

***Authority Budget of:***

***Toms River Municipal Utilities Authority***

**State Filing Year**

**2022**

**ADOPTED COPY**

***For the Period:***

***January 1, 2022***

***to***

***December 31, 2022***

RECEIVED  
TOMS RIVER MUA

DEC 08 2021

340 WEST WATER ST  
TOMS RIVER NJ 08753

**[www.tomsrivermua.org](http://www.tomsrivermua.org)**  
Authority Web Address

**ADOPTED COPY**



***Division of Local Government Services***

RECEIVED  
TOMS RIVER MUA

DEC 20 2021

340 WEST WATER ST  
TOMS RIVER NJ 08753

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

November 23, 2021

**WHEREAS**, the 2022 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, 2021; and

**WHEREAS**, due to an extensive review of the current rate schedule, the proposed 2022 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 23, 2021; 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 2022; 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, 2021.

**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 2022 Operating and Capital Budgets at a public meeting held on November 23, 2021 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, Christina Diamante, Assistant 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 23<sup>rd</sup> day of November 2021.

  
Christina Diamante, Assistant Secretary

Commissioner	Aye	Nay	Abstain	Absent
Valvano, Charles	X			
Siddiqui, Tariq	X			
Clement, Deborah	X			
Montenegro, Ben	X			
Brilliant, Philip	X			

**2022 AUTHORITY BUDGET**

**Certification Section**

2022 (2022-2023)

**Toms River Municipal Utilities Authority**  
(Name)

**AUTHORITY BUDGET**

FISCAL YEAR: FROM January 1, 2022 TO December 31, 2022

*For Division Use Only*

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: Paul D Cwert CPA, RMA Date: 12/2/2021

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: Paul D Cwert CPA, RMA Date: 12/15/2021

# 2022 PREPARER'S CERTIFICATION


## Toms River Municipal Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2022 TO: Dec 31, 2022

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

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

Preparer's Signature:			
Name:	Michael Lee		
Title:	Assistant Financial Officer		
Address:	340 West Water Street, Toms River , NJ 08753		
Phone Number:	732-240-3500	Fax Number:	732-244-4691
E-mail address	<a href="mailto:mlee@tomsrivermua.org">mlee@tomsrivermua.org</a>		

# 2022 APPROVAL CERTIFICATION


## Toms River Municipal Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2022 TO: Dec 31, 2022

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Toms River Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 23 day of November, 2021.

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

Officer's Signature:			
Name:	Bernard Rutkowski		
Title:	Executive Director		
Address:	340 West Water Street, Toms River , NJ 08753		
Phone Number:	732-240-3500	Fax Number:	732-244-4691
E-mail address	brutkowski@tomsrivermua.org		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address: www.tomsrivermua.org

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

Bernard Rutkowski

Title of Officer Certifying compliance

Executive Director

Signature



# 2022 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, 2022 TO: Dec 31, 2022**

WHEREAS, the Annual Budget and Capital Budget for the Toms River Municipal Utilities Authority for the fiscal year beginning, 1/1/22 and ending, 12/31/22 has been presented before the governing body of the Toms River Municipal Utilities Authority at its open public meeting of November 23, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$24,224,298, Total Appropriations, including any Accumulated Deficit if any, of \$20,521,515 and Total Unrestricted Net Position utilized of \$973,297; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,130,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,130,000; and

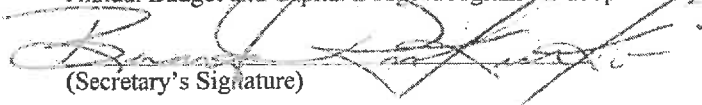
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Toms River Municipal Utilities Authority, at an open public meeting held on November 23, 2021 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, 1/1/22 and ending, 12/31/22 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 14, 2021.

  
(Secretary's Signature)

11-23-21  
(Date)

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



# ADOPTION CERTIFICATION


## Toms River Municipal Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2022 TO: Dec 31, 2022

**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 Toms River Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 14<sup>th</sup> day of, December, 2021.

Officer's Signature:			
Name:	Charles S. Valvano		
Title:	Chairman		
Address:	340 West Water Street, Toms River, NJ 08753		
Phone Number:	732-240-3500	Fax Number:	732-244-4691
E-mail address	cvalvano@tomsrivermua.org		

# 2022 ADOPTED BUDGET RESOLUTION

This resolution is for Adoption of the Budget Only Don't use for introduction of the Budget

Note Fill in the name of Each Commissioner and indicate their recorded Vote

## Toms River Municipal Utilities Authority

**FISCAL YEAR: FROM: Jan 1, 2022 TO: Dec 31, 2022**

WHEREAS, the Annual Budget and Capital Budget/Program for the Toms River Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Toms River Municipal Utilities Authority at its open public meeting of December 14, 2021; 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 \$24,224,298, Total Appropriations, including any Accumulated Deficit, if any, of \$20,521,515 and Total Unrestricted Net Position utilized of \$973,297; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$2,130,000 and Total Unrestricted Net Position planned to be utilized of \$2,130,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Toms River Municipal Utilities Authority, at an open public meeting held on December 14, 2021 that the Annual Budget and Capital Budget/Program of the Toms River Municipal Utilities Authority for the fiscal year beginning, 1/1/2022 and, ending, 12/31/2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

Charles S. Valvano  
 \_\_\_\_\_  
 (Chairman Signature)

12/14/2021  
 \_\_\_\_\_  
 (Date)

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

# **2022 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2022 TOMS RIVER MUNICIPAL UTILITIES AUTHORITY BUDGET MESSAGE & ANALYSIS

## AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2022 TO: Dec 31, 2022

1. 2022 Proposed Revenue F-2 Anticipated Revenue -increased – due to a 4.5% rate increase was approved by the Commissioners at their 11/23/21 rate hearing which is necessary to cover the proposed 2022 budget and increase in reserves.

12.1% increase in Service Charge – Business / Commercial is result of 4.5% Rate increase approved by TRMUA Commissioners on 11/23/21 Rate hearing.

16.7% increase in Intergovernment based on estimated flows from Authority Engineer and Rate increase.

231.2% increase Connection Fees – Business/ Commercial based on projected applications received for development.

79.1% increase Other Revenue -- Engineering & Inspection fees is also based on projected applications received for development.

