

Fiscal Year                      Start Year                      End Year  
    **2023**                      -                      **2023**

***Authority Budget of:***  
***Washington Township Municipal Utilities Authority (Morris)***

**ADOPTED COPY**

**State Filing Year                      2023**

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

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



**2023 AUTHORITY BUDGET  
CERTIFICATION SECTION**

2023

Washington Township Municipal Utilities Authority (Morris)

## 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 Cwert CPA, RMA Date: 6/14/2023

### 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 Cwert CPA, RMA Date: 6/14/2023

# 2023 PREPARER'S CERTIFICATION

Washington Township Municipal Utilities Authority (Morris)

## 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:	jwaller@wtmua.org
Name:	Jill Waller
Title:	Executive Secretary
Address:	46 E Mill Rd Long Valley, NJ 07853
Phone Number:	908-876-3145
Fax Number:	908-876-5528
E-mail Address:	jwaller@wtmua.org

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.wtmua.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: Thomas McAndrew  
Title of Officer Certifying Compliance: Executive Director  
Signature: tmcandrew@wtmua.org

# 2023 APPROVAL CERTIFICATION

Washington Township Municipal Utilities Authority (Morris)

## 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 Washington Township Municipal Utilities Authority (Morris), at an open public meeting held pursuant on January 4, 2023.

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.

<b>Officer's Signature:</b>	tmcandrew@wtmua.org
<b>Name:</b>	Thomas McAndrew
<b>Title:</b>	Executive Director
<b>Address:</b>	46 E Mill Rd Long Valley, NJ 07853
<b>Phone Number:</b>	908-876-3145
<b>Fax Number:</b>	908-876-5528
<b>E-mail Address:</b>	tmcandrew@wtmua.org



# 2023 ADOPTION CERTIFICATION

Washington Township Municipal Utilities Authority (Morris)

## 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 Washington Township Municipal Utilities Authority (Morris), on February 01, 2023.

<b>Officer's Signature:</b>	tmcandrew@wtmua.org		
<b>Name:</b>	Thomas McAndrew		
<b>Title:</b>	Executive Director		
<b>Address:</b>	46 E Mill Rd Long Valley, NJ 07853		
<b>Phone Number:</b>	908-876-3145	<b>Fax:</b>	908-876-5528
<b>E-mail address:</b>	tmcandrew@wtmua.org		



# 2023 ADOPTED BUDGET RESOLUTION

## Washington Township Municipal Utilities Authority (Morris)

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Washington Township Municipal Utilities Authority (Morris) for beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Washington Township Municipal Utilities Authority (Morris) at its open public meeting of February 1, 2023; 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 \$4,909,121.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,909,121.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$5,436,500.00 and Total Unrestricted Net Position Utilized of \$1,541,500.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Washington Township Municipal Utilities Authority (Morris) at meeting held on February 1, 2023 that the Annual Budget and Capital Budget/Program of the Washington Township 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.

\_\_\_\_\_  
E. Jill Waller  
(Secretary's Signature)

\_\_\_\_\_  
2/21/2023  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Walter Cullen	X			
Mark Napolitano	X			
Donald Babb	X			
Josh Drake	X			
Joc Sparone				X
Dan Schnal	X			
0				
0				
0				
0				
0				
0				

**2023 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Washington Township Municipal Utilities Authority (Morris)

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.

Revenue Services Charges: Other Fees: 2023 budget was reduced based on estimated projected year end for 2022  
Revenue Connection Fees: increase based on connection fee analysis by the Auditor recommending increase in connection fees.  
Revenue Services Charges: Other Fees: 2023 budget was reduced based on estimated projected year end for 2022  
Revenue Other Operating Revenue: Other: 2023 budget was increased based on estimated projected year end for 2022  
Operating Appropriations Administrative Personnel: Salary & Wages: Increase is due to anticipated salary increases due to inflation  
Operating Appropriations Admin Personnel: Fringe Benefits: Increase to health insurance increase & anticipated contrib to dependent care  
Operating Administration - Other: Office Expenses: increase due to inflation and anticipated costs of utilities  
Operating Cost of Providing Service - Personnel: Salary & Wages: salary increases due to new Employee Assoc Agreement & inflation  
Operating Cost of Providing Service - Personnel: Fringe Benefits: increase in health benefit costs & contribution to dependent health care  
Operating Cost of Providing Service - Other: Pump & piping repair / maint: reduction due to getting IBANK funding for repair to water tanks rather than service contract as anticipated in 2022  
Operating Cost of Providing Service - Other: treatment repair & vehicle repair: increase due to inflation, availability of parts, increase in chemical costs and lab costs  
Operating Cost of Providing Service - Other: Misc COPS: increase due to adding a buidget amount to the water budget that had been missing in prior years

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

The Highlands Act has all but stopped the development of new homes in the town. New connection fees are the main source of for capital projects. With an aging infrastructure, future capital improvements will need to be funded from service charges and bonding. The current bonding schedule is due to expire at the end of 2027.

