

Fiscal Year Start Year End Year
 2023 – 2023

Authority Budget of:
Toms River Municipal Utilities Authority

State Filing Year 2023

For the Period: January 1, 2023 to December 31, 2023

www.tomsrivermua.org
Authority Web Address



Division of Local Government Services

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

November 22, 2022

WHEREAS, the 2023 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, 2022; and

WHEREAS, due to an extensive review of the current rate schedule, the proposed 2023 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 22, 2022; 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 2023; 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, 2022.

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 2023 Operating and Capital Budgets at a public meeting held on November 22, 2022 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 22nd day of November 2022.



Christina Diamante, Assistant Secretary

Commissioner	Aye	Nay	Abstain	Absent
Valvano, Charles	X			
Siddiqui, Tariq	X			
Clement, Deborah	X			
Sevastakis, Katarina	X			
Brilliant, Philip	X			

**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2023

Toms River Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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: _____ Date: _____

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: _____ Date: _____

2023 PREPARER'S CERTIFICATION

Toms River Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget, including 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 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:	mlee@tomsrivermua.org
Name:	Michael Lee
Title:	Assistant Financial Officer
Address:	340 West Water Street Toms River, NJ 08573
Phone Number:	732-340-3500
Fax Number:	732-244-4691
E-mail Address:	mlee@tomsrivermua.org

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities.
- The 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 includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding 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: brutowski@tomsrivermua.org

2023 APPROVAL CERTIFICATION

Toms River Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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 Toms River Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 22, 2022.

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

Officer's Signature:	brutkowski@tomsrivermua.org
Name:	Bernard Rutkowski
Title:	Executive Director
Address:	340 West Water Street Toms River, NJ 08573
Phone Number:	732-340-3500
Fax Number:	732-244-4691
E-mail Address:	brutkowski@tomsrivermua.org

2023 AUTHORITY BUDGET RESOLUTION

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget for Toms River Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the Toms River Municipal Utilities Authority at its open public meeting of November 22, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$24,115,240.00, Total Appropriations including any Accumulated Deficit, if any, of \$21,080,924.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$996,590.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,375,450.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,375,450.00; and

WHEREAS, the schedule of rents, 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 22, 2022 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 January 01, 2023 and ending December 31, 2023, is hereby approve

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 13, 2022.

brutkowski@tomsrivermua.org
(Secretary's Signature)

11/22/2022
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Charles S. Valvano	x			
Tariq M. Siddiqui	x			
Deborah L. Clement	x			
Alfonso J. Manforti				
Philip I. Brilliant	x			
Joseph G. Bilotta				
Katarina Sevastakis	x			

2023 ADOPTION CERTIFICATION

Toms River Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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 on December 13, 2022.

Officer's Signature:	cvalano@tomsrivermua.org		
Name:	Charles S. Valvano		
Title:	Chairman		
Address:	340 West Water Street Toms River, NJ 08573		
Phone Number:	732-340-3500	Fax:	732-244-4691
E-mail address:	cvalano@tomsrivermua.org		

2023 ADOPTED BUDGET RESOLUTION

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Toms River Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Toms River Municipal Utilities Authority at its open public meeting of December 13, 2022; 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 presented for adoption reflects Total Revenues of \$24,115,240.00, Total Appropriations, including any Accumulated Deficit, if any, of \$21,080,924.00, and Total Unrestricted Net Position utilized of \$996,590.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,375,450.00 and Total Unrestricted Net Position Utilized of \$2,375,450.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Toms River Municipal Utilities Authority at an open public meeting held on December 13, 2022 that the Annual Budget and Capital Budget/Program of the Toms River Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 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.

cvalvano@tomsrivermua.org
(Secretary's Signature)

12/13/2022
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Charles S. Valvano	x			
Tariq M. Siddiqui	x			
Deborah L. Clement	x			
Alfonso J. Manforti	x			
Philip I. Brilliant	x			
Joseph G. Bilotta				
Katarina Sevastakis				

**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

Total Anticipated Revenues for 2023 down \$100k or -0.5%. Business / Commercial decrease 2.8% due to estimated consumption usage. Connection Fee increase 7.3% based on applications received for development. Other Revenue decrease 5.7% due to less Delinquent chagres. Other Non-Revenues down 40.0% due to reduction in anticipated Dividends from JIF and CJHIF.

Total Proposed Appropriations for 2023 increased by \$465k or 2.4%. The increase in 2023 proposed Budget excluding Capital and Rehab is mainly due to Salaries, Benefits, Insurance and Material / Supplies.