66.7% Other Non-Operating Revenue (Misc) – the \$250K is based on estimates for NJ Central Health Dividends, Employee Health Reimbursement, Solar rebate, and Reconnection fees.

2022 Proposed Appropriations F4 Overall the 2022 proposed budget excluding Capital and Rehab increased 1.5% due to Salaries, Benefits and Treatment cost. Increase in Treatment cost based on the Authority's Engineer's flow projection thru the 3<sup>rd</sup> quarter.

2. While the local and regional economy is still recovering from Super Storm Sandy 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 \$973,297 for the Municipal Appropriation and \$2,130,000 for Capital budget.
4. The Authority only pays the Township Appropriation of \$973,297 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 increase Unrestricted Net Position. The Authority had a net gain from operations of \$2,065,719 for the year ended December 31, 2020.

# 2022 TOMS RIVER MUNICIPAL UTILITIES AUTHORITY BUDGET MESSAGE & ANALYSIS

## AUTHORIT-Y BUDGET

**FISCAL YEAR:** FROM: Jan 1, 2022 TO: Dec 31, 2022

1. 2022 Proposed Revenue F-2 Anticipated Revenue -increased – due to a 4.5% rate increase was approved by the Commissioners at their 11/23/21 rate hearing which is necessary to cover the proposed 2022 budget and increase in reserves.

12.1% increase in Service Charge – Business / Commercial is result of 4.5% Rate increase approved by TRMUA Commissioners on 11/23/21 Rate hearing.

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66.7% Other Non-Operating Revenue (Misc) – the \$250K is based on estimates for NJ Central Health Dividends, Employee Health Reimbursement, Solar rebate, and Reconnection fees.

2022 Proposed Appropriations F4 Overall the 2022 proposed budget excluding Capital and Rehab increased 1.5% due to Salaries, Benefits and Treatment cost. Increase in Treatment cost based on the Authority's Engineer's flow projection thru the 3<sup>rd</sup> quarter.

2. While the local and regional economy is still recovering from Super Storm Sandy 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 \$973,297 for the Municipal Appropriation and \$2,130,000 for Capital budget.
4. The Authority only pays the Township Appropriation of \$973,297 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 increase Unrestricted Net Position. The Authority had a net gain from operations of \$2,065,719 for the year ended December 31, 2020.

**RESOLUTION OF**  
**THE TOMS RIVER MUNICIPAL UTILITIES AUTHORITY, COUNTY OF**  
**OCEAN, STATE OF NEW JERSEY, ESTABLISHING THE BASIC**  
**RESIDENTIAL, NON-RESIDENTIAL AND COMMON AREA AGE RESTRICTED**  
**SEWER USER FEE/SERVICE CHARGE FOR FISCAL YEAR 2022**

**WHEREAS**, the Toms River Municipal Utilities Authority (TRMUA) wishes to establish a sewerage rate/service charge for the Basic Residential, Non-Residential and Common Area Age Restricted users commencing January 1, 2022; and

**WHEREAS**, the service charge shall comply with the terms of all contracts of the TRMUA and shall be such that the revenues of the TRMUA will at all times be adequate to pay all expenses of operation and maintenance of the sewerage system, including, reserve, insurance, extensions and replacements and to pay punctually the principal and interest on all bonds and to maintain such reserves or sinking funds, thereof, as may be required by the terms of any contract of the TRMUA or as may be deemed necessary or desirable by the TRMUA; and

**WHEREAS**, the Commissioners of the TRMUA in consultation with their staff and professionals have prepared a draft budget for Fiscal Year 2022 in order to meet the obligations of the users and ratepayers of the TRMUA facilities; and

**WHEREAS**, the Commissioners have determined it is in the best interest of the ratepayers of the TRMUA to adopt the Fiscal Year 2022 Rate Schedule as attached hereto.

**NOW THEREFORE BE IT RESOLVED**, by the Commissioners of the Toms River Municipal Utilities Authority, County of Ocean, and State of New Jersey as follows:

1. The Basic Residential Sewer User Fee/Service Charge for Fiscal Year 2022 shall be a minimum rate of \$337.16 plus \$18.25 per fixture over four(4), exclusive of one laundry facility and one dishwasher shall apply.
2. The Non-Residential Sewer User Fee/Service Charge for Fiscal Year 2022 shall be \$6.34 per thousand gallons of water consumption or approved discharge into the system, however, a minimum rate of \$337.16 plus \$56.18 per fixture over two (2) shall apply.
3. The Common Area Age Restricted Sewer User Fee/Service Charge for Fiscal Year 2022 shall be \$6.34 per thousand gallons of water consumption or approved discharge into the system, however, a minimum rate of \$337.16 plus \$18.25 per fixture over four (4) shall apply.
4. The TRMUA Fiscal Year 2022 Rate Schedule attached hereto, is hereby adopted.
5. A copy of such schedule of Service Charges in effect shall at all times be kept on file at the offices of the TRMUA and shall be open to public inspection.

**CERTIFICATION**

I, Christina Diamante, Assistant 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 23<sup>rd</sup> day of November 2021.

  
 \_\_\_\_\_

Christina Diamante, Assistant Secretary

Commissioner	Aye	Nay	Abstain	Absent
Valvano, Charles	X			
Siddiqui, Tariq	X			
Clement, Deborah	X			
Montenegro, Ben	X			
Brilliant, Phillip	X			

**RESOLUTION OF**  
**THE TOMS RIVER MUNICIPAL UTILITIES AUTHORITY**  
**COUNTY OF OCEAN STATE OF NEW JERSEY**  
**ESTABLISHING THE CONNECTION FEE FOR FISCAL YEAR 2022**

**WHEREAS**, the sanitary sewer connection fee for 2022 calculates to \$2,874.42 for each equivalent dwelling unit connected as determined by the Chief Financial Officer and confirmed by the Authority Auditor in accordance with N.J.S.A. 40:148-22; and

**WHEREAS**, the authority is authorized to charge less than the computed fee; and

**WHEREAS**, the connection fee in FY 2021 was established by the Commissioners at \$2,774.00; and

**WHEREAS**, the Commissioners hereby approve the calculation based on Statute N.J.S.A. 40:148-22 as noted by the Chief financial Officer resulting in an increase to the connection fee charge from FY 2021 \$2,774.00 to the computed FY 2022 fee of \$2,874.00.

