

Fiscal Year Start Year End Year
 2023 - 2023

Authority Budget of:
Sussex County Utilities Authority

State Filing Year 2023

For the Period: December 1, 2022 to November 30, 2023

www.scmua.org
Authority Web Address



Division of Local Government Services

**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

2023

Sussex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2022 to November 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: _____

2023 PREPARER'S CERTIFICATION

Sussex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2022 to November 30, 2023

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates 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:	Timothy Day
Name:	Timothy Day
Title:	Comptroller / Treasurer
Address:	34 South Route 94 Lafayette, NJ 07848
Phone Number:	973-579-6998
Fax Number:	973-579-7819
E-mail Address:	tday@scmua.org

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying Compliance: Timothy Day
Title of Officer Certifying Compliance: Comptroller / Treasurer
Signature: Timothy Day

2023 APPROVAL CERTIFICATION

Sussex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2022 to November 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 Sussex County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 30, 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:	Thomas Varro
Name:	Thomas Varro
Title:	Executive Director
Address:	34 South Route 94 Lafayette, NJ 07848
Phone Number:	973-579-6998
Fax Number:	973-579-7819
E-mail Address:	tvarro@scmua.org

2022 AUTHORITY BUDGET RESOLUTION

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 30, 2023

WHEREAS, the Annual Budget for Sussex County Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 has been presented before the governing body of the Sussex County Utilities Authority at its open public meeting of November 30, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$21,347,000.00, Total Appropriations including any Accumulated Deficit, if any, of \$22,372,000.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,025,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,329,500.00 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 Sussex County Utilities Authority, at an open public meeting held on November 30, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Sussex County Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 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 Sussex County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 30, 2022.

Andrea Cocula

(Secretary's Signature)

9/21/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ronald Petillo	X			
John Drake	X			
Wayne Dietz	X			
Karl Meyer	X			
Andrea Cocula	X			
Tom Madsen	X			
Robert Dabinett	X			
John Wesley	X			
John Finkeldie	X			

2023 ADOPTION CERTIFICATION

Sussex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2022 to November 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 Sussex County Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on November 30, 2022.

Officer's Signature:	Thomas Varro		
Name:	Thomas Varro		
Title:	Executive Director		
Address:	34 South Route 94 Lafayette, NJ 07848		
Phone Number:	973-579-6698	Fax:	973-579-7819
E-mail address:	tvarro@scmua.org		

2023 ADOPTED BUDGET RESOLUTION

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 30, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Sussex County Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 has been presented for adoption before the governing body of the Sussex County Utilities Authority at its open public meeting of November 30, 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 \$22,372,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$21,347,000.00, and Total Unrestricted Net Position utilized of \$1,025,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,329,500.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Sussex County Utilities Authority at an open public meeting held on November 30, 2022 that the Annual Budget and Capital Budget/Program of the Sussex County Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 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.

Andrea Cocula

(Secretary's Signature)

11/30/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ronald Petillo	x			
John Drake	x			
Wayne Dietz	x			
Karl Meyer	x			
Andrea Cocula	x			
Tom Madsen	x			
Robert Dabinett	x			
John Wesley				x
John Finkeldie	x			

**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 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.

SCMUA's FY2023 Operatin Budgets have been increased due to signficiant increases in non - discretionary expenses. Many budget line items have increased double digit percnetages. The following line items: health, prescription and dental insurance, pension, diesel, gasoline, electricity, administration and haulig & disposal costs. Budgets increased from 6.89% for Solid Waste to 25.47% for Hampton Commons. The main driver for Hampton Commons increase is the NJ DEP mandated Cooper Study at an estimated cost of \$30,000 or 14.1% of the prior year budget. SCMUA was able to reduce othe budget line items and utilize unrestricted net position to still provide rate stablization for the FY2023 budgets.

SCMUA's has increases above 10% for Upper Walkkill, Pualinskill and Hampton Commons Facilaities. The revenues had to increase to off-set the increas in appropriations for Health Insruacne, Pension, Diesel Fuel, Administrative, Debt Service and R&R Contributions.

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 and regional economy in Sussex County has remained stable dispite the high rate of inflation and revenues remain constant.

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

The SCMUA's Upper Walkkill, Solid Waste, Paulinskill and Hampton Commons Facilities proposed FY2023 Annual Budgets include the utilization of \$500,000, \$450,000, \$40,000 and \$35,000 respectivley, Unrestricted Net Position for rate stablization purposes for the System Users.

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 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.)

Not Applicable

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 SCMUA has a deficit in unrestricted undesignated net position of \$15,944,695 related to Pension and OPEB Liability calculation per GASB 68 and 75. SCMUA will continue to pay NJ Division of Pension bills annual assessed to the SCMUA. Over time the increasing amount of annual pension bill being paid will reduce this deficit.

