

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2023	—	2023

Authority Budget of:
Evesham Municipal Utilities Authority

State Filing Year **2023**

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

www.eveshammua.com
Authority Web Address



Division of Local Government Services

**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

2022-2023

EVESHAM MUNICIPAL UTILITIES AUTHORITY
AUTHORITY BUDGET

FISCAL YEAR: FROM JULY 1, 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: Paul D Gwert CPA, RMA Date: 5/24/2022

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D Gwert CPA, RMA Date: 6/7/2022

2023 PREPARER'S CERTIFICATION

Evesham 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:	lpuszcz@eveshammua.com
Name:	Laura Puszcz
Title:	Director of Finance, Deputy Executive Direct
Address:	100 Sharp Road, Marlton, NJ 08053
Phone Number:	(856) 983-1878
Fax Number:	(856) 983-9145
E-mail Address:	lpuszcz@eveshammua.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

- ☒ A description of the Authority's mission and responsibilities.
- ☒ The budgets for the current fiscal year and immediately preceding two prior years.
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- ☒ The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance:	Laura Puszcz
Title of Officer Certifying Compliance:	Director of Finance, Deputy Executive Director
Signature:	lpuszcz@eveshammua.com

2023 APPROVAL CERTIFICATION

Evesham 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 Evesham Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on April 6, 2022.

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

Officer's Signature:	khunter@eveshammua.com
Name:	Krystal Hunter
Title:	Assistant Secretary
Address:	100 Sharp Road, Marlton, NJ 08053
Phone Number:	(856) 983-1878
Fax Number:	(856) 983-9145
E-mail Address:	khunter@eveshammua.com

2022 AUTHORITY BUDGET RESOLUTION

Evesham Municipal Utilities Authority

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

WHEREAS, the Annual Budget for Evesham 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 Evesham Municipal Utilities Authority at its open public meeting of April 6, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$16,854,655.00, Total Appropriations including any Accumulated Deficit, if any, of \$17,657,655.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$803,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$14,814,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$8,304,000.00; 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 Evesham Municipal Utilities Authority, at an open public meeting held on April 6, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Evesham Municipal Utilities Authority for the fiscal year beginning July 01, 2022 and ending June 30, 2023, 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 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 Evesham Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on June 01, 2022.

khunter@eveshammua.com

(Secretary's Signature)

April 6, 2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Edward T. Waters				X
George Tencza	X			
Michael Schmidt				X
Richard Sweeney	X			
Krystal Hunter	X			
Byron Druss	X			
Lewis Kipness	X			

2023 ADOPTION CERTIFICATION

Evesham 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 Evesham Municipal Utilities Authority, pursuant to N.J.A.C 5:31- on June 01, 2022.

Officer's Signature:	khunter@eveshammua.com		
Name:	Krystal Hunter		
Title:	Assistant Secretary		
Address:	100 Sharp Road, Marlton, NJ 08053		
Phone Number:	(856) 983-1878	Fax:	(856) 983-9145
E-mail address:	khunter@eveshammua.com		

2023 ADOPTED BUDGET RESOLUTION

Evesham Municipal Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Evesham 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 Evesham Municipal Utilities Authority at its open public meeting of June 1, 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 \$16,854,655.00, Total Appropriations, including any Accumulated Deficit, if any, of \$17,657,655.00, and Total Unrestricted Net Position utilized of \$803,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$14,814,000.00 and Total Unrestricted Net Position Utilized of \$8,304,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Evesham Municipal Utilities Authority at an open public meeting held on June 1, 2022 that the Annual Budget and Capital Budget/Program of the Evesham 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.

khunter@eveshammua.com

(Secretary's Signature)

June 1, 2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Edward T. Waters	X			
George Tencza				X
Michael Schmidt				X
Richard Sweeney	X			
Krystal Hunter	X			
Byron Druss	X			
Lewis Kipness	X			

**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

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

Interest Earned: The Authority lost its Investment Advisor a few years ago and has been unsuccessful in obtaining a replacement advisor. The Authority has been advised that due to stringent investment rules for municipal investing, Investment Advisors have left that market. The number of remaining investments has continued to decrease, reducing the interest revenue. In addition, rapidly declining interest rates due to the economy have also impacted interest income. Due to these circumstances, the Authority is reducing its reliance on this revenue.

Administration Salaries & Fringe Benefits: In January 2022, the Authority promoted three personnel from Cost of Services to Administration, in accordance with its personnel restructuring plan, adopted by its Board on October 6, 2021. The Authority amended its FY 22 budget accordingly for this change for the 6 month period of January 1, 2022 through June 30, 2022. The proposed budget now accounts for a full year of charge to Administration rather than Cost of Services.

Miscellaneous Administration: This is due to an increase in the Authority's GIS (Geographical Information System) budget line. The proposed budget increase will accommodate GIS consulting services and training for more intricate processes.

Cost of providing Services - Other - Utilities - Elec./Gas/Telephone: Increase is due to increasing prices in electric supply.

Repairs, maintenance, system expenses: Increase is due to significant increase in chemical costs.

Vehicle Expenses: Decrease is the result of the Authority's vehicle finance loan being repaid in full and the replacement budget for an anticipated vehicle lease program is significantly less.

Principal Payments of Debt Service: Decrease is due to a drop in debt service owed for the 2011 Revenue Bonds.

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

The local/regional economy is stable and has no real impact on the annual budget.

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 its unrestricted net position to provide funding for the maximum allowable appropriation to the Township and to fund capital projects in lieu of issuing debt for smaller projects.

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Evesham 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.)

The Township annually requests the 5% maximum allowable amount in an effort to minimize taxes.

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The Authority's implementation of GASB Statement 68 and 75 required the recording of the Authority's portion of its unfunded pension liability and other post-retirement employee benefits liability. The Authority was also required to record related deferred outflows and inflows of resources. As a result, the Authority's unrestricted net position ended the fiscal year (Audited) in a deficit (water operations only). If the liabilities were not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its annual contractually required contribution to the Division of Pensions, which contains an amount to fund its unfunded accrued liability and monitor the investments held by the State Division of Pensions in hopes that the liability will decrease and eliminate the deficit. Other post-retirement employee benefits will be paid as required. If or when the Authority is informed that it must pay its unfunded pension liability and costs associated with other post-retirement employee benefits, it will then address how the liabilities will be funded and the impact it will have on its rates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a five to 10 year span.

