B-22.

(d) Each commercial, industrial, professional, institutional, public, or other user, not heretofore mentioned, whose estimated water consumption exceeds 73,000 gallons, by the AUTHORITY per year shall pay a connection fee based on the number of units. Such number of units shall be calculated to the nearest one-tenth (1/10) of unit, with a minimum of one unit per user.

(e) Upon an addition, alteration, or change in use of any building already connected to the AUTHORITY'S LINES, an additional connection fee may be charged based upon the Schedule of SECTION (4) above.

(f) No connection to or into AUTHORITY'S sewer system shall be made unless and until full compliance with the requirements set forth in this Revised Rate Schedule as the same may hereafter be promulgated, amended, modified, or supplemented from time to time, shall have been met, and no excavation shall be back-filled until inspection has been completed by the duly designated representative of the AUTHORITY.

(g) Re-connection Fee for Shut-off because of non-payment of fees or charges, or because of customer request: Charge of \$125.00 per unit, plus actual costs to include time and materials, equipment, plus thirty-five percent (35%) benefits at current costs.

(h) Charges for all work including, but not limited to, stoppages caused by nonbiodegradable products or grease, and repairs to damaged facilities, such as sewer mains, laterals, manholes, etc., which are beyond the responsibility of the AUTHORITY, will be based upon cost of labor, tools, materials, and equipment.

(i) Lateral to be installed by Owner at Owner Expense: Seventy-two (72) hours advance notice that work is to be started shall be given to the Operations Director of the Authority. Minimum inspection fee is \$150.00.

(j) The AUTHORITY shall make the determination whether a new lateral installation shall be made by the AUTHORITY, (at the owner's expense), or by the owner's contractor, (at the owner's expense).

SUBSECTION E. - OTHER FEES AND CHARGES

(1)	<u>Review Fees</u>	
	Preliminary Application	\$50.00/Unit
	Re-Approval	\$25.00
(2)	<u>Change of Applicant</u>	\$15.00
(3)	<u>Inspection Fees</u>	
	Cut/Cap Lateral	\$125.00
	Re-Connect Lateral	\$125.00
	New Lateral - Main Tap	\$300.00
	New Lateral - Manhole Tap	\$400.00
(4)	<u>Fixture Count Verification</u>	\$25.00

SUBSECTION E. LIENS, RIGHTS AND REMEDIES, ENFORCEMENT:

(a) In the event that an INITIAL SERVICE CHARGE or Connection Fee or Annual Service Charge with regard to any parcel or real property owned by any person, corporation, or other entity other than the State or any Agency or Subdivision therefore, and all interest accruing thereon, shall be a lien on such parcel, and all such liens shall become enforceable with and as any other municipal lien on real property in the municipality in addition to the other remedies of civil suit or foreclosure or any other remedies which may be available provided by and under the Laws and Statutes of the State of New Jersey in such case made and provided.

(b) In the event that an INITIAL SERVICE CHARGE or Connection Fee or any service charge of the AUTHORITY with regard to any parcel or real property shall not be paid as and when due, the AUTHORITY may enter upon such parcel and cause the connection thereof to be cut and shut-off until such service charge and subsequent service charge with regard to such parcel and all interest accrued thereon, together with a re-connection fee shall be fully paid to the AUTHORITY; and/or may avail itself of any and all other remedies which may be available and provided by and under the Laws and Statutes of the State of New Jersey in such case made and provided. The re-connection fee shall be in the amount of all labor, materials and administrative costs incurred by the AUTHORITY for re-connection. The minimum re-connection fee shall be \$125.00.

(c) All rights and remedies provided in this Rate Schedule and in any amendments or modifications hereof and supplements hereto for the collection and enforcement of RATES AND SERVICE CHARGES, INITIAL SERVICE CHARGES, Connection Fees or Tapping Fees, Rents and Rates, and all other fees and charges shall be cumulative and concurrent with and in addition to those provided and authorized in and by the Laws and Statutes of the State of New Jersey in each such case made and provided.

SECTION IV. COMPLIANCE WITH USER CHARGE REQUIREMENTS:

In order to comply with the requirements of 40 C.F.R. Sec. 35. 929, et. seq., the AUTHORITY agrees as follows:

(a) AUTHORITY will conduct an annual review of its charges and attempt to institute such changes as may be required in its schedule of charges as a result of said review.

(b) AUTHORITY during this annual review will insure and proportionate distribution of operation and maintenance costs among users and will generate sufficient revenue from those users to pay its total operation and maintenance costs.

