

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2022	-	2023

***Authority Budget of:***  
***Little Egg Harbor Municipal Utilities Authority***

**State Filing Year**                      **2022**

***For the Period:***                      ***July 1, 2022***                      ***to***                      ***June 30, 2023***

**<https://lehMua.net>**  
Authority Web Address



***Division of Local Government Services***

**2022 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**2022**

Little Egg Harbor Municipal Utilities Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: July 01, 2022 to June 30, 2023**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

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

**CERTIFICATION OF ADOPTED BUDGET**

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

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

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

# 2022 PREPARER'S CERTIFICATION

Little Egg Harbor Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: July 01, 2022 to June 30, 2023**

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the memberers of the governing body's resolve with respect to statute in that; all estimates 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:	earlsuttonjr@lehdua.com
Name:	Earl F. Sutton, Jr.
Title:	Executive Director
Address:	823 Radio Road Little Egg Harbor, NJ 08087-0660
Phone Number:	609-296-1168
Fax Number:	609-296-9177
E-mail Address:	earlsuttonjr@lehdua.com

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

<https://lehmu.net>

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:

Margaret DePergola

Title of Officer Certifying Compliance:

Chairwoman

Signature:

[mdepergola@comcast.net](mailto:mdepergola@comcast.net)

# 2022 APPROVAL CERTIFICATION

Little Egg Harbor Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: July 01, 2022 to June 30, 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 Little Egg Harbor Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. on May 10, 2022.

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

<b>Officer's Signature:</b>	shoreman@verizon.net
<b>Name:</b>	Kenneth Miller
<b>Title:</b>	Secreatry
<b>Address:</b>	823 Radio Road Little Egg Harbor, NJ 08087-0660
<b>Phone Number:</b>	609-296-1168
<b>Fax Number:</b>	609-296-9177
<b>E-mail Address:</b>	shoreman@verizon.net

## 2022 AUTHORITY BUDGET RESOLUTION (WATER)

## Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 2023**

WHEREAS, the Annual Budget for Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 2023 has been presented before the governing body of the Little Egg Harbor Municipal Utilities Authority at its open public meeting of May 10, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$3,591,786.00, Total Appropriations including any Accumulated Deficit, if any, of \$3,591,786.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,304,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Little Egg Harbor Municipal Utilities Authority, at an open public meeting held on May 10, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 2023, is hereby approved;

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

BE IT FURTHER RESOLVED, that the governing body of the Little Egg Harbor Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on June 14, 2022.

shoreman@verizon.net

(Secretary's Signature)

5/10/2022

(Date)

**Governing Body Recorded Vote**

[illegible]

## 2022 AUTHORITY BUDGET RESOLUTION (SEWER)

# Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 2023**

WHEREAS, the Annual Budget for Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 2023 has been presented before the governing body of the Little Egg Harbor Municipal Utilities Authority at its open public meeting of May 10, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,481,276.00, Total Appropriations including any Accumulated Deficit, if any, of \$4,581,068.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$99,792.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,496,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Little Egg Harbor Municipal Utilities Authority, at an open public meeting held on May 10, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 2023, is hereby approved; .

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

BE IT FURTHER RESOLVED, that the governing body of the Little Egg Harbor Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on June 14, 2022.

shoreman@verizon.net

(Secretary's Signature)

5/10/2022

(Date)

### Governing Body Recorded Vote

[illegible]



# 2022 ADOPTION CERTIFICATION

Little Egg Harbor Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: July 01, 2022 to June 30, 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 Little Egg Harbor Municipal Utilities Authority, pursuant to on June 14, 2022.

<b>Officer's Signature:</b>	shoreman@verizon.net		
<b>Name:</b>	Kenneth Miller		
<b>Title:</b>	Secreatry		
<b>Address:</b>	823 Radio Road Little Egg Harbor, NJ 08087-0660		
<b>Phone Number:</b>	609-296-1168	<b>Fax:</b>	609-296-9177
<b>E-mail address:</b>	shoreman@verizon.net		

# 2022 ADOPTED BUDGET RESOLUTION (WATER)

## Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 2023**

WHEREAS, the Annual Budget and Capital Budget/Program for the Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 2023 has been presented for adoption before the governing body of the Little Egg Harbor Municipal Utilities Authority at its open public meeting of June 14, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$3,591,786.00, Total Appropriations, including any Accumulated Deficit, if any, of \$3,591,786.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,304,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Little Egg Harbor Municipal Utilities Authority at an open public meeting held on June 14, 2022 that the Annual Budget and Capital Budget/Program of the Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 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.