**NOW THEREFORE BE IT RESOVED**, by the Commissioners of the Toms River Municipal Utilities Authority, County of Ocean, State of New Jersey as follows:

1. The Sanitary Sewer Connection Fee to the Toms River Municipal Utilities Authority system for FY 2022 shall be \$2,874.00, representing an increase over FY 2021.
2. Sanitary Sewer Connection fees shall be due to the Toms River Municipal Utilities Authority in their entirety upon application.
3. All of the charges and fees established by prior Resolution and Regulations are hereby re-affirmed and re-established except as herein adjusted.

**CERTIFICATION**

I, Christina Diamante, Assistant 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 23<sup>rd</sup> day of November 2021.

  
 Christina Diamante, Assistant Secretary

Commissioner	Aye	Nay	Abstain	Absent
Valvano, Charles	X			
Siddiqui, Tariq	X			
Clement, Deborah	X			
Montenegro, Ben	X			
Brilliant, Philip	X			

**APPROVED RATE SCHEDULE FOR THE  
TOMS RIVER MUNICIPAL UTILITIES AUTHORITY  
TO BE EFFECTIVE JANUARY 1, 2022**

**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 \$12.65 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. A minimum rate of \$337.16 plus \$18.25 per fixture over four (4) shall apply, exclusive of one laundry facility and one dishwasher.

- |     |   |  |
|-----|---|--|
| (b) | <b><u>Non-Residential</u></b> - includes all other users not classified as residential above. | \$6.34 per thousand gallons of water consumption or approved discharge into the system, however, a minimum rate of \$337.16 plus \$56.18 per fixture over two (2) shall apply. |
| (c) | <b><u>Common Area-Age Restricted</u></b>  | \$6.34 per thousand gallons of water consumption, however, a minimum rate of \$337.16 per year plus \$18.25 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 and 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 \$2,874.00 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 thereof, 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, 2022 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**  
Bernard Rutkowski, Executive Director

## AUTHORITY CONTACT INFORMATION 2022

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

<b>Name of Authority:</b>	Toms River Municipal Utilities Authority		
<b>Federal ID Number:</b>	21-6001554		
<b>Address:</b>	340 West Water Street		
<b>City, State, Zip:</b>	Toms River	NJ	08753
<b>Phone: (ext.)</b>	732-240-3500	<b>Fax:</b>	732-244-4691

<b>Preparer's Name:</b>	Michael Lee		
<b>Preparer's Address:</b>	340 West Water Street		
<b>City, State, Zip:</b>	Toms River	NJ	08753
<b>Phone: (ext.)</b>	732-240-3500	<b>Fax:</b>	732-244-4691
<b>E-mail:</b>	mlee@tomsrivermua.org		

<b>Chief Executive Officer:(1)</b>	Bernard Rutkowski		
(1)Or person who performs these functions under another Title			
<b>Phone: (ext.)</b>	732-240-3500	<b>Fax:</b>	732-244-4691
<b>E-mail:</b>	brutkowski@tomsrivermua.org		

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

<b>Name of Auditor:</b>	Lauren Holman		
<b>Name of Firm:</b>	Holman, Frenia, Allison P.C.		
<b>Address:</b>	1985 Cedar Bridge Ave Suite 3		
<b>City, State, Zip:</b>	Lakewood	NJ	08701
<b>Phone: (ext.)</b>	732-797-1333	<b>Fax:</b>	
<b>E-mail:</b>	lholman@hfacpas.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Toms River Municipal Utilities Authority

FISCAL YEAR: FROM: Jan 1, 2022 TO: Dec 31, 2022

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2020) 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 2020) Transmittal of Wage and Tax Statements: \$3,569,631
- 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).*

11) Did the Authority pay for meals or catering during the current fiscal year? No If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? No If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

- a. First class or charter travel No
- b. Travel for companions No
- c. Tax indemnification and gross-up payments No
- d. Discretionary spending account No
- e. Housing allowance or residence for personal use NO
- f. Payments for business use of personal residence NO
- g. Vehicle/auto allowance or vehicle for personal use 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? 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, 2022 TO: Dec 31, 2022**

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

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

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

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

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

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

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

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

**Reportable compensation:** (Use the Most Recent W-2 available 2020 or 2021. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2022, the **most recent W-2** and 1099 should be used 2021 or 2020 (60 days prior to start of budget year is November 1, 2021, with 2020 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 being the most recent calendar year ended).

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

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

Toms River Municipal Utilities Authority  
December 31, 2022

A	B	C	D	E	F	G	H	I	J	K	L		M	N	O	P	Q	R	S	T
											For the Period	January 1, 2022								
											Reportable Compensation from Authority (W-2/1099)									
Position (Can Check more than 1 Column for each person)											2/1099									
											Estimated amount of other compensation from Authority (health benefits, pension, etc.)									
											Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)									
											Total Compensation All Public Entities									
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/Skipper	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		
1 Bernard Rutkowski	Exec Director	40	X					\$ 139,050	\$ -	\$ 4,994	\$ 40,195	\$ 184,239	None	N/A	N/A	\$ -	\$ -	\$ 184,239		
2 Nicholas Orten	Authority Engineer	40		X				\$ 125,902	\$ -	\$ 4,642	\$ 38,247	\$ 168,191	None	N/A	N/A	\$ -	\$ -	\$ 168,191		
3 Charles Valvano	Commissioner	2 X						\$ 2,000	\$ -	\$ -	\$ 31,224	\$ 33,224	None	N/A	N/A	\$ -	\$ -	\$ 33,224		
4 Joseph Bilotto	Commissioner	2 X						\$ 2,000	\$ -	\$ -	\$ 24,264	\$ 26,264	None	N/A	N/A	\$ -	\$ -	\$ 26,264		
5 Deborah Clement	Commissioner	2 X						\$ 2,000	\$ -	\$ -	\$ 13,128	\$ 15,128	None	N/A	N/A	\$ -	\$ -	\$ 15,128		
6 Tariq Siddiqui	Commissioner	2 X						\$ 2,000	\$ -	\$ -	\$ 1,980	\$ 3,980	None	N/A	N/A	\$ -	\$ -	\$ 3,980		
7 Alfonso Manfredi	Commissioner	2 X						\$ 2,000	\$ -	\$ -	\$ 30,132	\$ 32,132	None	N/A	N/A	\$ -	\$ -	\$ 32,132		
8 Ben Montenegro	Commissioner	2 X						\$ 2,000	\$ -	\$ -	\$ 29,892	\$ 31,892	None	N/A	N/A	\$ -	\$ -	\$ 31,892		
9 Philip Brilliant	Commissioner	2 X						\$ 2,000	\$ -	\$ -	\$ 12,888	\$ 14,888	None	N/A	N/A	\$ -	\$ -	\$ 14,888		
10													0					0		
11													0					0		
12													0					0		
13													0					0		
14													0					0		
15													0					0		
Total:											\$ 278,352	\$ -	\$ 9,635	\$ 221,950	\$ 509,938			\$ -	\$ -	\$ 509,938

