

Fiscal Year Start Year End Year
 2023 - 2023

Authority Budget of:
Southeast Morris County Utilities Authority

State Filing Year 2023 **ADOPTED COPY**

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

www.smcmua.org
Authority Web Address



Division of Local Government Services

**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

2023

Southeast Morris County 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: Paul D. Gwert CPA, RMA Date: 1/24/2023

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. Gwert CPA, RMA Date: 1/24/2023

2023 PREPARER'S CERTIFICATION

Southeast Morris County 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:	cmaggio@smcmua.org
Name:	Charles Maggio
Title:	Chief Financial Officer
Address:	19 Saddle Rd Cedar Knolls, NJ 07927
Phone Number:	973-294-1305
Fax Number:	973-326-6808
E-mail Address:	cmaggio@smcmua.org

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.smcmua.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: Charles Maggio
Title of Officer Certifying Compliance: Chief Financial Officer
Signature: cmaggio@smcmua.org

2023 APPROVAL CERTIFICATION

Southeast Morris County 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 Southeast Morris County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31- on October 20, 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:	abozza@smcmua.org
Name:	Alexis Bozza
Title:	Secretary
Address:	19 Saddle Rd Cedar Knolls, NJ 07927
Phone Number:	973-326-6867
Fax Number:	973-329521
E-mail Address:	abozza@smcmua.org

2023 AUTHORITY BUDGET RESOLUTION

Southeast Morris County Utilities Authority

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

WHEREAS, the Annual Budget for Southeast Morris County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the Southeast Morris County Utilities Authority at its open public meeting of October 20, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$20,627,840.00, Total Appropriations including any Accumulated Deficit, if any, of \$21,143,700.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$515,860.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$9,551,190.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$9,551,190.00; 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 Southeast Morris County Utilities Authority, at an open public meeting held on October 20, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Southeast Morris County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023, is hereby approved.

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 Housing 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 Southeast Morris County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 15, 2022.

abozza@smcmua.org

(Secretary's Signature)

10/20/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ralph Rotando	X			
Michael Chumer				X
Nicola Marucci	X			
Dennis Baldassari	X			
Max Huber	X			
Nathan Kiracofe	X			
Donald Kissil	X			
Particia Webster	X			

2023 ADOPTION CERTIFICATION

Southeast Morris County 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 Southeast Morris County Utilities Authority, pursuant to N.J.A.C on December 15, 2022.

Officer's Signature:	cmaggio@smcmua.org		
Name:	Charles Maggio		
Title:	Chief Financial Officer		
Address:	19 Saddle Rd Cedar Knolls, NJ 07927		
Phone Number:	973-294-1305	Fax:	973-326-6808
E-mail address:	cmaggio@smcmua.org		

2023 ADOPTED BUDGET RESOLUTION

Southeast Morris County Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Southeast Morris County 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 Southeast Morris County Utilities Authority at its open public meeting of December 15, 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 \$20,627,840.00, Total Appropriations, including any Accumulated Deficit, if any, of \$21,143,700.00, and Total Unrestricted Net Position utilized of \$515,860.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$9,551,190.00 and Total Unrestricted Net Position Utilized of \$9,551,190.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Southeast Morris County Utilities Authority at an open public meeting held on December 15, 2022 that the Annual Budget and Capital Budget/Program of the Southeast Morris County 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.

abozza@smcmua.org

(Secretary's Signature)

12/22/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ralph Rotando	X			
Michael Chumer	X			
Nicola Marucci	X			
Dennis Baldassari	X			
Max Huber	X			
Nathan Kiracofe	X			
Donald Kissil	X			
Particia Webster	X			

**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Southeast Morris County 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.

	Residential	Commercial	Irrigation	Other
Proposed 2023	10.50%	9.50%	10.50%	10.50%
The rate				
There is a 10.7% increase in Residential, and Industrial revenues as well as a 10.5% increase in "Other" or Unmetered sales. This can be mostly				
There is a 400% increase in the "Fines and Penalties" revenue as a result of the lifting of executive orders which will allow us to charge interest				
There is a 50% increase in "interest earned" revenue as a result of increasing interest rates.				
There is a 15% increase in Administration Salary and Wages and Personnel Salary and Wages as a result of adding a position in 2023 and to account for				
There is a 26% increase in Legal Services as we are now consolidating General Counsel and our Labor Attorney fees into this category.				
There is a 15% increase in Cost of Providing Services Salary and Wages as the result of 2 added positions in 2023 and to account for salary increases				

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

The state of the economy in the Authority's service district is stable. Projected 2022 connection fees on new developments is approximately \$1.2 million.

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 is utilizing Unrestricted Net Position to balance the budget.

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Southeast Morris County 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.)

There are no transfers to the County/Municipality as a budget subsidy or shared service.