(c) Within the service areas of the AUTHORITY, each user which discharges toxic pollutants that cause an increase in treatment costs, or costs associated with the managing of the effluent or sludge of the Ocean County Utilities Authority, (OCUA), shall pay for such increased costs in accordance with guidelines for approved user charge systems adopted by the OCUA. The AUTHORITY will assist the OCUA in taking whatever steps necessary to enforce payment of such costs by the user.

(d) AUTHORITY will notify its users at any time the AUTHORITY changes its rates or the OCUA changes its rates. The notice will include a breakdown of costs which the rate and that approximate portion of its charges which are attributable to the OCUA's wastewater treatment services. The AUTHORITY will charge all users evenly for all extraneous flows not directly attributable to users in the same manner that the AUTHORITY distributes the cost of operation and maintenance of the user's wastewater flow.

SECTION V. RESCISSION OF PRIOR RESOLUTION, ETC.:

(a) If any section, subsection, clause, or provision of this Rate Schedule shall be adjudged unconstitutional or to be ineffective, in whole or in part, to the extent it is not adjudged unconstitutional or is not ineffective, it shall be valid and effective, and no other section, subsection, clause, or provision of this Rate Schedule shall on account thereof be deemed invalid or ineffective, and the inapplicability or invalidity of any section, subsection, clause, or provision of this Rate Schedule in any one or more instances or under any one or more circumstances shall not be taken to affect or prejudice in any ways its applicability or validity in any other instances or under any circumstances.

SECTION VI. EFFECTIVE DATE:

(a) This Rate Resolution shall take effect as of January 1, 2021 and a copy of same shall at all times be kept on file at the principal office of the AUTHORITY and shall at all reasonable times be open to public inspection.

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
Robert J. DiBiase, Executive Director

AUTHORITY CONTACT INFORMATION 2021

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

Name of Authority:	TOMS RIVER MUNICIPAL UTILITIES AUTHORITY		
Federal ID Number:	21-6001554		
Address:	340 WEST WATER ST		
City, State, Zip:	TOMS RIVER	NJ	08753
Phone: (ext.)	732-240-3500 X 119	Fax:	732-244-4691

Preparer's Name:	Michael Lee		
Preparer's Address:	340 WESST WATER ST		
City, State, Zip:	TOMS RIVER	NJ	08753
Phone: (ext.)	732-240-3500	Fax:	732-244-4691
E-mail:	ml@tomsrivermua.org		

Chief Executive Officer:(1)	Robert J DiBiase		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	732-240-3500	Fax:	732-244-4691
E-mail:	rdibiase@tomsrivermua.org		

Chief Financial Officer(1)	Rosemary Rosetto		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	732-240-3500	Fax:	732-244-4691
E-mail:	rrosetto@tomsrivermua.org		

Name of Auditor:	Lauren Holman		
Name of Firm:	Holman, Frenia, Allison P.C.		
Address:	680 Hooper Ave Bldg B Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-797-1333	Fax:	732-797-1022
E-mail:	lholman@hfacpas.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 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 2019 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 57)
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019) Transmittal of Wage and Tax Statements: \$3,511,542.75
- 3) Provide the number of regular voting members of the governing body: 7 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 2 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) 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 individuals listed on Page N-4 (2 of 2). The Authority uses process 1,2,3 and 5 listed in #10 above.*

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

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

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

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 31, 2021

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2019 or 2020. 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, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 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)

For the Period January 1, 2021 to December 31, 2021
 Toms River Municipal Utilities Authority
 Position (Can Check more than 1 Column for each person) Reportable Compensation from Authority (w/ 2/1099)