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

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Evesham 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

AUTHORITY CONTACT INFORMATION

2023

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

Name of Authority:	Evesham Municipal Utilities Authority		
Federal ID Number:	21-6008186		
Address:	100 Sharp Road		
City, State, Zip:	Marlton, NJ 08053		
Phone: (ext.)	(856) 983-1878	Fax:	(856) 983-9145

Preparer's Name:	Laura Puszczyk		
Preparer's Address:	100 Sharp Road		
City, State, Zip:	Marlton, NJ 08053		
Phone: (ext.)	(856) 983-1878 X106	Fax:	(856) 983-9145
E-mail:	lpuszczyk@eveshammua.com		

Chief Executive Officer*	Jeffrey Booth		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	(856) 983-1878 X107	Fax:	(856) 983-9145
E-mail:	jbooth@eveshammua.com		

Chief Financial Officer*	Laura Puszczyk		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	(856) 983-1878 X106	Fax:	(856) 983-9145
E-mail:	lpuszczyk@eveshammua.com		

Name of Auditor:	Kirk N. Applegate		
Name of Firm:	Bowman and Company, LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees, NJ 08043		
Phone: (ext.)	(856) 435-6200	Fax:	(856) 435-0440
E-mail:	KApplegate@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Evesham 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:

56

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

\$ 3,988,461.27

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?

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)

Evesham 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?

Yes

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

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

Yes

If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

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

- a. First class or charter travel
- 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)

Evesham 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)

Evesham Municipal Utilities Authority

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

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

See attached for #10, 11 & 12.

EVESHAM MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: JULY 1, 2022 TO: JUNE 30, 2023

PAGE N-3, QUESTION #10

PROCESS FOR DETERMINING COMPENSATION

The Authority has a Salary Administration Plan, which is reviewed annually by the Executive Director and the Director of Finance, Deputy Executive Director. The job positions are compared to similar positions using the American Water Works Association (AWWA) salary survey, similar positions in similarly sized entities using DataUniverse, and comparison of similar positions to those listed in the Occupational Employment Statistics-Bureau of Labor Statistics. In addition, semi-annual employment reviews are conducted by supervisors and management and employees' performance is considered in the salary increase process. The Salary Administration Plan includes minimum, mid-point and maximum salary levels for each position and those ranges are adjusted on an annual basis using one-half of the Consumer Price Index for all Urban Consumers in the Philadelphia-Wilmington-Atlantic City region.

Once the Salary Administration Plan has been updated, the Authority Board Personnel Committee reviews the plan with the Executive Director and ultimately approves the plan for the upcoming fiscal year after all recommended adjustments have been performed.

Periodically the Authority utilizes the services of an independent consultant, as deemed necessary, to review the Salary Administration Plan and make recommendations for adjustments based on their independent study and research.

Evesham Municipal Utilities Authority
Meals & Catering FY 22
Page N-3 Attachment # 11

<u>PO #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>	<u>Employee or Member Name</u>
48850	Ragazzi Restaurant	Retirement Luncheon for Executive Director	\$ 854.75	Authority employees & commissioners
48849	Christine Krimmel	Retirement Luncheon for Executive Director	\$ 119.31	Authority employees & commissioners
48867	Laura Olivo	Retirement Luncheon for Executive Director	\$ 94.55	Authority employees & commissioners
49170	Jeffrey Booth	NJ AWWA Conference -Lunch - 8/31/21	\$ 93.98	J. Booth; K. Fare; M. Pizzuti
49522	Jeffrey Booth	AEA Conference - Breakfast - 11/17/21	\$ 71.59	J. Booth; T.J. Lowden, L. Braun
49543	Petty Cash	AEA Conference - Lunch - 11/16/21	\$ 16.28	L. Braun
49560	Jeffrey Booth	Personnel Committee Meeting - 12/1/21 - Dinner	\$ 32.05	J. Booth; E. Waters; G. Tenzca
46569	Ragazzi Restaurant	Employee Appreciation Holiday Luncheon	\$ 1,200.00	Authority employees & commissioners
49599	Laura Olivo	Employee Appreciation Holiday Luncheon	\$ 78.00	Authority employees & commissioners
50100	Jeffrey Booth	Business Lunch - U.V. Demo Review Team - 3/11/22	\$ 81.04	J. Booth; K. Kropa; J. Lynch; J. Higgins; M. Pizzuti
50139	Christopher Vandenberg	AWWA Conference - Lunch - 3/15/22	<u>\$ 38.31</u>	C. Vandenberg; J. Lynch
			\$ 2,679.86	

Evesham Municipal Utilities Authority
Travel Expenses FY 22
Page N-3 Attachment # 12

<u>PO #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>	<u>Employee or Member Name</u>
48984	Jeffrey Booth	NJ AWWA Conference Hotel Stay - 8/31/21 - 9/2/21	\$ 502.01	Jeffrey Booth
48986	Michael Mullen	NJ AWWA Conference Hotel Stay - 9/1/21	\$ 236.13	Michael Mullen
49172	Michael Pizzuti	NJWA Conference Hotel stay - 10/20/21	\$ 107.22	Michael Pizzuti
49171	Michael Mullen	NJWA Conference Hotel stay - 10/20/21	\$ 107.22	Michael Mullen
49170	Jeffrey Booth	NJWA Conference Hotel stay - 10/20/21	\$ 107.22	Jeffrey Booth
49170	Jeffrey Booth	NJWA Conference Parking - 10/20/21	\$ 10.00	Jeffrey Booth
49358	Caesars	AEA Conference Hotel Stay - 11/16/21	\$ 608.00	J. Booth; F. Locantore; J. Higgins; G. Tencza
49543	Petty Cash	AEA Conference Conference - 11/16/21 - Tolls	\$ 11.00	L. Braun
49543	Petty Cash	Business Breakfast Attendance - 11/18/21 - Parking	\$ 5.00	J. Booth; L. Puszczy; G. Tencza
49543	Petty Cash	EPDA Classes - Tolls - 9/22/21; 9/29/21; 10/13/21	\$ 13.65	L. Braun
49542	Edward Waters	AEA Conference Hotel Stay - 11/17/21	\$ 241.91	E. Waters
49931	Borgotta Hotel Casino	AWWA Conference Hotel Stay - 3/15/22 - 3/17/22	\$ 432.00	C. Vandenberg; J. Lynch
50008	Caesars	AEA Conference - 3/22/22 - Hotel	\$ 196.00	J. Booth; G. Tenza
			\$ 2,577.36	

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

Evesham 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.