shoreman@verizon.net

(Secretary's Signature)

6/14/2022

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Margaret DePergola				
Joseph P. Koptic				
Kenneth Miller				
Marie Skelly				
Peter Cicco				
Christopher Filiciello				
Kenneth Maxwell				

# 2022 ADOPTED BUDGET RESOLUTION (SEWER)

## Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 2023**

WHEREAS, the Annual Budget and Capital Budget/Program for the Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 2023 has been presented for adoption before the governing body of the Little Egg Harbor Municipal Utilities Authority at its open public meeting of June 14, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$4,481,276.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,581,068.00, and Total Unrestricted Net Position utilized of \$99,792.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,496,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Little Egg Harbor Municipal Utilities Authority at an open public meeting held on June 14, 2022 that the Annual Budget and Capital Budget/Program of the Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 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.

shoreman@verizon.net

(Secretary's Signature)

6/14/2022

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Margaret DePergola				
Joseph P. Koptic				
Kenneth Miller				
Marie Skelly				
Peter Cicco				
Christopher Filiciello				
Kenneth Maxwell				

**2022 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 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 2022 proposed Annual Budget and make comparison to the Fiscal Year 2021 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.

After many hours of deliberation, and careful analysis of all available data, the Commissioners of the Authority believe the accompanying budget accurately reflects the revenues and expenditures for the fiscal year July 1, 2022 to June 30, 2023. The detailed budget is considered necessary for the sound water and sewer operations of the Little Egg Harbor Municipal Utilities Authority. The number of new connections is expected to remain flat as is the fees charged for connections. The water and sewer service charges will remain unchanged from the amounts charged in the prior year's budget. The authority doesn't anticipate any revenue from the leasing of its assets during the 2022-23 fiscal year. Total interest payments on debt increased by 84.8% over the previous year due to I-Bank Loans going to permanent financing. Administrative salaries, wages and fringe benefits increased by 11.7% as a result of contractual obligations. Unrestricted net position is being utilized to balance the sewer budget for 2022-23 budget cycle although to a lesser extent than that of the prior year's budget.

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

The proposed budget for the fiscal year ending June 30, 2023 keeps both the water and sewer service charges at the previous year's levels. Connection fees will remain unchanged as well. The planned capital program will not affect the current budget cycle but will have an impact on future budgets in-so-far-as when the projects go to permanent financing, debt service will be due on the new loans. Given the current state of the economy, it was felt that the current rate structure remain in place.

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

The Authority is utilizing unrestricted net position to balance the sewer budget but to a lesser extent than that of the prior year's budget. The decision was made to avoid having to increase the sewer rates.

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2022 to June 30, 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.)

No funds are to be transferred to the County/Municipality during this budget cycle.

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

See attachment for Sheet F-8 for response to funding of deficits.

**(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?**

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2022 to June 30, 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").

Rates Are Staying the Same. However, the Rate Schedule Currently in Effect is Provided as an Attachment for Informational Purposes.

# AUTHORITY CONTACT INFORMATION

## 2022

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

<b>Name of Authority:</b>	Little Egg Harbor Municipal Utilities Authority		
<b>Federal ID Number:</b>	22-1993894		
<b>Address:</b>	823 Radio Road PO Box 660		
<b>City, State, Zip:</b>	Little Egg Harbor	NJ	08087-0660
<b>Phone: (ext.)</b>	609-296-1168	<b>Fax:</b>	609-296-9177

<b>Preparer's Name:</b>	Esrl F. Sutton, Jr.		
<b>Preparer's Address:</b>	823 Radio Road		
<b>City, State, Zip:</b>	Little Egg Harbor	NJ	08087-0660
<b>Phone: (ext.)</b>	609-296-1168	<b>Fax:</b>	609-296-9177
<b>E-mail:</b>	earlsuttonjr@lehmu.com		

<b>Chief Executive Officer*</b>	Esrl F. Sutton, Jr.		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	609-296-1168	<b>Fax:</b>	609-296-9177
<b>E-mail:</b>	earlsuttonjr@lehmu.com		

<b>Chief Financial Officer*</b>	Esrl F. Sutton, Jr.		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	609-296-1168	<b>Fax:</b>	609-296-9177
<b>E-mail:</b>	earlsuttonjr@lehmu.com		

<b>Name of Auditor:</b>	Brian K. Logan		
<b>Name of Firm:</b>	Suplee, Clooney & Company		
<b>Address:</b>	308 East Broad Street		
<b>City, State, Zip:</b>	Westfield	NJ	07090
<b>Phone: (ext.)</b>	908-789-9300	<b>Fax:</b>	908-789-8535
<b>E-mail:</b>	blogan@scnco.com		



# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 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:

34

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:

\$ 1,901,339.40

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

5

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

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

2

(Maximum is 2)

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

Yes

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

If "no", provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.