A B C D E F G H I J K L M N O P Q R S T

1	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 Column O	Reportable Compensation from Other Public Entities (w-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
																				Exec Director	Authority Engineer
1	Robert DiBlase	Exec Director	40	x					\$ 129,854	\$ -	\$ -	\$ 47,036	\$ 176,890	None	N/A	N/A	\$ -	\$ -	\$ 176,890		
2	Nicholas Otten	Authority Engineer	40						\$ 124,095	\$ 5,783	\$ -	\$ 38,616	\$ 168,494	None	N/A	N/A	\$ -	\$ -	\$ 168,494		
3	Carmen Memoli	Commissioner	2 x	x					\$ 2,000	\$ -	\$ -	\$ 24,096	\$ 26,096	None	N/A	N/A	\$ -	\$ -	\$ 26,096		
4	Joseph Billotta	Commissioner	2 x						\$ 2,000	\$ -	\$ -	\$ 24,096	\$ 26,096	None	N/A	N/A	\$ -	\$ -	\$ 26,096		
5	Deborah Clement	Commissioner	2 x						\$ 2,000	\$ -	\$ -	\$ 12,924	\$ 14,924	None	N/A	N/A	\$ -	\$ -	\$ 14,924		
6	Charles Valvano	Commissioner	2 x						\$ 2,000	\$ -	\$ -	\$ 30,720	\$ 32,720	None	N/A	N/A	\$ -	\$ -	\$ 32,720		
7	Tariq Siddiqui	Commissioner	2 x						\$ 2,000	\$ -	\$ -	\$ 2,688	\$ 4,688	None	N/A	N/A	\$ -	\$ -	\$ 4,688		
8	Alfonso Manfredi	Commissioner	2 x						\$ 2,000	\$ -	\$ -	\$ 29,652	\$ 31,652	None	N/A	N/A	\$ -	\$ -	\$ 31,652		
9	Ben Montenegro	Commissioner	2 x						\$ 2,000	\$ -	\$ -	\$ 25,652	\$ 27,652	None	N/A	N/A	\$ -	\$ -	\$ 27,652		
10																					
11																					
12																					
13																					
14																					
15																					
									\$ 257,849	\$ -	\$ 5,783	\$ 239,480	\$ 513,212						\$ -	\$ -	\$ 513,212
Total:									\$ 257,849	\$ -	\$ 5,783	\$ 239,480	\$ 513,212						\$ -	\$ -	\$ 513,212

(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

Toms River Municipal Utilities Authority
 For the Period January 1, 2021 to December 31, 2021

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Actual	Proposed Budget	Actual						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	16	16	\$ 10,308	\$ 164,928	\$ 164,928	16	\$ 9,576	\$ 153,216	\$ 11,712	7.6%
Parent & Child	1	2	16,368	16,368	16,368	2	16,368	32,736	(16,368)	-50.0%
Employee & Spouse (or Partner)	8	8	17,256	138,048	138,048	8	21,408	171,264	(33,216)	-19.4%
Family	20	20	26,664	533,280	533,280	20	22,575	451,500	81,780	18.1%
Employee Cost Sharing Contribution (enter as negative -)				(136,605)	(136,605)			(136,604)	(1)	0.0%
Subtotal	45	46	716,019	716,019	716,019	46	672,112	672,112	43,907	6.5%
Commissioners - Health Benefits - Annual Cost										
Single Coverage	1	1	10,704	10,704	10,704	1	10,704	10,704	-	0.0%
Parent & Child	0	0	-	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	2	2	21,408	42,816	42,816	2	21,408	42,816	-	0.0%
Family	3	3	27,732	83,196	83,196	3	27,020	81,060	2,136	2.6%
Employee Cost Sharing Contribution (enter as negative -)				(4,500)	(4,500)			(4,500)	-	0.0%
Subtotal	6	6	132,216	132,216	132,216	6	130,080	130,080	2,136	1.6%
Retirees - Health Benefits - Annual Cost										
Single Coverage	13	13	6,103	79,339	79,339	13	6,174	80,262	(923)	-1.1%
Parent & Child	1	1	19,915	19,915	19,915	1	19,998	19,998	(83)	-0.4%
Employee & Spouse (or Partner)	12	12	20,012	240,144	240,144	12	21,199	254,388	(14,244)	-5.6%
Family	2	2	40,495	80,990	80,990	2	41,814	83,628	(2,638)	-3.2%
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	28	28	420,388	420,388	420,388	28	438,276	438,276	(17,888)	-4.1%
GRAND TOTAL	79	80	\$ 1,268,623	\$ 1,268,623	\$ 1,268,623	80	\$ 1,240,468	\$ 1,240,468	\$ 28,155	2.3%