(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, 2022 to December 31, 2022

If Not Applicable X this box Below

	# of Covered Members		Annual Cost		Total Cost		# of Covered Members		Annual Cost		Total Prior year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Employee Proposed Budget	Estimate per Employee Proposed Budget	Estimate per Employee Proposed Budget	Medical & Rx	Current Year	Medical & Rx	Current Year	per Employee Current Year	per Employee Current Year			
<b>Active Employees - Health Benefits - Annual Cost</b>													
Single Coverage	16	\$ 9,180	\$ 146,880	16	\$ 10,308	\$ 164,928	16	\$ 10,308	\$ 164,928	\$ (18,048)	-10.9%		
Parent & Child	3	14,824	44,472	1	16,368	16,368	1	16,368	16,368	28,104	171.7%		
Employee & Spouse (or Partner)	4	17,673	70,692	8	17,256	138,048	8	17,256	138,048	(67,356)	-48.8%		
Family	23	21,589	496,547	20	26,664	533,280	20	26,664	533,280	(36,733)	-6.9%		
Employee Cost Sharing Contribution (enter as negative - )			(137,600)			(136,605)			(136,605)	(995)	0.7%		
<b>Subtotal</b>	<b>46</b>		<b>620,991</b>	<b>45</b>		<b>716,019</b>			<b>716,019</b>	<b>(95,028)</b>	<b>-13.3%</b>		
<b>Commissioners - Health Benefits - Annual Cost</b>													
Single Coverage	2	10,908	21,816	1	10,704	10,704	1	10,704	10,704	11,112	103.8%		
Parent & Child	0			0			0				#DIV/0!		
Employee & Spouse (or Partner)	1	21,804	21,804	2	21,408	42,816	2	21,408	42,816	(21,012)	-49.1%		
Family	3	27,508	82,524	3	27,732	83,196	3	27,732	83,196	(672)	-0.8%		
Employee Cost Sharing Contribution (enter as negative - )			(4,500)			(4,500)			(4,500)		0.0%		
<b>Subtotal</b>	<b>6</b>		<b>121,644</b>	<b>6</b>		<b>132,216</b>			<b>132,216</b>	<b>(10,572)</b>	<b>-8.0%</b>		
<b>Retirees - Health Benefits - Annual Cost</b>													
Single Coverage	2	6,318	12,636	13	6,103	79,339	13	6,103	79,339	(66,703)	-84.1%		
Parent & Child	2	19,785	39,570	1	19,915	19,915	1	19,915	19,915	19,655	98.7%		
Employee & Spouse (or Partner)	22	12,667	278,674	12	20,012	240,144	12	20,012	240,144	38,530	16.0%		
Family	2	39,684	79,368	2	40,495	80,990	2	40,495	80,990	(1,622)	-2.0%		
Employee Cost Sharing Contribution (enter as negative - )											#DIV/0!		
<b>Subtotal</b>	<b>28</b>		<b>410,248</b>	<b>28</b>		<b>420,388</b>			<b>420,388</b>	<b>(10,140)</b>	<b>-2.4%</b>		
<b>GRAND TOTAL</b>	<b>80</b>		<b>\$ 1,152,883</b>	<b>79</b>		<b>\$ 1,268,623</b>			<b>\$ 1,268,623</b>	<b>\$ (115,740)</b>	<b>-9.1%</b>		

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, 2022

to

December 31, 2022

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

X  Box if Authority has no Compensated Absences

*Legal Basis for Benefit  
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
<b>Total liability for accumulated compensated absences at beginning of current year</b>		\$			

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

TOMS RIVER MUA SICK LIABILITY AT 12-31-20

NAME	TOTAL ACCUM HRS AT 12/31/20	VALUE AT 12/31/20	Approved Labor Agreement	Resolution	Individual Employment Agreement
ACROPOLIS, D	91.5	\$ 3,641.70	X		
BARRY	84.0	\$ 3,343.20	X		
BENSON	20.0	\$ 651.80	X		
BENYOLA	146.0	\$ 4,644.26	X		
BISCEGLIE	35.0	\$ 868.35	X		
BLASI	98.5	\$ 3,210.12	X		
BRAMANTE	17.0	\$ 421.77	X		
CAPORASO	24.0	\$ 393.84	X		
CARR	34.0	\$ 1,108.06	X		
COLLIER	10.0	\$ 325.90	X		
CUCCINOTTA	47.5	\$ 1,548.03	X		
DIAMANTE	112.5	\$ 2,461.50		X	
FIRRITO	47.5	\$ 1,969.35	X		
FRAAS	246.5	\$ 6,475.56	X		
GANT	132.5	\$ 4,318.18	X		
GREITZ	67.0	\$ 1,662.27	X		
GNAGEY	99.0	\$ 3,940.20	X		
GRAHAM	36.0	\$ 669.96	X		
GRIMLEY	156.5	\$ 4,111.26	X		
IARIA, M	6.5	\$ 211.84	X		
JACQUEMOT	31.5	\$ 894.29	X		
LEE	450.0	\$ 19,777.50		X	
MANFORTI	49.5	\$ 1,324.62		X	
MC CANNA	37.5	\$ 930.38	X		
MC DONALD	236.0	\$ 9,641.88	X		
MC HUGH	53.0	\$ 1,727.27	X		
MEMOLI	76.0	\$ 1,885.56	X		
OLSON	25.0	\$ 620.25	X		
OTTEN	401.0	\$ 23,895.59		X	
PASCARELLA	62.5	\$ 2,036.88	X		
PICCOLI	291.5	\$ 7,232.12	X		
POLHEMUS	74.5	\$ 1,630.06	X		
ROSETTO	559.3	\$ 28,948.47		X	
RUTKOWSKI	355.0	\$ 16,674.35		X	
SAVERINO	168.0	\$ 4,906.97	X		
SCHLACHTER	196.5	\$ 6,211.37	X		
SHINN	266.5	\$ 8,685.24	X		
SICA	25.0	\$ 1,040.25	X		
SMITH	378.0	\$ 10,508.14	X		
TESCH	214.0	\$ 8,467.32	X		
TOYE	14.5	\$ 411.08		X	
TUTELA	852.0	\$ 32,631.18		X	
			X		
	6,328.3	\$ 236,057.85			