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 use of Unrestricted Net Position is for capital improvements and increased maintenance costs to protect the Authority's capital assets.

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Washington Township Municipal Utilities Authority (Morris)

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.)

Automotive fuel is purchased through Washington Township for Authority vehicles.  
Washington Township performs landscaping, gravel application, de-icing application, road restoration and emergent road maintenance. The Authority has an agreement with the Township to allow the Township to manage emergency communication equipment on one of the Authorities water tanks.

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 is no Accumulated Deficit in the operations 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

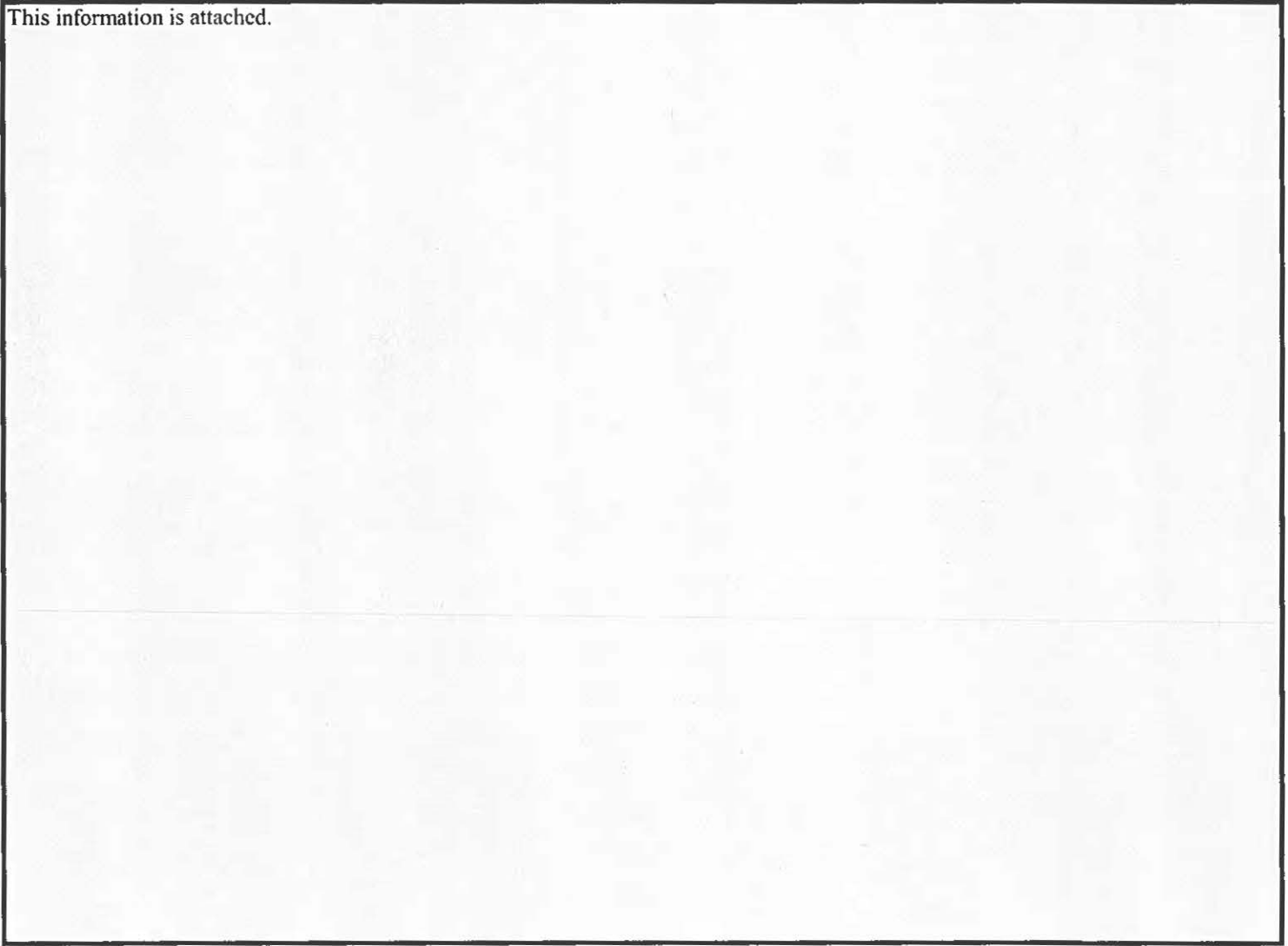
Washington Township Municipal Utilities Authority (Morris)

**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**").

This information is attached.