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

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

Schedule of Accumulated Liability for Compensated Absences

Toms River Municipal Utilities Authority

For the Period January 1, 2021

to December 31, 2021

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

Individuals Eligible for Benefit	TOTAL HOURS of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
D. ACROPOULOS	74.5	2,879	x		
M. ANDROWSKI	221.5	5,650	x		
R. BARRY	61.5	2,376	x		
C. BENSON	20.0	633	x		
G. BENYOLA	266.5	8,232	x		
B. BIESTER	0.0	-	x		
E. BISCEGLIE	35.0	844	x		
J. BLASI	90.5	2,863	x		
F. BRAMANTE	16.5	374	x		
L. BUNDBA	5.0	254	x		
R. CAIR	34.0	1,076	x		
M. CUCCINOTTA	17.5	554	x		
J. COLLIER	10.0	316	x		
C. DIAMANTE	73.5	1,562	x		
F. FIRRITO	43.0	1,662	x		
N. FRAAS	197.5	5,038	x		
C. GANT	123.5	3,908	x		
T. GREITZ	42.0	1,012	x		
B. GNAGEY	99.0	3,825	x		
L. GRIMLEY	121.5	3,099	x		
M. IARIA	0.0	-	x		
C. JACQUEMOT	31.5	868	x		
M. LEE	400.0	17,072	x		
A. MAMFORTI	43.0	1,118	x		
M. MCCANNA	35.0	844	x		
W. MC DONALD	228.0	9,127	x		
J. MCHUGH	40.0	1,266	x		
E. MEMOLI	64.0	1,542	x		
E. OLSON	9.0	217	x		
N. OTTEN	358.0	20,735	x		
F. PASCARELLA	55.0	1,740	x		
V. PICCOLI	259.5	6,254	x		
A. POLHEMUS	65.0	1,381	x		
R. ROSETTO	517.0	25,502	x		
B. RUTKOWSKI	328.5	13,679	x		
E. SAVERINO	143.5	3,998	x		
W. SCHLACHTER	180.5	5,373	x		
M. SHINN	238.5	7,546	x		
M. SICA	7.0	286	x		
D. SMITH	354.0	9,486	x		
M. TESCH	178.5	6,859	x		
C. TOYE	14.5	399	x		
R. TUTELA	791.0	25,737	x		
J. YOUNG	229.5	8,930	x		
Total liability for accumulated compensated absences at beginning of current year	\$	216,117			

**2021 TOMS RIVER MUNICIPAL UTILITIES
AUTHORITY BUDGET**

Financial Schedules Section

SUMMARY

Toms River Municipal Utilities Authority
 For the Period January 1, 2021 to December 31, 2021

	<i>FY 2021 Proposed Budget</i>				<i>FY 2020 Adopted Budget</i>		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #1	Sewer Collection	N/A	N/A	Total All Operations	Total All Operations		
REVENUES								
Total Operating Revenues	\$ -	\$ 22,595,497	\$ -	\$ -	\$ 22,595,497	\$ 22,023,872	\$ 571,625	2.6%
Total Non-Operating Revenues	-	247,000	-	-	247,000	196,635	50,365	25.6%
Total Anticipated Revenues	-	22,842,497	-	-	22,842,497	22,220,507	621,990	2.8%
APPROPRIATIONS								
Total Administration	-	2,112,022	-	-	2,112,022	2,107,461	4,561	0.2%
Total Cost of Providing Services	-	16,396,720	-	-	16,396,720	16,957,316	(560,596)	-3.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	671,533	-	-	671,533	622,107	49,426	7.9%
Total Operating Appropriations	-	19,180,275	-	-	19,180,275	19,686,884	(506,609)	-2.6%
Total Interest Payments on Debt	-	90,434	-	-	90,434	89,661	773	0.9%
Total Other Non-Operating Appropriations	-	959,014	-	-	959,014	984,344	(25,330)	-2.6%
Total Non-Operating Appropriations	-	1,049,448	-	-	1,049,448	1,074,005	(24,557)	-2.3%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	-	20,229,723	-	-	20,229,723	20,760,889	(531,166)	-2.6%
Less: Total Unrestricted Net Position Utilized	-	959,014	-	-	959,014	984,344	(25,330)	-2.6%
Net Total Appropriations	-	19,270,709	-	-	19,270,709	19,776,545	(505,836)	-2.6%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ 3,574,788	\$ -	\$ -	\$ 3,571,788	\$ 2,443,962	\$ 1,127,826	46.1%

Revenue Schedule

Toms River Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
OPERATING REVENUES										
Service Charges										
Residential		17,293,028					\$ 17,293,028	\$ 16,617,499	\$ 675,529	4.1%
Business/Commercial		3,924,929				3,924,929	3,946,583	(21,654)	-0.5%	
Industrial						-	-	-	#DIV/0!	
Intergovernmental		296,000				296,000	284,300	11,700	4.1%	
Other						-	-	-	#DIV/0!	
Total Service Charges		21,513,957				21,513,957	20,848,382	665,575	3.2%	
Connection Fees										
Residential		413,326				413,326	401,850	11,476	2.9%	
Business/Commercial		169,214				169,214	428,640	(259,426)	-60.5%	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Connection Fees		582,540				582,540	830,490	(247,950)	-29.9%	
Parking Fees										
Meters						-	-	-	#DIV/0!	
Permits						-	-	-	#DIV/0!	
Fines/Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Parking Fees						-	-	-	#DIV/0!	
Other Operating Revenues (List)										
Other Revenue - Engineering & Inspection		15,000				15,000	15,000	-	0.0%	
Other Revenue - Delinquent Charges		484,000				484,000	330,000	154,000	46.7%	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Type In (Grant, Other Rev)						-	-	-	#DIV/0!	
Total Other Revenue		499,000				499,000	345,000	154,000	44.6%	
Total Operating Revenues		22,595,497				22,595,497	22,023,872	571,625	2.6%	
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Other Non Operating Revenue (Misc)		150,000				150,000	100,000	50,000	50.0%	
Type In						-	-	-	#DIV/0!	
Type In						-	-	-	#DIV/0!	
Type In						-	-	-	#DIV/0!	
Type In						-	-	-	#DIV/0!	
Total Other Non-Operating Revenue		150,000				150,000	100,000	50,000	50.0%	
Interest on Investments & Deposits (List)										
Interest Earned		97,000				97,000	96,635	365	0.4%	
Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Interest		97,000				97,000	96,635	365	0.4%	
Total Non-Operating Revenues		247,000				247,000	196,635	50,365	25.6%	
TOTAL ANTICIPATED REVENUES		\$ 22,842,497				\$ 22,842,497	\$ 22,220,507	\$ 621,990	2.8%	