Principal & Interest increase due to new NJ Ibank Loan S340145-05.

Health Benefits increase due to new rates from insurance carrier (CJHIF) and employees switching health plans.

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

The Authority has been mindful of the state of the local economy and has proposed keeping rates stable for 2023 in order to assist ratepayers. The Authority will continue to utilize NJIB for future Capital / Rehab projects.

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

The Authority proposes utilizing Unrestricted Net Assets to fund the \$996,590 Municipal Appropriation and \$2,375,450 Capital Budget.

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

The Authority only pays the Township of Toms River Appropriation of \$996,590 based on required 5% of the Operating Budget. No other funds are transferred to County or Municipality.

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

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.

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

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

New rate structure attached. Connection Fees were increased to \$2,911.00

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 2023

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, 2023; 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 2023 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 2023 Rate Schedule as attached hereto; and

WHEREAS, the 2023 TRMUA Rate Schedule represents a zero increase over 2022.

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 2023 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 2023 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 2023 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 2023 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 22nd day of November 2022.



Christina Diamante, Assistant Secretary

**RESOLUTION OF
THE TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
COUNTY OF OCEAN STATE OF NEW JERSEY
ESTABLISHING THE CONNECTION FEE FOR FISCAL YEAR 2023**

WHEREAS, the sanitary sewer connection fee for 2023 calculates to \$2,911 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 2022 was established by the Commissioners at \$2,874; 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 2022 \$2,874 to the computed FY 2023 fee of \$2,911.

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 2023 shall be \$2,911, representing an increase over FY 2022.
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 22nd day of November 2022.



Christina Diamante, Assistant Secretary

Commissioner	Aye	Nay	Abstain	Absent
Valvano, Charles	X			
Siddiqui, Tariq	X			
Clement, Deborah	X			
Sevastakis, Katarina	X			
Brilliant, Philip	X			

**APPROVED RATE SCHEDULE FOR THE
TOMS RIVER MUNICIPAL UTILITIES AUTHORITY
TO BE EFFECTIVE JANUARY 1, 2023**

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) **Non-Residential** - 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) **Common Area-Age Restricted** \$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 \$2,911 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 F. LIENS, RIGHTS AND REMEDIES, ENFORCEMENT:

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

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

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

SECTION IV. COMPLIANCE WITH USER CHARGE REQUIREMENTS:

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

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

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

(c) Within the service areas of the **AUTHORITY**, each user who 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, 2023 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

Commissioner	Aye	Nay	Abstain	Absent
Valvano, Charles	X			
Siddiqui, Tariq	X			
Clement, Deborah	X			
Sevastakis, Katarina	X			
Brilliant, Philip	X			

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2023

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

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

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

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

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

58

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 3,395,397.33

3. Provide the number of regular voting members of the governing body:

7

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

2

(Maximum is 2)

5. Regional Authorities Only - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

N/A

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

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.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner?

No

If the answer to any of the above is "yes", provide 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.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

**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.*

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

12. 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", provide a description of the transaction including the name and position of the individual and the amount expended.

13. 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).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

15. Did the Authority make 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", provide explanation including amount paid.

16. 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", provide 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.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

17. 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", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Use the space below to provide clarification for any Questionnaire responses.

9. The Authority's process for determining compensation includes review and approval by Boad of Commissioners.
Also the Personel Committee reviews compensation data for comparable positions in similarly sized entities in loacal area.

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

Toms River Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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 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.
- 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 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the 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 officer as officers, if applicable. 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

- 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): The aggregate compensation that is reported (or 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.