5. The proposed budget must not reflect an anticipated deficit from 2023 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.

There are no defecits in the 2023 budget

(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

Southeast Morris County 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**").

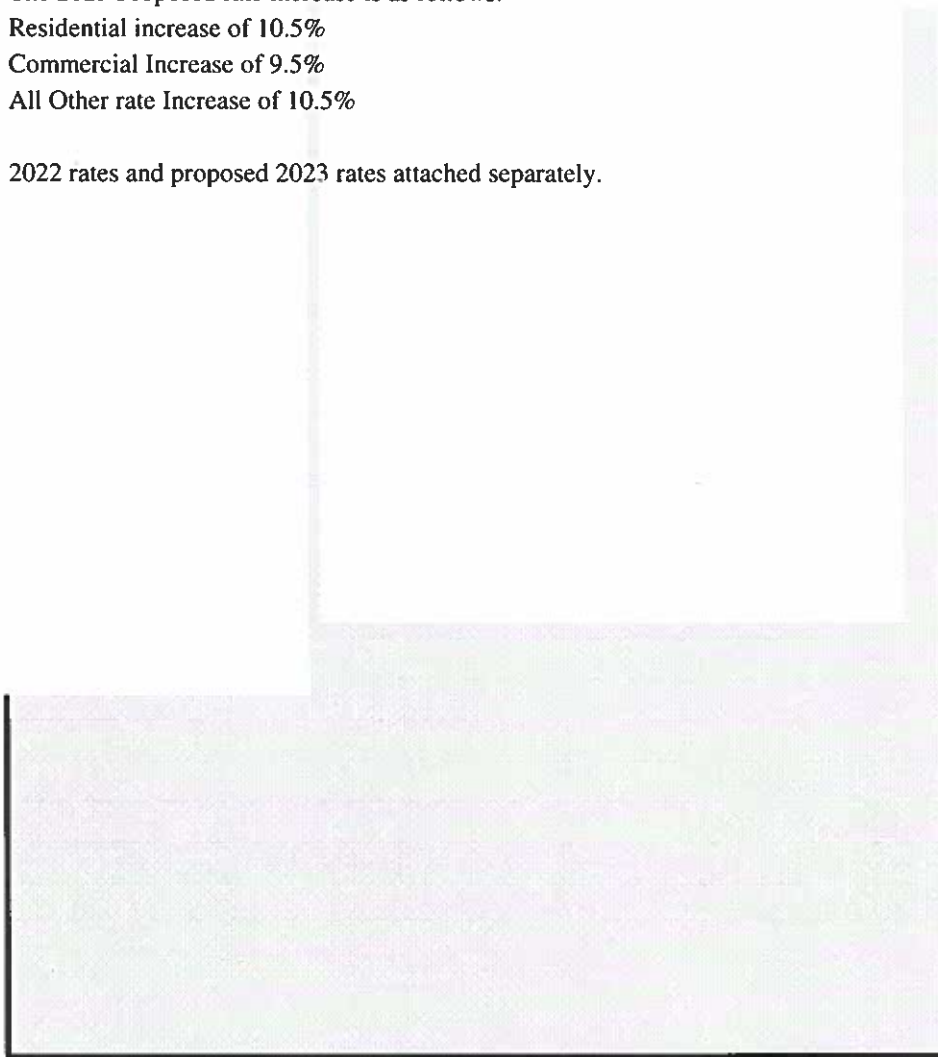
The 2023 Proposed rate increase is as follows.

Residential increase of 10.5%

Commercial Increase of 9.5%

All Other rate Increase of 10.5%

2022 rates and proposed 2023 rates attached separately.



AUTHORITY CONTACT INFORMATION

2023

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

Name of Authority:	Southeast Morris County Utilities Authority		
Federal ID Number:	22-2133468		
Address:	19 Saddle Rd		
City, State, Zip:	Cedar Knolls, NJ, 07927		
Phone: (ext.)	973-326-6880	Fax:	973-326-6864

Preparer's Name:	Charles Maggio		
Preparer's Address:	19 Saddle Rd		
City, State, Zip:	Cedar Knolls, NJ, 07927		
Phone: (ext.)	973-294-1305	Fax:	973-326-6808
E-mail:	cmaggio@smcmua.org		

Chief Executive Officer*	Laura Cummings		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	973-326-6866	Fax:	973-326-6808
E-mail:	lcummings@smcmua.org		

Chief Financial Officer*	Charles Maggio		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	973-294-1305	Fax:	973-326-6808
E-mail:	cmaggio@smcmua.org		

Name of Auditor:	Kathi Mantell		
Name of Firm:	Nisivoccia		
Address:	200 Valley Rd, Suite 300		
City, State, Zip:	Mt. Arlington, NJ, 07856		
Phone: (ext.)	973-298-8500	Fax:	973-298-8501
E-mail:	kmantell@nisivoccia.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Southeast Morris County 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:

67

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:

\$ 4,727,324.12

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

8

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

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

0

(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?