Evesham 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 Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1	Edward Waters	Chairman	5 x					N/A	N/A	N/A	N/A	\$ -
2	George Tencza	Vice Chairman	2 x					N/A	N/A	N/A	N/A	\$ -
3	Michael Schmidt	Secretary	2 x					N/A	N/A	N/A	N/A	\$ -
4	Richard Sweeney	Asst. Secretary	2 x					N/A	N/A	N/A	N/A	\$ -
5	Krystal Hunter	Asst. Secretary	2 x					N/A	N/A	N/A	N/A	\$ -
6	Byron Druss	Alternate Member	2 x					N/A	N/A	N/A	N/A	\$ -
7	Lewis Kipness	Alternate Member	2 x					N/A	N/A	N/A	N/A	\$ -
8	Jeffrey Booth	Executive Director	40			x		123,392		5,530	42,605	\$ 171,526.55
9	Laura Puszcz	Deputy ED of Finance	40			x		127,481		2,484	38,854	\$ 168,819.16
10	Frank Locantore	Asst ED of Personnel	40			x		114,255			350	\$ 114,605.20
11	James Higgins	Operations Manager	40			x		98,508		4,000	12,087	\$ 114,595.72
12	Christopher Vandenberg	Asset/Auxiliary Systems Manager	40			x		93,504		3,200	10,392	\$ 107,095.56
13	Kaitlyn Kropa	Regulatory Compliance Manager	40			x		93,254			5,513	\$ 98,766.50
14												\$ -
15												\$ -
16												\$ -
17												\$ -
18												\$ -
19												\$ -
20												\$ -
21												\$ -
22												\$ -
23												\$ -
24												\$ -
25												\$ -
26												\$ -
27												\$ -
28												\$ -
29												\$ -
30												\$ -
31												\$ -
32												\$ -
33												\$ -
34												\$ -
35												\$ -
Total:								\$ 650,393.93	\$ -	\$ 15,214.06	\$ 109,800.70	\$ 775,408.69

Schedule of Health Benefits - Detailed Cost Analysis

Evesham 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)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	7	10,442.00	73,094.00	8	10,300.00	82,400.00	(9,306.00)	-11.3%
Parent & Child	4	19,356.00	77,424.00	4	19,248.00	76,992.00	432.00	0.6%
Employee & Spouse (or Partner)	9	21,601.00	194,409.00	8	21,470.00	171,760.00	22,649.00	13.2%
Family	29	29,260.51	848,554.79	27	29,100.00	785,700.00	62,854.79	8.0%
Employee Cost Sharing Contribution (enter as negative -)			(255,893.00)			(226,540.00)	(29,353.00)	13.0%
Subtotal	49		937,588.79	47		890,312.00	47,276.79	5.3%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	2	8,621.00	17,242.00	2	8,502.00	17,004.00	238.00	1.4%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	1	9,484.82	9,484.82	1	9,208.56	9,208.56	276.26	3.0%
Family	1	19,467.00	19,467.00	1	18,900.00	18,900.00	567.00	3.0%
Employee Cost Sharing Contribution (enter as negative -)			(624.00)			(598.00)	(26.00)	4.3%
Subtotal	4		45,569.82	4		44,514.56	1,055.26	2.4%
GRAND TOTAL	53		983,158.61	51		934,826.56	48,332.05	5.2%

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

Yes

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

Yes

Evesham 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: ☐

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2020	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Acker, Kevin	25	\$ 7,235.33	x		
Anderson, Nicholas	28	\$ 4,712.96	x		
Arlotta, Thomas	37	\$ 8,508.50	x		
Bock, Richard	53	\$ 15,239.57	x		
Booth, Jeffrey	63	\$ 18,096.16			x
Bracchi, Christopher	37	\$ 10,790.85	x		
Braun, Leslie	62	\$ 11,526.80		x	
Bunting, Tyler	24	\$ 8,222.43		x	
Clauss, Joseph	30	\$ 7,641.03	x		
Daniels, Susan	135	\$ 19,594.50		x	
DeAnnuntis, Steven	22	\$ 6,812.75	x		
Desantis, David	56	\$ 14,105.31	x		
Fare, Kaitlyn	31	\$ 16,655.65		x	
Foley, Richard	63	\$ 13,658.39		x	
Gravinese, Kevin	80	\$ 15,000.00	x		
Grobelny, Nathan	68	\$ 18,436.80	x		
Hemple, Daniel	52	\$ 15,025.92	x		
Higgins, James	26	\$ 9,689.98		x	
Total liability for accumulated compensated absences at January 1, 2022 (this page only)		\$ 220,952.93			

Evesham 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.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2020	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Hirsh, Brendan	41	\$ 7,128.45	x		
Krimmel, Christine	64	\$ 17,278.84		x	
Lebak, Allan	42	\$ 15,315.16		x	
Locantore, Frank	72	\$ 22,362.67			x
Lowden, Thaddeus	59	\$ 17,078.45		x	
Lynch, James	30	\$ 9,053.10	x		
Malatesta, Michael	33	\$ 5,554.56	x		
Mecham, Chad	8	\$ 2,169.60	x		
Miller, Ryan	27	\$ 5,999.35	x		
Moyer, Craig	68	\$ 19,034.24	x		
Mullen, Michael	97	\$ 22,714.36		x	
Navarra, Daniel	43	\$ 10,826.10	x		
Olivo, Laura	41	\$ 13,642.82		x	
Pizzuti, Michael	73	\$ 18,353.93		x	
Porto, Matthew	42	\$ 7,413.15	x		
Puszcz, Laura	48	\$ 19,642.22			x
Rollins, Jeffrey	93	\$ 29,037.07			x
Rushen, Eric	42	\$ 7,586.54		x	
Total liability for accumulated compensated absences at January 1, 2022 (this page only)		\$ 250,190.61			

Evesham 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.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2020	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Sayers, William	18	\$ 5,080.79	x		
Sweet, Billy Jay	24	\$ 6,079.88	x		
Tampone, Robert	26	\$ 4,433.08	x		
Vandenberg, Christopher	71	\$ 15,000.00		x	
Veith, Robert	61	\$ 15,955.88	x		
Vendick, Michael	7	\$ 1,710.93	x		
Viviani, Ryan	80	\$ 18,581.76	x		
Williamson, Charles	16	\$ 4,565.36	x		
Zukovsky, Michael	62	\$ 14,654.13		x	

Total liability for accumulated compensated absences at January 1, 2022 (all pages) \$ 557,205.35

Evesham Municipal Utilities Authority

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.