# AUTHORITY CONTACT INFORMATION

## 2023

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

<b>Name of Authority:</b>	Washington Township Municipal Utilities Authority (Morris)		
<b>Federal ID Number:</b>	22-2216110		
<b>Address:</b>	46 E Mill Rd		
<b>City, State, Zip:</b>	Long Valley	NJ	07853
<b>Phone: (ext.)</b>	908-876-3145	<b>Fax:</b>	908-876-5528

<b>Preparer's Name:</b>	Jill Waller		
<b>Preparer's Address:</b>	46 E Mill Rd		
<b>City, State, Zip:</b>	Long Valley	NJ	07853
<b>Phone: (ext.)</b>	908-876-3145	<b>Fax:</b>	908-876-5528
<b>E-mail:</b>	jwaller@wtmua.org		

<b>Chief Executive Officer*</b>	Thomas McAndrew		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	908-876-3145	<b>Fax:</b>	908-876-5528
<b>E-mail:</b>	tmcandrew@wtmua.org		

<b>Chief Financial Officer*</b>	Jill Waller		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	908-876-3145	<b>Fax:</b>	908-876-5528
<b>E-mail:</b>	jwaller@wtmua.org		

<b>Name of Auditor:</b>	Man Lee		
<b>Name of Firm:</b>	Nisivocia & Company LLP		
<b>Address:</b>	200 Valley Rd, Suite 300		
<b>City, State, Zip:</b>	Mt. Arlington	NJ	07856
<b>Phone: (ext.)</b>	908-328-1825	<b>Fax:</b>	973-328-0507
<b>E-mail:</b>	mlee@nisivoccia.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Washington Township Municipal Utilities Authority (Morris)

**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:

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

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

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

*(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?

*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?

*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?

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

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?

*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\*?

*\*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)

Washington Township Municipal Utilities Authority (Morris)

**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 | 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? 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)

Washington Township Municipal Utilities Authority (Morris)

**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)**

**Washington Township Municipal Utilities Authority (Morris)**

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

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

N-1(3) attached in a pdf document

N-3 #9. The operation payroll is determined by an Employee Association Agreement. Administrative staff is by recommendation of the Executive Director and approval of the Board

N-3 #10 attached in a pdf document

N-3 #11 attached in a pdf document

N-3 #16. A fire inspection found some minor items that needs to be addressed with a deadline of 1/5/2023. The items should be taken care of by the deadline. All items have been resolved

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

**Washington Township Municipal Utilities Authority (Morris)**

**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.

**Washington Township Municipal Utilities Authority (Morris)**  
**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 Employee	Former	Base Salary/ Stipend	Bonus			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)
1 Walter Cullen	Chairman	2	x	x				\$ -	\$ -	\$ -	\$ -	
2 Mark Napolitano	Vice Chairman	1	x	x				\$ -	\$ -	\$ -	\$ -	
3 Donald Babb	Commissioner	1	x								\$ -	
4 Josh Drake	Commissioner	1	x								\$ -	
5 Joseph Sparone	Commissioner	1	x								\$ -	
6 Santino Lamenta	Commissioner Alt #1	1	x								\$ -	
7 Daniel Sehnal	Commissioner Alt #2	1	x								\$ -	
8 Thomas McAndrew	Executive Director	40		x				\$ 127,999.97	\$ 300.00	\$ 42,904.38	\$ 171,204.35	
9 Elizabeth J Waller	Executive Secretary	40		x				\$ 77,885.63	\$ 3,061.76	\$ 12,025.91	\$ 92,973.30	
10 Robert Carpenter, Jr	Operator of Record	40			x			\$ 99,832.90	\$ 3,518.40	\$ 29,787.70	\$ 133,139.00	
11											\$ -	
12											\$ -	
13											\$ -	
14											\$ -	
15											\$ -	
16											\$ -	
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24											\$ -	
25											\$ -	
26											\$ -	
27											\$ -	
28											\$ -	
29											\$ -	
30											\$ -	
31											\$ -	
32											\$ -	
33											\$ -	
34											\$ -	
35											\$ -	
<b>Total:</b>								\$ 305,718.50	\$ 6,880.16	\$ -	\$ 84,717.99	\$ 397,316.65

### Schedule of Health Benefits - Detailed Cost Analysis

Washington Township Municipal Utilities Authority (Morris)