Yes

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)

Southeast Morris County 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? Yes
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? Yes
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	Yes
h. Health or social club dues or initiation fees	No
i. Personal services (i.e. maid, chauffeur, chef)	No

If the answer to any of the above is "yes", 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? Yes
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)

Southeast Morris County 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.)? Yes

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)

Southeast Morris County Utilities Authority

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

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

SMCMUA 2022 Catered Events	
Customer Service Week L	\$162.61
Water Quality Luncheon	\$122.81
Holiday Lunch Catering	\$1,400.00
Summer Essentials Catering	\$1,549.50
SMCMUA 2022 Travel Expenses:	
SHRM Conference	\$1,795.00
TRAVEL & TOLLS GFO	\$167.50
AWWA CONFERENCE	611.83
AWWA CONFERENCE	439.47
AWWA CONFERENCE	369.24
AWWA CONFERENCE	338.04
AWWA CONFERENCE	693.94

The employees listed below are all supplied with a company owned vehicle as they are key employees who are essential to the operation of the Authority.

- Laura Cummings-Executive Director
- Nicholas Buono-Director of IT
- Drew Saskowitz-Water Quality Superintendent

Question 16

The Authority received notification by the NJDEP that in accordance with N.J.A.C 7:10-11.16, redundant disinfection equipment must be installed at the Authority's treatment plants.

Question 17

The stilling Pond at Clyde Potts Reservoir exceeded the 50 mg/L daily max limit for Total Suspended Solids (TSS) in October of 2021.

Question 9

In 2021, due to the competitive job market, a business consultant was utilized to benchmark management salaries to the water industry.

In 2018, a business consultant was utilized to benchmark all Union wages to the water industry and these wages were used for setting the Authority's wages.

It should be noted that medical retiree benefits no longer apply for employees hired after May 2017, automatic union membership is required for all employees.

the Authority and are required to be available at all times in the case of emergency. Outside of the cost of the vehicle there is no allowance or ex

talled and maintained at three of our facilities so that it could be placed into service if ever needed. The Authority is in the process of ordering

2020 due to an algal bloom. We received a \$1,000.00 violation in February 2022 for this.

o the water industry and all management staff have had their salaries realigned as per the results of the study and w

are used as a basis for contract negotiations resulting in an approved contract and corresponding wage schedules in

1 staff step increases were eliminated in past negotiations, longevity no longer applies to any employee and that payc

expense attached to vehicle. There is a fringe benefit reported in section N-4 as part of these employee's compensation.

all the required equipment to do so. It has not been completed yet because it will require a shutdown of two of the three facilities and entry in

with final adjustment made by the Members of the Board which was completed in 2022. For 2023, a proposed increase in wages will take effect for 1/1/2019 through 12/31/2023. Annual performance reviews are conducted for Union employees.

Payouts for sick time have also been eliminated with only a small number of employees eligible for a partial payout that is

to a permit required confined space to install the chemical injection quills. Assuming the necessary equipment is received by this winter, we c

e was applied to all management salaries to estimate the labor budget but the final adjustments have not yet been re

: currently valued at approximately \$60,000.

an plan to take the production facilities out of service during low production demands in the winter.

commended to or approved by the Members of the Board. For management staff, interim year increases may be aw

arded upon achieving required job specific licenses/certifications and annual performance evaluations are performed

I and recommendations are made to the Board for approval of annual increases and stipends.

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

Southeast Morris County 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.

Southeast Morris County Utilities Authority
For the Period January 01, 2023 to December 31, 2023

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)				Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority				
			Commissioner	Officer	Key Employee	Highest Compensated Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Laura Cummings	Executive Director	55	X				\$	11,839.00			\$	203,839.00				
2 Tomasz Kadziela	Principal Engineer	50		X			\$	132,800.00			\$	156,736.17				
3 Sophia Dyer	Engineering Manager	50		X			\$	123,000.00			\$	147,857.51				
4 Nicholas Buono	Information Technology I	45		X			\$	156,900.00		2,436.48	\$	184,193.99				
5 Drew Saskowitz	Water Quality Superintendent	50		X			\$	133,444.75		3,281.28	\$	145,305.33				
6 Norman Hiller	Treatment & Pumping	50		X			\$	93,723.12			\$	112,912.84				
7 Charles Maggio	Chief Financial Officer	45	X				\$	124,500.00			\$	149,357.51				
8 Celenia Mercado	Operations Risk Manager	50		X			\$	93,750.00			\$	120,263.91				
9 David Jones	Operations Manager	50		X			\$	97,500.00		5,000.00	\$	102,500.00				
10 P. Webster	Board Member	1 X					\$	2,200.00			\$	2,200.00				
11 M. Chumer	Board Member	1 X					\$	2,200.00			\$	2,200.00				
12 D. Baldarsari	Board Member	1 X					\$	2,200.00			\$	2,200.00				
13 D. Kissil	Board Member	1 X					\$	2,200.00			\$	2,200.00				
14 N. Kiracofe	Board Member	1 X					\$	2,200.00			\$	2,200.00				
15 M. Huber	Board Member	1 X					\$	2,200.00			\$	2,200.00				
16 R. Rotando	Board Member	1 X					\$	2,200.00			\$	2,200.00				
17 N. Marucci	Board Member	1 X					\$	2,200.00			\$	2,200.00				
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
Total:							\$	1,165,217.87	\$	-	\$	22,556.76	\$	152,791.63	\$	1,340,566.26