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**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Evesham Municipal Utilities Authority
For the Period: July 01, 2022 to June 30, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
REVENUES									
Total Operating Revenues	\$ 6,888,865	\$ 9,247,790	\$ -	\$ -	\$ -	\$ -	\$ 16,136,655	\$ 16,123,450	\$ 13,205
Total Non-Operating Revenues	680,000	38,000	-	-	-	-	718,000	883,000	(165,000)
Total Anticipated Revenues	7,568,865	9,285,790	-	-	-	-	16,854,655	17,006,450	(151,795)
APPROPRIATIONS									
Total Administration	1,021,525	1,057,025	-	-	-	-	2,078,550	1,869,670	208,880
Total Cost of Providing Services	5,544,500	6,880,800	-	-	-	-	12,425,300	12,169,700	255,600
Total Principal Payments on Debt Service in Lieu of Depreciation	373,200	1,187,760	-	-	-	-	1,560,960	2,110,177	(549,217)
Total Operating Appropriations	6,939,225	9,125,585	-	-	-	-	16,064,810	16,149,547	(84,737)
Total Interest Payments on Debt	629,640	160,205	-	-	-	-	789,845	856,903	(67,058)
Total Other Non-Operating Appropriations	347,000	456,000	-	-	-	-	803,000	799,000	4,000
Total Non-Operating Appropriations	976,640	616,205	-	-	-	-	1,592,845	1,655,903	(63,058)
Accumulated Deficit	-	-	-	-	-	-	-	-	-
Total Appropriations and Accumulated Deficit	7,915,865	9,741,790	-	-	-	-	17,657,655	17,805,450	(147,795)
Less: Total Unrestricted Net Position Utilized	347,000	456,000	-	-	-	-	803,000	799,000	4,000
Net Total Appropriations	7,568,865	9,285,790	-	-	-	-	16,854,655	17,006,450	(151,795)
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 0

Revenue Schedule

Evesham Municipal Utilities Authority
For the Period: July 01, 2022 to June 30, 2023

							FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
FY 2023 Proposed Budget									
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	4,258,865	5,047,790					\$ 9,306,655	\$ 9,278,450	\$ 28,205 0.3%
Business/Commercial	1,400,000	1,600,000					3,000,000	3,015,000	(15,000) -0.5%
Industrial							-	-	- #DIV/0!
Intergovernmental							-	-	- #DIV/0!
Other	1,150,000	2,500,000					3,650,000	3,650,000	- 0.0%
Total Service Charges	6,808,865	9,147,790	-	-	-	-	15,956,655	15,943,450	13,205 0.1%
<i>Connection Fees</i>									
Residential	25,000	40,000					65,000	65,000	- 0.0%
Business/Commercial	35,000	60,000					95,000	95,000	- 0.0%
Industrial							-	-	- #DIV/0!
Intergovernmental							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Connection Fees	60,000	100,000	-	-	-	-	160,000	160,000	- 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>									
Sale of Meters	15,000						15,000	15,000	- 0.0%
Turn On/Off Fees	5,000						5,000	5,000	- 0.0%
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
Total Other Revenue	20,000	-	-	-	-	-	20,000	20,000	- 0.0%
Total Operating Revenues	6,888,865	9,247,790	-	-	-	-	16,136,655	16,123,450	13,205 0.1%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Antenna Rents	580,000	38,000					618,000	638,000	(20,000) -3.1%
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
							-	-	- #DIV/0!
Total Other Non-Operating Revenue	580,000	38,000	-	-	-	-	618,000	638,000	(20,000) -3.1%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	100,000						100,000	245,000	(145,000) -59.2%
Penalties							-	-	- #DIV/0!
Other							-	-	- #DIV/0!
Total Interest	100,000	-	-	-	-	-	100,000	245,000	(145,000) -59.2%
Total Non-Operating Revenues	680,000	38,000	-	-	-	-	718,000	883,000	(165,000) -18.7%
TOTAL ANTICIPATED REVENUES	\$ 7,568,865	\$ 9,285,790	\$ -	\$ -	\$ -	\$ -	\$ 16,854,655	\$ 17,006,450	\$ (151,795) -0.9%

Prior Year Adopted Revenue Schedule

Evesham Municipal Utilities Authority

FY 2022 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
Service Charges							
Residential	3,584,656	5,693,794					\$ 9,278,450
Business/Commercial	1,415,000	1,600,000					3,015,000
Industrial							-
Intergovernmental							-
Other	1,150,000	2,500,000					3,650,000
Total Service Charges	6,149,656	9,793,794	-	-	-	-	15,943,450
Connection Fees							
Residential	25,000	40,000					65,000
Business/Commercial	35,000	60,000					95,000
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	60,000	100,000	-	-	-	-	160,000
Parking Fees							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
Other Operating Revenues (List)							
Sale of Meters	15,000						15,000
Turn On/Off Fees	5,000						5,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	20,000	-	-	-	-	-	20,000
Total Operating Revenues	6,229,656	9,893,794	-	-	-	-	16,123,450
NON-OPERATING REVENUES							
Other Non-Operating Revenues (List)							
Antenna Rents	600,000	38,000					638,000
							-
							-
							-
							-
Other Non-Operating Revenues	600,000	38,000	-	-	-	-	638,000
Interest on Investments & Deposits							
Interest Earned	125,000	120,000					245,000
Penalties							-
Other							-
Total Interest	125,000	120,000	-	-	-	-	245,000
Total Non-Operating Revenues	725,000	158,000	-	-	-	-	883,000
TOTAL ANTICIPATED REVENUES	\$ 6,954,656	\$ 10,051,794	\$ -	\$ -	\$ -	\$ -	\$ 17,006,450

Appropriations Schedule

Evesham Municipal Utilities Authority
For the Period: July 01, 2022 to June 30, 2023