(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

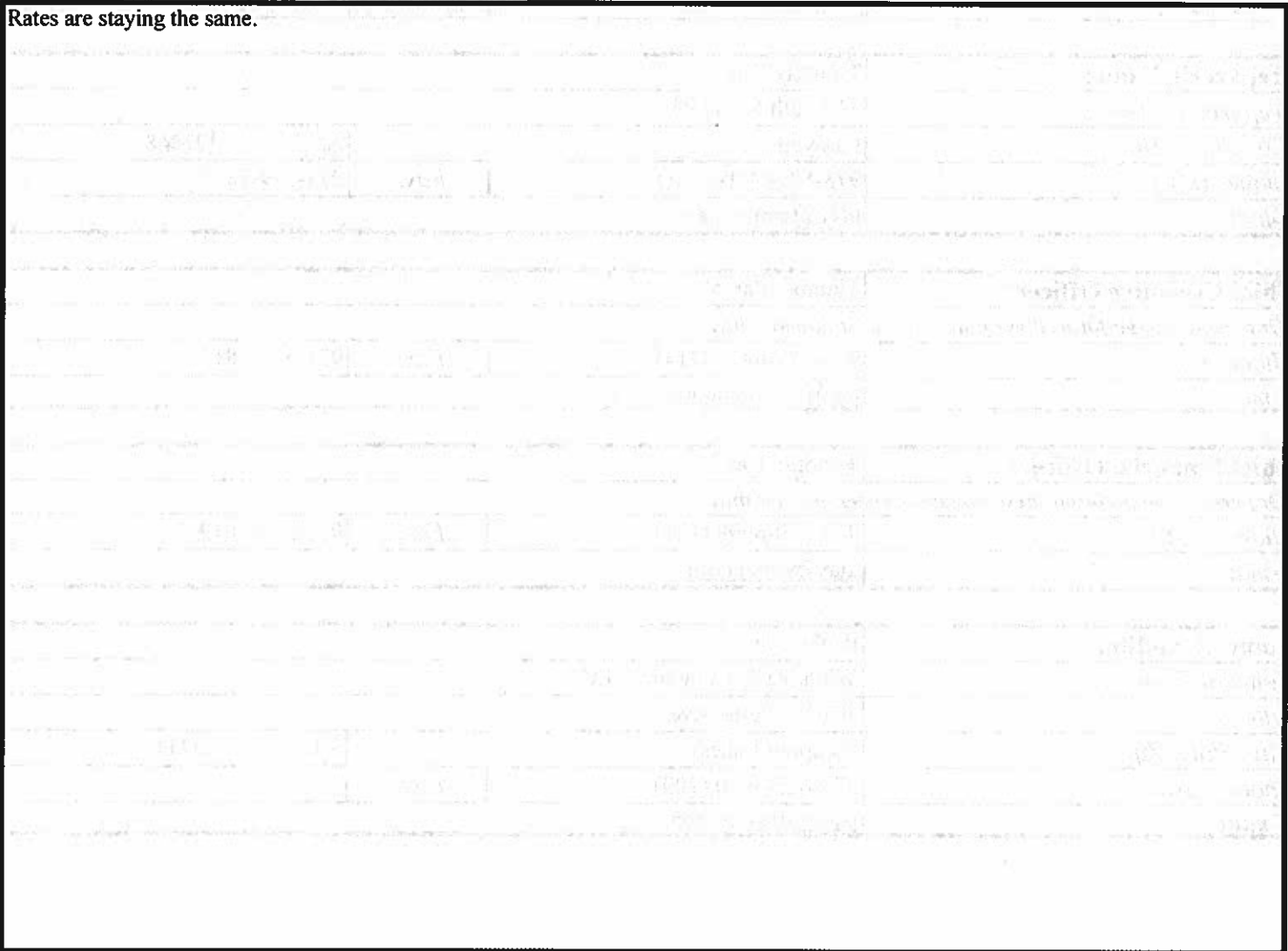
Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 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:	Sussex County Utilities Authority		
Federal ID Number:	22-2272173		
Address:	34 South Route 94		
City, State, Zip:	Lafayette	NJ	07848
Phone: (ext.)	973-579-6998	Fax:	973-579-7819

Preparer's Name:	Timothy Day		
Preparer's Address:	34 South Route 94		
City, State, Zip:	Lafayette	NJ	07848
Phone: (ext.)	973-579-6998 (121)	Fax:	973-579-7819
E-mail:	tday@scmua.org		

Chief Executive Officer*	Thomas Varro		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	973-579-6998 (114)	Fax:	973-579-7819
E-mail:	tvarro@scmua.org		

Chief Financial Officer*	Timothy Day		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	973-579-6998 (121)	Fax:	973-579-7819
E-mail:	tday@scmua.org		

Name of Auditor:	Paul Cuva		
Name of Firm:	Wielkotz & Compnay LLC		
Address:	401 Wanaque Ave		
City, State, Zip:	Pompton Lakes	NJ	07442
Phone: (ext.)	973-835-7900 (209)	Fax:	
E-mail:	pcuva@w-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 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:

94

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

\$ 4,475,374.12

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

9

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

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

0

(Maximum is 2)

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

Yes

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

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

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

No

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

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

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

No

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

No

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

No

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

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

No

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

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 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	No
b. Travel for companions	No
c. Tax indemnification and gross-up payments	No
d. Discretionary spending account	No
e. Housing allowance or residence for personal use	No
f. Payments for business use of personal residence	No
g. Vehicle/auto allowance or vehicle for personal use	No
h. Health or social club dues or initiation fees	No
i. Personal services (i.e. maid, chauffeur, chef)	No

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

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

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

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No

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

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No

If "yes", provide explanation including amount paid.