# Schedule of Shared Service Agreements

Toms River Municipal Utilities Authority

January 1, 2022 to December 31, 2022

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.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Township of Toms River	Toms River MUA	Garbage and Recycling Collection	No expiration date on resolution or agreement - cannot exceed statutory duration	12/1/2013	None	None
Toms River MUA	Borough of Ocean Gate	Loaning of Equipment, sharing resources and or providing services		2/24/2015	2/24/2022	TBD
Toms River MUA	Island Heights	Maintenance, repair and upkeep of sanitary sewer line, Transporting of effluent		8/1/2014	7/31/2022	\$ 14,563
Toms River MUA	Township of Toms River	General services, HVAC maintenance and repair, bus transportation fuel services, printing, food services, technology, vehicle maint, grounds, snow plowing, salting and sanding, custodial, sing shop, architectural and engineering professional services		6/15/2014	6/4/2022	\$ 16,058
Toms River MUA	Toms River Parking Authority	Snow Plowing Services, Vehicle Maint, Sewer Cleaning, Fuel Service		5/26/2015	5/25/2022	TBD

# **2022 AUTHORITY BUDGET**

## **Financial Schedules Section**

# SUMMARY

Toms River Municipal Utilities Authority  
 For the Period January 1, 2022 to December 31, 2022

	Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	N/A	FY 2022 Proposed Budget		FY 2021 Adopted Budget		All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	\$ Increase (Decrease) Proposed vs. Adopted
								Total All Operations	Total All Operations	Total All Operations	Total All Operations					
<b>REVENUES</b>																
Total Operating Revenues	\$ -	\$ 23,896,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,896,298	\$ -	\$ 22,595,497	\$ 1,300,801				5.8%	
Total Non-Operating Revenues	-	328,000	-	-	-	-	328,000	-	-	247,000	81,000				32.8%	
Total Anticipated Revenues	-	24,224,298	-	-	-	-	24,224,298	-	-	22,842,497	1,381,801				6.0%	
<b>APPROPRIATIONS</b>																
Total Administration	-	2,045,752	-	-	-	-	2,045,752	-	-	2,112,022	(66,270)				-3.1%	
Total Cost of Providing Services	-	16,747,659	-	-	-	-	16,747,659	-	-	16,396,720	350,939				2.1%	
Total Principal Payments on Debt Service in Lieu of Depreciation	-	672,533	-	-	-	-	672,533	-	-	671,533	1,000				0.1%	
Total Operating Appropriations	-	19,465,944	-	-	-	-	19,465,944	-	-	19,180,275	285,669				1.5%	
Total Interest Payments on Debt	-	82,274	-	-	-	-	82,274	-	-	90,434	(8,160)				-9.0%	
Total Other Non-Operating Appropriations	-	973,297	-	-	-	-	973,297	-	-	959,014	14,283				1.5%	
Total Non-Operating Appropriations	-	1,055,571	-	-	-	-	1,055,571	-	-	1,049,448	6,123				0.6%	
Accumulated Deficit	-	-	-	-	-	-	-	-	-	-	-				#DIV/0!	
Total Appropriations and Accumulated Deficit	-	20,521,515	-	-	-	-	20,521,515	-	-	20,229,723	291,792				1.4%	
Less: Total Unrestricted Net Position Utilized	-	973,297	-	-	-	-	973,297	-	-	959,014	14,283				1.5%	
Net Total Appropriations	-	19,548,218	-	-	-	-	19,548,218	-	-	19,270,709	277,509				1.4%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ 4,676,080	\$ -	\$ -	\$ -	\$ -	\$ 4,676,080	\$ -	\$ -	\$ 3,571,788	\$ 1,104,292				30.9%	



## Revenue Schedule

Toms River Municipal Utilities Authority  
For the Period January 1, 2022 to December 31, 2022

	<b>FY 2022 Proposed Budget</b>					<b>Total All</b>	<b>FY 2021 Adopted</b>	<b>\$ Increase</b>	<b>% Increase</b>
	Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	Operations	Proposed vs. Adopted	Proposed vs. Adopted
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential		18,290,912				\$ 18,290,912	\$ 17,293,028	\$ 997,884	5.8%
Business/Commercial		4,400,810				4,400,810	3,924,929	475,881	12.1%
Industrial						-	-	-	#DIV/0!
Intergovernmental		345,426				345,426	296,000	49,426	16.7%
Other						-	-	-	#DIV/0!
<b>Total Service Charges</b>		<b>23,037,148</b>				<b>23,037,148</b>	<b>21,513,957</b>	<b>1,523,191</b>	<b>7.1%</b>
<i>Connection Fees</i>									
Residential		71,850				71,850	413,326	(341,476)	-82.6%
Business/Commercial		560,430				560,430	169,214	391,216	231.2%
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Connection Fees</b>		<b>632,280</b>				<b>632,280</b>	<b>582,540</b>	<b>49,740</b>	<b>8.5%</b>
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Parking Fees</b>		<b>-</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Other Operating Revenues (List)</i>									
Other Revenue - Engineering & Inspection		26,870				26,870	15,000	11,870	79.1%
Other Revenue - Delinquent Charges		200,000				200,000	484,000	(284,000)	-58.7%
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!
Type in (Grant, Other Rev)						-	-	-	#DIV/0!
<b>Total Other Revenue</b>		<b>226,870</b>				<b>226,870</b>	<b>499,000</b>	<b>(272,130)</b>	<b>-54.5%</b>
<b>Total Operating Revenues</b>		<b>23,896,298</b>				<b>23,896,298</b>	<b>22,595,497</b>	<b>1,300,801</b>	<b>5.8%</b>
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
Other Non Operating Revenue (Misc)		250,000				250,000	150,000	100,000	66.7%
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
Type in						-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>		<b>250,000</b>				<b>250,000</b>	<b>150,000</b>	<b>100,000</b>	<b>66.7%</b>
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned		78,000				78,000	97,000	(19,000)	-19.6%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Interest</b>		<b>78,000</b>				<b>78,000</b>	<b>97,000</b>	<b>(19,000)</b>	<b>-19.6%</b>
<b>Total Non-Operating Revenues</b>		<b>328,000</b>				<b>328,000</b>	<b>247,000</b>	<b>81,000</b>	<b>32.8%</b>
<b>TOTAL ANTICIPATED REVENUES</b>		<b>\$ 24,224,298</b>				<b>\$ 24,224,298</b>	<b>\$ 22,842,497</b>	<b>\$ 1,381,801</b>	<b>6.0%</b>