Prior Year Adopted Revenue Schedule

Toms River Municipal Utilities Authority

FY 2020 Adopted Budget

	Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential		16,617,499					\$ 16,617,499
Business/Commercial		3,946,583					3,946,583
Industrial							-
Intergovernmental		284,300					284,300
Other							-
Total Service Charges	-	20,848,382	-	-	-	-	20,848,382
<i>Connection Fees</i>							
Residential		401,850					401,850
Business/Commercial		428,640					428,640
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	830,490	-	-	-	-	830,490
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Other Revenue - Engineering & Inspection		15,000					15,000
Other Revenue - Delinquent Charges		330,000					330,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	345,000	-	-	-	-	345,000
Total Operating Revenues	-	22,023,872	-	-	-	-	22,023,872
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Other Non Operating Revenue (Misc)		100,000					100,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	100,000	-	-	-	-	100,000
<i>Interest on Investments & Deposits</i>							
Interest Earned		96,635					96,635
Penalties							-
Other							-
Total Interest	-	96,635	-	-	-	-	96,635
Total Non-Operating Revenues	-	196,635	-	-	-	-	196,635
TOTAL ANTICIPATED REVENUES	\$ -	\$ 22,220,507	\$ -	\$ -	\$ -	\$ -	\$ 22,220,507

Appropriations Schedule

Toms River Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget					FY 2020 Adopted Budget			\$ Increase (Decrease)	% Increase (Decrease)
	Operation #1	Sewer Collection	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages		\$ 884,500				\$ 884,500	\$ 889,295	\$ (4,795)		-0.5%
Fringe Benefits		470,050				470,050	460,194	9,856		2.1%
Total Administration - Personnel		1,354,550				1,354,550	1,349,489	5,061		0.4%
<i>Administration - Other (List)</i>										
Other Admin Expense		757,472				757,472	757,972	(500)		-0.1%
Type in Description										#DIV/0!
Type in Description										#DIV/0!
Type in Description										#DIV/0!
Miscellaneous Administration*										#DIV/0!
Total Administration - Other		757,472				757,472	757,972	(500)		-0.1%
Total Administration		2,112,022				2,112,022	2,107,461	4,561		0.2%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages		2,797,539				2,797,539	2,891,898	(94,359)		-3.3%
Fringe Benefits		1,229,581				1,229,581	1,221,205	8,376		0.7%
Total COPS - Personnel		4,027,120				4,027,120	4,113,103	(85,983)		-2.1%
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expense		12,369,600				12,369,600	12,844,213	(474,613)		-3.7%
Type in Description										#DIV/0!
Type in Description										#DIV/0!
Type in Description										#DIV/0!
Miscellaneous COPS*										#DIV/0!
Total COPS - Other		12,369,600				12,369,600	12,844,213	(474,613)		-3.7%
Total Cost of Providing Services		16,396,720				16,396,720	16,957,316	(560,596)		-3.3%
Total Principal Payments on Debt Service In Lieu of Depreciation		671,533				671,533	622,107	49,426		7.9%
Total Operating Appropriations		19,180,275				19,180,275	19,686,884	(506,609)		-2.6%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt Operations & Maintenance Reserve		90,434				90,434	89,661	773		0.9%
Renewal & Replacement Reserve										#DIV/0!
Municipality/County Appropriation		959,014				959,014	984,344	(25,330)		-2.6%
Other Reserves										#DIV/0!
Total Non-Operating Appropriations		1,049,448				1,049,448	1,074,005	(24,557)		-2.3%
TOTAL APPROPRIATIONS		20,229,723				20,229,723	20,760,889	(531,166)		-2.6%
ACCUMULATED DEFICIT										#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT		20,229,723				20,229,723	20,760,889	(531,166)		-2.6%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation		959,014				959,014	984,344	(25,330)		-2.6%
Other										#DIV/0!
Total Unrestricted Net Position Utilized		959,014				959,014	984,344	(25,330)		-2.6%
TOTAL NET APPROPRIATIONS		\$ 19,270,709				\$ 19,270,709	\$ 19,776,545	\$ (505,836)		-2.6%