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

No

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

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

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

No

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

No

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

No

If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

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

No

\*A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2022 to June 30, 2023

10. Did the Authority pay for meals or catering during the current fiscal year?

No

*If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?

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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No

No

No

No

No

No

No

No

No

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

13. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement?

Yes

*If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).*

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?

No

*If "yes", provide explanation, including amount paid.*

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses?

No

*If "yes", provide explanation including amount paid.*

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate?

No

*If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 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.)?

*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)**

Little Egg Harbor Municipal Utilities Authority

**FISCAL YEAR: July 01, 2022 to June 30, 2023**

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

10. The Authority employs an Executive Director, Superintendent/Licensed Operator, Executive Secretary/QPA and a Chief Operations and Technology Coordinator as reported on Page N-4 of the Highest Compensated Employees Form. All employees mentioned, have their own written five (5) year employment contracts with the Authority (see attached). At the time of contract renewal, the Authority's Personnel Committee meets and reviews the contract and performance and makes a recommendation to the Board of Commissioners. The Board then votes at the Authority's regular meeting on the contract. If approved, a resolution is passed and the contracts are executed accordingly.

13. The Authority provides vehicle allowance for the Executive Director and Superintendent as follows:

Executive Director - Earl F. Sutton, Jr. Annual amount of \$780.00

Superintendent - Michael S. DiFrancia Annual amount of \$780.00

14. The Authority has a written reimbursement policy for expenses incurred during the course of Authority business. However, this year, there were no reimbursements necessary.

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

## **Little Egg Harbor Municipal Utilities Authority**

**FISCAL YEAR: July 01, 2022 to June 30, 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.

**Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)**  
**Little Egg Harbor Municipal Utilities Authority**  
**For the Period July 01, 2022 to June 30, 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 Margaret DePergola	Chairwoman	Varies	X	X				\$ 5,000.00			\$ 11,208.60 \$ 16,208.60
2 Joseph P. Koptic	Vice-Chairman	Varies	X	X				\$ 4,750.00			\$ 23,450.76 \$ 28,200.76
3 Kenneth Miller	Secretary	Varies	X	X				\$ 4,500.00			\$ 4,500.00
4 Marie Skelly	Treasurer	Varies	X	X				\$ 4,500.00			\$ 4,500.00
5 Peter Cicco	Commissioner	Varies	X					\$ 4,500.00			\$ 4,500.00
6 Christopher Filiciello	Commissioner	Varies	X					\$ 4,500.00			\$ 4,500.00
7 Kenneth Maxwell	Commissioner	Varies	X					\$ 4,500.00			\$ 4,500.00
8 Earl F. Sutton, Jr.	Executive Director				X			\$ 185,016.00	\$ 780.00	\$ 46,553.29	\$ 232,349.29
9 Michael S. DiFrancia	Superintendent				X			\$ 190,172.32	\$ 780.00	\$ 45,937.61	\$ 236,889.93
10 Nicole M. Princioti	Executive Secretary				X			\$ 118,501.76		\$ 41,142.93	\$ 159,644.69
11 Vincent Johnson	Chief of Operations				X			\$ 117,000.00		\$ 25,089.26	\$ 142,089.26
12											\$ -
13											\$ -
14											\$ -
15											\$ -
16											\$ -
17											\$ -
18											\$ -
19											\$ -
20											\$ -
21											\$ -
22											\$ -
23											\$ -
24											\$ -
25											\$ -
26											\$ -
27											\$ -
28											\$ -
29											\$ -
30											\$ -
31											\$ -
32											\$ -
33											\$ -
34											\$ -
35											\$ -
Total:								\$ 642,940.08	\$ -	\$ 1,560.00	\$ 193,382.45 \$ 837,882.53