**Toms River Municipal Utilities Authority
For the Period January 01, 2023 to December 31, 2023**

		Position		Reportable Compensation from Authority (W-2/ 1099)							Estimated amount of other compensation from the Authority (health benefits, pension, etc.)		Total Compensation from Authority
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			
1 Bernard Rutkowski	Exec Director	40	x					\$ 149,090.00		\$ 5,505.00	\$ 42,565.00	\$ 197,160.00	
2 Nicholas Otten	Authority Engineer	40	x					\$ 135,580.00		\$ 4,900.00	\$ 29,495.00	\$ 169,975.00	
3 Rosemary Rosetto	CFO	35	x					\$ 106,760.00		\$ 4,845.00	\$ 36,105.00	\$ 147,710.00	
4 Charles Valvano	Commissioner	2 x						\$ 2,000.00			\$ 32,615.00	\$ 34,615.00	
5 Joseph Bilotta	Commissioner	2 x						\$ 2,000.00			\$ 25,395.00	\$ 27,395.00	
6 Deborah Clement	Commissioner	2 x						\$ 2,000.00			\$ 13,825.00	\$ 15,825.00	
7 Tariq Siddiqui	Commissioner	2 x						\$ 2,000.00			\$ 2,480.00	\$ 4,480.00	
8 Alfonso Manforti	Commissioner	2 x						\$ 2,000.00			\$ 31,480.00	\$ 33,480.00	
9 Katarina Sevastakis	Commissioner	2 x						\$ 2,000.00			\$ 31,480.00	\$ 33,480.00	
10 Philip Brilliant	Commissioner	2 x						\$ 2,000.00			\$ 13,825.00	\$ 15,825.00	
11											\$ -	\$ -	
12											\$ -	\$ -	
13											\$ -	\$ -	
14											\$ -	\$ -	
15											\$ -	\$ -	
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28											\$ -	\$ -	
29											\$ -	\$ -	
30											\$ -	\$ -	
31											\$ -	\$ -	
32											\$ -	\$ -	
33											\$ -	\$ -	
34											\$ -	\$ -	
35											\$ -	\$ -	
Total:								\$ 405,430.00	\$ -	\$ 15,250.00	\$ 259,265.00	\$ 679,945.00	

Schedule of Health Benefits - Detailed Cost Analysis

Toms River Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

If no health benefits, check this box:

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Current Year Cost		\$ Increase (Decrease)		% Increase (Decrease)	
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Current Year	Current Year	Year	Year	Year Cost	Year Cost	(Decrease)	(Decrease)	(Decrease)	(Decrease)
Active Employees - Health Benefits - Annual Cost																
Single Coverage	16	10,146.00	162,336.00	16	9,180.00	146,880.00	16	9,180.00	146,880.00	15,456.00	10.5%					
Parent & Child	3	17,347.00	52,041.00	3	14,824.00	44,472.00	3	14,824.00	44,472.00	7,569.00	17.0%					
Employee & Spouse (or Partner)	4	22,885.00	91,540.00	4	17,673.00	70,692.00	4	17,673.00	70,692.00	20,848.00	29.5%					
Family	24	23,998.00	575,952.00	23	21,589.00	496,547.00	23	21,589.00	496,547.00	79,405.00	16.0%					
Employee Cost Sharing Contribution (enter as negative -)			(165,000.00)			(137,600.00)			(137,600.00)	(27,400.00)	19.9%					
Subtotal	47	716,869.00		46		620,991.00	46		620,991.00	95,878.00	15.4%					
Commissioners - Health Benefits - Annual Cost																
Single Coverage	1	11,344.00	11,344.00	2	10,908.00	21,816.00	2	10,908.00	21,816.00	(10,472.00)	-48.0%					
Parent & Child	1	28,230.00	28,230.00							28,230.00	56.0%					
Employee & Spouse (or Partner)	2	17,010.00	34,020.00	1	21,804.00	21,804.00	1	21,804.00	21,804.00	12,216.00	-30.2%					
Family	2	28,798.00	57,596.00	3	27,508.00	82,524.00	3	27,508.00	82,524.00	(24,928.00)	-4.1%					
Employee Cost Sharing Contribution (enter as negative -)			(4,500.00)			(4,500.00)			(4,500.00)	5,046.00						
Subtotal	6	126,690.00		6		121,644.00	6		121,644.00	5,046.00	4.1%					
Retirees - Health Benefits - Annual Cost																
Single Coverage	12	3,733.00	44,796.00	2	6,318.00	12,636.00	2	6,318.00	12,636.00	32,160.00	254.5%					
Parent & Child	1	21,529.00	21,529.00	2	19,785.00	39,570.00	2	19,785.00	39,570.00	(18,041.00)	-45.6%					
Employee & Spouse (or Partner)	12	23,820.00	285,840.00	22	12,667.00	278,674.00	22	12,667.00	278,674.00	7,166.00	2.6%					
Family	2	41,929.00	83,858.00	2	39,684.00	79,368.00	2	39,684.00	79,368.00	4,490.00	5.7%					
Employee Cost Sharing Contribution (enter as negative -)																
Subtotal	27	436,023.00		28		410,248.00	28		410,248.00	25,775.00	6.3%					
GRAND TOTAL	80	1,279,582.00		80		1,152,883.00	80		1,152,883.00	126,699.00	11.0%					

Is medical coverage provided by the SHBP (Yes or No)?	No
Is prescription drug coverage provided by the SHBP (Yes or No)?	No