Schedule of Health Benefits - Detailed Cost Analysis

Southeast Morris County 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)		Annual Cost per Employee Current Year		Total Current Year Cost		% Increase (Decrease)	
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Current Year	Current Year	Year	Year	Year Cost	Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost														
Single Coverage	18	10,302.21	185,439.78	18	11,088.39	199,591.02	18	11,088.39	199,591.02	(14,151.24)	-7.1%			
Parent & Child	4	18,478.28	73,913.12	5	20,433.36	102,166.80	5	20,433.36	102,166.80	(28,253.68)	-27.7%			
Employee & Spouse (or Partner)	3	19,009.68	57,029.04	2	22,417.08	44,834.16	2	22,417.08	44,834.16	12,194.88	27.2%			
Family	36	29,218.65	1,051,871.40	22	33,637.72	740,029.84	22	33,637.72	740,029.84	311,841.56	42.1%			
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal	61		1,368,253.34	47		1,086,621.82	47		1,086,621.82	281,631.52	25.9%			
Commissioners - Health Benefits - Annual Cost														
Single Coverage														
Parent & Child														
Employee & Spouse (or Partner)														
Family														
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal														
Retirees - Health Benefits - Annual Cost														
Single Coverage	8	9,878.38	79,027.04	8	7,008.03	56,064.24	8	7,008.03	56,064.24	22,962.80	41.0%			
Parent & Child														
Employee & Spouse (or Partner)	9	12,907.26	116,165.34	9	10,756.05	96,804.45	9	10,756.05	96,804.45	19,360.89	20.0%			
Family	4	30,900.38	123,601.52	4	25,750.32	103,001.28	4	25,750.32	103,001.28	20,600.24	20.0%			
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal	21		318,793.90	21		255,869.97	21		255,869.97	62,923.93	24.6%			
GRAND TOTAL	82		1,687,047.24	68		1,342,491.79	68		1,342,491.79	344,555.45	25.7%			

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

Southeast Morris County 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	
Edgar Alicea	32	\$ 2,424.41	X			
Charmaine Anderson	1	\$ 223.04			X	
Joanne Appleby	71	\$ 7,709.28	X			
Anthony Auriemma	16	\$ 1,569.56	X			
Brandon Baker	1	\$ -			X	
James Barnhill	143	\$ 12,163.68	X			
Alan Boba	19	\$ 1,250.00			X	
Alexis Bozza	187	\$ 19,661.85			X	
Heather Brandao	11	\$ 2,023.39			X	
Anthony Buono	114	\$ 10,497.24	X			
Nicholas Buono	153	\$ 15,658.84			X	
Christine Carter	22	\$ 703.80			X	
Jared Chism	14	\$ 1,303.12	X			
William Cullen	3	\$ 185.13	X			
Laura Cummings	270	\$ 20,729.67			X	
Gregory DeSimone	26	\$ 2,707.08			X	
Sebastian Diaz	11	\$ 2,030.86	X			
Sophia Dyer	74	\$ 925.40			X	
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 101,766.36				

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 101,766.36

Southeast Morris County 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
John Elam	49	\$ 1,817.36			X
Joseph Enger	30	\$ 1,747.95	X		
Jason Flade	3	\$ 261.52			X
Norman Hiler	226	\$ 26,713.28	X		
Patricia Hogan	17	\$ 1,411.20			X
Kevin Iacouzzi	38	\$ 1,812.65	X		
Jerremy Jonach	80	\$ 1,171.69			X
Erik Jorgensen	21	\$ 2,449.92	X		
Zehra Karim	27	\$ 3,035.47			X
Lisa Kenneweg	32	\$ 2,911.73			X
Debora Lacreata	49	\$ 3,105.51			X
Jill Leskanic	30	\$ 4,712.95	X		
Stephan Lodziuk	28	\$ 2,245.84	X		
Charles Maggio	85	\$ 7,548.98			X
Celenia Mercado	75	\$ 3,432.69			X
Joseph Mihalco	39	\$ 1,529.46	X		
Christine Muggeo	49	\$ 1,384.86	X		
Thomas Napolitano	6	\$ 984.32	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 68,277.38			