	FY 2023 Proposed Budget							FY 2022 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	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 409,500	\$ 409,500					\$ 819,000	\$ 677,170	\$ 141,830	20.9%
Fringe Benefits	111,525	94,025					205,550	171,500	34,050	19.9%
Total Administration - Personnel	521,025	503,525	-	-	-	-	1,024,550	848,670	175,880	20.7%
<i>Administration - Other (List)</i>										
Prof. Fees, Legal, Audit, Ins. Consul., Trustee	201,500	249,500					451,000	446,000	5,000	1.1%
Office Expenses	236,000	236,000					472,000	464,000	8,000	1.7%
Due & Subscriptions	8,000	8,000					16,000	16,000	-	0.0%
Education & Training	35,000	40,000					75,000	75,000	-	0.0%
Miscellaneous Administration*	20,000	20,000					40,000	20,000	20,000	100.0%
Total Administration - Other	500,500	553,500	-	-	-	-	1,054,000	1,021,000	33,000	3.2%
Total Administration	1,021,525	1,057,025	-	-	-	-	2,078,550	1,869,670	208,880	11.2%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,582,000	2,459,000					4,041,000	4,040,000	1,000	0.0%
Fringe Benefits	736,000	1,308,300					2,044,300	1,964,800	79,500	4.0%
Total COPS - Personnel	2,318,000	3,767,300	-	-	-	-	6,085,300	6,004,800	80,500	1.3%
<i>Cost of Providing Services - Other (List)</i>										
Utilities - Elec./Gas/Telephone	613,500	996,500					1,610,000	1,564,800	45,200	2.9%
Repairs, Maintenance, System Expenses	2,194,000	1,483,500					3,677,500	3,323,300	354,200	10.7%
Vehicle Expenses	127,500	268,000					395,500	663,400	(267,900)	-40.4%
Insurance	198,000	198,000					396,000	360,400	35,600	9.9%
Miscellaneous COPS*	93,500	167,500					261,000	253,000	8,000	3.2%
Total COPS - Other	3,226,500	3,113,500	-	-	-	-	6,340,000	6,164,900	175,100	2.8%
Total Cost of Providing Services	5,544,500	6,880,800	-	-	-	-	12,425,300	12,169,700	255,600	2.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	373,200	1,187,760	-	-	-	-	1,560,960	2,110,177	(549,217)	-26.0%
Total Operating Appropriations	6,939,225	9,125,585	-	-	-	-	16,064,810	16,149,547	(84,737)	-0.5%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	629,640	160,205	-	-	-	-	789,845	856,903	(67,058)	-7.8%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation	347,000	456,000					803,000	799,000	4,000	0.5%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	976,640	616,205	-	-	-	-	1,592,845	1,655,903	(63,058)	-3.8%
TOTAL APPROPRIATIONS	7,915,865	9,741,790	-	-	-	-	17,657,655	17,805,450	(147,795)	-0.8%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,915,865	9,741,790	-	-	-	-	17,657,655	17,805,450	(147,795)	-0.8%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	347,000	456,000	-	-	-	-	803,000	799,000	4,000	0.5%
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	347,000	456,000	-	-	-	-	803,000	799,000	4,000	0.5%
TOTAL NET APPROPRIATIONS	\$ 7,568,865	\$ 9,285,790	\$ -	\$ -	\$ -	\$ -	\$ 16,854,655	\$ 17,006,450	\$ (151,795)	-0.9%

* 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 \$ 346,961.25 \$ 456,279.24 \$ - \$ - \$ - \$ - \$ 803,240.49

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Evesham Municipal Utilities Authority

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

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
Employer P/R Tax Exp - Admin Fringe	50,500.00	33,000.00				
Health Insurance - Admin Fringe	39,500.00	30,000.00				
Dental Insurance - Admin Fringe	4,000.00	4,000.00				
Disability Insurance - Admin Frinte	2,500.00	2,500.00				
Admin Fees - FSA- Admin Fringe	525.00	525.00				
Trustee Fees - Admin Other	20,000.00	45,000.00				
Audit Fees - Admin Other	39,500.00	39,500.00				
Legal Fees - Admin Other	90,000.00	90,000.00				
Engineer Fees - Admin Other	20,000.00	58,000.00				
Cellular Lease Fees - Admin Other	20,000.00	5,000.00				
RMC Fees - Admin Other	12,000.00	12,000.00				
Office Supplies - Admin Other	26,000.00	26,000.00				
Bank Fees - Admin Other	3,000.00	3,000.00				
Postage - Admin Oher	32,000.00	32,000.00				
Rent - Admin Other	42,000.00	42,000.00				
Office Maintenance - Admin Other	133,000.00	133,000.00				
Dues & Subscriptions - Admin Other	8,000.00	8,000.00				
Education/Training - Admin Other	35,000.00	40,000.00				
GIS - Admin Other	20,000.00	20,000.00				
Employer P/R Tax Exp - COS Fringe	128,000.00	196,000.00				
Health Insurance - COS Fringe	389,000.00	636,000.00				
Dental Insurance - COS Fringe	25,200.00	39,200.00				
Disability Insurance - COS Fringe	11,700.00	15,700.00				
Pension Appropriation - COS Fringe	174,000.00	406,000.00				
Employee Physicals-COS Fringe	5,000.00	9,000.00				
Employee Drug Testing - COS Fringe	3,100.00	6,400.00				
Electric/Gas- COS - Other	550,000.00	850,000.00				
Telephone/Communications - COS -	63,500.00	146,500.00				
Vehicle UnleadedGasoline - COS-Oth	40,000.00	80,000.00				
Vehicle Diesel Gasoline - COS-Other	16,000.00	32,000.00				
Vehicle Parts/Supplies - COS - Other	2,000.00	4,000.00				
Vehicle Registration - COS - Other	1,000.00	1,000.00				
Vehicle Repairs - COS - Other	25,000.00	50,000.00				
Vehicle Oil/Supplies - COS - Other	3,000.00	6,500.00				
Vehicle Lease - COS - Other	40,500.00	94,500.00				
System Parts/Supplies - COS - Other	60,000.00	53,000.00				
Lab Supplies - COS - Other	10,500.00	31,000.00				
Building/Grounds - COS - Other	36,500.00	49,500.00				
Tools - COS - Other	15,000.00	21,000.00				
System Repair - COS - Other	77,000.00	140,000.00				

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Evesham Municipal Utilities Authority