* 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 \$ - \$ 959,013.77 \$ - \$ - \$ - \$ - \$ - \$ 959,013.77

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
2021 OPERATING BUDGET

PROFESSIONAL FEES	2021 BUDGET
PROF SERVICE LEGAL EXP RETAINER	50,000
PROF SERVICE ENGR OTHER - C4 CONSULTANT TRUSTEE REPORT	5,000
PROF SERVICE AUDIT EXP REGULAR	30,000
OTHER DEFERRED COMP REVIEW, OTHER LEGAL, ACCTG, ADP, IT	96,800
OTHER SERVICES	2021 BUDGET
OTHER SERVICES CUSTODIAL FEES	3,100
INSURANCE - HOSPITAL - Retirees	572,572
F-4 Total Other Admin Exp	757,472

**TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
2021 OPERATING BUDGET**

2021 BUDGET

INSURANCE

AUTO & GENERAL LIABILITY	57,000
PROPERTY	50,000
PUBLIC OFFICIALS	17,000
ENVIRONMENTAL	7,900

GENERAL OFFICE

POSTAGE / STATIONARY	36,000
PRINTING SUPPLIES	8,200
GENERAL SUPPLIES	4,000
SERVICE CONTRACTS	53,500
MISCELLANEOUS	1,000

ADMINISTRATIVE BUILDING

HEAT	22,000
TELEPHONE	21,000
ELECTRIC	13,000
WATER	4,000
MAINTENANCE - SUPPLIES	35,000
MAINTENANCE - CONTRACT	21,000
MISCELLANEOUS	5,000
SITE MAINTENANCE	-
SERVICE CONTRACT - COMMUNICATIONS	25,000

ENGINEERING

PRINTING SUPPLIES	9,000
SERVICE CONTRACT - ONE CALL	20,000
SERVICE CONTRACT - EQUIPMENT	7,000
TV INSPECTION SUPPLIES	35,000
MISCELLANEOUS	1,000
MEDICAL EXAMS	3,000

**TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
2021 OPERATING BUDGET**

<u>PUMP STATIONS</u>	<u>2021 BUDGET</u>
CHEMICALS	2,500
ELECTRIC	80,000
NATURAL GAS	7,000
WATER	8,000
REPAIRS & MAINTENANCE	20,000
TELEPHONE & ALARM CIRCUITS	18,000
SUPPLIES	3,000
MISCELLANEOUS	1,500
SITE MAINTENANCE	5,000
SERVICE CONTRACT - GENSER	17,000
<u>MAINTENANCE / OPERATIONS - VEHICLES</u>	
GASOLINE	60,000
OILS / LUBRICANTS	4,000
TIRES	17,000
PARTS FOR REPAIRS	80,000
OUTSIDE MAINTENANCE	10,000
REGISTRATION FEES / PERMITS	20,000
<u>MAINTENANCE / OPERATIONS - COLLECTION SYSTEM</u>	
COMMUNICATIONS	5,000
MATERIALS / SUPPLIES	12,000
EQUIPMENT REPAIRS	5,000
CONTRACTUAL LABOR	5,000
EMPLOYEES UNIFORMS	25,000
MISCELLANEOUS	1,000
<u>CONSTRUCTION / REPAIRS</u>	
PIPES & MATERIALS	5,000
PERMITS	1,000
EQUIPMENT REPAIRS	1,000
MISCELLANEOUS	1,000
<u>TREATMENT & CONTINGENCY</u>	
O.C.U.A. CHARGES	11,400,000
CONTINGENCY	100,000
TOTAL OTHER COPS EXPENSE PAGE F-4	\$ 12,369,600