Southeast Morris County 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	
Alexander Paff	0	\$ -	X			
Clare Peragine	37	\$ 1,598.89			X	
John Pittenger	17	\$ 3,092.47	X			
Caroline Quiles	20	\$ 3,103.70	X			
James Quiles	13	\$ 1,426.56	X			
Andrew Saskowitz	133	\$ 8,011.69			X	
Dana Simon	25	\$ 2,105.10	X			
Richard Smith	29	\$ 1,470.72			X	
John Stansbury	11	\$ 1,323.71	X			
Jose Suarez	23	\$ 2,692.70			X	
Evan Tol	18	\$ 1,717.20	X			
Christopher Uelen	35	\$ 2,399.49			X	
Joanna Yu	13	\$ 1,679.45			X	
Geraldine Zimmermann	164	\$ 6,000.41			X	
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 36,622.08				

**Southeast Morris County 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
Total liability for accumulated compensated absences at per most recent audit (this page only)					

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

Southeast Morris County 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
Total liability for accumulated compensated absences at per most recent audit (this page only)					

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

**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Southeast Morris County Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	
	Water	#2	#3	#4	#5	#6					Total All Operations
	Operation	Operation	Operation	Operation	Operation	Operation					Total All Operations
REVENUES											
Total Operating Revenues	\$ 20,567,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,567,840	\$ 18,570,603	\$ 1,997,237	10.8%	
Total Non-Operating Revenues	60,000	-	-	-	-	60,000	40,000	20,000	50.0%		
Total Anticipated Revenues	<u>20,627,840</u>	-	-	-	-	<u>20,627,840</u>	<u>18,610,603</u>	<u>2,017,237</u>	10.8%		
APPROPRIATIONS											
Total Administration	4,976,774	-	-	-	-	4,976,774	4,425,601	551,173	12.5%		
Total Cost of Providing Services	13,672,926	-	-	-	-	13,672,926	12,513,599	1,159,327	9.3%		
Total Principal Payments on Debt Service in Lieu of Depreciation	2,152	-	-	-	-	2,152	2,050	102	5.0%		
Total Operating Appropriations	18,651,852	-	-	-	-	18,651,852	16,941,250	1,710,602	10.1%		
Total Interest Payments on Debt	27,848	-	-	-	-	27,848	27,950	(102)	-0.4%		
Total Other Non-Operating Appropriations	2,464,000	-	-	-	-	2,464,000	2,464,000	-	0.0%		
Total Non-Operating Appropriations	2,491,848	-	-	-	-	2,491,848	2,491,950	(102)	0.0%		
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	21,143,700	-	-	-	-	21,143,700	19,433,200	1,710,500	8.8%		
Less: Total Unrestricted Net Position Utilized	515,860	-	-	-	-	515,860	822,597	(306,737)	-37.3%		
Net Total Appropriations	20,627,840	-	-	-	-	20,627,840	18,610,603	2,017,237	10.8%		
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	

Revenue Schedule

Southeast Morris County 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	
	Water	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	9,470,292						\$ 9,470,292	\$ 8,556,820	\$ 913,472	10.7%
Business/Commercial	9,216,612						9,216,612	8,327,609	889,003	10.7%
Industrial	1,615,029						1,615,029	1,459,249	155,780	10.7%
Intergovernmental	65,587						65,587	67,586	(1,999)	-3.0%
Other	10,320						10,320	9,339	981	10.5%
Total Service Charges	20,377,840	-	-	-	-	-	20,377,840	18,420,603	1,957,237	10.6%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees		-	-	-	-	-	-	-	-	#DIV/0!
<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>										
Fines/Penalties	50,000						50,000	10,000	40,000	400.0%
Wet Cut & Tap Fees	11,000						11,000	11,000	-	0.0%
Rents	104,000						104,000	104,000	-	0.0%
Misc. Income	25,000						25,000	25,000	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	190,000	-	-	-	-	-	190,000	150,000	40,000	26.7%
Total Operating Revenues	20,567,840	-	-	-	-	-	20,567,840	18,570,603	1,997,237	10.8%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue		-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	60,000						60,000	40,000	20,000	50.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	60,000	-	-	-	-	-	60,000	40,000	20,000	50.0%
Total Non-Operating Revenues	60,000	-	-	-	-	-	60,000	40,000	20,000	50.0%
TOTAL ANTICIPATED REVENUES	\$ 20,627,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,627,840	\$ 18,610,603	\$ 2,017,237	10.8%