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

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 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)

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 30, 2023

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

SCMUA provided travel expenses for Thomas Varro, Karl Meyer and Joseph Sesto to attend conferenes during FY2022.

Thomas Varro - SWANA Conference expenses for mileage reimbursment, meals & hotel - \$423.27.

Joesph Sesto - NY Solid Waste & Recyling Conference exepnses for mileage reimbursment, meals, hotel & conference - \$1,624.84

Joseph Sesto - PE License Renewal Course expense for airfare & course \$179.00.

Karl Meyer - NJLOM Coneference expenses for mileage reimbursement & meals - \$358.72.

SCMUA's compensation process is as follows: all employees review written performance evaluation. The annual increase are detemrined based on these reviews. The Executive Director provides recommendation of increase fpr Chief Engineer & Comptroller to Commissioners for approval.. The Executive Director's compensation and annual increase is detemrined the Board of Commissioners.

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

Sussex County Utilities Authority

FISCAL YEAR: December 01, 2022 to November 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.

Sussex County Utilities Authority
For the Period December 01, 2022 to November 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	Former Highest Compensated Key Employee Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)						
1	Thomas Varro	Executive Director	40+	X	X	\$ 177,751.00	N/A	\$	\$	\$ 23,939.00	\$ 201,690.00			
2	Joseph Sesto	Chief Engineer	40+	X	X	\$ 134,800.00	N/A	\$	\$	-	\$ 134,800.00			
3	Timothy Day	Comptroller / Treasurer	40+		x	\$ 123,516.00	N/A	\$	\$	\$ 11,484.00	\$ 135,000.00			
4	Ron Petillo	Chairman	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$ 23,939.00	\$ 27,639.00			
5	John Drake	Vice Chairman	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$	\$ 3,700.00			
6	Andrea Cocula	Secretary	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$ 33,394.00	\$ 37,094.00			
7	Wayne Dietz	Commissioner	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$	\$ 3,700.00			
8	Thomas Madsen	Commissioner	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$	\$ 3,700.00			
9	Karl Meyer	Commissioner	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$ 23,939.00	\$ 27,639.00			
10	John Westley	Commissioner	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$	\$ 3,700.00			
11	John Finkeldie	Commissioner	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$	\$ 3,700.00			
12	Robert Dabinett	Commissioner	2 Mtg/Month	X		\$ 3,700.00		\$	\$	\$	\$ 3,700.00			
13														
14														
15														
16														
17														
18														
19														
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25														
26														
27														
28														
29														
30														
31														
32														
33														
34														
35														
Total:											\$ 469,367.00	\$ -	\$ 116,695.00	\$ 586,062.00

Schedule of Health Benefits - Detailed Cost Analysis

Sussex County Utilities Authority

For the Period: December 01, 2022 to November 30, 2023

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee 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	18	14,362.80	17	11,969.00	203,473.00	55,057.40	27.1%
Parent & Child	4	25,710.00	4	21,425.00	85,700.00	17,140.00	20.0%
Employee & Spouse (or Partner)	16	28,725.60	16	23,938.00	383,008.00	76,601.60	20.0%
Family	19	40,072.80	18	33,394.00	601,092.00	160,291.20	26.7%
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal	57	1,582,363.20	55	1,273,273.00	1,273,273.00	309,090.20	24.3%
Commissioners - Health Benefits - Annual Cost							
Single Coverage		14,362.80		11,969.00			
Parent & Child		25,710.00		21,425.00			
Employee & Spouse (or Partner)	3	28,725.60	3	23,938.00	71,814.00	14,362.80	20.0%
Family		40,072.80		33,394.00			
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal	3	86,177	3	33,394.00	71,814.00	14,362.80	20.0%
Retirees - Health Benefits - Annual Cost							
Single Coverage	17	11,044.80	17	9,204.00	156,468.00	31,293.60	20.0%
Parent & Child	1	13,761.60	1	11,468.00	11,468.00	2,293.60	20.0%
Employee & Spouse (or Partner)	18	19,569.60	18	16,308.00	293,544.00	58,708.80	20.0%
Family	4	29,480.40	4	24,567.00	98,268.00	19,653.60	20.0%
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal	40	671,697.60	40	559,748.00	559,748.00	111,949.60	20.0%
GRAND TOTAL	100	2,340,237.60	98	1,904,835.00	1,904,835.00	435,402.60	22.9%

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

Sussex County Utilities Authority
 For the Period: December 01, 2022 to November 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 per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at per most recent audit (this page only)					

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

Sussex County Utilities Authority
 For the Period: December 01, 2022 to November 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 per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$			

Sussex County Utilities Authority
For the Period: December 01, 2022 to November 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 per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at per most recent audit (all pages)		<u>\$ 756,035.78</u>			

