

*Authority Budget of:*

**MUSCONETCONG SEWERAGE AUTHORITY**

State Filing Year

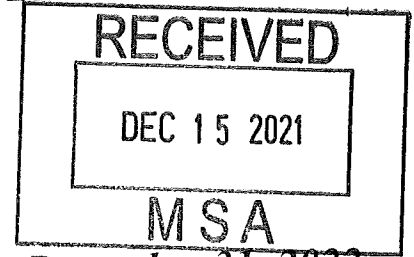
2022

*For the Period:*

*January 1, 2022*

*to*

*December 31, 2022*



**APPROVED COPY**

[www.msa-nj.org](http://www.msa-nj.org)  
Authority Web Address



*Division of Local Government Services*

**2022 (2022-2022) AUTHORITY BUDGET**

**Certification Section**

2022 (2022-2023)

**MUSCONETCONG SEWERAGE  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: Paul D. Cvent CPA, RMA Date: 12/7/2021

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2022 (2022-2023) PREPARER'S CERTIFICATION


## MUSCONETCONG SEWERAGE

### AUTHORITY BUDGET

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

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

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

Preparer's Signature:			
Name:	JAMES SCHILLING		
Title:	EXECUTIVE DIRECTOR		
Address:	110 CONTINENTAL DRIVE BUDD LAKE, NJ 07828		
Phone Number:	973-347-1525	Fax Number:	973-347-8356
E-mail address	<a href="mailto:JSCHILLING@MSA-NJ.ORG">JSCHILLING@MSA-NJ.ORG</a>		

# 2022 (2022-2023) APPROVAL CERTIFICATION


## MUSCONETCONG SEWERAGE

### AUTHORITY BUDGET

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

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

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

Officer's Signature:			
Name:	JOSEPH SCHWAB		
Title:	SECRETARY / TREASURER		
Address:	110 CONTINENTAL DRIVE BUDD LAKE, NJ 07828		
Phone Number:	973-347-1525	Fax Number:	973-347-8356
E-mail address			

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

MSA-NJ.ORG

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

- A description of the Authority's mission and responsibilities
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The complete (All Pages) annual audits (Not the Audit Synopsis) of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

JAMES SCHILLING

Title of Officer Certifying compliance

EXECUTIVE DIRECTOR

Signature



# MUSCONETCONG SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

WHEREAS, the Annual Budget and Capital Budget for the Musconetcong Sewerage Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 has been presented before the governing body of the Musconetcong Sewerage Authority at its open public meeting of November 23, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,537,000, Total Appropriations, including any Accumulated Deficit if any, of \$4,646,821 and Total Unrestricted Net Position utilized of \$109,821; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$305,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$305,000; and

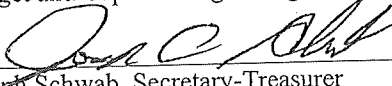
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Musconetcong Sewerage Authority, at an open public meeting held on November 23, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Musconetcong Sewerage Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Musconetcong Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 16, 2021.

  
Joseph Schwab, Secretary-Treasurer

11-23-2021  
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Benson				X
Cangiano	X			
Grogan	X			
McNeilly	X			
Michetti	X			
Pucilowski	X			
Rattner	X			
Romano	X			
Schindelar	X			
Schwab	X			
Still	X			
Sylvester	X			

RESOLUTION NO. 21-46

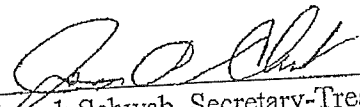
PROVIDING FOR LATE ADOPTION OF THE ANNUAL BUDGET FOR THE  
MUSCONETCONG SEWERAGE AUTHORITY FOR FISCAL YEAR ENDING  
DECEMBER 31, 2022

WHEREAS, the Local Authorities Law requires every Authority to transmit three certified copies of the Budget to the Director of Local Government Services at least 60 days prior to the end of the current fiscal year; and

WHEREAS, the Musconetcong Sewerage Authority Budget for the fiscal year ending December 31, 2022 was due on November 1, 2021;

NOW, THEREFORE BE IT RESOLVED, by the Commissioners of the Musconetcong Sewerage Authority that the reason for the late introduction of the Authority Budget for the fiscal year ending December 31, 2022 is that the Authority's estimated revenues and appropriations were not known at the time the Budget was to be legally introduced.

The above is a true copy of a resolution adopted by the Musconetcong Sewerage Authority on November 23, 2021.