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

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	3	11,649.42	34,948.25	5	9,555.94	47,779.68	(12,831.43)	-26.9%
Parent & Child	1	21,601.08	21,601.08	1	6,950.28	6,950.28	14,650.80	210.8%
Employee & Spouse (or Partner)	4	19,767.13	79,068.50	4	16,351.92	65,407.68	13,660.82	20.9%
Family	5	29,135.83	145,679.16	1	23,141.16	23,141.16	122,538.00	529.5%
Employee Cost Sharing Contribution (enter as negative - )							-	0.0%
<b>Subtotal</b>	<b>13</b>		<b>281,296.99</b>	<b>11</b>		<b>143,278.80</b>	<b>138,018.19</b>	<b>96.3%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage	0		-			-	-	0.0%
Parent & Child	0		-			-	-	0.0%
Employee & Spouse (or Partner)	0		-			-	-	0.0%
Family	0		-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative - )							-	0.0%
<b>Subtotal</b>	<b>0</b>		<b>-</b>	<b>0</b>		<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	0		-			-	-	0.0%
Parent & Child	0		-			-	-	0.0%
Employee & Spouse (or Partner)	0		-			-	-	0.0%
Family	0		-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative - )							-	0.0%
<b>Subtotal</b>	<b>0</b>		<b>-</b>	<b>0</b>		<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>13</b>		<b>281,296.99</b>	<b>11</b>		<b>143,278.80</b>	<b>138,018.19</b>	<b>96.3%</b>

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

Yes
Yes

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









**Schedule of Shared Service Agreements**

Washington Township Municipal Utilities Authority (Morris)

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

If no shared services, check this box:

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Washington Township	Washington Township MUA	landscaping, gravel application, de-icing application, road resotation, mergent road mtn		1/1/2022	12/31/2022	\$ 38,000
Washington Township	Washington Township	Water Tank Antennas		1/19/2022	1/18/2032	\$ -
Washington Township	Washington Township MUA	vehicle fuel		12/7/2021	12/31/2022	\$ 20,000

**2023 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

### Washington Township Municipal Utilities Authority (Morris)

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

	<b>FY 2023 Proposed Budget</b>						<b>FY 2022 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
<b>REVENUES</b>										
Total Operating Revenues	\$ 1,763,157	\$ 3,094,109	\$ -	\$ -	\$ -	\$ -	\$ 4,857,266	\$ 4,765,563	\$ 91,703	1.9%
Total Non-Operating Revenues	17,997	33,858	-	-	-	-	51,855	52,062	(207)	-0.4%
Total Anticipated Revenues	<u>1,781,154</u>	<u>3,127,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,909,121</u>	<u>4,817,625</u>	<u>91,496</u>	<u>1.9%</u>
<b>APPROPRIATIONS</b>										
Total Administration	525,431	391,702	-	-	-	-	917,133	809,070	108,063	13.4%
Total Cost of Providing Services	1,104,455	1,558,428	-	-	-	-	2,662,883	2,674,801	(11,918)	-0.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	11,892	304,420	-	-	-	-	316,312	319,834	(3,522)	-1.1%
Total Operating Appropriations	1,641,778	2,254,550	-	-	-	-	3,896,328	3,803,705	92,623	2.4%
Total Interest Payments on Debt	5,076	750,580	-	-	-	-	755,656	735,166	20,490	2.8%
Total Other Non-Operating Appropriations	134,300	122,837	-	-	-	-	257,137	383,790	(126,653)	-33.0%
Total-Non-Operating Appropriations	139,376	873,417	-	-	-	-	1,012,793	1,118,956	(106,163)	-9.5%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,781,154	3,127,967	-	-	-	-	4,909,121	4,922,661	(13,540)	-0.3%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	105,036	(105,036)	-100.0%
Net Total Appropriations	<u>1,781,154</u>	<u>3,127,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,909,121</u>	<u>4,817,625</u>	<u>91,496</u>	<u>1.9%</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