Schedule of Shared Service Agreements

Sussex County Utilities Authority
 For the Period: December 01, 2022 to November 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.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement		Amount to be Received by/	
				Effective Date	Agreement End Date	Paid from	Authority
SCMUA	Various Municipalities	Certified Recycling Coordinator		Annually		\$	3,500
SCMUA	County of Sussex	Solid Waste Enforcement		7/1/2015	7/22/2025	\$	55,000
SCMUA	County of Sussex	Sewage Treatment Plant O&M		1/1/1985	n/a	\$	35,000
Statewide Insurance Fund	SCMUA	Insurance Worker Comp./All Lines		1/1/2021	12/31/2023		
Morris County Coop Purchasing	SCMUA	Coop Purchasing Program		Annually			
County of Sussex	SCMUA	GIS Services		Annually			
Bergen County Coop Purchasing	SCMUA	Coop Purchasing Program		1/1/2020	12/31/2024		
Somerset County Coop Purchasing	SCMUA	Coop Purchasing Program		1/1/2020	12/31/2024		
ESCNJ (Middlesex Coop)	SCMUA	Coop Purchasing Program		2/1/2020	1/31/2025		
Passaic County Coop Purchasing	SCMUA	Coop Purchasing Program		6/1/2021	5/31/2026		
Union County Coop Purchasing	SCMUA	Coop Purchasing Program		6/1/2021	5/31/2026		
North Jersey Wastewater Coop	SCMUA	Coop Purchasing Program		Annually			

**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Sussex County Utilities Authority
For the Period: December 01, 2022 to November 30, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Walkkill Facility	Solid Waste Facility	Paulinskill Facility	Commons Facility	Walkkill Watershed	Operation #6	Total All Operations	Total All Operations		
							Total All Operations	All Operations		
REVENUES										
Total Operating Revenues	\$ 8,897,000	\$ 11,430,000	\$ 684,500	\$ 230,000	\$ -	\$ -	\$ 21,241,500	\$ 18,703,900	\$ 2,537,600	13.6%
Total Non-Operating Revenues	41,000	352,000	41,500	36,000	660,000	-	1,130,500	1,334,200	(203,700)	-15.3%
Total Anticipated Revenues	8,938,000	11,782,000	726,000	266,000	660,000	-	22,372,000	20,038,100	2,333,900	11.6%
APPROPRIATIONS										
Total Administration	799,800	799,800	59,520	48,360	24,000	-	1,731,480	1,460,000	271,480	18.6%
Total Cost of Providing Services	4,996,560	9,049,300	277,980	167,640	636,000	-	15,127,480	13,153,600	1,973,880	15.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,528,940	1,006,500	135,000	-	-	-	2,670,440	2,402,200	268,240	11.2%
Total Operating Appropriations	7,325,300	10,855,600	472,500	216,000	660,000	-	19,529,400	17,015,800	2,513,600	14.8%
Total Interest Payments on Debt	1,512,700	726,400	183,500	-	-	-	2,422,600	1,678,300	744,300	44.3%
Total Other Non-Operating Appropriations	100,000	200,000	70,000	50,000	-	-	420,000	1,344,000	(924,000)	-68.8%
Total Non-Operating Appropriations	1,612,700	926,400	253,500	50,000	-	-	2,842,600	3,022,300	(179,700)	-5.9%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	8,938,000	11,782,000	726,000	266,000	660,000	-	22,372,000	20,038,100	2,333,900	11.6%
Less: Total Unrestricted Net Position Utilized	500,000	450,000	40,000	35,000	-	-	1,025,000	345,000	680,000	197.1%
Net Total Appropriations	8,438,000	11,332,000	686,000	231,000	660,000	-	21,347,000	19,693,100	1,653,900	8.4%
ANTICIPATED SURPLUS (DEFICIT)	\$ 500,000	\$ 450,000	\$ 40,000	\$ 35,000	\$ -	\$ -	\$ 1,025,000	\$ 345,000	\$ 680,000	197.1%

Revenue Schedule

Sussex County Utilities Authority
For the Period: December 01, 2022 to November 30, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Upper Walkkill Facility	Solid Waste Facility	Paulinskill Facility	Commons Facility	Walkkill Watershed	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	6,558,500	11,430,000	674,500	230,000		\$ 18,893,000	\$ 17,034,400	\$ 1,858,600	10.9%	
Business/Commercial						-	-	-	#DIV/0!	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Service Charges	6,558,500	11,430,000	674,500	230,000		18,893,000	17,034,400	1,858,600	10.9%	
<i>Connection Fees</i>										
Residential	210,000		10,000			220,000	204,000	16,000	7.8%	
Business/Commercial						-	-	-	#DIV/0!	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Connection Fees	210,000		10,000			220,000	204,000	16,000	7.8%	
<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>										
UW Other Operating Revenue	2,128,500					2,128,500	1,465,500	663,000	45.2%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Total Other Revenue	2,128,500					2,128,500	1,465,500	663,000	45.2%	
Total Operating Revenues	8,897,000	11,430,000	684,500	230,000		21,241,500	18,703,900	2,537,600	13.6%	
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
UW / SW Other Non Operating Revenue	16,000		40,000	35,000		91,000	16,000	75,000	468.8%	
NJDEP REA Grant		162,000				162,000	128,000	34,000	26.6%	
NJDEP 319 Grant					660,000	660,000	626,700	33,300	5.3%	
LFG Sales/Rent Finance Charges		120,000				120,000	115,000	5,000	4.3%	
						-	345,000	(345,000)	-100.0%	
						-	-	-	#DIV/0!	
Total Other Non-Operating Revenue	16,000	282,000	40,000	35,000	660,000	1,033,000	1,230,700	(197,700)	-16.1%	
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	25,000	70,000	1,500	1,000		97,500	103,500	(6,000)	-5.8%	
Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Interest	25,000	70,000	1,500	1,000		97,500	103,500	(6,000)	-5.8%	
Total Non-Operating Revenues	41,000	352,000	41,500	36,000	660,000	1,130,500	1,334,200	(203,700)	-15.3%	
TOTAL ANTICIPATED REVENUES	\$ 8,938,000	\$ 11,782,000	\$ 726,000	\$ 266,000	\$ 660,000	\$ 22,372,000	\$ 20,038,100	\$ 2,333,900	11.6%	