  
Joseph Schwab, Secretary-Treasurer

Member:	Aye	Nay	Abstain	Absent
Benson				X
Cangiano	X			
Grogan	X			
McNeilly	X			
Michetti	X			
Pucilowski	X			
Ratfner	X			
Romano	X			
Schindelar	X			
Schwab	X			
Still	X			
Sylvester	X			



**2022 (2022-2023) AUTHORITY BUDGET**

**Narrative and Information Section**

# 2022 (2022-2023) AUTHORITY BUDGET MESSAGE & ANALYSIS

## MUSCONETCONG SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

THE MUSCONETCONG SEWERAGE AUTHORITY PROPOSES A BUDGET OF \$4,537,000 (A 1.2% INCREASE FROM THE 2021 BUDGET) IN ANTICIPATED REVENUES AND \$4,646,821 IN APPROPRIATIONS (A 1.2% PERCENT INCREASE FROM THE 2021 BUDGET). BUDGETED INTEREST PAYMENTS DECREASED 33.1% IN THE PROPOSED 2021 BUDGET DUE TO SCHEDULE DEBT SERVICE. SLUDGE DISPOSAL BUDGETED APPROPRIATION INCREASED 12.5% DUE TO ANTICIPATED NEEDS OF THE AUTHORITY. HEALTH BENEFITS (PAGE N-5) INCREASED 49.0% DUE TO THE ANTICIPATED ADDITION OF 3 COVERED EMPLOYEES.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

THE LOCAL/REGIONAL ECONOMY HAS BEEN STEADILY IMPROVING IN THE AREAS SERVICED BY THE AUTHORITY. THE MUSCONETCONG SEWERAGE AUTHORITY HAS CONSIDERED THIS FACTOR WHILE PREPARING THE 2022 BUDGET.

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

THE AUTHORITY IS UTILIZING \$109,821 IN UNRESTRICTED NET POSITION IN THE OPERATING BUDGET IN ORDER TO KEEP PARTICIPANT CHARGES STABLE. THE AUTHORITY ALSO IS UTILIZING \$305,000 IN UNRESTRICTED: DESIGNATED FOR CAPITAL IMPROVEMENTS NET POSITION TO FUND VARIOUS CAPITAL PROJECTS.

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

THIS IS NOT APPLICABLE TO THE AUTHORITY.

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

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

THE AUTHORITY REPORTED A (\$1,358,893) DEFICIT IN UNRESTRICTED, UNDESIGNATED NET POSITION IN THE AUDIT REPORT FOR THE YEAR ENDING DECEMBER 31, 2020. \$2,055,766 IS DIRECTLY ATTRIBUTABLE TO THE IMPLEMENTATION OF GASB 68. THE AUTHORITY WILL CONTINUE TO PAY THE ANNUAL PENSIONBILL AND OVERTIME THE INCREASING AMOUNTS OF THESE PAYMENTS WILL FUND THIS DEFICIT.

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

THERE ARE NO CHANGES TO THE AUTHORITY'S EXISTING RATE STRUCTURE. THE AUTHORITY HAS SEVERAL CONTRACTS WITH EACH OF THE SEVEN MEMBER MUNICIPALITIES.

# AUTHORITY CONTACT INFORMATION

## 2022 (2022-2023)

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

<b>Name of Authority:</b>	MUSCONETCONG SEWEREAGE AUTHORITY		
<b>Federal ID Number:</b>	22-1866449		
<b>Address:</b>	110 CONTINENTAL DRIVE		
<b>City, State, Zip:</b>	BUDD LAKE	NJ	07828
<b>Phone: (ext.)</b>	973-347-1525	<b>Fax:</b>	973-347-8356

<b>Preparer's Name:</b>	JAMES SCHILLING		
<b>Preparer's Address:</b>	110 CONTINENTAL DRIVE		
<b>City, State, Zip:</b>	BUDD LAKE	NJ	07828
<b>Phone: (ext.)</b>	973-347-1525	<b>Fax:</b>	973-347-8356
<b>E-mail:</b>			

<b>Chief Executive Officer:(1)</b>	JAMES SCHILLING		
(1)Or person who performs these functions under another Title			
<b>Phone: (ext.)</b>	973-347-1525	<b>Fax:</b>	973-347-8356
<b>E-mail:</b>	JSCHILLING@MSA-NJ.ORG		

<b>Chief Financial Officer(1)</b>	JAMES SCHILLING		
(1) Or person who performs these functions under another Title			
<b>Phone: (ext.)</b>	973-347-1525	<b>Fax:</b>	973-347-8356
<b>E-mail:</b>	JSCHILLING@MSA-NJ.ORG		

<b>Name of Auditor:</b>	ROBERT MCNINCH		
<b>Name of Firm:</b>	WIELKOTZ & COMPANY, LLC		
<b>Address:</b>	401 WANAQUE AVENUE		
<b>City, State, Zip:</b>	POMPTON LAKES	NJ	07442
<b>Phone: (ext.)</b>	973-835-7900	<b>Fax:</b>	973-835-6631
<b>E-mail:</b>	RMCNINCH@W-CPA.COM		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## MUSCONETCONG SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