Toms River Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
ACROPOLIS	99.5 hrs	\$ 4,078.51			
BARRY	108 hrs	\$ 4,426.92			
BENSON	1.5 hrs	\$ 50.34			
BISCEGLIE	35.0 hrs	\$ 894.60			
BRAMANTE	20.5 hrs	\$ 523.98			
BLASI	98.5 hrs	\$ 3,210.12			
CAPORASO	92.5 hrs	\$ 2,084.03			
CARR	38.0 hrs	\$ 1,275.28			
COLLIER	10.0 hrs	\$ 335.60			
DAVICSIN	8.0 hrs	\$ 380.72			
DIAMANTE	142.0 hrs	\$ 3,958.96			
FIRRITO	54.5 hrs	\$ 2,327.15			
FRAAS	274.5 hrs	\$ 7,425.23			
GANT	189.5 hrs	\$ 8,120.08			
GREITZ	80.0 hrs	\$ 2,044.80			
GNAGEY	108.0 hrs	\$ 4,426.92			
GRAHAM	76.0 hrs	\$ 1,942.56			
IARIA	46.5 hrs	\$ 1,560.54			

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 49,066.34

Toms River Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
JACQUEMOT	42.0 hrs	\$ 1,228.08			
LEE	510.0 hrs	\$ 23,087.70			
MANFORTI	10.5 hrs	\$ 289.38			
MCCANNA	37.5 hrs	\$ 958.50			
MCDONALD	245.5 hrs	\$ 10,334.16			
MCHUGH	73.0 hrs	\$ 2,449.88			
MEMOLI	76.0 hrs	\$ 1,942.56			
OLSON	41.0 hrs	\$ 1,047.96			
OTTEN	440.0 hrs	\$ 25,867.60			
PASCARELLA	42.0 hrs	\$ 1,409.52			
PETROCELLI	3.5 hrs	\$ 78.86			
PICCOLI	315.5 hrs	\$ 8,064.18			
POLEMUS	76.0 hrs	\$ 1,712.28			
ROSETTO	566.8 hrs	\$ 29,665.47			
RUTKOWSKI	391.0 hrs	\$ 25,375.90			
SAVERINO	193.0 hrs	\$ 5,882.25			
SCHLACHTER	222.0 hrs	\$ 7,450.32			
SHERMAN	13.0 hrs	\$ 293.67			

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 147,138.27

**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Toms River Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #1	Sewer Collection	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations		
REVENUES										
Total Operating Revenues	\$ -	\$ 23,887,240	\$ -	\$ -	\$ -	\$ -	\$ 23,887,240	\$ 23,896,298	\$ (9,058)	0.0%
Total Non-Operating Revenues	-	228,000	-	-	-	228,000	328,000	(100,000)	-30.5%	
Total Anticipated Revenues	-	24,115,240	-	-	-	24,115,240	24,224,298	(109,058)	-0.5%	
APPROPRIATIONS										
Total Administration	-	2,148,577	-	-	-	2,148,577	2,045,752	102,825	5.0%	
Total Cost of Providing Services	-	16,999,423	-	-	-	16,999,423	16,747,659	251,764	1.5%	
Total Principal Payments on Debt Service in Lieu of Depreciation	-	783,803	-	-	-	783,803	672,533	111,270	16.5%	
Total Operating Appropriations	-	19,931,803	-	-	-	19,931,803	19,465,944	465,859	2.4%	
Total Interest Payments on Debt	-	152,531	-	-	-	152,531	82,274	70,257	85.4%	
Total Other Non-Operating Appropriations	-	996,590	-	-	-	996,590	973,297	23,293	2.4%	
Total Non-Operating Appropriations	-	1,149,121	-	-	-	1,149,121	1,055,571	93,550	8.9%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	-	21,080,924	-	-	-	21,080,924	20,521,515	559,409	2.7%	
Less: Total Unrestricted Net Position Utilized	-	996,590	-	-	-	996,590	973,297	23,293	2.4%	
Net Total Appropriations	-	20,084,334	-	-	-	20,084,334	19,548,218	536,116	2.7%	
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ 4,030,906	\$ -	\$ -	\$ -	\$ 4,030,906	\$ 4,676,080	\$ (645,174)	-13.8%	