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

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

<i>Line Item:</i>	<i>Water</i>	<i>Sewer</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Lab Equipment Rpr - COS - Other	2,500.00	7,800.00				
Equipment/Instrument Rpr-COS-Oth	17,500.00	45,200.00				
Equipment Maint. Contracts - COS-O	7,000.00	10,000.00				
Chlorine - COS - Other	44,000.00					
Phosphates - COS - Other	56,000.00					
Sodium Hypochlorite - COS - Other	14,000.00	69,000.00				
Sodium Hydroxide - COS - Other	15,000.00					
Filter Press Polymers - COS - Other		100,000.00				
Calcium Hypochlorite - COS - Other		14,000.00				
Aluminum Sulfate - COS - Other		28,000.00				
Sodium Bisulfite - COS - Other		72,000.00				
Sulfuric Acid - COS - Other		39,000.00				
Supp. Carbon Source - COS - Other		99,000.00				
Ferrous Sulfate Odophous - COS-Other		34,000.00				
Misc Chemicals - COS - Other	6,000.00	12,000.00				
Water Testing - COS - Other	74,000.00					
Wastewater Testing - COS - Other		40,000.00				
Sludge Removal - COS - Other		547,000.00				
Bulk Water Purchase - COS - Other		1,700,000.00				
State Fees - COS - Other	59,000.00	72,000.00				
Blanket Insurance - COS - Other	198,000.00	198,000.00				
Employee Uniforms - COS - Other	21,000.00	45,000.00				
Safety/PPE Equipment - COS - Other	10,000.00	24,000.00				
Safety Training - COS -Other	4,500.00	11,500.00				
Calendar - COS - Other	5,100.00	11,000.00				
Consumer Confidence Rpt - COS-Oth	4,000.00					
Publicity - COS - Other	3,900.00	9,000.00				
Advertising - COS - Other	2,700.00	6,400.00				
Employee Appreciation - COS - Other	2,700.00	5,700.00				
Misc. Expenses - COS - Other	600.00	1,400.00				
One Call Service - COS - Other	4,000.00	7,500.00				
Education/ Training - COS - Other	30,000.00	37,500.00				
Dues/Subscriptions - COS - Other	5,000.00	8,500.00				

Prior Year Adopted Appropriations Schedule

Evesham Municipal Utilities Authority

FY 2022 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 338,585	\$ 338,585					\$ 677,170
Fringe Benefits	93,500	78,000					171,500
Total Administration - Personnel	432,085	416,585	-	-	-	-	848,670
<i>Administration - Other (List)</i>							
Prof. Fees, Legal, Audit, Ins. Consul., Trustee	199,000	247,000					446,000
Office Expenses	232,000	232,000					464,000
Due & Subscriptions	8,000	8,000					16,000
Education & Training	35,000	40,000					75,000
Miscellaneous Administration*	10,000	10,000					20,000
Total Administration - Other	484,000	537,000	-	-	-	-	1,021,000
Total Administration	916,085	953,585	-	-	-	-	1,869,670
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,569,500	2,470,500					4,040,000
Fringe Benefits	726,000	1,238,800					1,964,800
Total COPS - Personnel	2,295,500	3,709,300	-	-	-	-	6,004,800
<i>Cost of Providing Services - Other (List)</i>							
Utilities - Elec./Gas/Telephone	512,000	1,052,800					1,564,800
Repairs, Maintenance, System Expenses	2,071,300	1,252,000					3,323,300
Vehicle Expenses	198,550	464,850					663,400
Insurance	180,200	180,200					360,400
Miscellaneous COPS*	91,000	162,000					253,000
Total COPS - Other	3,053,050	3,111,850	-	-	-	-	6,164,900
Total Cost of Providing Services	5,348,550	6,821,150	-	-	-	-	12,169,700
Total Principal Payments on Debt Service in Lieu of Depreciation	75,297	2,034,880	-	-	-	-	2,110,177
Total Operating Appropriations	6,339,932	9,809,615	-	-	-	-	16,149,547
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	614,724	242,179	-	-	-	-	856,903
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	315,000	484,000					799,000
Other Reserves							-
Total Non-Operating Appropriations	929,724	726,179	-	-	-	-	1,655,903
TOTAL APPROPRIATIONS	7,269,656	10,535,794	-	-	-	-	17,805,450
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,269,656	10,535,794	-	-	-	-	17,805,450
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	315,000	484,000	-	-	-	-	799,000
Other							-
Total Unrestricted Net Position Utilized	315,000	484,000	-	-	-	-	799,000
TOTAL NET APPROPRIATIONS	\$ 6,954,656	\$ 10,051,794	\$ -	\$ -	\$ -	\$ -	\$ 17,006,450

* 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 \$ 316,996.60 \$ 490,480.75 \$ - \$ - \$ - \$ - \$ 807,477.35

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Evesham Municipal Utilities Authority

FY 2022 Adopted Budget

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
Employer P/R Tax Exp - Admin Fringe	43,500.00	28,000.00				
Health Insurance - Admin Fringe	44,500.00	44,500.00				
Dental Insurance - Admin Fringe	3,000.00	3,000.00				
Disability Insurance - Admin Frinte	2,000.00	2,000.00				
Admin Fees - FSA- Admin Fringe	500.00	500.00				
Trustee Fees - Admin Other	20,000.00	45,000.00				
Audit Fees - Admin Other	39,000.00	39,000.00				
Legal Fees - Admin Other	90,000.00	90,000.00				
Engineer Fees - Admin Other	20,000.00	58,000.00				
Cellular Lease Fees - Admin Other	20,000.00	5,000.00				
RMC Fees - Admin Other	10,000.00	10,000.00				
Office Supplies - Admin Other	26,000.00	26,000.00				
Bank Fees - Admin Other	3,000.00	3,000.00				
Postage - Admin Oher	30,000.00	30,000.00				
Rent - Admin Other	41,000.00	41,000.00				
Office Maintenance - Admin Other	132,000.00	132,000.00				
Dues & Subscriptions - Admin Other	8,000.00	8,000.00				
Education/Training - Admin Other	35,000.00	40,000.00				
GIS - Admin Other	10,000.00	10,000.00				
Employer P/R Tax Exp - COS Fringe	124,000.00	195,000.00				
Health Insurance - COS Fringe	392,500.00	589,500.00				
Dental Insurance - COS Fringe	24,700.00	38,700.00				
Disability Insurance - COS Fringe	12,200.00	16,200.00				
Pension Appropriation - COS Fringe	165,000.00	385,000.00				
Employee Physicals-COS Fringe	5,000.00	9,000.00				
Employee Drug Testing - COS Fringe	2,600.00	5,400.00				
Electric/Gas- COS - Other	450,000.00	925,000.00				
Telephone/Communications - COS -	62,000.00	127,800.00				
Vehicle Unleaded Gasoline - COS-Oth	27,000.00	63,000.00				
Vehicle Diesel Gasoline - COS-Other	12,000.00	26,000.00				
Vehicle Parts/Supplies - COS - Other	1,700.00	3,500.00				
Vehicle Registration - COS - Other	800.00	1,000.00				
Vehicle Repairs - COS - Other	32,000.00	66,000.00				
Vehicle Oil/Supplies - COS - Other	3,000.00	6,500.00				
Vehicle Lease - COS - Other	122,050.00	298,850.00				
System Parts/Supplies - COS - Other	52,000.00	46,000.00				
Lab Supplies - COS - Other	9,500.00	26,000.00				
Building/Grounds - COS - Other	25,300.00	42,000.00				
Tools - COS - Other	15,000.00	21,000.00				
System Repair - COS - Other	77,000.00	140,000.00				