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

- 1) Provide the number of individuals employed in as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 16
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$805,176.58
- 3) Provide the number of regular voting members of the governing body: 12
- 4) Provide the number of alternate voting members of the governing body: NONE
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) YES **If "no,"** provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? NO *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NO*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).**

11) Did the Authority pay for meals or catering during the current fiscal year? YES If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

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

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

- a. First class or charter travel NO
- b. Travel for companions NO
- c. Tax indemnification and gross-up payments NO
- d. Discretionary spending account NO
- e. Housing allowance or residence for personal use NO
- f. Payments for business use of personal residence NO
- g. Vehicle/auto allowance or vehicle for personal use NO
- h. Health or social club dues or initiation fees NO
- i. Personal services (i.e.: maid, chauffeur, chef) NO

If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? YES If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses.

15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? NO If "yes," attach explanation including amount paid.

16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? NO If "yes," attach explanation including amount paid.

17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? N/A If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)

18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? NO If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? NO If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

# MUSCONETCONG SEWERAGE AUTHORITY

## AUTHORITY INFORMATIONAL QUESTIONNAIRE ATTACHMENTS

FISCAL YEAR: FROM: JANUARY 1, 2022 TO: DECEMBER 31, 2022

### ATTACHMENT A for Question 10:

The salaries for the staff of the Musconetcong Sewerage Authority are set every three years by Union Contract. The Administration salaries are set annually by the Board of Commissioners after reviewing employee job performance. Following the review process the Commissioners determine employee compensation based upon job performance and general behavior. In addition, a survey is periodically conducted to obtain comparable salary and wage data.

### ATTACHMENT B for Question 11:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/31/21	Franks Trattoria (Safety meeting)	\$338.10
05/20/21	Classic Bagel & Deli (Training meeting)	\$37.84
06/10/21	Classic Bagel & Deli (Training meeting)	\$42.42
06/22/21	Franks Trattoria (Safety meeting)	\$339.22
07/19/21	Franks Trattoria (Finance meeting)	\$133.44
09/07/21	Franks Trattoria (Safety meeting)	\$411.77
10/21/21	Classic Bagel & Deli (Training meeting)	\$25.30

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

**MUSCONETCONG SEWERAGE AUTHORITY**

**FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC, 31, 2022**

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

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

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

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

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

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

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

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

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

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



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

MUSCONETCONG SEWERAGE AUTHORITY																			
to December 31, 2022																			
Position (Can Check more than 1 Column for each person)																			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
For the Period January 1, 2022										Reportable Compensation from Authority (W-2/1099)									
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Former Highest Compensated Employee	Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
1 Steve Rattner	Chairman	2 X	X																
2 John Sylvester	Vice Chairman	2 X	X																
3 Joseph Schwab	Secretary/Treasurer	2 X	X																
4 Thomas Romano	Asst. Secretary	2 X	X																
5 Brian McNeilly	Commissioner	2 X	X																
6 Jim Benson	Commissioner	2 X	X																
7 Elmer Still	Commissioner	2 X	X																
8 Mike Grogan	Commissioner	2 X	X																
9 Richard Schindelar	Commissioner	2 X	X																
10 Michael Pucilowski	Commissioner	2 X	X																
11 Melanie Michetti	Commissioner	2 X	X																
12 Andrew Cangiano	Commissioner	2 X	X																
13 James Schilling	Executive Director	45			X		111,500	2,000	5,000	24,700	143,200					143,200			
							\$ 111,500	\$ 2,000	\$ 5,000	\$ 24,700	\$ 143,200					\$ -	\$ 143,200		
Total:							\$ 111,500	\$ 2,000	\$ 5,000	\$ 24,700	\$ 143,200						\$ -	\$ 143,200	

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

# Schedule of Health Benefits - Detailed Cost Analysis

MUSCONETCONG SEWERAGE AUTHORITY  
 For the Period January 1, 2022 to December 31, 2022