Prior Year Adopted Revenue Schedule

Sussex County Utilities Authority

FY 2022 Adopted Budget

	Upper Walkkill Facility	Solid Waste Facility	Paulinskill Facility	Commons Facility	Walkkill Watershed	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	5,521,500	10,699,400	623,500	190,000			\$ 17,034,400
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	5,521,500	10,699,400	623,500	190,000	-	-	17,034,400
<i>Connection Fees</i>							
Residential	200,000		4,000				204,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	200,000	-	4,000	-	-	-	204,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
UW Other Operating Revenue	1,465,500						1,465,500
SW Other Operating Revenue							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	1,465,500	-	-	-	-	-	1,465,500
Total Operating Revenues	7,187,000	10,699,400	627,500	190,000	-	-	18,703,900
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
UW / SW Other Non Operating Revenue	16,000						16,000
NJDEP REA Grant		128,000					128,000
NJDEP 319 Grant					626,700		626,700
LFG Sales/Rent Finance Charges		115,000					115,000
Unrestricted Net Assets	300,000		25,000	20,000			345,000
							-
Other Non-Operating Revenues	316,000	243,000	25,000	20,000	626,700	-	1,230,700
<i>Interest on Investments & Deposits</i>							
Interest Earned	20,000	80,000	1,500	2,000			103,500
Penalties							-
Other							-
Total Interest	20,000	80,000	1,500	2,000	-	-	103,500
Total Non-Operating Revenues	336,000	323,000	26,500	22,000	626,700	-	1,334,200
TOTAL ANTICIPATED REVENUES	\$ 7,523,000	\$ 11,022,400	\$ 654,000	\$ 212,000	\$ 626,700	\$ -	\$ 20,038,100

Appropriations Schedule

Sussex County Utilities Authority
For the Period: December 01, 2022 to November 30, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	Proposed vs. Adopted	Proposed vs. Adopted	
	Upper Walkmill Facility	Solid Waste Facility	Paulinskil Facility	Commons Facility	Walkmill Watershed	Operation #6	Total All Operations	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages						\$ -	\$ -	\$ -	#DIV/0!	
Fringe Benefits						-	-	-	#DIV/0!	
Total Administration - Personnel						-	-	-	#DIV/0!	
<i>Administration - Other (List)</i>										
Indirect Administrative Expenses	799,800	799,800	59,520	48,360	24,000	-	1,731,480	1,460,000	271,480	18.6%
Miscellaneous Administration*									#DIV/0!	
Total Administration - Other	799,800	799,800	59,520	48,360	24,000	-	1,731,480	1,460,000	271,480	18.6%
Total Administration	799,800	799,800	59,520	48,360	24,000	-	1,731,480	1,460,000	271,480	18.6%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	\$ 1,315,300	\$ 2,940,000			\$ 263,000		4,518,300	4,228,500	289,800	6.9%
Fringe Benefits	806,500	1,899,500			152,500		2,858,500	2,442,300	416,200	17.0%
Total COPS - Personnel	2,121,800	4,839,500	-	-	415,500	-	7,376,800	6,670,800	706,000	10.6%
<i>Cost of Providing Services - Other (List)</i>										
Providing Services Costs	2,874,760	4,209,800	277,980	167,640	220,500		7,750,680	6,482,800	1,267,880	19.6%
Miscellaneous COPS*									#DIV/0!	
Total COPS - Other	2,874,760	4,209,800	277,980	167,640	220,500	-	7,750,680	6,482,800	1,267,880	19.6%
Total Cost of Providing Services	4,996,560	9,049,300	277,980	167,640	636,000	-	15,127,480	13,153,600	1,973,880	15.0%
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>										
	1,528,940	1,006,500	135,000	-	-	-	2,670,440	2,402,200	268,240	11.2%
Total Operating Appropriations	7,325,300	10,855,600	472,500	216,000	660,000	-	19,529,400	17,015,800	2,513,600	14.8%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	1,512,700	726,400	183,500	-	-	-	2,422,600	1,678,300	744,300	44.3%
Operations & Maintenance Reserve									#DIV/0!	
Renewal & Replacement Reserve	100,000	200,000	70,000	50,000			420,000	829,000	(409,000)	-49.3%
Municipality/County Appropriation									#DIV/0!	
Other Reserves								515,000	(515,000)	-100.0%
Total Non-Operating Appropriations	1,612,700	926,400	253,500	50,000	-	-	2,842,600	3,022,300	(179,700)	-5.9%
TOTAL APPROPRIATIONS	8,938,000	11,782,000	726,000	266,000	660,000	-	22,372,000	20,038,100	2,333,900	11.6%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	8,938,000	11,782,000	726,000	266,000	660,000	-	22,372,000	20,038,100	2,333,900	11.6%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation									#DIV/0!	
Other	500,000	450,000	40,000	35,000			1,025,000	345,000	680,000	197.1%
Total Unrestricted Net Position Utilized	500,000	450,000	40,000	35,000	-	-	1,025,000	345,000	680,000	197.1%
TOTAL NET APPROPRIATIONS	\$ 8,438,000	\$ 11,332,000	\$ 686,000	\$ 231,000	\$ 660,000	\$ -	\$ 21,347,000	\$ 19,693,100	\$ 1,653,900	8.4%