## Schedule of Health Benefits - Detailed Cost Analysis

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2022 to June 30, 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	11,208.60	33,625.80	3	10,932.00	32,796.00	829.80	2.5%
Parent & Child	5	20,063.28	100,316.40	5	19,211.00	96,055.00	4,261.40	4.4%
Employee & Spouse (or Partner)	5	22,417.08	112,085.40	5	21,465.00	107,325.00	4,760.40	4.4%
Family	5	31,271.88	156,359.40	5	29,943.00	149,715.00	6,644.40	4.4%
Employee Cost Sharing Contribution (enter as negative - )			(45,633.64)			(39,131.00)	(6,502.64)	16.6%
Subtotal	18		356,753.36	18		346,760.00	9,993.36	2.9%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage	1	11,725.00	11,725	2	11,270.00	22,540.00	(10,815.00)	-48.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	1	20,063.28	20,063	1	23,428.00	23,428.00	(3,364.72)	-14.4%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )								
Subtotal	2		31,788	3		45,968.00	(14,179.72)	-30.8%
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	2	4,396.08	8,792.16	3	4,346.00	13,038.00	(4,245.84)	-32.6%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	7	16,161.28	113,128.96	7	1,184.00	8,288.00	104,840.96	1265.0%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )								
Subtotal	9		121,921.12	10		21,326.00	100,595.12	471.7%
<b>GRAND TOTAL</b>	<b>29</b>		<b>510,462.76</b>	<b>31</b>		<b>414,054.00</b>	<b>96,408.76</b>	<b>23.3%</b>

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

Yes

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

Yes

**Little Egg Harbor Municipal Utilities Authority**  
**For the Period: July 01, 2022 to June 30, 2023**

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

*If no accumulated absences, check this box:* ☐

If no accumulated absences, check this box: <input type="checkbox"/>			Legal Basis for Benefit		
Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2020	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Administrative Employee (See Attached List)	117	\$ 60,400.32			X
Office Employees (See Attached List)	127	\$ 21,089.58	X		
Plant Employees (See Attached List)	353	\$ 86,164.48	X		
				</	



## Little Egg Harbor Municipal Utilities Authority

**For the Period: July 01, 2022 to June 30, 2023**

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

[illegible]

**Total liability for accumulated compensated absences at January 1, 2021 (this page only)**

\$ -

**Little Egg Harbor Municipal Utilities Authority**  
**For the Period: July 01, 2022 to June 30, 2023**

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

			<i>Legal Basis for Benefit</i>		
<b>Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Compensated Absences at January 1, 2020</b>	<b>Dollar Value of Accrued Compensated Absence Liability</b>	<b>Approved Labor Agreement</b>	<b>Resolution</b>	<b>Individual Employment Agreement</b>
<b>Total liability for accumulated compensated absences at January 1, 2021 (all pages)</b>		\$ 167,654.38			

## Schedule of Shared Service Agreements

**Little Egg Harbor Municipal Utilities Authority**

For the Period: July 01, 2022 to June 30, 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.**

[illegible]

**2022 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

Little Egg Harbor Municipal Utilities Authority  
For the Period: July 01, 2022 to June 30, 2023

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	All Operations	All Operations
<b>REVENUES</b>									
Total Operating Revenues	\$ 3,539,386	\$ 4,429,676	\$ -	\$ -	\$ -	\$ -	\$ 7,969,062	\$ 7,940,822	\$ 28,240 0.4%
Total Non-Operating Revenues	52,400	51,600	-	-	-	-	104,000	104,000	-
Total Anticipated Revenues	3,591,786	4,481,276	-	-	-	-	8,073,062	8,044,822	28,240 0.4%
<b>APPROPRIATIONS</b>									
Total Administration	1,243,825	1,207,825	-	-	-	-	2,451,650	2,296,950	154,700 6.7%
Total Cost of Providing Services	1,999,442	3,224,229	-	-	-	-	5,223,671	5,461,167	(237,496) -4.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	243,984	110,289	-	-	-	-	354,273	337,206	17,067 5.1%
Total Operating Appropriations	3,487,251	4,542,343	-	-	-	-	8,029,594	8,095,323	(65,729) -0.8%
Total Interest Payments on Debt	104,535	38,725	-	-	-	-	143,260	77,531	65,729 84.8%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	- #DIV/0!
Total Non-Operating Appropriations	104,535	38,725	-	-	-	-	143,260	77,531	65,729 84.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	- #DIV/0!
Total Appropriations and Accumulated Deficit	3,591,786	4,581,068	-	-	-	-	8,172,854	8,172,854	0 0.0%
Less: Total Unrestricted Net Position Utilized	-	99,792	-	-	-	-	99,792	128,032	(28,240) -22.1%
Net Total Appropriations	3,591,786	4,481,276	-	-	-	-	8,073,062	8,044,822	28,240 0.4%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (0) #DIV/0!