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Evesham Municipal Utilities Authority

FY 2022 Adopted Budget

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
Lab Equipment Rpr - COS - Other	2,500.00	6,500.00				
Equipment/Instrument Rpr-COS-Oth	17,500.00	39,500.00				
Equipment Maint. Contracts - COS-O	7,000.00	7,000.00				
Chlorine - COS - Other	14,500.00					
Phosphates - COS - Other	35,000.00					
Sodium Hypochlorite - COS - Other	9,000.00	46,000.00				
Sodium Hydroxide - COS - Other	7,500.00					
Filter Press Polymers - COS - Other	65,000.00					
Calcium Hypochlorite - COS - Other	1,000.00					
Aluminum Sulfate - COS - Other	16,000.00					
Sodium Bisulfite - COS - Other	43,000.00					
Sulfuric Acid - COS - Other	25,000.00					
Supp. Carbon Source - COS - Other	40,000.00					
Ferrous Sulfate Odophous - COS-Oth	24,000.00					
Misc Chemicals - COS - Other	3,000.00	11,000.00				
Water Testing - COS - Other	74,000.00					
Wastewater Testing - COS - Other		36,000.00				
Sludge Removal - COS - Other		537,000.00				
Bulk Water Purchase - COS - Other	1,665,000.00					
State Fees - COS - Other	57,500.00	71,000.00				
Blanket Insurance - COS - Other	180,200.00	180,200.00				
Employee Uniforms - COS - Other	19,000.00	40,000.00				
Safety/PPE Equipment - COS - Other	10,000.00	24,000.00				
Safety Training - COS -Other	4,500.00	11,500.00				
Calendar - COS - Other	4,700.00	10,800.00				
Consumer Confidence Rpt - COS-Oth	4,000.00					
Publicity - COS - Other	4,300.00	9,200.00				
Advertising - COS - Other	2,700.00	6,400.00				
Employee Appreciation - COS - Othe	2,700.00	5,700.00				
Misc. Expenses - COS - Other	600.00	1,400.00				
One Call Service - COS - Other	3,500.00	7,000.00				
Education/ Training - COS - Other	30,000.00	37,500.00				
Dues/Subscriptions - COS - Other	5,000.00	8,500.00				

Debt Service Schedule - Principal

Evesham Municipal Utilities Authority

If Authority has no debt, check this box:

				Fiscal Year Ending in						
	Date of Local Finance Board Approval	FY 2022 Adopted Budget	FY 2023 Proposed Budget	2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
Water										
Bonds - Series 2019	8/22/2019		\$ 325,000	\$ 345,000	\$ 360,000	\$ 380,000	\$ 400,000	\$ 420,000	\$ 14,000,000	\$ 16,230,000
NJIB - 2021	N/A	75,297	48,200	48,198	48,198	53,198	53,198	58,198	1,424,264	1,733,452
Total Principal		75,297	373,200	393,198	408,198	433,198	453,198	478,198	15,424,264	17,963,452
Sewer										
Bonds - Series 2011	7/13/2011	945,000	100,000	100,000	100,000	145,000				445,000
NJEIT - 2006 & 2008	7/12/2006	793,785	809,065	827,875	854,465	830,065	100,000	105,000	-	3,526,470
NJEIT - 2010 & 2014	7/8/2010	242,914	247,916	247,914	252,914	257,914	257,912	262,912	1,138,945	2,666,427
NJIB - 2021	N/A	53,181	30,779	35,779	35,779	35,779	35,779	35,779	950,187	1,159,860
Total Principal		2,034,880	1,187,760	1,211,568	1,243,158	1,268,758	393,691	403,691	2,089,132	7,797,757
Operation #3										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #4										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 2,110,177	\$ 1,560,960	\$ 1,604,765	\$ 1,651,356	\$ 1,701,956	\$ 846,889	\$ 881,889	\$ 17,513,396	\$ 25,761,209

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

	<i>Moody's</i>	<i>Fitch</i>	<i>Standard & Poors</i>
Bond Rating	Aa3		
Year of Last Rating	2021		

Debt Service Schedule - Interest

Evesham Municipal Utilities Authority

If Authority has no debt, check this box:

<i>Fiscal Year Ending in</i>										
	FY 2022 Adopted Budget	FY 2023 Proposed Budget	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding	
<i>Water</i>										
Bonds - Series 2019	\$ 601,050	\$ 601,050	\$ 584,800	\$ 567,550	\$ 549,550	\$ 530,550	\$ 510,550	\$ 5,558,250	\$ 8,902,300	
NJIB - 2021	13,674	28,590	26,400	24,260	22,173	19,912	17,723	125,563	264,621	
Total Interest Payments	614,724	629,640	611,200	591,810	571,723	550,462	528,273	5,683,813	9,166,921	
<i>Sewer</i>										
Bonds - Series 2011	63,170	15,915	12,540	9,038	5,438				42,931	
NJEIT - 2006 & 2008	118,540	99,290	78,950	55,200	33,275	10,250	5,250		282,215	
NJEIT - 2010 & 2014	31,425	28,325	24,975	21,625	19,225	16,725	14,125	33,990	158,990	
NJIB - 2021	29,044	16,675	16,175	15,425	14,675	13,925	13,175	140,515	230,565	
Total Interest Payments	242,179	160,205	132,640	101,288	72,613	40,900	32,550	174,505	714,701	
<i>Operation #3</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<i>Operation #4</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<i>Operation #5</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<i>Operation #6</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OPERATIONS	\$ 856,903	\$ 789,845	\$ 743,840	\$ 693,098	\$ 644,336	\$ 591,362	\$ 560,823	\$ 5,858,318	\$ 9,881,622	