Revenue Schedule

Toms River Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022	\$ Increase	% Increase	
							Adopted	(Decrease)	(Decrease)	
	Operation #1	Collection	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted	
	Sewer						Total All	Total All	All Operations	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential		18,370,757				\$ 18,370,757	\$ 18,290,912	\$ 79,845	0.4%	
Business/Commercial		4,277,220				4,277,220	4,400,810	(123,590)	-2.8%	
Industrial						-	-	-	#DIV/0!	
Intergovernmental		347,000				347,000	345,426	1,574	0.5%	
Other						-	-	-	#DIV/0!	
Total Service Charges		22,994,977				22,994,977	23,037,148	(42,171)	-0.2%	
<i>Connection Fees</i>										
Residential		334,765				334,765	71,850	262,915	365.9%	
Business/Commercial		343,498				343,498	560,430	(216,932)	-38.7%	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Connection Fees		678,263				678,263	632,280	45,983	7.3%	
<i>Parking Fees</i>										
Meters						-	-	-	#DIV/0!	
Permits						-	-	-	#DIV/0!	
Fines/Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Parking Fees						-	-	-	#DIV/0!	
<i>Other Operating Revenues (List)</i>										
Other Revenue - Engineering & Inspection		39,000				39,000	26,870	12,130	45.1%	
Other Revenue - Delinquent Charges		175,000				175,000	200,000	(25,000)	-12.5%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Total Other Revenue		214,000				214,000	226,870	(12,870)	-5.7%	
Total Operating Revenues		23,887,240				23,887,240	23,896,298	(9,058)	0.0%	
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Other Non - Operating Revenue (Misc)		150,000				150,000	250,000	(100,000)	-40.0%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Total Other Non-Operating Revenue		150,000				150,000	250,000	(100,000)	-40.0%	
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned		78,000				78,000	78,000	-	0.0%	
Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Interest		78,000				78,000	78,000	-	0.0%	
Total Non-Operating Revenues		228,000				228,000	328,000	(100,000)	-30.5%	
TOTAL ANTICIPATED REVENUES	\$ -	\$ 24,115,240	\$ -	\$ -	\$ -	\$ 24,115,240	\$ 24,224,298	\$ (109,058)	-0.5%	

Prior Year Adopted Revenue Schedule

Toms River Municipal Utilities Authority

FY 2022 Adopted Budget

	Sewer						Total All Operations
	Operation #1	Collection	Operation #3	Operation #4	Operation #5	Operation #6	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential		18,290,912					\$ 18,290,912
Business/Commercial		4,400,810					4,400,810
Industrial							-
Intergovernmental		345,426					345,426
Other							-
Total Service Charges	-	23,037,148	-	-	-	-	23,037,148
<i>Connection Fees</i>							
Residential		71,850					71,850
Business/Commercial		560,430					560,430
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	632,280	-	-	-	-	632,280
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Other Revenue - Engineering & Inspection		26,870					26,870
Other Revenue - Delinquent Charges		200,000					200,000
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	226,870	-	-	-	-	226,870
Total Operating Revenues	-	23,896,298	-	-	-	-	23,896,298
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Other Non - Operating Revenue (Misc)		250,000					250,000
							-
							-
							-
							-
Other Non-Operating Revenues	-	250,000	-	-	-	-	250,000
<i>Interest on Investments & Deposits</i>							
Interest Earned		78,000					78,000
Penalties							-
Other							-
Total Interest	-	78,000	-	-	-	-	78,000
Total Non-Operating Revenues	-	328,000	-	-	-	-	328,000
TOTAL ANTICIPATED REVENUES	\$	\$ 24,224,298	\$	-	\$	-	\$ 24,224,298

Appropriations Schedule

Toms River Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	Proposed vs. Adopted	% Increase (Decrease)	
	Operation #1	Sewer Collection	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages		\$ 877,937					\$ 877,937	\$ 855,606	\$ 22,331	2.6%
Fringe Benefits		510,140					510,140	442,396	67,744	15.3%
Total Administration - Personnel		1,388,077					1,388,077	1,298,002	90,075	6.9%
<i>Administration - Other (List)</i>										
Other Admin Expense		760,500					760,500	747,750	12,750	1.7%
Miscellaneous Administration*										#DIV/0!
Total Administration - Other		760,500					760,500	747,750	12,750	1.7%
Total Administration		2,148,577					2,148,577	2,045,752	102,825	5.0%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages		2,911,599					2,911,599	2,870,482	41,117	1.4%
Fringe Benefits		1,297,770					1,297,770	1,225,039	72,731	5.9%
Total COPS - Personnel		4,209,369					4,209,369	4,095,521	113,848	2.8%
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expense		12,790,054					12,790,054	12,652,138	137,916	1.1%
Miscellaneous COPS*										#DIV/0!
Total COPS - Other		12,790,054					12,790,054	12,652,138	137,916	1.1%
Total Cost of Providing Services		16,999,423					16,999,423	16,747,659	251,764	1.5%
Total Principal Payments on Debt Service in Lieu of Depreciation		783,803					783,803	672,533	111,270	16.5%
Total Operating Appropriations		19,931,803					19,931,803	19,465,944	465,859	2.4%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt		152,531					152,531	82,274	70,257	85.4%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve										#DIV/0!
Municipality/County Appropriation		996,590					996,590	973,297	23,293	2.4%
Other Reserves										#DIV/0!
Total Non-Operating Appropriations		1,149,121					1,149,121	1,055,571	93,550	8.9%
TOTAL APPROPRIATIONS		21,080,924					21,080,924	20,521,515	559,409	2.7%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT		21,080,924					21,080,924	20,521,515	559,409	2.7%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation		996,590					996,590	973,297	23,293	2.4%
Other										#DIV/0!
Total Unrestricted Net Position Utilized		996,590					996,590	973,297	23,293	2.4%
TOTAL NET APPROPRIATIONS		\$ 20,084,334					\$ 20,084,334	\$ 19,548,218	\$ 536,116	2.7%