## Prior Year Adopted Revenue Schedule

### Toms River Municipal Utilities Authority

#### FY 2021 Adopted Budget

	Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential		17,293,028					\$ 17,293,028
Business/Commercial		3,924,929					3,924,929
Industrial							-
Intergovernmental		296,000					296,000
Other							-
<b>Total Service Charges</b>	-	<b>21,513,957</b>	-	-	-	-	<b>21,513,957</b>
<i>Connection Fees</i>							
Residential		413,326					413,326
Business/Commercial		169,214					169,214
Industrial							-
Intergovernmental							-
Other							-
<b>Total Connection Fees</b>	-	<b>582,540</b>	-	-	-	-	<b>582,540</b>
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
<b>Total Parking Fees</b>	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Other Revenue - Engineering & Inspection		15,000					15,000
Other Revenue - Delinquent Charges		484,000					484,000
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)							-
<b>Total Other Revenue</b>	-	<b>499,000</b>	-	-	-	-	<b>499,000</b>
<b>Total Operating Revenues</b>	-	<b>22,595,497</b>	-	-	-	-	<b>22,595,497</b>
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Other Non Operating Revenue (Misc)		150,000					150,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
<b>Total Other Non-Operating Revenues</b>	-	<b>150,000</b>	-	-	-	-	<b>150,000</b>
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned		97,000					97,000
Penalties							-
Other							-
<b>Total Interest</b>	-	<b>97,000</b>	-	-	-	-	<b>97,000</b>
<b>Total Non-Operating Revenues</b>	-	<b>247,000</b>	-	-	-	-	<b>247,000</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ -</b>	<b>\$ 22,842,497</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,842,497</b>

## Appropriations Schedule

Toms River Municipal Utilities Authority  
For the Period January 1, 2022 to December 31, 2022

	<b>FY 2022 Proposed Budget</b>						<b>FY 2021 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Operation #1	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
		Collection	-	-	-	-	-	-	-	-
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ -	\$ 855,606					\$ 855,606	\$ 884,500	\$ (28,894)	-3.3%
Fringe Benefits	-	442,396				442,396	470,050	(27,654)	-5.9%	
Total Administration - Personnel	-	1,298,002	-	-	-	1,298,002	1,354,550	(56,548)	-4.2%	
<i>Administration - Other (List)</i>										
Other Admin Expense	-	747,750				747,750	757,472	(9,722)	-1.3%	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Miscellaneous Administration*						-	-	-	#DIV/0!	
Total Administration - Other	-	747,750	-	-	-	747,750	757,472	(9,722)	-1.3%	
Total Administration	-	2,045,752	-	-	-	2,045,752	2,112,022	(66,270)	-3.1%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	-	2,870,482				2,870,482	2,797,539	72,943	2.6%	
Fringe Benefits	-	1,225,039				1,225,039	1,229,581	(4,542)	-0.4%	
Total COPS - Personnel	-	4,095,521	-	-	-	4,095,521	4,027,120	68,401	1.7%	
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expense		12,652,138				12,652,138	12,369,600	282,538	2.3%	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Miscellaneous COPS*						-	-	-	#DIV/0!	
Total COPS - Other	-	12,652,138	-	-	-	12,652,138	12,369,600	282,538	2.3%	
Total Cost of Providing Services	-	16,747,659	-	-	-	16,747,659	16,396,720	350,939	2.1%	
Total Principal Payments on Debt Service in Lieu of Depreciation	-	672,533	-	-	-	672,533	671,533	1,000	0.1%	
Total Operating Appropriations	-	19,465,944	-	-	-	19,465,944	19,180,275	285,669	1.5%	
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	-	82,274	-	-	-	82,274	90,434	(8,160)	-9.0%	
Operations & Maintenance Reserve						-	-	-	#DIV/0!	
Renewal & Replacement Reserve						-	-	-	#DIV/0!	
Municipality/County Appropriation		973,297				973,297	959,014	14,283	1.5%	
Other Reserves						-	-	-	#DIV/0!	
Total Non-Operating Appropriations	-	1,055,571	-	-	-	1,055,571	1,049,448	6,123	0.6%	
<b>TOTAL APPROPRIATIONS</b>	-	20,521,515	-	-	-	20,521,515	20,229,723	291,792	1.4%	
<b>ACCUMULATED DEFICIT</b>										
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	-	20,521,515	-	-	-	20,521,515	20,229,723	291,792	1.4%	
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation		973,297				973,297	959,014	14,283	1.5%	
Other						-	-	-	#DIV/0!	
Total Unrestricted Net Position Utilized	-	973,297	-	-	-	973,297	959,014	14,283	1.5%	
<b>TOTAL NET APPROPRIATIONS</b>	\$ -	\$ 19,548,218	\$ -	\$ -	\$ -	\$ 19,548,218	\$ 19,270,709	\$ 277,509	1.4%	

\* 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 \$ - \$ 973,297.20 \$ - \$ - \$ - \$ - \$ 973,297.20

TOMS RIVER MUNICIPAL UTILITIES AUTHORITY  
2022 OPERATING BUDGET

PROFESSIONAL FEES	2022 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	133,000
OTHER SERVICES	2022 BUDGET
OTHER SERVICES CUSTODIAL FEES	1,500
INSURANCE - HOSPITAL - Retirees	528,250
<b>F-4 Total Other Admin Exp</b>	<b>747,750</b>