## Revenue Schedule

Washington Township Municipal Utilities Authority (Morris)  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>						<b>FY 2022 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
							Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	1,443,367	2,552,962					\$ 3,996,329	\$ 3,961,874	\$ 34,455	0.9%
Business/Commercial	72,362	247,438					319,800	310,756	9,044	2.9%
Industrial							-	-	-	#DIV/0!
Intergovernmental	11,090	276,014					287,104	280,300	6,804	2.4%
Other	4,159	3,940					8,099	12,102	(4,003)	-33.1%
<b>Total Service Charges</b>	<b>1,530,978</b>	<b>3,080,354</b>					<b>4,611,332</b>	<b>4,565,032</b>	<b>46,300</b>	<b>1.0%</b>
<i>Connection Fees</i>										
Residential	3,854	13,755					17,609	10,475	7,134	68.1%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Connection Fees</b>	<b>3,854</b>	<b>13,755</b>					<b>17,609</b>	<b>10,475</b>	<b>7,134</b>	<b>68.1%</b>
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Parking Fees</b>							<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Other Operating Revenues (List)</i>										
Water Infrastructure Improvement Fee	181,485						181,485	181,291	194	0.1%
Other Revenue	46,840						46,840	8,765	38,075	434.4%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>228,325</b>						<b>228,325</b>	<b>190,056</b>	<b>38,269</b>	<b>20.1%</b>
<b>Total Operating Revenues</b>	<b>1,763,157</b>	<b>3,094,109</b>					<b>4,857,266</b>	<b>4,765,563</b>	<b>91,703</b>	<b>1.9%</b>
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
Mortgage Loan Payments	2,436	23,499					25,935	25,935	-	0.0%
late fee / miscellaneous charges	6,000	10,000					16,000	16,000	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>	<b>8,436</b>	<b>33,499</b>					<b>41,935</b>	<b>41,935</b>	<b>-</b>	<b>0.0%</b>
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	9,561	359					9,920	10,127	(207)	-2.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Interest</b>	<b>9,561</b>	<b>359</b>					<b>9,920</b>	<b>10,127</b>	<b>(207)</b>	<b>-2.0%</b>
<b>Total Non-Operating Revenues</b>	<b>17,997</b>	<b>33,858</b>					<b>51,855</b>	<b>52,062</b>	<b>(207)</b>	<b>-0.4%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,781,154</b>	<b>\$ 3,127,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,909,121</b>	<b>\$ 4,817,625</b>	<b>\$ 91,496</b>	<b>1.9%</b>

## Prior Year Adopted Revenue Schedule

Washington Township Municipal Utilities Authority (Morris)

FY 2022 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	1,468,933	2,492,941					\$ 3,961,874
Business/Commercial	73,758	236,998					310,756
Industrial							-
Intergovernmental	10,173	270,127					280,300
Other	5,369	6,733					12,102
<b>Total Service Charges</b>	<b>1,558,233</b>	<b>3,006,799</b>					<b>4,565,032</b>
<i>Connection Fees</i>							
Residential	2,575	7,900					10,475
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
<b>Total Connection Fees</b>	<b>2,575</b>	<b>7,900</b>					<b>10,475</b>
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
<b>Total Parking Fees</b>							
<i>Other Operating Revenues (List)</i>							
Water Infrastructure Improvement Fee	181,291						181,291
Other Revenue	8,735	30					8,765
0							-
0							-
0							-
0							-
0							-
0							-
0							-
0							-
<b>Total Other Revenue</b>	<b>190,026</b>	<b>30</b>					<b>190,056</b>
<b>Total Operating Revenues</b>	<b>1,750,834</b>	<b>3,014,729</b>					<b>4,765,563</b>
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Mortgage Loan Payments	2,436	23,499					25,935
late fee / miscellaneous charges	6,000	10,000					16,000
0							-
0							-
0							-
0							-
<b>Total Other Non-Operating Revenues</b>	<b>8,436</b>	<b>33,499</b>					<b>41,935</b>
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	560	9,567					10,127
Penalties							-
Other							-
<b>Total Interest</b>	<b>560</b>	<b>9,567</b>					<b>10,127</b>
<b>Total Non-Operating Revenues</b>	<b>8,996</b>	<b>43,066</b>					<b>52,062</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,759,830</b>	<b>\$ 3,057,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,817,625</b>