* 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 \$ - \$ 996,590.15 \$ - \$ - \$ - \$ - \$ 996,590.15

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Toms River Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

Line Item:	Operation #1	Sewer Collection	Operation #3	Operation #4	Operation #5	Operation #6
Pump Stations						
Chemicals		5,000.00				
Electric		75,000.00				
Natural Gas		10,000.00				
Water		10,000.00				
Repair & Maintenance		20,000.00				
Telephone / Alarm Circuits		25,000.00				
Supplies		7,000.00				
Miscellaneous		2,000.00				
Site Maintenance		5,000.00				
Service Contract		15,000.00				
Maintenance - Vehicles						
Gasoline		125,000.00				
Oil / Lubricants		5,000.00				
Tires		25,000.00				
Parts		80,000.00				
Outside Maintenance		10,000.00				
Registration Fees		20,000.00				
Miscellaneous		5,000.00				
Maintenance - Collection System						
Communications		5,000.00				
Chemicals		5,000.00				
Tools & Equipment		10,000.00				
Material & Supplies		15,000.00				
Equipment Repairs		5,000.00				
Contractual Labor		5,000.00				
Employee Uniforms		25,000.00				
Miscellaneous		2,000.00				
Construction						
Pipe & Material		10,000.00				
Permits		15,000.00				
Equipment Repairs		5,000.00				
Trench Repairs		18,000.00				
Miscellaneous		1,000.00				
Treatment & Contingency						
OCUA		11,435,000.00				
Contingency		100,000.00				
Total		12,100,000.00				
Total COPS Expense		12,790,100.00				

Prior Year Adopted Appropriations Schedule

Toms River Municipal Utilities Authority

FY 2022 Adopted Budget

	Operation #1	Sewer Collection	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages		\$ 855,606					\$ 855,606
Fringe Benefits		442,396					442,396
Total Administration - Personnel		1,298,002					1,298,002
<i>Administration - Other (List)</i>							
Other Admin Expense		747,750					747,750
Miscellaneous Administration*							-
Total Administration - Other		747,750					747,750
Total Administration		2,045,752					2,045,752
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages		2,870,482					2,870,482
Fringe Benefits		1,225,039					1,225,039
Total COPS - Personnel		4,095,521					4,095,521
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense		12,652,138					12,652,138
Miscellaneous COPS*							-
Total COPS - Other		12,652,138					12,652,138
Total Cost of Providing Services		16,747,659					16,747,659
Total Principal Payments on Debt Service in Lieu of Depreciation		672,533					672,533
Total Operating Appropriations		19,465,944					19,465,944
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt		82,274					82,274
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation		973,297					973,297
Other Reserves							-
Total Non-Operating Appropriations		1,055,571					1,055,571
TOTAL APPROPRIATIONS		20,521,515					20,521,515
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT		20,521,515					20,521,515
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation		973,297					973,297
Other							-
Total Unrestricted Net Position Utilized		973,297					973,297
TOTAL NET APPROPRIATIONS		\$ 19,548,218					\$ 19,548,218

* 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

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Toms River Municipal Utilities Authority

FY 2022 Adopted Budget

Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"