Prior Year Adopted Revenue Schedule

Southeast Morris County Utilities Authority

FY 2022 Adopted Budget

	Water	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	8,556,820						\$ 8,556,820
Business/Commercial	8,327,609						8,327,609
Industrial	1,459,249						1,459,249
Intergovernmental	67,586						67,586
Other	9,339						9,339
Total Service Charges	18,420,603	-	-	-	-	-	18,420,603
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Fines/Penalties	10,000						10,000
Wet Cut & Tap Fees	11,000						11,000
Rents	104,000						104,000
Misc. Income	25,000						25,000
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	150,000	-	-	-	-	-	150,000
Total Operating Revenues	18,570,603	-	-	-	-	-	18,570,603
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
Total Interest	40,000	-	-	-	-	-	40,000
Total Non-Operating Revenues	40,000	-	-	-	-	-	40,000
TOTAL ANTICIPATED REVENUES	\$ 18,610,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,610,603

Appropriations Schedule

Southeast Morris County Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022			<i>\$ Increase</i>	<i>% Increase</i>
	Water	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All	Adopted Budget		Proposed vs.	Proposed vs.
							Operations	Total All	All Operations	All Operations	
OPERATING APPROPRIATIONS											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 2,344,167						\$ 2,344,167	\$ 2,038,697	\$ 305,470	15.0%	
Fringe Benefits	1,239,507						1,239,507	1,132,304	107,203	9.5%	
Total Administration - Personnel	3,583,674						3,583,674	3,171,001	412,673	13.0%	
<i>Administration - Other (List)</i>											
Legal Services	252,000						252,000	198,600	53,400	26.9%	
Various Engineering & Consultants	205,900						205,900	192,500	13,400	7.0%	
Finance, Admin, & Customer Service	267,600						267,600	248,500	19,100	7.7%	
IT Services, Support, Phone contracts	530,300						530,300	489,400	40,900	8.4%	
Miscellaneous Administration*	137,300						137,300	125,600	11,700	9.3%	
Total Administration - Other	1,393,100						1,393,100	1,254,600	138,500	11.0%	
Total Administration	4,976,774						4,976,774	4,425,601	551,173	12.5%	
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	3,459,333						3,459,333	3,008,545	450,788	15.0%	
Fringe Benefits	1,781,593						1,781,593	1,634,818	146,775	9.0%	
Total COPS - Personnel	5,240,926						5,240,926	4,643,363	597,563	12.9%	
<i>Cost of Providing Services - Other (List)</i>											
Purchased Water	2,907,300						2,907,300	2,685,700	221,600	8.3%	
Energy & Fuel Costs	1,421,600						1,421,600	1,310,180	111,420	8.5%	
Treatment Chemicals, Equipment & Maintenance	1,661,700						1,661,700	1,513,300	148,400	9.8%	
Taxes, Insurance, State Fees	876,600						876,600	805,100	71,500	8.9%	
Miscellaneous COPS*	1,564,800						1,564,800	1,555,956	8,844	0.6%	
Total COPS - Other	8,432,000						8,432,000	7,870,236	561,764	7.1%	
Total Cost of Providing Services	13,672,926						13,672,926	12,513,599	1,159,327	9.3%	
Total Principal Payments on Debt Service in Lieu of Depreciation	2,152						2,152	2,050	102	5.0%	
Total Operating Appropriations	18,651,852						18,651,852	16,941,250	1,710,602	10.1%	
NON-OPERATING APPROPRIATIONS											
Total Interest Payments on Debt	27,848						27,848	27,950	(102)	-0.4%	
Operations & Maintenance Reserve										#DIV/0!	
Renewal & Replacement Reserve	2,464,000						2,464,000	2,464,000		0.0%	
Municipality/County Appropriation										#DIV/0!	
Other Reserves										#DIV/0!	
Total Non-Operating Appropriations	2,491,848						2,491,848	2,491,950	(102)	0.0%	
TOTAL APPROPRIATIONS	21,143,700						21,143,700	19,433,200	1,710,500	8.8%	
ACCUMULATED DEFICIT											
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	21,143,700						21,143,700	19,433,200	1,710,500	8.8%	
UNRESTRICTED NET POSITION UTILIZED											
Municipality/County Appropriation										#DIV/0!	
Other	515,860						515,860	822,597	(306,737)	-37.3%	
Total Unrestricted Net Position Utilized	515,860						515,860	822,597	(306,737)	-37.3%	
TOTAL NET APPROPRIATIONS	\$ 20,627,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,627,840	\$ 18,610,603	\$ 2,017,237	10.8%	

* 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: \$ 932,592.62 \$ - \$ - \$ - \$ - \$ - \$ 932,592.62

AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Southeast Morris County 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:	Water	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
Meals	5,000.00					
Facility Groundskeeping	170,000.00					
Facility Maintenance	134,800.00					
Traffic Control	174,500.00					
Concrete Repairs, Pavement Restora	208,500.00					
Treatment Process: Liquid Waste Dis	148,600.00					
Personal Protective Equipment (PPE	15,000.00					
Contract Analytical and Sampling	181,200.00					
QC and PT Samples	5,600.00					
Clyde Potts Reservoir Water Quality	47,900.00					
Contract Lab Haz/Mat Removal/Disp	3,200.00					
Service Contracts	7,500.00					
Physical Security	4,000.00					
Uniforms	26,100.00					
Health, Safety and Security Training	32,500.00					
Health, Safety and Security Services	258,700.00					
Public Notices	32,500.00					
Board Stipend and Miscellaneous Ex	23,200.00					
Engineering - Professional Members	86,000.00					
TOTAL	1,564,800.00					

Prior Year Adopted Appropriations Schedule

Southeast Morris County Utilities Authority

FY 2022 Adopted Budget

	Water	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 2,038,697						\$ 2,038,697
Fringe Benefits	1,132,304						1,132,304
Total Administration - Personnel	3,171,001	-	-	-	-	-	3,171,001
<i>Administration - Other (List)</i>							
Legal Services	198,600						198,600
Various Engineering & Consultants	192,500						192,500
Finance, Admin, & Customer Service	248,500						248,500
It Services, Support, Phone contracts	489,400						489,400
Miscellaneous Administration*	125,600						125,600
Total Administration - Other	1,254,600	-	-	-	-	-	1,254,600
Total Administration	4,425,601	-	-	-	-	-	4,425,601
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	3,008,545						3,008,545
Fringe Benefits	1,634,818						1,634,818
Total COPS - Personnel	4,643,363	-	-	-	-	-	4,643,363
<i>Cost of Providing Services - Other (List)</i>							
Purchased Water	2,685,700						2,685,700
Energy & Fuel Costs	1,310,180						1,310,180
Treatment Chemicals, Equipment & Maintenance	1,513,300						1,513,300
Taxes, Insurance, State Fees	805,100						805,100
Miscellaneous COPS*	1,555,956						1,555,956
Total COPS - Other	7,870,236	-	-	-	-	-	7,870,236
Total Cost of Providing Services	12,513,599	-	-	-	-	-	12,513,599
Total Principal Payments on Debt Service in Lieu of Depreciation	2,050	-	-	-	-	-	2,050
Total Operating Appropriations	16,941,250	-	-	-	-	-	16,941,250
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	27,950	-	-	-	-	-	27,950
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	2,464,000						2,464,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	2,491,950	-	-	-	-	-	2,491,950
TOTAL APPROPRIATIONS	19,433,200	-	-	-	-	-	19,433,200
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	19,433,200	-	-	-	-	-	19,433,200
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	822,597						822,597
Total Unrestricted Net Position Utilized	822,597	-	-	-	-	-	822,597
TOTAL NET APPROPRIATIONS	\$ 18,610,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,610,603

* 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 \$ 847,062.50 \$ - \$ - \$ - \$ - \$ - \$ 847,062.50

Debt Service Schedule - Principal

Southeast Morris County Utilities Authority

If Authority has no debt, check this box:

	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
Water										
Purchase Of Authority Rights		\$ 2,050	\$ 2,152	\$ 2,260	\$ 2,373	\$ 2,492	\$ 2,616	\$ 2,747	\$ 542,314	\$ 556,954
Total Principal		2,050	2,152	2,260	2,373	2,492	2,616	2,747	542,314	556,954
Operation #2										
Total Principal										
Operation #3										
Total Principal										
Operation #4										
Total Principal										
Operation #5										
Total Principal										
Operation #6										
Total Principal										
TOTAL PRINCIPAL ALL OPERATIONS		\$ 2,050	\$ 2,152	\$ 2,260	\$ 2,373	\$ 2,492	\$ 2,616	\$ 2,747	\$ 542,314	\$ 556,954

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

	Moody's	Fitch	Standard & Poors
Bond Rating			
Year of Last Rating			

Debt Service Schedule - Interest

Southeast Morris County Utilities Authority

If Authority has no debt, check this box:

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments	Total Interest Payments Outstanding	
<i>Water</i>											
Purchase Of Authority Rights	\$ 27,950	\$ 27,848	\$ 27,740	\$ 27,627	\$ 27,508	\$ 27,384	\$ 27,253	\$ 897,686	\$ 1,063,046		
Total Interest Payments	27,950	27,848	27,740	27,627	27,508	27,384	27,253	897,686	1,063,046		
Operation #2											
Total Interest Payments	-	-	-	-	-	-	-	-	-	-	
Operation #3											
Total Interest Payments	-	-	-	-	-	-	-	-	-	-	
Operation #4											
Total Interest Payments	-	-	-	-	-	-	-	-	-	-	
Operation #5											
Total Interest Payments	-	-	-	-	-	-	-	-	-	-	
Operation #6											
Total Interest Payments	-	-	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OPERATIONS	\$ 27,950	\$ 27,848	\$ 27,740	\$ 27,627	\$ 27,508	\$ 27,384	\$ 27,253	\$ 897,686	\$ 1,063,046		