* 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 \$ 366,265.00 \$ 542,780.00 \$ 23,625.00 \$ 10,800.00 \$ 33,000.00 \$ - \$ 976,470.00

AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Sussex County Utilities Authority

For the Period: December 01, 2022 to November 30, 2023

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

Line Item:	Upper Walkkill Facility	Solid Waste Facility	Paulinskill	Hampton	Walkkill	Operation #6

Prior Year Adopted Appropriations Schedule

Sussex County Utilities Authority

FY 2022 Adopted Budget

	Upper Walkkill Facility	Solid Waste Facility	Paulinskill Facility	Commons Facility	Walkkill Watershed	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages							\$ -
Fringe Benefits							-
Total Administration - Personnel							-
<i>Administration - Other (List)</i>							
Indirect Administrative Expenses	667,000	667,000	51,000	51,000	24,000		1,460,000
Miscellaneous Administration*							-
Total Administration - Other	667,000	667,000	51,000	51,000	24,000	-	1,460,000
Total Administration	667,000	667,000	51,000	51,000	24,000	-	1,460,000
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,230,000	2,751,500			247,000		4,228,500
Fringe Benefits	715,000	1,595,500			131,800		2,442,300
Total COPS - Personnel	1,945,000	4,347,000			378,800		6,670,800
<i>Cost of Providing Services - Other (List)</i>							
Providing Services Costs	2,288,900	3,613,500	234,500	122,000	223,900		6,482,800
Miscellaneous COPS*							-
Total COPS - Other	2,288,900	3,613,500	234,500	122,000	223,900	-	6,482,800
Total Cost of Providing Services	4,233,900	7,960,500	234,500	122,000	602,700	-	13,153,600
Total Principal Payments on Debt Service in Lieu of Depreciation	1,324,200	946,500	131,500	-	-	-	2,402,200
Total Operating Appropriations	6,225,100	9,574,000	417,000	173,000	626,700	-	17,015,800
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	1,192,900	298,400	187,000	-	-		1,678,300
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	90,000	650,000	50,000	39,000			829,000
Municipality/County Appropriation							-
Other Reserves	15,000	500,000					515,000
Total Non-Operating Appropriations	1,297,900	1,448,400	237,000	39,000	-	-	3,022,300
TOTAL APPROPRIATIONS	7,523,000	11,022,400	654,000	212,000	626,700	-	20,038,100
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,523,000	11,022,400	654,000	212,000	626,700	-	20,038,100
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	300,000		25,000	20,000			345,000
Total Unrestricted Net Position Utilized	300,000		25,000	20,000			345,000
TOTAL NET APPROPRIATIONS	\$ 7,223,000	\$ 11,022,400	\$ 629,000	\$ 192,000	\$ 626,700	\$ -	\$ 19,693,100

* 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 \$ 311,255.00 \$ 478,700.00 \$ 20,850.00 \$ 8,650.00 \$ 31,335.00 \$ - \$ 850,790.00

Debt Service Schedule - Principal

Sussex County Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	FY 2022 Adopted Budget	FY 2023 Proposed Budget	Fiscal Year Ending in					Total Principal Outstanding	
				2024	2025	2026	2027	2028		Thereafter
Upper Walkkill Facility										
Series 2008 CIB		1,069,200	1,263,940	1,193,500	1,125,500	1,060,300	997,600	937,514	4,695,824	11,274,178
Series 2008 CABS		135,000	140,000	145,000	150,000	155,000	160,000	165,000	530,000	1,445,000
Series 2012 Refunding		120,000	125,000	125,000	130,000	140,000	145,000	150,000	2,090,000	2,905,000
Series 2016 Refunding CIB/CABS		1,324,200	1,528,940	1,463,500	1,405,500	1,355,300	1,302,600	1,252,514	7,315,824	15,624,178
Total Principal										
Solid Waste Facility										
NJIB Series 2018 Fund		676,500	676,500	676,400	676,400	676,400	676,400	365,267		3,070,967
NJIB Series 2018 Loan		210,000	220,000	230,000	240,000	255,000	265,000			1,210,000
Series 2021 Revenue Bonds		60,000	110,000	115,000	120,000	120,000	125,000	130,000	4,595,000	5,315,000
NJIB Series 2023 Loan				90,000	90,000	95,000	95,000	100,000	3,940,000	4,410,000
Total Principal		946,500	1,006,500	1,111,400	1,126,400	1,146,400	850,267	230,000	8,535,000	14,005,967
Paulinskill Facility										
USDA RD Loan		131,500	135,000	138,500	142,100	145,800	149,600	153,500	7,213,354	8,077,854
Total Principal		131,500	135,000	138,500	142,100	145,800	149,600	153,500	7,213,354	8,077,854
Hampton Commons Facility										
N/A										
Total Principal										
Walkkill Watershed										
N/A										
Total Principal										
Operation #6										
Total Principal										
TOTAL PRINCIPAL ALL OPERATIONS		\$ 2,402,200	\$ 2,670,440	\$ 2,713,400	\$ 2,674,000	\$ 2,647,500	\$ 2,302,467	\$ 1,636,014	\$ 23,064,178	\$ 37,707,999