Net Position Reconciliation

Evesham Municipal Utilities Authority

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

FY 2023 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 14,159,432	\$ 39,591,556					\$ 53,750,988
Less: Invested in Capital Assets, Net of Related Debt (1)	10,801,673	22,976,520					33,778,193
Less: Restricted for Debt Service Reserve (1)	675,233	1,506,864					2,182,097
Less: Other Restricted Net Position (1)	2,091,159	2,887,434					4,978,593
Total Unrestricted Net Position (1)	591,367	12,220,738	-	-	-	-	12,812,105
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	3,241,404	6,019,749					9,261,153
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	470,870	874,474					1,345,344
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	4,303,641	19,114,961	-	-	-	-	23,418,602
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	2,366,000	5,938,000	-	-	-	-	8,304,000
Appropriation to Municipality/County (3)	347,000	456,000	-	-	-	-	803,000
Total Unrestricted Net Position Utilized in Proposed Budget	2,713,000	6,394,000	-	-	-	-	9,107,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,590,641	\$ 12,720,961	\$ -	\$ -	\$ -	\$ -	\$ 14,311,602

(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 \$ 346,961 \$ 456,279 \$ - \$ - \$ - \$ - \$ 803,240

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

2023

Evesham Municipal Utilities Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Evesham 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 Evesham Municipal Utilities Authority, on April 6, 2022.

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

Officer's Signature:	khunter@eveshammua.com
Name:	Krystal Hunter
Title:	Assistant Secretary
Address:	100 Sharp Road, Marlton, NJ 08053
Phone Number:	(856) 983-1878
Fax Number:	(856) 983-9145
E-mail Address:	khunter@eveshammua.com

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Evesham 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

Yes

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

Yes

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

The Authority intends to obtain financing from the NJ Infrastructure Bank (I-Bank) program or, if I-Bank funding is not readily available due to low rank on their priority list, the Authority will pursue Revenue Bonds, to finance its major capital improvement projects. The Authority is continuing to evaluate its financial model to determine the impact on rates, both short and long term. The Authority will continue to investigate other financing sources such as grants.

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

N/A - 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.

N/A - none

Proposed Capital Budget

Evesham 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
Water						
Wells, Detention Tank & Buildings	\$ 650,000	\$ 650,000				
Water Towers	250,000	250,000				
Main Replacement, Hydrants & Meter	7,360,000	850,000				
Other - Vehicles, Studies, Equipment	616,000	616,000				
Total	8,876,000	2,366,000	-	6,510,000	-	-
Sewer						
Computer & Software Upgrades	35,000	\$ 35,000				
Lift Station & Plant Rehabilitation	3,490,000	3,490,000				
Main Rehabilitation/Repairs	2,110,000	2,110,000				
Other-HVAC, Studies, Equip. & Vehicle	303,000	303,000				
Total	5,938,000	5,938,000	-	-	-	-
Operation #3						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #4						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #5						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #6						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 14,814,000	\$ 8,304,000	\$ -	\$ 6,510,000	\$ -	\$ -

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

Evesham Municipal Utilities Authority
For the Period: July 01, 2022 to June 30, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2023	2024	2025	2026	2027	2028
<i>Water</i>							
Wells, Detention Tank & Buildings	\$ 3,775,000	\$ 650,000	\$ 3,125,000				
Water Towers	3,850,000	250,000	600,000	3,000,000			
Main Replacement, Hydrants & Meters	16,940,000	7,360,000	4,850,000	2,630,000	1,750,000	350,000	
Other - Vehicles, Studies, Equipment	1,290,500	616,000	229,500	185,000	130,000	130,000	
Total	25,855,500	8,876,000	8,804,500	5,815,000	1,880,000	480,000	-
<i>Sewer</i>							
Computer & Software Upgrades	35,000	35,000					
Lift Station & Plant Rehabilitation	12,290,000	3,490,000	3,400,000	1,800,000	1,800,000	1,800,000	
Main Rehabilitation/Repairs	3,310,000	2,110,000	300,000	300,000	300,000	300,000	
Other-HVAC, Studies, Equip. & Vehicles	1,072,000	303,000	130,000	282,000	227,000	130,000	
Total	16,707,000	5,938,000	3,830,000	2,382,000	2,327,000	2,230,000	-
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 42,562,500	\$ 14,814,000	\$ 12,634,500	\$ 8,197,000	\$ 4,207,000	\$ 2,710,000	\$ -

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

Evesham Municipal Utilities Authority
For the Period: July 01, 2022 to June 30, 2023

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>						
Wells, Detention Tank & Buildings	\$	3,775,000	\$ 775,000		\$ 3,000,000	
Water Towers		3,850,000	250,000		3,600,000	
Main Replacement, Hydrants & Meters		16,940,000	2,250,000		14,690,000	
Other - Vehicles, Studies, Equipment		1,290,500	1,290,500			
Total		25,855,500	4,565,500	-	21,290,000	-
<i>Sewer</i>						
Computer & Software Upgrades		35,000	\$ 35,000			
Lift Station & Plant Rehabilitation		12,290,000	12,290,000			
Main Rehabilitation/Repairs		3,310,000	3,310,000			
Other-HVAC, Studies, Equip. & Vehicles		1,072,000	1,072,000			
Total		16,707,000	16,707,000	-	-	-
<i>Operation #3</i>						
		-				
		-				
		-				
		-				
Total		-	-	-	-	-
<i>Operation #4</i>						
		-				
		-				
		-				
		-				
Total		-	-	-	-	-
<i>Operation #5</i>						
		-				
		-				
		-				
		-				
Total		-	-	-	-	-
<i>Operation #6</i>						
		-				
		-				
		-				
		-				
Total		-	-	-	-	-
TOTAL		<u>\$ 42,562,500</u>	<u>\$ 21,272,500</u>	<u>\$ -</u>	<u>\$ 21,290,000</u>	<u>\$ - \$ -</u>
Total 5 Year Plan per CB-4		<u>\$ 42,562,500</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.