## Appropriations Schedule

Washington Township Municipal Utilities Authority (Morris)  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>						Total All	FY 2022 Adopted Budget	Proposed vs. Adopted	% Increase (Decrease)
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Operations	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 192,808	\$ 128,538					\$ 321,346	\$ 291,640	\$ 29,706	10.2%
Fringe Benefits	89,730	63,367					153,097	100,287	52,810	52.7%
<b>Total Administration - Personnel</b>	<b>282,538</b>	<b>191,905</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>474,443</b>	<b>391,927</b>	<b>82,516</b>	<b>21.1%</b>
<i>Administration - Other (List)</i>										
office expenses	70,881	47,254					118,135	101,632	16,503	16.2%
professional fees	109,265	98,603					207,868	202,074	5,794	2.9%
insurance	36,397	28,540					64,937	64,937	-	0.0%
fees & dues	26,350	24,400					50,750	47,500	3,250	6.8%
Miscellaneous Administration*		1,000					1,000	1,000	-	0.0%
<b>Total Administration - Other</b>	<b>242,893</b>	<b>199,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>442,690</b>	<b>417,143</b>	<b>25,547</b>	<b>6.1%</b>
<b>Total Administration</b>	<b>525,431</b>	<b>391,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>917,133</b>	<b>809,070</b>	<b>108,063</b>	<b>13.4%</b>
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	444,442	522,152					966,594	813,966	152,628	18.8%
Fringe Benefits	168,863	253,161					422,024	297,935	124,089	41.6%
<b>Total COPS - Personnel</b>	<b>613,305</b>	<b>775,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,388,618</b>	<b>1,111,901</b>	<b>276,717</b>	<b>24.9%</b>
<i>Cost of Providing Services - Other (List)</i>										
pump & piping repair / maintenance	364,020	180,340					544,360	989,140	(444,780)	-45.0%
treatment repair / maintenance	99,230	579,050					678,280	537,060	141,220	26.3%
vehicle repair / maintenance	22,900	15,775					38,675	26,300	12,375	47.1%
safety	3,000	5,950					8,950	8,400	550	6.5%
Miscellaneous COPS*	2,000	2,000					4,000	2,000	2,000	100.0%
<b>Total COPS - Other</b>	<b>491,150</b>	<b>783,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,274,265</b>	<b>1,562,900</b>	<b>(288,635)</b>	<b>-18.5%</b>
<b>Total Cost of Providing Services</b>	<b>1,104,455</b>	<b>1,558,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,662,883</b>	<b>2,674,801</b>	<b>(11,918)</b>	<b>-0.4%</b>
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>										
	11,892	304,420					316,312	319,834	(3,522)	-1.1%
<b>Total Operating Appropriations</b>	<b>1,641,778</b>	<b>2,254,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,896,328</b>	<b>3,803,705</b>	<b>92,623</b>	<b>2.4%</b>
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	5,076	750,580					755,656	735,166	20,490	2.8%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve										#DIV/0!
Municipality/County Appropriation										#DIV/0!
Other Reserves	134,300	122,837					257,137	383,790	(126,653)	-33.0%
<b>Total Non-Operating Appropriations</b>	<b>139,376</b>	<b>873,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,012,793</b>	<b>1,118,956</b>	<b>(106,163)</b>	<b>-9.5%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,781,154</b>	<b>3,127,967</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,909,121</b>	<b>4,922,661</b>	<b>(13,540)</b>	<b>-0.3%</b>
<b>ACCUMULATED DEFICIT</b>										
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>1,781,154</b>	<b>3,127,967</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,909,121</b>	<b>4,922,661</b>	<b>(13,540)</b>	<b>-0.3%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation										#DIV/0!
Other								105,036	(105,036)	-100.0%
<b>Total Unrestricted Net Position Utilized</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,036</b>	<b>(105,036)</b>	<b>-100.0%</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 1,781,154</b>	<b>\$ 3,127,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,909,121</b>	<b>\$ 4,817,625</b>	<b>\$ 91,496</b>	<b>1.9%</b>

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

5% of Total Operating Appropriations \$ 82,088.90 \$ 112,727.50 \$ - \$ - \$ - \$ - \$ 194,816.40









## Prior Year Adopted Appropriations Schedule

Washington Township Municipal Utilities Authority (Morris)

*FY 2022 Adopted Budget*

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 174,984	\$ 116,656					\$ 291,640
Fringe Benefits	58,160	42,127					100,287
<b>Total Administration - Personnel</b>	<b>233,144</b>	<b>158,783</b>	-	-	-	-	<b>391,927</b>
<i>Administration - Other (List)</i>							
Office Expenses	60,979	40,653					101,632
professional fees	98,642	103,432					202,074
insurance	36,397	28,540					64,937
fees & dues	24,400	23,100					47,500
Miscellaneous Administration*		1,000					1,000
<b>Total Administration - Other</b>	<b>220,418</b>	<b>196,725</b>	-	-	-	-	<b>417,143</b>
<b>Total Administration</b>	<b>453,562</b>	<b>355,508</b>	-	-	-	-	<b>809,070</b>
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	357,159	456,807					813,966
Fringe Benefits	130,534	167,401					297,935
<b>Total COPS - Personnel</b>	<b>487,693</b>	<b>624,208</b>	-	-	-	-	<b>1,111,901</b>
<i>Cost of Providing Services - Other (List)</i>							
pump & piping repair / maintenance	820,300	168,840					989,140
treatment repair / maintenance	81,400	455,660					537,060
vehicle repair / maintenance	14,300	12,000					26,300
safety	2,600	5,800					8,400
Miscellaneous COPS*		2,000					2,000
<b>Total COPS - Other</b>	<b>918,600</b>	<b>644,300</b>	-	-	-	-	<b>1,562,900</b>
<b>Total Cost of Providing Services</b>	<b>1,406,293</b>	<b>1,268,508</b>	-	-	-	-	<b>2,674,801</b>
<b>Total Principal Payments on Debt Service in Lieu of Depreciation</b>	-	319,834	-	-	-	-	319,834
<b>Total Operating Appropriations</b>	<b>1,859,855</b>	<b>1,943,850</b>	-	-	-	-	<b>3,803,705</b>
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt Operations & Maintenance Reserve	-	735,166	-	-	-	-	735,166
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves	5,011	378,779					383,790
<b>Total Non-Operating Appropriations</b>	<b>5,011</b>	<b>1,113,945</b>	-	-	-	-	<b>1,118,956</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,864,866</b>	<b>3,057,795</b>	-	-	-	-	<b>4,922,661</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>1,864,866</b>	<b>3,057,795</b>	-	-	-	-	<b>4,922,661</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	105,036						105,036
<b>Total Unrestricted Net Position Utilized</b>	<b>105,036</b>	-	-	-	-	-	<b>105,036</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 1,759,830</b>	<b>\$ 3,057,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,817,625</b>