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

Moody's	Fitch
Standard & Poors	
AA+	
2021	

Debt Service Schedule - Interest

Sussex County Utilities Authority

If Authority has no debt, check this box:

	Fiscal Year Ending in						Total Interest Payments Outstanding
	FY 2023 Proposed Budget	2024	2025	2026	2027	2028	
Upper Walkkill Facility							
Series 2008 CIB	\$ 1,026,000	1,427,000	1,494,500	1,559,800	1,622,500	1,682,486	11,599,176
Series 2008 CABS	54,500	44,700	40,100	35,500	30,200	24,782	38,969
Series 2012 Refunding	112,400	102,600	97,600	92,400	86,800	81,000	45,150
Series 2016 Refunding CIB/CABS	1,192,900	1,574,300	1,632,200	1,687,700	1,739,500	1,788,268	11,683,295
Total Interest Payments							\$ 20,741,562
Solid Waste Facility							
NIIB Series 2018 Fund	77,000	55,500	44,000	32,000	19,300	-	217,300
NIIB Series 2018 Loan	221,400	166,600	162,000	157,200	152,400	147,400	1,841,050
Series 2021 Revenue Bonds	490,000	174,115	171,268	168,411	165,384	162,342	1,862,620
NIIB Series 2023 Loan	298,400	396,215	377,268	357,611	337,084	309,742	3,703,670
Total Interest Payments							6,207,990
Paulinskill Facility							
USDA RD Loan	187,000	180,000	176,400	172,700	168,900	164,950	3,574,520
Total Interest Payments							4,620,970
Hampton Commons Facility							
Total Interest Payments	183,500	180,000	176,400	172,700	168,900	164,950	3,574,520
N/A							
Walkkill Watershed							
Total Interest Payments	-	-	-	-	-	-	-
N/A							
Operation #6							
Total Interest Payments	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 2,422,600	\$ 2,150,515	\$ 2,185,868	\$ 2,218,011	\$ 2,245,484	\$ 2,262,960	\$ 18,961,485
							\$ 32,446,923

Net Position Reconciliation

Sussex County Utilities Authority

For the Period: December 01, 2022 to November 30, 2023

FY 2023 Proposed Budget

	Upper Wallkill Facility	Solid Waste Facility	Paulinskill Facility	Commons Facility	Wallkill Watershed	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)							
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ (12,870,574)	\$ 3,095,698	\$ 4,802,254	\$ 400,610	\$ 137,991		\$ (4,434,021)
Less: Restricted for Debt Service Reserve (1)	(14,822,602)	12,976,448	4,257,416	160,003	932		2,572,197
Less: Other Restricted Net Position (1)	3,983,237	4,829,630	96,910				8,909,777
Total Unrestricted Net Position (1)	(2,031,209)	(14,710,380)	447,928	240,607	137,059		(15,915,995)
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution	569,643		25,000	20,000	137,059		751,702
Plus: Accrued Unfunded Pension Liability (1)	3,374,902	6,433,384					9,808,286
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	5,643,207	13,390,088					19,033,295
Plus: Estimated Income (Loss) on Current Year Operations (2)	(300,000)						(300,000)
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	6,117,257	5,113,092	422,928	220,607	-	-	11,873,884
Unrestricted Net Position Utilized to Balance Proposed Budget	500,000	450,000	40,000	35,000			1,025,000
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-			-
Appropriation to Municipality/County (3)	-	-	-	-			-
Total Unrestricted Net Position Utilized in Proposed Budget	500,000	450,000	40,000	35,000			1,025,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 5,617,257	\$ 4,663,092	\$ 382,928	\$ 185,607	\$ -	\$ -	\$ 10,848,884

(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 \$ 366,265 \$ 542,780 \$ 23,625 \$ 10,800 \$ 33,000 \$ - \$ 976,470

(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

Sussex County Utilities Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Sussex County Utilities Authority

(Authority Name)

Fiscal Year: December 01, 2022 to November 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 Sussex County Utilities Authority, on September 21, 2022.

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

Officer's Signature:	Timothy Day
Name:	Timothy Day
Title:	Comptroller / Treasurer
Address:	34 South Route 94 Lafayette, NJ 07848
Phone Number:	973-579-6698
Fax Number:	973-579-7819
E-mail Address:	tday@scmua.org

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Sussex County Utilities Authority

Fiscal Year: December 01, 2022 to November 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).