## Revenue Schedule

Little Egg Harbor Municipal Utilities Authority  
For the Period: July 01, 2022 to June 30, 2023

<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>
							<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations			
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	2,839,614	3,878,082				\$ 6,717,696	\$ 6,692,504	\$ 25,192	0.4%
Business/Commercial	435,522	426,094				861,616	858,568	3,048	0.4%
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Service Charges	3,275,136	4,304,176	-	-	-	7,579,312	7,551,072	28,240	0.4%
<i>Connection Fees</i>									
Residential	203,000	87,500				290,500	290,500	-	0.0%
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	203,000	87,500	-	-	-	290,500	290,500	-	0.0%
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Delinquent Interest Charges	32,000	38,000				70,000	70,000	-	0.0%
Water Meter Fees	29,250					29,250	29,250	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	61,250	38,000	-	-	-	99,250	99,250	-	0.0%
Total Operating Revenues	3,539,386	4,429,676	-	-	-	7,969,062	7,940,822	28,240	0.4%
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
Sundry Charges	50,000	49,000				99,000	96,000	3,000	3.1%
Leasing Fees						-	3,000	(3,000)	-100.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	50,000	49,000	-	-	-	99,000	99,000	-	0.0%
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned	2,400	2,600				5,000	5,000	-	0.0%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	2,400	2,600	-	-	-	5,000	5,000	-	0.0%
Total Non-Operating Revenues	52,400	51,600	-	-	-	104,000	104,000	-	0.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 3,591,786</b>	<b>\$ 4,481,276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,073,062</b>	<b>\$ 8,044,822</b>	<b>\$ 28,240</b>	<b>0.4%</b>

### Prior Year Adopted Revenue Schedule

**Little Egg Harbor Municipal Utilities Authority**

FY 2021 Adopted Budget							
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	2,833,163	3,859,341					\$ 6,692,504
Business/Commercial	434,533	424,035					858,568
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	3,267,696	4,283,376	-	-	-	-	7,551,072
<i>Connection Fees</i>							
Residential	203,000	87,500					290,500
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	203,000	87,500	-	-	-	-	290,500
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Interest Charges	32,000	38,000					70,000
Water Meter Fees	29,250						29,250
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	61,250	38,000	-	-	-	-	99,250
Total Operating Revenues	3,531,946	4,408,876	-	-	-	-	7,940,822
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Sundry Charges	47,000	49,000					96,000
Leasing Fees	3,000						3,000
							-
							-
							-
							-
Other Non-Operating Revenues	50,000	49,000	-	-	-	-	99,000
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	2,400	2,600					5,000
Penalties							-
Other							-
Total Interest	2,400	2,600	-	-	-	-	5,000
Total Non-Operating Revenues	52,400	51,600	-	-	-	-	104,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 3,584,346</b>	<b>\$ 4,460,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,044,822</b>

# Appropriations Schedule

Little Egg Harbor Municipal Utilities Authority  
For the Period: July 01, 2022 to June 30, 2023

	FY 2022 Proposed Budget						FY 2021	\$ Increase (Decrease)	% Increase (Decrease)
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Adopted Budget Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted
<b>OPERATING APPROPRIATIONS</b>									
Administration - Personnel									
Salary & Wages	\$ 515,550	\$ 515,550					\$ 1,031,100	\$ 928,338	\$ 102,762 11.1%
Fringe Benefits	109,275	109,275					218,550	190,612	27,938 14.7%
Total Administration - Personnel	624,825	624,825					1,249,650	1,118,950	130,700 11.7%
Administration - Other (List)									
Other Expenses per Attached List	619,000	583,000					1,202,000	1,178,000	24,000 2.0%
Miscellaneous Administration*									
Total Administration - Other	619,000	583,000					1,202,000	1,178,000	24,000 2.0%
Total Administration	1,243,825	1,207,825					2,451,650	2,296,950	154,700 6.7%
Cost of Providing Services - Personnel									
Salary & Wages	593,200	593,200					1,186,400	1,141,663	44,738 3.9%
Fringe Benefits	125,725	125,725					251,450	234,388	17,063 7.3%
Total COPS - Personnel	718,925	718,925					1,437,850	1,376,050	61,800 4.5%
Cost of Providing Services - Other (List)									
Other Expenses per Attached List	1,280,517	2,505,304					3,785,821	4,085,117	(299,296) -7.3%
Miscellaneous COPS*									
Total COPS - Other	1,280,517	2,505,304					3,785,821	4,085,117	(299,296) -7.3%
Total Cost of Providing Services	1,999,442	3,224,229					5,223,671	5,461,167	(237,496) -4.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	243,984	110,289					354,273	337,206	17,067 5.1%
Total Operating Appropriations	3,487,251	4,542,343					8,029,594	8,095,323	(65,729) -0.8%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	104,535	38,725					143,260	77,531	65,729 84.8%
Operations & Maintenance Reserve									
Renewal & Replacement Reserve									
Municipality/County Appropriation									
Other Reserves									
Total Non-Operating Appropriations	104,535	38,725					143,260	77,531	65,729 84.8%
<b>TOTAL APPROPRIATIONS</b>	3,591,786	4,581,068					8,172,854	8,172,854	0 0.0%
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	3,591,786	4,581,068					8,172,854	8,172,854	0 0.0%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation									
Other		99,792					99,792	128,032	(28,240) -22.1%
Total Unrestricted Net Position Utilized		99,792					99,792	128,032	(28,240) -22.1%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 3,591,786	\$ 4,481,276	\$ -	\$ -	\$ -	\$ -	\$ 8,073,062	\$ 8,044,822	\$ 28,240 0.4%