**TOMS RIVER MUNICIPAL UTILITIES AUTHORITY  
2022 OPERATING BUDGET**

**2022 BUDGET**

**INSURANCE**

AUTO & GENERAL LIABILITY	70,832
PROPERTY	63,500
PUBLIC OFFICIALS	18,190
ENVIRONMENTAL	12,016

**GENERAL OFFICE**

POSTAGE / STATIONARY	36,000
PRINTING SUPPLIES	9,600
GENERAL SUPPLIES	4,000
SERVICE CONTRACTS	57,000
MISCELLANEOUS	1,000

**ADMINISTRATIVE BUILDING**

HEAT	22,000
TELEPHONE	21,000
ELECTRIC	13,000
WATER	4,000
MAINTENANCE - SUPPLIES	40,000
MAINTENANCE - CONTRACT	21,000
MISCELLANEOUS	10,000
SITE MAINTENANCE	65,000
SERVICE CONTRACT - COMMUNICATIONS	25,000

**ENGINEERING**

PRINTING SUPPLIES	9,000
SERVICE CONTRACT - ONE CALL	20,000
SERVICE CONTRACT - EQUIPMENT	7,000
TV INSPECTION SUPPLIES	40,000
MISCELLANEOUS	1,000
MEDICAL EXAMS	5,000
MAINTENANCE / SERVICE CONTRACT	70,000

**TOMS RIVER MUNICIPAL UTILITIES AUTHORITY  
2022 OPERATING BUDGET**

<u>PUMP STATIONS</u>	<u>2022 BUDGET</u>
CHEMICALS	5,000
ELECTRIC	75,000
NATURAL GAS	7,000
WATER	8,000
REPAIRS & MAINTENANCE	20,000
TELEPHONE & ALARM CIRCUITS	18,000
SUPPLIES	2,000
MISCELLANEOUS	1,500
SITE MAINTENANCE	5,000
SERVICE CONTRACT - GENSER	17,000
<u>MAINTENANCE / OPERATIONS - VEHICLES</u>	
GASOLINE	75,000
OILS / LUBRICANTS	4,000
TIRES	17,000
PARTS FOR REPAIRS	80,000
OUTSIDE MAINTENANCE	10,000
REGISTRATION FEES / PERMITS	20,000
MISCELLANEOUS	5,000
<u>MAINTENANCE / OPERATIONS - COLLECTION SYSTEM</u>	
COMMUNICATIONS	5,000
CHEMICALS	5,000
TOOLS & EQUIPMENT	8,000
MATERIALS / SUPPLIES	15,000
EQUIPMENT REPAIRS	5,000
CONTRACTUAL LABOR	5,000
EMPLOYEES UNIFORMS	25,000
MISCELLANEOUS	1,500
<u>CONSTRUCTION / REPAIRS</u>	
PIPES & MATERIALS	5,000
PERMITS	15,000
EQUIPMENT REPAIRS	4,000
TRENCH REPAIRS	8,000
MISCELLANEOUS	1,000
<u>TREATMENT &amp; CONTINGENCY</u>	
O.C.U.A. CHARGES	11,535,000
<b>TOTAL OTHER COPS EXPENSE PAGE F-4</b>	<u><u>\$ 12,652,138</u></u>

## Prior Year Adopted Appropriations Schedule

### Toms River Municipal Utilities Authority

FY 2021 Adopted Budget						
	Sewer					Total All
Operation #1	Collection	N/A	N/A	N/A	N/A	Operations
<b>OPERATING APPROPRIATIONS</b>						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 884,500					\$ 884,500
Fringe Benefits	470,050					470,050
Total Administration - Personnel	- 1,354,550	-	-	-	-	1,354,550
<i>Administration - Other (List)</i>						
Other Admin Expense	757,472					757,472
Type In Description						-
Type In Description						-
Type In Description						-
Miscellaneous Administration*						-
Total Administration - Other	- 757,472	-	-	-	-	757,472
Total Administration	- 2,112,022	-	-	-	-	2,112,022
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	2,797,539					2,797,539
Fringe Benefits	1,229,581					1,229,581
Total COPS - Personnel	- 4,027,120	-	-	-	-	4,027,120
<i>Cost of Providing Services - Other (List)</i>						
Other COPS Expense	12,369,600					12,369,600
Type In Description						-
Type In Description						-
Type In Description						-
Miscellaneous COPS*						-
Total COPS - Other	- 12,369,600	-	-	-	-	12,369,600
Total Cost of Providing Services	- 16,396,720	-	-	-	-	16,396,720
Total Principal Payments on Debt Service in Lieu of Depreciation	- 671,533	-	-	-	-	671,533
Total Operating Appropriations	- 19,180,275	-	-	-	-	19,180,275
<b>NON-OPERATING APPROPRIATIONS</b>						
Total Interest Payments on Debt	- 90,434	-	-	-	-	90,434
Operations & Maintenance Reserve						-
Renewal & Replacement Reserve						-
Municipality/County Appropriation	959,014					959,014
Other Reserves						-
Total Non-Operating Appropriations	- 1,049,448	-	-	-	-	1,049,448
<b>TOTAL APPROPRIATIONS</b>	- 20,229,723	-	-	-	-	20,229,723
<b>ACCUMULATED DEFICIT</b>						-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	- 20,229,723	-	-	-	-	20,229,723
<b>UNRESTRICTED NET POSITION UTILIZED</b>						
Municipality/County Appropriation	- 959,014	-	-	-	-	959,014
Other						-
Total Unrestricted Net Position Utilized	- 959,014	-	-	-	-	959,014
<b>TOTAL NET APPROPRIATIONS</b>	\$ - \$ 19,270,709	\$ -	\$ -	\$ -	\$ -	\$ 19,270,709

\* 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    \$ -    \$ 959,013.75    \$ -    \$ -    \$ -    \$ -    \$ 959,013.75