If Not Applicable X this box Below

	Annual Cost		# of Covered Members (Medical & Rx) Current Year	Total Cost Estimate Proposed Budget	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	# of Covered Members (Medical & Rx) Proposed Budget	Estimate Proposed Budget						
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	1	\$ 10,732	1	\$ 10,732	\$ 11,600	\$ (868)	-7.5%	#DIV/0!
Parent & Child	0	-	0	-	-	15,628	22.8%	#DIV/0!
Employee & Spouse (or Partner)	4	21,007	3	84,028	22,800	56,072	88.0%	#DIV/0!
Family	4	29,943	2	119,772	31,850	(12,195)	50.8%	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	9	(36,195)	6	178,337	119,700	58,637	49.0%	#DIV/0!
<b>Subtotal</b>								
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage	0	-	0	-	-	-	-	#DIV/0!
Parent & Child	0	-	0	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	0	-	0	-	-	-	-	#DIV/0!
Family	0	-	0	-	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	0	-	0	-	-	-	-	#DIV/0!
<b>Subtotal</b>								
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	0	-	0	-	-	-	-	#DIV/0!
Parent & Child	0	-	0	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	0	-	0	-	-	-	-	#DIV/0!
Family	0	-	0	-	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	0	-	0	-	-	-	-	#DIV/0!
<b>Subtotal</b>								
<b>GRAND TOTAL</b>						\$ 119,700	\$ 58,637	49.0%

YES	Yes or No
YES	Yes or No

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

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

# Schedule of Accumulated Liability for Compensated Absences

MUSCONETCONG SEWERAGE AUTHORITY

December 31, 2022

January 1, 2022 to

For the Period

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

X Box if Authority has no Compensated Absences

*Legal Basis for Benefit*  
*(check applicable items)*

	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
<b>Individuals Eligible for Benefit</b>	42.5	\$ 11,400	X		
S. Allen	40	10,730	X		
V. Barbato	25.5	8,452	X		
N. Barbato	33.5	8,986	X		
P. Biasi	1	194	X		
A. Chaaya	12	3,219	X		
R. Colabella	22	5,778	X		
K. DeFazio	11	2,200	X		X
J. Martucci	25	10,722			
J. Schilling					
<b>Total liability for accumulated compensated absences at beginning of current year</b>		<b>\$ 61,681</b>			

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

# Schedule of Shared Service Agreements

MUSCONETCONG SEWERAGE AUTHORITY

December 31, 2022

January 1, 2022

to

For the Period  
 if No Shared Services X this Box  
 Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

	X
--	---

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

# **2022 (2022-2023) AUTHORITY BUDGET**

## **Financial Schedules Section**

**SUMMARY**

MUSCONETCONG SEWERAGE AUTHORITY  
 For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget				FY 2021 Adopted Budget		All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	Total All Operations	Total All Operations				
<b>REVENUES</b>										
Total Operating Revenues	\$ 4,537,000	\$ -	\$ -	\$ -	\$ 4,537,000	\$ -	\$ 4,483,500	\$ 53,500	1.2%	
Total Non-Operating Revenues	-	-	-	-	4,537,000	-	4,483,500	53,500	1.2%	
Total Anticipated Revenues	4,537,000	-	-	-	4,537,000	-	4,483,500	53,500	1.2%	#DIV/0!
<b>APPROPRIATIONS</b>										
Total Administration	309,473	-	-	-	309,473	-	309,473	53,500	1.7%	
Total Cost of Providing Services	3,212,625	-	-	-	3,212,625	-	3,159,125	53,500	1.7%	
Total Principal Payments on Debt Service in Lieu of Depreciation	686,388	-	-	-	686,388	-	666,178	20,210	3.0%	
Total Operating Appropriations	4,208,486	-	-	-	4,208,486	-	4,134,776	73,710	1.8%	
Total Interest Payments on Debt	38,335	-	-	-	38,335	-	57,335	(19,000)	-33.1%	
Total Other Non-Operating Appropriations	400,000	-	-	-	400,000	-	400,000	-	0.0%	
Total Non-Operating Appropriations	438,335	-	-	-	438,335	-	457,335	(19,000)	-4.2%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	4,646,821	-	-	-	4,646,821	-	4,592,111	54,710	1.2%	
Less: Total Unrestricted Net Position Utilized	109,821	-	-	-	109,821	-	108,611	1,210	1.1%	
Net Total Appropriations	4,537,000	-	-	-	4,537,000	-	4,483,500	53,500	1.2%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

# Revenue Schedule

## MUSCONETCONG SEWERAGE AUTHORITY

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

	<b>FY 2022 Proposed Budget</b>						<b>FY 2021 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>							\$ -	\$ -	\$ -	#DIV/0!
Residential							-	-	-	#DIV/0!
Business/Commercial							4,537,000	4,483,500	53,500	1.2%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	1.2%
Other							-	-	-	-
Total Service Charges	4,537,000						4,537,000	4,483,500	53,500	-
<i>Connection Fees</i>							-	-	-	#DIV/0!
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees							-	-	-	-
<i>Parking Fees</i>							-	-	-	#DIV/0!
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees							-	-	-	-
<i>Other Operating Revenues (List)</i>							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
Total Other Revenue							-	-	-	1.2%
Total Operating Revenues	4,537,000						4,537,000	4,483,500	53,500	-
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
Total Other Non-Operating Revenue							-	-	-	-
<i>Interest on Investments &amp; Deposits (List)</i>							-	-	-	#DIV/0!
Interest Earned							-	-	-	#DIV/0!
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest							-	-	-	-
Total Non-Operating Revenues							-	-	-	1.2%
<b>TOTAL ANTICIPATED REVENUES</b>	\$ 4,537,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,537,000	\$ 4,483,500	\$ 53,500	