Line Item:	Operation #1	Sewer Collection	Operation #3	Operation #4	Operation #5	Operation #6
Pump Stations						
Chemicals		5,000.00				
Electric		75,000.00				
Natural Gas		7,000.00				
Water		8,000.00				
Repair & Maintenance		20,000.00				
Telephone / Alarm Circuits		18,000.00				
Supplies		2,000.00				
Miscellaneous		1,500.00				
Site Maintenance		5,000.00				
Service Contract		17,000.00				
Maintenance - Vehicles						
Gasoline		75,000.00				
Oil / Lubricants		4,000.00				
Tires		17,000.00				
Parts		80,000.00				
Outside Maintenance		10,000.00				
Registration Fees		20,000.00				
Miscellaneous		5,000.00				
Maintenance - Collection System						
Communications		5,000.00				
Chemicals		5,000.00				
Tools & Equipment		8,000.00				
Material & Supplies		15,000.00				
Equipment Repairs		5,000.00				
Contractual Labor		5,000.00				
Employee Uniforms		25,000.00				
Miscellaneous		1,500.00				
Construction						
Pipe & Material		5,000.00				
Permits		15,000.00				
Equipment Repairs		4,000.00				
Trench Repairs		8,000.00				
Miscellaneous		1,000.00				
Treatment & Contingency						
OCUA		11,435,000.00				
Contingency		100,000.00				
Total		12,007,000.00				
Total COPS Expense		12,652,138.00				

Debt Service Schedule - Principal

Toms River Municipal Utilities Authority

If Authority has no debt, check this box:

Operation #1	Date of Local Finance Board Approval	Fiscal Year Ending in										Total Principal Outstanding
		2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter			
Total Principal												
Sewer Collection												
	6/30/2009	529,474	534,474	543,474	548,474	553,474	558,474	567,474	572,474	572,474	572,474	3,878,319
	10/9/2013	106,633	111,633	111,633	116,633	116,633	121,633	121,633	121,633	121,633	642,885	1,342,683
	10/20/2021	-	101,269	101,279	106,279	106,279	106,279	111,279	3,229,408			3,862,072
	6/7/2019	36,426	36,427	28,426	28,426	33,426	33,426	41,426	248,558			450,117
Total Principal												
Operation #3												
Total Principal												
Operation #4												
Total Principal												
Operation #5												
Total Principal												
Operation #6												
Total Principal												
TOTAL PRINCIPAL ALL OPERATIONS												
		\$ 672,533	\$ 783,803	\$ 784,812	\$ 799,812	\$ 809,812	\$ 819,812	\$ 841,812	\$ 4,693,325	\$ 4,693,325	\$ 4,693,325	\$ 9,533,190

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

Moody's	Standard & Poors
As3	AA
2014	2014
Bond Rating	Bond Rating
Year of Last Rating	Year of Last Rating

Debt Service Schedule - Principal (Detail Page)

Toms River Municipal Utilities Authority

Fiscal Year Ending in

Date of Local Finance Board Approval	2022 (Adopted Budget)	2023 (Proposed Budget)	<i>Fiscal Year Ending in</i>					Thereafter	Total Principal Outstanding
			2024	2025	2026	2027	2028		
NJIB S340145-01	\$ 529,474	\$ 534,474	\$ 543,474	\$ 548,474	\$ 553,474	\$ 558,475	\$ 567,474	\$ 572,474	\$ 3,878,319
NJIB S340145-03-04	\$ 106,633	\$ 111,633	\$ 111,633	\$ 116,633	\$ 116,633	\$ 121,633	\$ 121,633	\$ 642,885	\$ 1,342,683
NJIB S340145-05	\$ -	\$ 101,269	\$ 101,279	\$ 106,279	\$ 106,279	\$ 106,279	\$ 111,279	\$ 3,229,408	\$ 3,862,072
NJIB S340145-06	\$ 36,426	\$ 36,427	\$ 28,426	\$ 28,426	\$ 33,426	\$ 33,426	\$ 41,426	\$ 248,558	\$ 450,117
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Debt Service Schedule - Interest

Toms River Municipal Utilities Authority

If Authority has no debt, check this box:

		<i>Fiscal Year Ending in</i>						Total Interest		
		2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Payments Outstanding
<i>Operation #1</i>										\$ -
Total Interest Payments										
Sewer Collection										
	NJIB S340145-01	48,480	43,280	37,880	32,120	26,160	20,000	13,640	6,920	180,000
	NJIB S340145-03-04	26,432	23,932	21,181	18,431	16,631	14,831	12,881	34,013	141,901
	NJIB S340145-05	-	78,456	76,706	74,956	72,956	70,956	68,956	893,365	1,336,352
	NJIB S340145-06	7,362	6,863	6,363	5,863	5,363	4,667	3,863	9,150	42,130
Total Interest Payments		82,274	152,531	142,130	131,370	121,110	110,454	99,340	943,448	1,700,383
<i>Operation #3</i>										
Total Interest Payments										
<i>Operation #4</i>										
Total Interest Payments										
<i>Operation #5</i>										
Total Interest Payments										
<i>Operation #6</i>										
Total Interest Payments										
TOTAL INTEREST ALL OPERATIONS		\$ 82,274	\$ 152,531	\$ 142,130	\$ 131,370	\$ 121,110	\$ 110,454	\$ 99,340	\$ 943,448	\$ 1,700,383