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

5% of Total Operating Appropriations \$ 174,362.54 \$ 227,117.16 \$ - \$ - \$ - \$ - \$ 401,479.70





[illegible]

[illegible]

# Prior Year Adopted Appropriations Schedule

## Little Egg Harbor Municipal Utilities Authority

FY 2021 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	\$ 464,169	\$ 464,169					\$ 928,338
Fringe Benefits	95,306	95,306					190,612
Total Administration - Personnel	559,475	559,475	-	-	-	-	1,118,950
<i>Administration - Other (List)</i>							
Other Expenses per Attached List	607,000	571,000					1,178,000
							-
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	607,000	571,000	-	-	-	-	1,178,000
Total Administration	1,166,475	1,130,475	-	-	-	-	2,296,950
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	570,831	570,831					1,141,663
Fringe Benefits	117,194	117,194					234,388
Total COPS - Personnel	688,025	688,025	-	-	-	-	1,376,050
<i>Cost of Providing Services - Other (List)</i>							
Other Expenses per Attached List	1,444,255	2,640,862					4,085,117
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	1,444,255	2,640,862	-	-	-	-	4,085,117
Total Cost of Providing Services	2,132,280	3,328,887	-	-	-	-	5,461,167
Total Principal Payments on Debt Service in Lieu of Depreciation	238,432	98,774	-	-	-	-	337,206
Total Operating Appropriations	3,537,187	4,558,136	-	-	-	-	8,095,323
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	47,159	30,372	-	-	-	-	77,531
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	47,159	30,372	-	-	-	-	77,531
TOTAL APPROPRIATIONS	3,584,346	4,588,508	-	-	-	-	8,172,854
<b>ACCUMULATED DEFICIT</b>							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,584,346	4,588,508	-	-	-	-	8,172,854
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other		128,032					128,032
Total Unrestricted Net Position Utilized	-	128,032	-	-	-	-	128,032
TOTAL NET APPROPRIATIONS	\$ 3,584,346	\$ 4,460,476	\$ -	\$ -	\$ -	\$ -	\$ 8,044,822

\* 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	\$ 176,859.35	\$ 227,906.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,766.15
--------------------------------------	---------------	---------------	------	------	------	------	------	---------------

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Little Egg Harbor Municipal Utilities Authority

FY 2021 Adopted Budget

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
Administration:						
Office Costs/Supplies	25,000.00	25,000.00				
Licenses and Taxes	44,000.00	11,000.00				
Insurance	350,000.00	350,000.00				
Legal	22,500.00	22,500.00				
Engineering	50,000.00	50,000.00				
Accounting	22,500.00	22,500.00				
Trustee	4,000.00	4,000.00				
Telephone	20,000.00	20,000.00				
Advertising	10,000.00	10,000.00				
Dues and Publications	2,500.00	2,500.00				
Repairs and Maintenance	17,500.00	17,500.00				
Computer Equipment	15,000.00	15,000.00				
Computer Consultant	3,500.00	3,500.00				
Equipment Rental	1,500.00	1,500.00				
Contracted Services	10,000.00	10,000.00				
Sundry	9,000.00	6,000.00				
Total Administration	607,000.00	571,000.00				
Cost of Providing Service:						
OCUA		2,000,000.00				
Chemicals	136,000.00	34,000.00				
Supplies	70,000.00	105,000.00				
Laboratory Tests	60,000.00					
Vehicle Costs	10,000.00	10,000.00				
Repairs and Maintenance	70,000.00	70,000.00				
Uniforms	8,500.00	8,500.00				
Light, Power and Gas	240,000.00	60,000.00				
Equipment Rental	500.00	500.00				
Consultants and Training	5,000.00	5,000.00				
Other	900.00	600.00				
Meters	40,000.00					
Capital Improvement	803,355.00	347,262.00				
Total Cost of Providing Service	1,444,255.00	2,640,862.00				