# Prior Year Adopted Revenue Schedule

## MUSCONETCONG SEWERAGE AUTHORITY

*FY 2021 Adopted Budget*

	Sewer	N/A	N/A	N/A	N/A	N/A	N/A	Total All Operations	
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential								\$	-
Business/Commercial								-	
Industrial								-	
Intergovernmental								4,483,500	4,483,500
Other								-	
Total Service Charges	4,483,500	-	-	-	-	-	-	4,483,500	
<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>									
N/A								-	-
N/A								-	
N/A								-	
N/A								-	
N/A								-	
N/A								-	
N/A								-	
N/A								-	
N/A								-	
N/A								-	
Total Other Revenue	-	-	-	-	-	-	-	-	
Total Operating Revenues	4,483,500	-	-	-	-	-	-	4,483,500	
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
N/A								-	-
N/A								-	
N/A								-	
N/A								-	
N/A								-	
N/A								-	
Other Non-Operating Revenues	-	-	-	-	-	-	-	-	
<i>Interest on Investments &amp; Deposits</i>									
Interest Earned								-	-
Penalties								-	
Other								-	
Total Interest	-	-	-	-	-	-	-	-	
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 4,483,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,483,500</b>	



# Appropriations Schedule

## MUSCONETCONG SEWERAGE AUTHORITY

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

	<b>FY 2022 Proposed Budget</b>						<b>FY 2021 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
							Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Administration - Personnel						\$ 171,640	\$ 171,640	\$ -	0.0%
Salary & Wages	\$ 171,640					97,833	97,833	-	0.0%
Fringe Benefits	97,833					-	-	-	0.0%
Total Administration - Personnel	269,473					269,473	269,473	-	
<i>Administration - Other (List)</i>									
Administration - Other (List)						40,000	40,000	-	0.0%
Other Expenses	40,000					-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous Administration*						40,000	40,000	-	0.0%
Total Administration - Other	40,000					-	-	-	0.0%
Total Administration	309,473					309,473	309,473	-	
<i>Cost of Providing Services - Personnel</i>									
Cost of Providing Services - Personnel						668,000	668,000	-	0.0%
Salary & Wages	668,000					290,625	290,625	-	0.0%
Fringe Benefits	290,625					-	-	-	0.0%
Total COPS - Personnel	958,625					958,625	958,625	-	
<i>Cost of Providing Services - Other (List)</i>									
Cost of Providing Services - Other (List)						274,000	274,000	-	0.0%
Maintenance, Repairs & Equipment	274,000					810,000	720,000	90,000	12.5%
Sludge Disposal	810,000					515,000	536,500	(21,500)	-4.0%
Utilities	515,000					630,000	645,000	(15,000)	-2.3%
Plant Supplies, Fees, Prof. Services	630,000					25,000	25,000	-	0.0%
Miscellaneous COPS*	25,000					2,254,000	2,200,500	53,500	2.4%
Total COPS - Other	2,254,000					3,212,625	3,159,125	53,500	1.7%
Total Cost of Providing Services	3,212,625					686,388	666,178	20,210	3.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	686,388					4,208,486	4,134,776	73,710	1.8%
Total Operating Appropriations	4,208,486					38,335	57,335	(19,000)	-33.1%
<b>NON-OPERATING APPROPRIATIONS</b>									
NON-OPERATING APPROPRIATIONS						38,335	-	-	#DIV/0!
Total Interest Payments on Debt	38,335					200,000	200,000	-	0.0%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve	200,000					200,000	200,000	-	0.0%
Municipality/County Appropriation						438,335	457,335	(19,000)	-4.2%
Other Reserves	200,000					-	-	-	1.2%
Total Non-Operating Appropriations	438,335					4,646,821	4,592,111	54,710	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<b>4,646,821</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>4,646,821</b>					<b>4,646,821</b>	<b>4,592,111</b>	<b>54,710</b>	<b>1.2%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
UNRESTRICTED NET POSITION UTILIZED						-	-	-	#DIV/0!
Municipality/County Appropriation						109,821	108,611	1,210	1.1%
Other	109,821					109,821	108,611	1,210	1.1%
Total Unrestricted Net Position Utilized	109,821					-	-	-	1.2%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 4,537,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,483,500</b>	<b>\$ 53,500</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    \$ 210,424.30    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 210,424.30