N/A

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

N/A

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

N/A

Proposed Capital Budget

Sussex County Utilities Authority
For the Period: December 01, 2022 to November 30, 2023

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Upper Walkkill Facility</i>					
Capital Outlays	\$ 250,000			\$ -	\$ 250,000
Renewal & Replacement Fund	160,000		160,000		
Phase II Construction Fund	68,800				68,800
Phase III Construction Fund	-				
Total	478,800	-	160,000	-	318,800
<i>Solid Waste Facility</i>					
Capital Outlays	130,000				\$ 130,000
Renewal & Replacement Fund	1,310,000		1,310,000		
Cell Closure Escrow Account	83,700				83,700
Debt Auhtorized	-				
Total	1,523,700	-	1,310,000	-	213,700
<i>Paulinskill Facility</i>					
Capital Outlays	35,000				\$ 35,000
Renewal & Replacement Fund	40,000		40,000		
	-				
Total	75,000	-	40,000	-	35,000
<i>Hampton Commons Facility</i>					
Capital Outlays	-				\$ -
Renewal & Replacement Fund	67,000		67,000		
	-				
Total	67,000	-	67,000	-	-
<i>Walkkill Watershed</i>					
Capital Outlays	185,000				\$ 185,000
	-				
Total	185,000	-	-	-	185,000
<i>Operation #6</i>					
	-				
Total	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 2,329,500	\$ -	\$ 1,577,000	\$ -	\$ 752,500

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

Sussex County Utilities Authority
For the Period: December 01, 2022 to November 30, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2023	2024	2025	2026	2027	2028
Upper Walkkill Facility							
Capital Outlays	\$ 1,188,000	\$ 250,000	\$ 279,000	\$ 184,000	\$ 147,000	\$ 153,000	\$ 175,000
Renewal & Replacement Fund	2,160,000	160,000	1,100,000	750,000	-	-	150,000
Phase II Construction Fund	379,300	68,800	75,500	77,000	78,500	79,500	-
Phase III Construction Fund	180,000	-	-	180,000	-	-	-
Total	3,907,300	478,800	1,454,500	1,191,000	225,500	232,500	325,000
Solid Waste Facility							
Capital Outlays	410,000	130,000	\$ 170,000	\$ 35,000	\$ 20,000	\$ 20,000	\$ 35,000
Renewal & Replacement Fund	3,630,100	1,310,000	315,000	1,795,100	-	60,000	150,000
Cell Closure Escrow Account	6,509,700	83,700	5,241,000	93,000	895,000	98,000	99,000
Debt Auhtorized	30,500,000	-	30,500,000	-	-	-	-
Total	41,049,800	1,523,700	36,226,000	1,923,100	915,000	178,000	284,000
Paulinskill Facility							
Capital Outlays	45,000	35,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Renewal & Replacement Fund	270,000	40,000	40,000	40,000	45,000	50,000	55,000
Total	315,000	75,000	50,000	40,000	45,000	50,000	55,000
Hampton Commons Facility							
Capital Outlays	250,000	-	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Renewal & Replacement Fund	160,000	67,000	16,000	17,000	18,000	20,000	22,000
Total	410,000	67,000	266,000	17,000	18,000	20,000	22,000
Walkkill Watershed							
Capital Outlays	1,000,000	185,000	\$ 100,000	\$ 140,000	\$ 130,000	\$ 295,000	\$ 150,000
Total	1,000,000	185,000	100,000	140,000	130,000	295,000	150,000
Operation #6							
Total	-	-	-	-	-	-	-
TOTAL	\$ 46,682,100	\$ 2,329,500	\$ 38,096,500	\$ 3,311,100	\$ 1,333,500	\$ 775,500	\$ 836,000

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

Sussex County Utilities Authority

For the Period: December 01, 2022 to November 30, 2023

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Upper Walkkill Facility</i>						
Capital Outlays	\$ 1,188,000					\$ 1,188,000
Renewal & Replacement Fund	2,160,000		2,160,000			
Phase II Construction Fund	379,300					379,300
Phase III Construction Fund	180,000					180,000
Total	3,907,300	-	2,160,000	-	-	1,747,300
<i>Solid Waste Facility</i>						
Capital Outlays	410,000					\$ 410,000
Renewal & Replacement Fund	3,630,100		3,630,100			
Cell Closure Escrow Account	6,509,700					6,509,700
Debt Auhtoirzed	30,500,000			30,500,000		
Total	41,049,800	-	3,630,100	30,500,000	-	6,919,700
<i>Paulinskill Facility</i>						
Capital Outlays	45,000					\$ 45,000
Renewal & Replacement Fund	270,000		270,000			
Total	315,000	-	270,000	-	-	45,000
<i>Hampton Commons Facility</i>						
Capital Outlays	250,000					\$ 250,000
Renewal & Replacement Fund	160,000		160,000			
Total	410,000	-	160,000	-	-	250,000
<i>Walkkill Watershed</i>						
Capital Outlays	1,000,000					\$ 1,000,000
Total	1,000,000	-	-	-	-	1,000,000
<i>Operation #6</i>						
Total	-	-	-	-	-	-
TOTAL	\$ 46,682,100	\$ -	\$ 6,220,100	\$ 30,500,000	\$ -	\$ 9,962,000
Total 5 Year Plan per CB-4	\$ 46,682,100					
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.