## Debt Service Schedule - Principal

Little Egg Harbor Municipal Utilities Authority

If Authority has no debt, check this box:

				Fiscal Year Ending in							
	Date of Local Finance Board Approval	FY 2021 Adopted Budget	FY 2022 Proposed Budget	2023	2024	2025	2026	2027	Thereafter	Total Principal Outstanding	
Water											
2010A		\$ 39,684	\$ 39,877	\$ 40,088	\$ 40,315	\$ 32,047	\$ 23,175	\$ 17,844	\$ 47,916	\$ 241,262	
2018A		64,661	64,661	69,661	69,661	69,661	69,661	69,661	1,492,802	1,905,770	
2021A		134,087	139,445	144,445	144,445	144,445	154,445	154,445	4,394,097	5,275,770	
Total Principal		238,432	243,984	254,195	254,422	246,153	247,282	241,950	5,934,815	7,422,802	
Sewer											
2018A		79,264	79,264	79,264	79,264	79,264	79,264	84,264	1,717,361	2,197,946	
2021A		19,510	31,025	31,025	36,025	36,025	36,025	36,025	996,566	1,202,716	
Total Principal		98,774	110,289	110,289	115,289	115,289	115,289	120,289	2,713,927	3,400,662	
Operation #3											
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
Operation #4											
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
Operation #5											
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
Operation #6											
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
TOTAL PRINCIPAL ALL OPERATIONS											
		\$ 337,206	\$ 354,273	\$ 364,484	\$ 369,711	\$ 361,443	\$ 362,571	\$ 362,239	\$ 8,648,742	\$ 10,823,464	

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

	Moody's	Fitch	Standard & Poors
Bond Rating			AA-
Year of Last Rating			2012



## Debt Service Schedule - Interest

Little Egg Harbor Municipal Utilities Authority

If Authority has no debt, check this box:

*Fiscal Year Ending in*

	FY 2021 Adopted Budget	FY 2022 Proposed Budget	Fiscal Year Ending in							Total Interest Payments Outstanding
			2023	2024	2025	2026	2027	Thereafter		
<b>Water</b>										
2010A	\$ 5,421	\$ 4,769	\$ 4,100	\$ 3,415	\$ 2,716	\$ 2,013	\$ 1,440	\$ 1,823	\$ 20,276	
2018A	19,075	18,575	17,950	17,200	16,450	15,700	14,950	167,663	268,488	
2021A	22,663	81,191	78,520	77,014	70,654	64,200	57,672	445,920	875,171	
Total Interest Payments	47,159	104,535	100,570	97,629	89,820	81,914	74,062	615,405	1,163,935	
<b>Sewer</b>										
2018A	22,350	21,600	20,850	20,100	19,350	18,600	17,725	195,037	313,262	
2021A	8,022	17,125	16,625	16,000	15,250	14,500	13,750	147,600	240,850	
Total Interest Payments	30,372	38,725	37,475	36,100	34,600	33,100	31,475	342,637	554,112	
<b>Operation #3</b>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<b>Operation #4</b>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<b>Operation #5</b>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<b>Operation #6</b>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 77,531</b>	<b>\$ 143,260</b>	<b>\$ 138,045</b>	<b>\$ 133,729</b>	<b>\$ 124,420</b>	<b>\$ 115,014</b>	<b>\$ 105,537</b>	<b>\$ 958,043</b>	<b>\$ 1,718,048</b>	

**Net Position Reconciliation**  
**Little Egg Harbor Municipal Utilities Authority**  
For the Period: July 01, 2022 to June 30, 2023

**FY 2022 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>	\$ 13,321,248	\$ 15,347,819					\$ 28,669,067
Less: Invested in Capital Assets, Net of Related Debt (1)	19,076,584	14,850,647					33,927,231
Less: Restricted for Debt Service Reserve (1)	170,803	102,364					273,168
Less: Other Restricted Net Position (1)	116,400	77,600					194,000
Total Unrestricted Net Position (1)	(6,042,539)	317,208	-	-	-	-	(5,725,332)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,924,963	1,924,963					3,849,925
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	3,512,559	3,512,559					7,025,117
Plus: Estimated Income (Loss) on Current Year Operations (2)	(283,342)	38,661					(244,681)
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	(888,360)	5,793,390	-	-	-	-	4,905,029
Unrestricted Net Position Utilized to Balance Proposed Budget	-	99,792	-	-	-	-	99,792
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	-	99,792	-	-	-	-	99,792
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ (888,360)	\$ 5,693,598	\$ -	\$ -	\$ -	\$ -	\$ 4,805,237