# Prior Year Adopted Appropriations Schedule

## MUSCONETCONG SEWERAGE AUTHORITY

	FY 2021 Adopted Budget						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							\$ 171,640
Salary & Wages	\$ 171,640						97,833
Fringe Benefits	97,833						269,473
Total Administration - Personnel	269,473						
<i>Administration - Other (List)</i>							40,000
Other Expenses	40,000						-
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							40,000
Total Administration - Other	40,000						309,473
Total Administration	309,473						
<i>Cost of Providing Services - Personnel</i>							668,000
Salary & Wages	668,000						290,625
Fringe Benefits	290,625						958,625
Total COPS - Personnel	958,625						
<i>Cost of Providing Services - Other (List)</i>							274,000
Maintenance, Repairs & Equipment	274,000						720,000
Sludge Disposal	720,000						536,500
Utilities	536,500						645,000
Plant Supplies, Fees, Prof. Services	645,000						25,000
Miscellaneous COPS*	25,000						2,200,500
Total COPS - Other	2,200,500						3,159,125
Total Cost of Providing Services	3,159,125						
Total Principal Payments on Debt Service in Lieu of Depreciation	666,178						666,178
Total Operating Appropriations	4,134,776						4,134,776
<b>NON-OPERATING APPROPRIATIONS</b>							57,335
Total Interest Payments on Debt	57,335						-
Operations & Maintenance Reserve							200,000
Renewal & Replacement Reserve	200,000						-
Municipality/County Appropriation							200,000
Other Reserves	200,000						457,335
Total Non-Operating Appropriations	457,335						4,592,111
<b>TOTAL APPROPRIATIONS</b>	4,592,111						-
<b>ACCUMULATED DEFICIT</b>							4,592,111
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	4,592,111						-
<b>UNRESTRICTED NET POSITION UTILIZED</b>							108,611
Municipality/County Appropriation	108,611						108,611
Other	108,611						-
Total Unrestricted Net Position Utilized	108,611						-
<b>TOTAL NET APPROPRIATIONS</b>	\$ 4,483,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,483,500

\* 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	\$ 206,738.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,738.80
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# Debt Service Schedule - Principal

## MUSCONETCONG SEWERAGE AUTHORITY

	Fiscal Year Ending in							Total Principal Outstanding	
	Adopted Budget Year 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027		Thereafter
<i>Sewer</i>									
NJEIT Series 2002A	\$ 432,826	\$ 448,316							\$ 448,316
NJEIT Series 2007	137,537	142,257							142,257
NJEIT Series 2010	95,815	95,815	95,815	99,815	99,815	104,815	109,815	282,763	888,653
N/A			95,815	99,815	99,815	104,815	109,815	282,763	-
Total Principal	666,178	686,388	95,815	99,815	99,815	104,815	109,815	282,763	1,479,226
N/A									-
N/A									-
N/A									-
N/A									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
N/A									-
N/A									-
N/A									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
N/A									-
N/A									-
N/A									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
N/A									-
N/A									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
N/A									-
N/A									-
Total Principal	-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	\$ 666,178	\$ 686,388	\$ 95,815	\$ 99,815	\$ 99,815	\$ 104,815	\$ 109,815	\$ 282,763	\$ 1,479,226

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

	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating			
Year of Last Rating			

**Debt Service Schedule - Interest**  
**MUSCONETCONG SEWERAGE AUTHORITY**

	Fiscal Year Ending in							Total Interest Payments Outstanding	
	Adopted Budget Year 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027		Thereafter
Sewer									
NJEIT Series 2002A	\$ 26,550	\$ 13,300					10,035	15,255	\$ 13,300
NJEIT Series 2007	7,600	3,900							3,900
NJEIT Series 2010	23,185	21,135	19,085	17,035	14,785	12,535			109,865
N/A	57,335	38,335	19,085	17,035	14,785	12,535	10,035	15,255	127,065
Total Interest Payments									
N/A									
N/A									
N/A									
N/A									
Total Interest Payments									
N/A									
N/A									
N/A									
N/A									
Total Interest Payments									
N/A									
N/A									
N/A									
N/A									
Total Interest Payments									
N/A									
N/A									
N/A									
Total Interest Payments									
N/A									
N/A									
N/A									
Total Interest Payments									
N/A									
N/A									
Total Interest Payments	\$ 57,335	\$ 38,335	\$ 19,085	\$ 17,035	\$ 14,785	\$ 12,535	\$ 10,035	\$ 15,255	\$ 127,065
TOTAL INTEREST ALL OPERATIONS									