Prior Year Adopted Appropriations Schedule

Toms River Municipal Utilities Authority

FY 2020 Adopted Budget

	Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages		\$ 889,295					\$ 889,295
Fringe Benefits		460,194					460,194
Total Administration - Personnel	-	1,349,489	-	-	-	-	1,349,489
<i>Administration - Other (List)</i>							
Other Admin Expense		757,972					757,972
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	-	757,972	-	-	-	-	757,972
Total Administration	-	2,107,461	-	-	-	-	2,107,461
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages		2,891,898					2,891,898
Fringe Benefits		1,221,205					1,221,205
Total COPS - Personnel	-	4,113,103	-	-	-	-	4,113,103
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense		12,844,213					12,844,213
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	-	12,844,213	-	-	-	-	12,844,213
Total Cost of Providing Services	-	16,957,316	-	-	-	-	16,957,316
Total Principal Payments on Debt Service in Lieu of Depreciation	-	622,107	-	-	-	-	622,107
Total Operating Appropriations	-	19,686,884	-	-	-	-	19,686,884
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	-	89,661	-	-	-	-	89,661
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation		984,344					984,344
Other Reserves							-
Total Non-Operating Appropriations	-	1,074,005	-	-	-	-	1,074,005
TOTAL APPROPRIATIONS	-	20,760,889	-	-	-	-	20,760,889
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	-	20,760,889	-	-	-	-	20,760,889
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	984,344	-	-	-	-	984,344
Other							-
Total Unrestricted Net Position Utilized	-	984,344	-	-	-	-	984,344
TOTAL NET APPROPRIATIONS	\$ -	\$ 19,776,545	\$ -	\$ -	\$ -	\$ -	\$ 19,776,545

* 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 \$ - \$ 984,344.20 \$ - \$ - \$ - \$ - \$ 984,344.20

Debt Service Schedule - Principal

Toms River Municipal Utilities Authority

If Authority has no debt X this box

Operation #1 Type in Issue Name Type in Issue Name Type in Issue Name Type in Issue Name Total Principal	Fiscal Year Ending In						Total Principal Outstanding		
	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025		2026	Thereafter
Sewer Collection									
Debit Issuance - NJIB S340145-01	520,474	528,474	529,474	534,474	543,474	548,474	553,474	1,608,402	4,846,245
Debit Issuance - NJIB S340145-03-04	101,633	106,633	56,633	56,633	56,633	56,633	56,633	346,186	735,984
Debit Issuance - NJIB S340145-06	-	36,426	36,426	36,426	36,426	36,426	36,426	331,411	549,969
Total Principal	622,107	671,533	622,533	627,533	636,533	641,533	646,533	2,285,999	6,132,198
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	\$ 622,107	\$ 671,533	\$ 622,533	\$ 627,533	\$ 636,533	\$ 641,533	\$ 646,533	\$ 2,285,999	\$ 6,132,198

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

Moody's	AA	2014
Fitch	AA	2014
Standard & Poor's	AA	2014

Debt Service Schedule - Interest

Toms River Municipal Utilities Authority

If Authority has no debt X this box

Operation #1	Fiscal Year Ending in						Total Interest Payments Outstanding			
	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025		2026	Thereafter	
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										\$ -
Type in Issue Name										\$ -
Total Interest Payments										\$ -
Sewer Collection										
Debit Issuance - NJIB S340145-01	58,480	53,640	48,480	43,280	37,880	32,120	26,160	40,560	282,120	
Debit Issuance - NJIB S340145-03-04	31,181	28,931	26,431	23,931	21,181	18,431	16,631	61,725	197,263	
Debit Issuance - NJIB S340145-06	-	7,863	7,363	6,863	6,363	5,863	5,363	17,625	57,300	
Type in Issue Name										
Total Interest Payments	89,661	90,434	82,274	74,074	65,424	56,414	48,154	119,910	536,683	
N/A										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Total Interest Payments										
N/A										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Total Interest Payments										
N/A										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Total Interest Payments										
N/A										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Type in Issue Name										
Total Interest Payments	89,661	90,434	82,274	74,074	65,424	56,414	48,154	119,910	536,683	
TOTAL INTEREST ALL OPERATIONS										

Net Position Reconciliation

Toms River Municipal Utilities Authority

For the Period January 1, 2021 to December 31, 2021

FY 2021 Proposed Budget

Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	Total All Operations
\$ -	\$ 31,947,362					\$ 31,947,362
	44,500,387					44,500,387
	(12,553,025)					(12,553,025)
	9,234,246					9,234,246
	10,097,549					10,097,549
	(250,000)					(250,000)
	6,528,770					6,528,770
	1,468,243					1,468,243
	959,014					959,014
	2,427,257					2,427,257
\$ -	\$ 4,101,513	\$ -	\$ -	\$ -	\$ -	\$ 4,101,513

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	
Unrestricted Net Position Utilized to Balance Proposed Budget	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-
Appropriation to Municipality/County (3)	-
Total Unrestricted Net Position Utilized in Proposed Budget	-
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	
Last issued Audit Report (4)	-

TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)
 Less: Invested in Capital Assets, Net of Related Debt (1)
 Less: Restricted for Debt Service Reserve (1)
 Less: Other Restricted Net Position (1)
 Total Unrestricted Net Position (1)
 Less: Designated for Non-Operating Improvements & Repairs
 Less: Designated for Rate Stabilization
 Less: Other Designated by Resolution
 Plus: Accrued Unfunded Pension Liability (1)
 Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)
 Plus: Estimated Income (Loss) on Current Year Operations (2)
 Plus: Other Adjustments (attach schedule)

(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 \$ - \$ 959,014 \$ - \$ - \$ - \$ 959,014
 (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.