Net Position Reconciliation

Southeast Morris County Utilities Authority

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

FY 2023 Proposed Budget

	Water	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 78,767,106						\$ 78,767,106
Less: Invested in Capital Assets, Net of Related Debt (1)	80,038,930						80,038,930
Less: Restricted for Debt Service Reserve (1)	4,964,254						4,964,254
Less: Other Restricted Net Position (1)							
Total Unrestricted Net Position (1)	(6,236,078)						(6,236,078)
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	7,213,936						7,213,936
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	12,400,751						12,400,751
Plus: Estimated Income (Loss) on Current Year Operations (2)	-						-
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	13,378,609						13,378,609
Unrestricted Net Position Utilized to Balance Proposed Budget	515,860						515,860
Unrestricted Net Position Utilized in Proposed Capital Budget	9,551,190						9,551,190
Appropriation to Municipality/County (3)	-						-
Total Unrestricted Net Position Utilized in Proposed Budget	10,067,050						10,067,050
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 3,311,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,311,559

(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 \$ 932,593 \$ - \$ - \$ - \$ - \$ - \$ 932,593

(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.

2023

Southeast Morris County Utilities Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Southeast Morris County 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 Southeast Morris County Utilities Authority, on December 15, 2022.

It is hereby certified that the governing body of the Southeast Morris County Utilities Authority 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 Southeast Morris County Utilities for the following reason(s):

Officer's Signature:	cmaggio@smcmua.org
Name:	Charles Maggio
Title:	Chief Financial Officer
Address:	19 Saddle Rd Cedar Knolls, NJ 07927
Phone Number:	973-294-1305
Fax Number:	973-326-6808
E-mail Address:	cmaggio@smcmua.org

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Southeast Morris County 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).

The Authority made the final payment for the 2010 Series Bonds in 2016 and maintains a debt of \$30,000 per year, through 2076, for the purchase of the assets originally owned by the Town of Morristown. The Authority has designed the six (6) year budget to cash fund all capital projects. Annual rate increases will be required to cash fund the capital projects, however, the amount of the rate increase may be reduced if connection fees are collected through the various years in the six (6) year cycle.

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

Proposed Capital Budget

Southeast Morris County 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>Water</i>					
Capital Program	\$ 9,551,190	\$ 9,551,190			
Total	9,551,190	9,551,190			
<i>Operation #2</i>					
	-				
Total	-	-			
<i>Operation #3</i>					
	-				
Total	-	-			
<i>Operation #4</i>					
	-				
Total	-	-			
<i>Operation #5</i>					
	-				
Total	-	-			
<i>Operation #6</i>					
	-				
Total	-	-			
TOTAL PROPOSED CAPITAL BUDGET	\$ 9,551,190	\$ 9,551,190 \$ - \$ - \$ -			

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

Southeast Morris County Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2023	2024	2025	2026	2027	2028
<i>Water</i>							
Capital Program	\$ 56,772,085	\$ 9,551,190	\$ 9,883,423	\$ 10,058,909	\$ 9,489,782	\$ 9,918,552	\$ 7,870,229
Total	56,772,085	9,551,190	9,883,423	10,058,909	9,489,782	9,918,552	7,870,229
<i>Operation #2</i>							
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
Total	-	-	-	-	-	-	-
TOTAL	\$ 56,772,085	\$ 9,551,190	\$ 9,883,423	\$ 10,058,909	\$ 9,489,782	\$ 9,918,552	\$ 7,870,229

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

Southeast Morris County 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>Water</i>						
Capital Program	\$ 56,772,085	\$ 56,772,085				
Total	56,772,085	56,772,085	-	-	-	-
<i>Operation #2</i>						
Total	-	-	-	-	-	-
<i>Operation #3</i>						
Total	-	-	-	-	-	-
<i>Operation #4</i>						
Total	-	-	-	-	-	-
<i>Operation #5</i>						
Total	-	-	-	-	-	-
<i>Operation #6</i>						
Total	-	-	-	-	-	-
TOTAL	\$ 56,772,085	\$ 56,772,085	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 56,772,085					
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.

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: _____ Southeast Morris County Utilities Authority _____ Year Ending: _____

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. Please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

--

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)
If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and

10/26/2022
Date

abozza@smcn
Clerk/Secretary to the C

Appendix to Budget Document

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