# Net Position Reconciliation

MUSCONETCONG SEWERAGE AUTHORITY  
For the Period January 1, 2022 to December 31, 2022

## FY 2022 Proposed Budget

	N/A	N/A	N/A	N/A	N/A	Total All
Sewer						Operations
\$ 20,779,110						\$ 20,779,110
20,890,085						20,890,085
24,551						24,551
(135,526)						(135,526)
1,223,367						1,223,367
2,055,766						2,055,766
696,873						696,873
109,821						109,821
305,000						305,000
414,821						414,821
\$ 282,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,052

### TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)

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

### UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

- Unrestricted Net Position Utilized to Balance Proposed Budget
- Unrestricted Net Position Utilized in Proposed Capital Budget
- Appropriation to Municipality/County (3)
- Total Unrestricted Net Position Utilized in Proposed Budget

### PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

Last issued Audit Report (4)

- (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 \$ 210,424 \$ - \$ - \$ - \$ - \$ - \$ - \$ 210,424
- (4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2022 (2022-2023)  
MUSCONETCONG  
SEWERAGE  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2022 (2022-2022) CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## MUSCONETCONG SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

enter X to the left if this paragraph is applicable

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Musconetcong Sewerage Authority, on the 23<sup>rd</sup> day of November, 2021.

OR

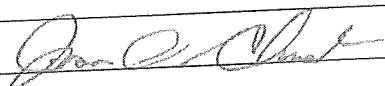
enter X to the left if this paragraph is applicable

It is hereby certified that the governing body of the \_\_\_\_\_ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s):

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---

Officer's Signature:			
Name:	JOSEPH SCHWAB		
Title:	SECRETARY / TREASURER		
Address:	110 CONTINENTAL DRIVE BUDD LAKE, NJ 07828		
Phone Number:	973-347-1525	Fax Number:	973-347-8356
E-mail address			

# 2022 (2022-2023) CAPITAL BUDGET/PROGRAM MESSAGE

## Musconetcong Sewerage Authority

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

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

YES

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

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 Increases Funding or Other sources)

THE PROPOSED CAPITAL PROJECTS WILL HAVE MINIMAL IMPACT ON THE SERVICE CHARGES TO THE PARTICIPANTS AS THESE PROJECTS WILL BE FUNDED OR OFFSET BY AUTHORITY RESERVES.

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

NONE

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

NONE

*Add additional sheets if necessary.*



# Proposed Capital Budget

## MUSCONETCONG SEWERAGE AUTHORITY

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewer						
See attached	\$ 305,000	\$305,000				
N/A	-					
N/A	-					
N/A	-					
Total	305,000	305,000	-	-	-	-
N/A	-					
N/A	-					
N/A	-					
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
N/A	-					
N/A	-					
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
N/A	-					
N/A	-					
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
N/A	-					
N/A	-					
N/A	-					
Total	-	-	-	-	-	-
N/A	-					
N/A	-					
N/A	-					
N/A	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## 2022 Proposed Capital Budget

MUSCONETCONG SEWERAGE AUTHORITY  
 For the Period January 1, 2022 to December 31, 2022

*Sewer*

Pump Station(s) Renewals  
 Aerator Study  
 Roofs - Plant and Buildings  
 CCTV Inspection and Cleaning Collection System  
 Total

Estimated Total Cost	Funding Sources				
	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
50,000	50,000				
40,000	40,000				
150,000	150,000				
65,000	65,000				
<u>\$305,000</u>	<u>\$305,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

# 5 Year Capital Improvement Plan

## MUSCONETCONG SEWERAGE AUTHORITY

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

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
Sewer	\$ 7,691,390	\$ 305,000	\$1,863,890	\$672,500	\$400,000	\$1,050,000	\$3,400,000
See attached	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
Total	7,691,390	305,000	1,863,890	672,500	400,000	1,050,000	3,400,000
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 7,691,390</b>	<b>\$ 305,000</b>	<b>\$ 1,863,890</b>	<b>\$ 672,500</b>	<b>\$ 400,000</b>	<b>\$ 1,050,000</b>	<b>\$ 3,400,000</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