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

5% of Total Operating Appropriations	\$ 92,992.75	\$ 97,192.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,185.25
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## Debt Service Schedule - Principal

Washington Township Municipal Utilities Authority (Morris)

If Authority has no debt, check this box:

*Fiscal Year Ending in*

	<u>Date of Local Finance Board Approval</u>	<u>2022 (Adopted Budget)</u>	<u>2023 (Proposed Budget)</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Thereafter</u>	<u>Total Principal Outstanding</u>
<i>Water</i>										
Bank			\$ 11,892	\$ 22,839	\$ 22,839	\$ 22,839	\$ 22,839	\$ 27,839	\$ 748,126	\$ 879,213
Total Principal		-	11,892	22,839	22,839	22,839	22,839	27,839	748,126	879,213
<i>Sewer</i>										
1998 Series A		319,834	304,420	289,756	275,788	262,505	249,856	-	-	1,382,325
Total Principal		319,834	304,420	289,756	275,788	262,505	249,856	-	-	1,382,325
<i>Operation #3</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<b>\$ 319,834</b>	<b>\$ 316,312</b>	<b>\$ 312,595</b>	<b>\$ 298,627</b>	<b>\$ 285,344</b>	<b>\$ 272,695</b>	<b>\$ 27,839</b>	<b>\$ 748,126</b>	<b>\$ 2,261,538</b>

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	<u>Moody's</u>	<u>Fitch</u>	<u>Standard &amp; Poors</u>
Bond Rating	_____	_____	_____
Year of Last Rating	_____	_____	_____

## Debt Service Schedule - Interest

Washington Township Municipal Utilities Authority (Morris)

If Authority has no debt, check this box:

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
<b>Water</b>									
Bank		\$ 5,076	\$ 15,229	\$ 15,040	\$ 14,849	\$ 14,657	\$ 14,465	\$ 211,608	\$ 290,924
0									-
0									-
0									-
<b>Total Interest Payments</b>	-	5,076	15,229	15,040	14,849	14,657	14,465	211,608	290,924
<b>Sewer</b>									
1998 Series A	735,166	750,580	765,244	779,212	792,495	805,144			3,892,675
0									-
0									-
0									-
<b>Total Interest Payments</b>	735,166	750,580	765,244	779,212	792,495	805,144	-	-	3,892,675
<b>Operation #3</b>									
0									-
0									-
0									-
0									-
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>Operation #4</b>									
0									-
0									-
0									-
0									-
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>Operation #5</b>									
0									-
0									-
0									-
0									-
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>Operation #6</b>									
0									-
0									-
0									-
0									-
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 735,166</b>	<b>\$ 755,656</b>	<b>\$ 780,473</b>	<b>\$ 794,252</b>	<b>\$ 807,344</b>	<b>\$ 819,801</b>	<b>\$ 14,465</b>	<b>\$ 211,608</b>	<b>\$ 4,183,599</b>

## Net Position Reconciliation

Washington Township Municipal Utilities Authority (Morris)

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

### FY 2023 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 10,713,179	\$ 10,713,179					\$ 21,426,357
Less: Invested in Capital Assets, Net of Related Debt (1)	6,463,343	6,463,343					12,926,686
Less: Restricted for Debt Service Reserve (1)	3,046,186	3,046,186					6,092,372
Less: Other Restricted Net Position (1)	35,976	35,976					71,952
Total Unrestricted Net Position (1)	1,167,674	1,167,674	-	-	-	-	2,335,347
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	617,252	617,252					1,234,503
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	450,000	350,000					800,000
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	2,234,925	2,134,925	-	-	-	-	4,369,850
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	923,500	618,000	-	-	-	-	1,541,500
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	923,500	618,000	-	-	-	-	1,541,500
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 1,311,425	\$ 1,516,925	\$ -	\$ -	\$ -	\$ -	\$ 2,828,350