Debt Service Schedule - Interest (Detail Page)

Toms River Municipal Utilities Authority

Fiscal Year Ending in

	Fiscal Year Ending in					2028	Thereafter	Total Interest Payments Outstanding
	2024	2025	2026	2027	2028			
NJIB S340145-01	\$ 48,480	\$ 32,120	\$ 26,160	\$ 20,000	\$ 13,640	\$ 6,920	\$ 180,000	
NJIB S340145-03-04	\$ 26,432	\$ 18,431	\$ 16,631	\$ 14,831	\$ 12,881	\$ 34,013	\$ 141,901	
NJIB S340145-05	\$ -	\$ 74,956	\$ 72,956	\$ 70,956	\$ 68,956	\$ 893,365	\$ 1,336,352	
NJIB S340145-06	\$ 7,362	\$ 5,863	\$ 5,363	\$ 4,667	\$ 3,863	\$ 9,150	\$ 42,130	
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Net Position Reconciliation

Toms River Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

FY 2023 Proposed Budget

	Operation #1	Sewer Collection	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$	-	\$ 36,125,649				\$ 36,125,649
Less: Invested in Capital Assets, Net of Related Debt (1)		42,534,004					42,534,004
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)			(6,408,355)				(6,408,355)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)		8,128,473					8,128,473
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		10,750,519					10,750,519
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET			12,470,637				12,470,637
Unrestricted Net Position Utilized to Balance Proposed Budget							-
Unrestricted Net Position Utilized in Proposed Capital Budget		2,375,450					2,375,450
Appropriation to Municipality/County (3)		996,590					996,590
Total Unrestricted Net Position Utilized in Proposed Budget							3,372,040
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$	-	\$ 9,098,597	\$	-	\$	-
							\$ 9,098,597

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

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

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

Maximum Allowable Appropriation to Municipality/County \$ - \$ 996,590 \$ - \$ - \$ - \$ - \$ 996,590
 (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.

FISCAL YEAR 2023

Toms River Municipal Utilities Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Toms River Municipal Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2023 to December 31, 2023

Check the box for the applicable statement below:

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, of governing body of the Toms River Municipal Utilities Authority, on November 22, 2022.

It is hereby certified that the governing body of the Toms River Municipal Utilities Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, 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 for the following reason(s):

Officer's Signature:	brutkowski@tomsrivermua.org
Name:	Bernard Rutkowski
Title:	Executive Director
Address:	340 West Water Street Toms River, NJ 08573
Phone Number:	732-340-3500
Fax Number:	732-244-4691
E-mail Address:	brutkowski@tomsrivermua.org

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Toms River Municipal Utilities Authority

Fiscal Year: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided.

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?

Yes

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

Yes

Yes

Yes

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes

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 increase).

Authority intends to use Unrestricted Net Position

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.

None

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.

None

Proposed Capital Budget

Toms River Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>						
	\$ -					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Sewer Collection</i>						
Vehicles & Equipment Replacement	725,000	\$ 725,000				
Partial Rehab Sewer System	1,650,450	1,650,450				
	-					
	-					
Total	2,375,450	2,375,450	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 2,375,450	\$ 2,375,450	\$ -	\$ -	\$ -	\$ -

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 Funding Sources

Toms River Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>						
Total	-	-	-	-	-	-
<i>Sewer Collection</i>						
Vehicles & Equipment Replacement	2,116,000	\$ 725,000		\$ 1,391,000		
Partial Rehab Sewer System	23,800,450	1,650,450		22,150,000		
Total	25,916,450	2,375,450	-	23,541,000	-	-
<i>Operation #3</i>						
Total	-	-	-	-	-	-
<i>Operation #4</i>						
Total	-	-	-	-	-	-
<i>Operation #5</i>						
Total	-	-	-	-	-	-
<i>Operation #6</i>						
Total	-	-	-	-	-	-
TOTAL	\$ 25,916,450	\$ 2,375,450	\$ -	\$ 23,541,000	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 25,916,450					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				