MUSCONETCONG SEWERAGE AUTHORITY  
 For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	<i>Fiscal Year Beginning in</i>					
		Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Sewer</i>							
U.V. Disinfection	650,000					650,000	
Screenings Project	1,598,890		1,598,890				3,000,000
Aerator Replacement	3,000,000			200,000	200,000	200,000	200,000
Clarifier Rehabilitation	800,000			50,000	50,000	50,000	50,000
Pump Station(s) Renewals	300,000	50,000	50,000				
Aerator Study	40,000	40,000					
Sludge Mixing Drive and Shaft	87,500			87,500			
Roofs - Plant and Buildings	900,000	150,000	150,000	150,000	150,000		150,000
CCTV Inspection and Cleaning Collection System	195,000	65,000	65,000	65,000			
HVAC System and Boiler	120,000			120,000			
<b>Total</b>	<b>\$7,691,390</b>	<b>\$305,000</b>	<b>\$1,863,890</b>	<b>\$672,500</b>	<b>\$400,000</b>	<b>\$1,050,000</b>	<b>\$3,400,000</b>

# 5 Year Capital Improvement Plan Funding Sources

## MUSCONETCONG SEWERAGE AUTHORITY

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

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Sewer	\$ 7,691,390	\$1,642,500	\$0	\$6,048,890	\$0 \$0
See attached	-				
N/A	-				
N/A	-				
N/A	-				
Total	<u>7,691,390</u>	<u>1,642,500</u>	<u>-</u>	<u>6,048,890</u>	<u>-</u>
N/A	-				
N/A	-				
N/A	-				
N/A	-				
N/A	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A	-				
N/A	-				
N/A	-				
N/A	-				
N/A	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A	-				
N/A	-				
N/A	-				
N/A	-				
N/A	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A	-				
N/A	-				
N/A	-				
N/A	-				
N/A	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A	-				
N/A	-				
N/A	-				
N/A	-				
N/A	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<u>\$ 7,691,390</u>	<u>\$ 1,642,500</u>	<u>\$ -</u>	<u>\$ 6,048,890</u>	<u>\$ - \$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 7,691,390</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.

## 5 Year Capital Improvement Plan Funding Sources

MUSCONETCONG SEWERAGE AUTHORITY  
For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
<i>Sewer</i>				\$ 650,000	
U.V. Disinfection	650,000			1,598,890	
Screenings Project	1,598,890			3,000,000	
Aerator Replacement	3,000,000			800,000	
Clarifier Rehabilitation	800,000				
Pump Station(s) Renewals	300,000	300,000			
Aerator Study	40,000	40,000			
Sludge Mixing Drive and Shaft	87,500	87,500			
Roofs - Plant and Buildings	900,000	900,000			
CCTV Inspection and Cleaning Collection System	195,000	195,000			
HVAC System and Boiler	120,000	120,000			
<b>Total</b>	<b>\$7,691,390</b>	<b>\$1,642,500</b>	<b>\$0</b>	<b>\$6,048,890</b>	<b>\$0</b>

# RESOLUTION NO. 21-53

## RESOLUTION OF THE MUSCONETCONG SEWERAGE AUTHORITY ADOPTING THE BUDGET FOR 2022 (2022-2023)

FISCAL YEAR: FROM: JAN. 1, 2022 TO: DEC. 31, 2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Musconetcong Sewerage Authority for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Musconetcong Sewerage Authority at its open public meeting of December 16, 2021; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$4,537,000, Total Appropriations, including any Accumulated Deficit, if any, of \$4,646,821 and Total Unrestricted Net Position utilized of \$109,821; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$305,000 and Total Unrestricted Net Position planned to be utilized of \$305,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Musconetcong Sewerage Authority, at an open public meeting held on December 16, 2021 that the Annual Budget and Capital Budget/Program of the Musconetcong Sewerage Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

  
\_\_\_\_\_  
Joseph Schwab, Secretary-Treasurer

12/16/2021  
\_\_\_\_\_  
(Date)

RECORDED VOTE ON THE FOLLOWING PAGE

Commissioner	Motion	Second	Aye	Nay	Abstain	Absent
James Benson						✓
Andrew Cangiano			✓			
Michael Grogan			✓			
Brian McNeilly			✓			
Melanie Michetti			✓			
Michael Pucilowski			✓			
Steve Rattner Chairman			✓			
Thomas Romano		✓	✓			
Richard Schindelar			✓			
Joseph Schwab	✓		✓			
Elmer Still			✓			
John Sylvester Vice-Chairman			✓			




# 2022 (2022-2023) ADOPTION CERTIFICATION

## MUSCONETCONG SEWERAGE

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    JAN. 1, 2022    **TO:**    DEC. 31, 2022

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 Musconetcong Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 16<sup>th</sup> day of, December, 2021.

Officer's Signature:			
Name:	JOSEPH SCHWAB		
Title:	SECRETARY / TREASURER		
Address:	110 CONTINENTAL DRIVE BUDD LAKE, NJ 07828		
Phone Number:	973-347-1525	Fax Number:	973-347-8356
E-mail address			