# Debt Service Schedule - Principal

## Toms River Municipal Utilities Authority

If Authority has no debt X this box

	Fiscal Year Ending in							Total Principal Outstanding	
	Adopted Budget Year 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027		Thereafter
<b>Operation #1</b>									
Type in Issue Name									\$
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
<b>Sewer Collection</b>									
Debit Issuance -NJIB S340145-01	528,474	529,474	534,474	543,474	548,474	553,474	558,474	1,049,929	4,317,773
Debit Issuance -NJIB S340145-03-04	106,633	106,633	111,633	111,633	116,633	116,633	121,633	709,553	1,394,351
Debit Issuance -NJIB S340145-06	36,426	36,426	36,426	36,426	36,426	41,426	41,426	263,556	492,112
Type in Issue Name									
Total Principal	671,533	672,533	682,533	691,533	701,533	711,533	721,533	2,023,038	6,204,236
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									
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	\$ 671,533	\$ 672,533	\$ 682,533	\$ 691,533	\$ 701,533	\$ 711,533	\$ 721,533	\$ 2,023,038	\$ 6,204,236

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

<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
AA	AA	AA
2014	2014	2014



## Debt Service Schedule - Interest

### Toms River Municipal Utilities Authority

If Authority has no debt X this box

		Fiscal Year Ending in							
		Proposed Budget Year 2022	2023	2024	2025	2026	2027	Thereafter	Total Interest Payments Outstanding
<b>Operation #1</b>									
Type in Issue Name									\$
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
<b>Total Interest Payments</b>									
<b>Sewer Collection</b>									
Debit Issuance -NJIB S340145-01		48,480	43,280	37,880	32,120	26,160	20,000	20,560	228,480
Debit Issuance -NJIB S340145-03-04		26,432	23,932	21,182	18,432	16,632	14,832	46,898	168,340
Debit Issuance -NJIB S340145-06		7,362	6,862	6,362	5,862	5,362	4,612	13,010	49,432
Type in Issue Name									
<b>Total Interest Payments</b>		82,274	74,074	65,424	56,414	48,154	39,444	80,468	446,252
<b>N/A</b>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
<b>Total Interest Payments</b>									
<b>N/A</b>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
<b>Total Interest Payments</b>									
<b>N/A</b>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
<b>Total Interest Payments</b>									
<b>TOTAL INTEREST ALL OPERATIONS</b>		\$ 82,274	\$ 74,074	\$ 65,424	\$ 56,414	\$ 48,154	\$ 39,444	\$ 80,468	\$ 446,252

# Net Position Reconciliation

Toms River Municipal Utilities Authority

For the Period January 1, 2022 to December 31, 2022

## FY 2022 Proposed Budget

	Operation #1	Sewer Collection	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ -	\$ 33,220,547					\$ 33,220,547
Less: Invested in Capital Assets, Net of Related Debt (1)		43,462,453					43,462,453
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)		(10,241,906)					(10,241,906)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)		9,189,981					9,189,981
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		10,418,974					10,418,974
Plus: Estimated Income (Loss) on Current Year Operations (2)		-					-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>		9,367,049					9,367,049
Unrestricted Net Position Utilized to Balance Proposed Budget							-
Unrestricted Net Position Utilized in Proposed Capital Budget		2,130,000					2,130,000
Appropriation to Municipality/County (3)		973,297					973,297
Total Unrestricted Net Position Utilized in Proposed Budget		3,103,297					3,103,297
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
Last issued Audit Report (4)	\$ -	\$ 6,263,752	\$ -	\$ -	\$ -	\$ -	\$ 6,263,752

(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.

(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.

2022

**Toms River Municipal Utilities  
Authority**

**AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM**

# 2022 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## Toms River Municipal Utilities Authority

**FISCAL YEAR: FROM: Jan 1, 2022 TO: Dec 31, 2022**


**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 23<sup>rd</sup> day of November, 2021.

**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:	Bernard Rutkowski		
Title:	Executive Director		
Address:	340 West Water Street, Toms River, NJ 08753		
Phone Number:	732-240-3500	Fax Number:	732-244-4691
E-mail address	brutkowski@tomsrivermua.org		

# 2022 CAPITAL BUDGET/PROGRAM MESSAGE

## Toms River Municipal Utilities Authority

**FISCAL YEAR:**    **FROM:**    Jan 1, 2022    **TO:**    Dec 31, 2022

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

Toms River Municipal Utilities Authority  
For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
<i>Operation #1</i>					
Type in Description	\$ -				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-				
<i>Sewer Collection</i>					
Vehicles & Equipment Replacement	470,000	\$ 470,000			
Partial Rehab Sewer System	1,660,000	1,660,000			
Type in Description	-				
Type in Description	-				
Total	2,130,000	2,130,000			
<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	-				
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,130,000</b>	<b>\$ 2,130,000</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

Toms River Municipal Utilities Authority  
For the Period January 1, 2022 to December 31, 2022

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027					
<i>Operation #1</i>												
Type in Description	\$ -	\$ -										
Type in Description	-	-										
Type in Description	-	-										
Type in Description	-	-										
Total	-	-	-	-	-	-	-					
<i>Sewer Collection</i>												
Vehicles & Equipment Replacement	1,860,400	470,000	\$ 156,150	\$ 133,650	\$ 370,000	\$ 375,400	\$ 355,200					
Partial Rehab Sewer System	8,905,000	1,660,000	1,615,000	1,715,000	1,390,000	1,225,000	1,300,000					
Type in Description	-	-										
Type in Description	-	-										
Total	10,765,400	2,130,000						1,771,150	1,848,650	1,760,000	1,600,400	1,655,200
<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>\$ 10,765,400</b>	<b>\$ 2,130,000</b>	<b>\$ 1,771,150</b>	<b>\$ 1,848,650</b>	<b>\$ 1,760,000</b>	<b>\$ 1,600,400</b>	<b>\$ 1,655,200</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

Toms River Municipal Utilities Authority

For the Period January 1, 2022 to December 31, 2022

		<i>Funding Sources</i>				
	Estimated Total Cost	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 Replacement	1,860,400	\$ 470,000		\$ 1,390,400		
Partial Rehab Sewer System	8,905,000	1,660,000		7,245,000		
Type in Description	-					
Type in Description	-					
Total	10,765,400	2,130,000	-	8,635,400	-	-
<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>\$ 10,765,400</b>	<b>\$ 2,130,000</b>	<b>\$ -</b>	<b>\$ 8,635,400</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<u>\$ 10,765,400</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.