(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      \$ 82,089    \$ 112,728    \$ -    \$ -    \$ -    \$ -    \$ 194,816

(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**

**hington Township Municipal Utilities Authority (Mo**  
(Authority Name)

**2023 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Washington Township Municipal Utilities Authority (Morris)**

(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 Washington Township Municipal Utilities Authority (Morris), on January 04,

It is hereby certified that the governing body of the Washington Township Municipal Utilities 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 Washington Township Municipal for the following reason(s):

<b>Officer's Signature:</b>	tmcandrew@wtmua.org
<b>Name:</b>	Thomas McAndrew
<b>Title:</b>	Executive Director
<b>Address:</b>	46 E Mill Rd Long Valley, NJ 07853
<b>Phone Number:</b>	908-876-3145
<b>Fax Number:</b>	908-876-5528
<b>E-mail Address:</b>	tmcandrew@wtmua.org

# 2023 CAPITAL BUDGET/PROGRAM MESSAGE

Washington Township Municipal Utilities Authority (Morris)

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).

anticipated to reduce maintenance expenses and increase rates if necessary

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.

No projects in this area

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.

No projects in this area

# Proposed Capital Budget

**Washington Township Municipal Utilities Authority (Morris)**

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>						
General	\$ 163,500	\$ 163,500				
LV well & distribution	739,000	160,000		579,000		
SM well & distribution	2,715,000	600,000		2,115,000		
Total	3,617,500	923,500	-	2,694,000	-	-
<i>Sewer</i>						
General	98,000	\$ 98,000				
LV plant & collection	90,000	90,000				
SM plant & collection	1,631,000	430,000		1,201,000		
Total	1,819,000	618,000	-	1,201,000	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 5,436,500</b>	<b>\$ 1,541,500</b>	<b>\$ -</b>	<b>\$ 3,895,000</b>	<b>\$ -</b>	<b>\$ -</b>

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

# 5 Year Capital Improvement Plan

Washington Township Municipal Utilities Authority (Morris)

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>							
	\$ 671,500	\$ 163,500	\$ 75,000	\$ 151,500	\$ 75,000	\$ 131,500	\$ 75,000
	3,539,000	739,000	50,000	575,000	125,000	2,015,000	35,000
	6,300,000	2,715,000	485,000	615,000	565,000	1,875,000	45,000
	-	-	-	-	-	-	-
Total	10,510,500	3,617,500	610,000	1,341,500	765,000	4,021,500	155,000
<i>Sewer</i>							
	300,800	98,000	\$ 29,600	\$ 32,000	\$ 29,600	\$ 82,000	\$ 29,600
	550,000	90,000	95,000	160,000	55,000	95,000	55,000
	6,274,000	1,631,000	420,000	2,188,000	125,000	1,835,000	75,000
	-	-	-	-	-	-	-
Total	7,124,800	1,819,000	544,600	2,380,000	209,600	2,012,000	159,600
<i>Operation #3</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 17,635,300</b>	<b>\$ 5,436,500</b>	<b>\$ 1,154,600</b>	<b>\$ 3,721,500</b>	<b>\$ 974,600</b>	<b>\$ 6,033,500</b>	<b>\$ 314,600</b>

*Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.*

## 5 Year Capital Improvement Plan Funding Sources

Washington Township Municipal Utilities Authority (Morris)

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>					
General	\$ 671,500	\$ 671,500		\$ -	
LV well & distribution	3,539,000	589,000		2,950,000	
SM well & distribution	6,300,000	1,500,000		4,800,000	
Total	10,510,500	2,760,500	-	7,750,000	-
<i>Sewer</i>					
General	300,800	\$ 300,800			
LV plant & collection	550,000	550,000			
SM plant & collection	6,274,000	1,453,000		4,821,000	
Total	7,124,800	2,303,800	-	4,821,000	-
<i>Operation #3</i>					
	-				
Total	-	-	-	-	-
<i>Operation #4</i>					
	-				
Total	-	-	-	-	-
<i>Operation #5</i>					
	-				
Total	-	-	-	-	-
<i>Operation #6</i>					
	-				
Total	-	-	-	-	-
<b>TOTAL</b>	<u>\$ 17,635,300</u>	<u>\$ 5,064,300</u>	<u>\$ -</u>	<u>\$ 12,571,000</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 17,635,300</u>				
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

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

Contracting Unit: Washington Township Municipal Utilities Authority (Morris) Year Ending: December 31, 2021

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. For regulatory details 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 and an Affidavit of Publication for 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 certify below.

1/25/2023  
Date

E. Jill Waller  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**