2021

TOMS RIVER
MUNICIPAL
UTILITIES
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 31, 2021

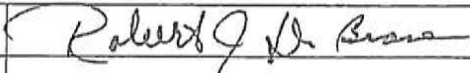
enter X to the left if this paragraph is applicable

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 Toms River Municipal Utilities Authority, on the 24th day of November, 2020.

OR

enter X to the left if this paragraph is applicable

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:	Robert J DiBiase		
Title:	Exec Director/Secretary/Treasurer		
Address:	340 West Water St Toms River NJ 08753		
Phone Number:	732—240-3500	Fax Number:	732-244-4691
E-mail address	Rdibiase@tomsrivermua.org		

2021 CAPITAL BUDGET/PROGRAM MESSAGE

Toms River Municipal Utilities Authority

FISCAL YEAR: FROM: Jan 1, 2021 TO: Dec 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? The Authority coordinates with the Township, County and other utilities along with the State's One Call Program.
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? The Toms River Municipal Utilities Authority (TRMUA) operates the Toms River Sanitary Sewer System, which is comprised of approximately 435 miles of pipe, 9,000 manholes, and 30 pump stations. TRMUA Personnel visually inspect and televise the system daily, generating reports for review by the Authority Engineer. The Authority Engineer evaluates those reports and makes recommendations to the TRMUA Board of Commissioners for future rehabilitation needs.
3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared? Yes, the Authority updated their 5 year plan annually as to the need of the Authority
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 intends to use Unrestricted Net Positions
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. NA
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

Toms River Municipal Utilities Authority
 For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Operation #1						
Type in Description	\$ -					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
Sewer Collection						
Vehicles & Equipment Replacement	290,500	\$ 290,500				
Partial Rehab of Sewer System	1,177,743	1,177,743				
Type in Description	-					
Type in Description	-					
Total	1,468,243	1,468,243	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 1,468,243	\$ 1,468,243	\$ -	\$ -	\$ -	\$ -

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

Toms River Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2021	2022	2023	2024	2025	2026					
<i>Operation #1</i>												
Type in Description	\$ -	\$ -										
Type in Description	-	-										
Type in Description	-	-										
Type in Description	-	-										
Total	-	-	-	-	-	-	-					
<i>Sewer Collection</i>												
Vehicles & Equipment Replacen	1,907,700	290,500	\$ 239,500	\$ 263,500	\$ 405,000	\$ 363,700	\$ 345,500					
Partial Rehab of Sewer System	7,122,486	1,177,743	1,110,670	1,212,573	1,290,005	1,124,732	1,206,763					
Type in Description	-	-										
Type in Description	-	-										
Total	9,030,186	1,468,243						1,350,170	1,476,073	1,695,005	1,488,432	1,552,263
<i>N/A</i>												
Type in Description	-	-										
Type in Description	-	-										
Type in Description	-	-										
Total	-	-						-	-	-	-	
<i>N/A</i>												
Type in Description	-	-										
Type in Description	-	-										
Type in Description	-	-										
Total	-	-						-	-	-	-	
<i>N/A</i>												
Type in Description	-	-										
Type in Description	-	-										
Type in Description	-	-										
Total	-	-						-	-	-	-	
<i>N/A</i>												
Type in Description	-	-										
Type in Description	-	-										
Type in Description	-	-										
Total	-	-						-	-	-	-	
TOTAL	\$ 9,030,186	\$ 1,468,243	\$ 1,350,170	\$ 1,476,073	\$ 1,695,005	\$ 1,488,432	\$ 1,552,263					

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

Toms River Municipal Utilities Authority
 For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Operation #1</i>					
Type in Description	\$ -				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>Sewer Collection</i>					
Vehicles & Equipment Replacer	1,907,700	\$ 290,500	-	\$ 1,617,200	-
Partial Rehab of Sewer System	7,122,486				
Type in Description	-				
Type in Description	-				
Total	9,030,186				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
TOTAL	\$ 9,030,186	\$ 1,468,243	\$ -	\$ 7,561,943	\$ -
Total 5 Year Plan per CB-4	\$ 9,030,186				
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.