(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      \$ 174,363    \$ 227,117    \$ -    \$ -    \$ -    \$ -    \$ 401,480

(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**

**Little Egg Harbor Municipal Utilities Authority**

---

(Authority Name)

**2022 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2022 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Little Egg Harbor Municipal Utilities Authority**

(Authority Name)

**Fiscal Year: July 01, 2022 to June 30, 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 Little Egg Harbor Municipal Utilities Authority, on .

☐ It is hereby certified that the governing body of the Little Egg Harbor Municipal Utilities Authority elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Little Egg Harbor Municipal for the following reason(s):

<b>Officer's Signature:</b>	earlsuttonjr@lehdua.com
<b>Name:</b>	Earl F. Sutton, Jr.
<b>Title:</b>	Executive Director
<b>Address:</b>	823 Radio Road Little Egg Harbor, NJ 08087-0660
<b>Phone Number:</b>	609-296-1168
<b>Fax Number:</b>	609-296-9177
<b>E-mail Address:</b>	earlsuttonjr@lehdua.com

# 2022 CAPITAL BUDGET/PROGRAM MESSAGE

Little Egg Harbor Municipal Utilities Authority

**Fiscal Year: July 01, 2022 to June 30, 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

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

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

THE PRIMARY SOURCE OF ALL DEBT AUTHORIZATIONS WILL BE THE NJ INFRASTRUCTURE BANK. THE PROPOSED CAPITAL PROJECTS DEBT SERVICE WILL BE FACTORED INTO THE AUTHORITY'S FUTURE RATE STRUCTURE.

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

NONE

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

NONE

# Proposed Capital Budget

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2022 to June 30, 2023

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Water</b>						
2022 Projects	\$ 2,304,000	\$ 2,304,000				
	-					
	-					
	-					
Total	2,304,000	-	-	2,304,000	-	-
<b>Sewer</b>						
2022 Projects	2,496,000	\$ 2,496,000				
	-					
	-					
	-					
Total	2,496,000	-	-	2,496,000	-	-
<b>Operation #3</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #4</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #5</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #6</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 4,800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,800,000</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

**Little Egg Harbor Municipal Utilities Authority**

For the Period: July 01, 2022 to June 30, 2023

		<i>Fiscal Year Beginning in</i>					
	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Water</i>							
2022 Projects	\$ 2,304,000	\$ 2,304,000					
2023 Projects	2,784,000	-	2,784,000				
2024 Projects	3,540,000	-		3,540,000			
2025-27 Projects	7,200,000	-			2,640,000	2,160,000	2,400,000
Total	15,828,000	2,304,000	2,784,000	3,540,000	2,640,000	2,160,000	2,400,000
<i>Sewer</i>							
2022 Projects	2,496,000	2,496,000					
2023 Projects	3,016,000	-	3,016,000				
2024 Projects	2,860,000	-		2,860,000			
2025-27 Projects	7,800,000	-			2,860,000	2,340,000	2,600,000
Total	16,172,000	2,496,000	3,016,000	2,860,000	2,860,000	2,340,000	2,600,000
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 32,000,000</b>	<b>\$ 4,800,000</b>	<b>\$ 5,800,000</b>	<b>\$ 6,400,000</b>	<b>\$ 5,500,000</b>	<b>\$ 4,500,000</b>	<b>\$ 5,000,000</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 Funding Sources

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2022 to June 30, 2023

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Water</b>						
2022 Projects	\$ 2,304,000			\$ 2,304,000		
2023 Projects	2,784,000			2,784,000		
2024 Projects	3,540,000			2,640,000		900,000
2025-27 Projects	7,200,000			7,200,000		
Total	15,828,000	-	-	14,928,000	-	900,000
<b>Sewer</b>						
2022 Projects	2,496,000			\$ 2,496,000		
2023 Projects	3,016,000			3,016,000		
2024 Projects	2,860,000			2,860,000		
2025-27 Projects	7,800,000			7,800,000		
Total	16,172,000	-	-	16,172,000	-	-
<b>Operation #3</b>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #4</b>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #5</b>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #6</b>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 32,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,100,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>
Total 5 Year Plan per CB-4	<u>\$ 32,000,000</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.