

Authority Budget of:

Buena Borough Municipal Utilities Authority

State Filing Year

2022

For the Period:

January 1, 2022

to

December 31, 2022

ADOPTED COPY

Approved

www.BUENABOROUGHMUA.COM

Authority Web Address



Division of Local Government Services

2022 (2022-2022) AUTHORITY BUDGET

Certification Section

2022 (2022-2023)

Buena Borough Municipal Utilities Authority
AUTHORITY BUDGET

FISCAL YEAR: FROM January 1, 2022 TO December 31, 2022

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cvet CPA, RMA Date: 1/19/2022

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. Cvet CPA, RMA Date: 1/18/2022

2022 (2022-2023) PREPARER'S CERTIFICATION

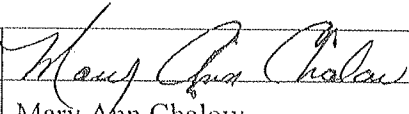
Buena Borough Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

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

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

Preparer's Signature:			
Name:	Mary Ann Chalow		
Title:	Consultant		
Address:	P.O.B. 696 Minotola, NJ 08341		
Phone Number:	856-697-1784	Fax Number:	856-697-1434
E-mail address	c.santore@buenaboroughmua.com		

2022 (2022-2023) APPROVAL CERTIFICATION

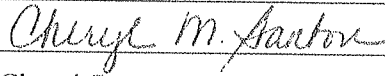
Buena Borough Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Buena Borough Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 22nd day of December 2021.

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

Officer's Signature:			
Name:	Cheryl Santore		
Title:	Secretary/Treasurer		
Address:	PO Box 696 Minotola, NJ 08341-0696		
Phone Number:	856-697-1784	Fax Number:	826-697-1434
E-mail address	c.santore@buenaboroughmua.com		

INTERNET WEBSITE CERTIFICATION

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

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

Name of Officer Certifying compliance
 Title of Officer Certifying compliance
 Signature

Cheryl Santore
 Secretary/Treasurer

Cheryl M. Santore

2022 (2022-2023) AUTHORITY BUDGET RESOLUTION

R-29-2021

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM:
01/01/2022

TO:
12/31/2022

WHEREAS, the Annual Water Budget and Capital Water Budget for the Buena Borough Municipal Utilities Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 has been presented before the governing body of the Buena Borough Municipal Utilities Authority at its open public meeting of December 22, 2021; and

WHEREAS, the Annual Water Budget as introduced reflects Total Revenues of \$743,812., Total Appropriations, including any Accumulated Deficit if any, of \$808,390 and Total Unrestricted Net Position utilized of \$64,578; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$570,962 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0; and

WHEREAS, the Annual Sewer Budget and Capital Sewer Budget for the Buena Borough Municipal Utilities Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 has been presented before the governing body of the Buena Borough Municipal Utilities Authority at its open public meeting of December 22, 2021; and

WHEREAS, the Annual Sewer Budget as introduced reflects Total Revenues of \$1,737,500, Total Appropriations, including any Accumulated Deficit if any, of \$1,895,764 and Total Unrestricted Net Position utilized of \$158,264; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,486,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Buena Borough Municipal Utilities Authority, at an open public meeting held on December 22, 2021 that the Annual Water Budget and Annual Sewer Budget, including all related schedules, and the Capital Water Budget/Program and the Capital Sewer Budget/Program of the Buena Borough Municipal Utilities Authority for the fiscal year beginning, 01/01/2022 and ending, 12/31/2022 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Buena Borough Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on January 26, 2022

Cheryl M. Santon
(Secretary's Signature)

12/22/2021
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
BAKER				✓
DELANO	✓			
FORMISANO	✓			
JOHNSTON	✓			
SANTAGATA	✓			

2022 (2022-2023) ADOPTION CERTIFICATION

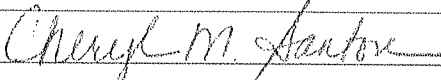
Borough of Buena Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget

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 Borough of Buena Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 26th day of, January, 2022.

Officer's Signature:			
Name:	Cheryl M. Santore		
Title:	Secretary/Treasurer		
Address:	P.O. Box 696, Minotola, NJ 08341-0696		
Phone Number:	856-697-1784	Fax Number:	856-697-1434
E-mail address	c.santore@buenaboroughmua.com		

2022 (2022-2023) ADOPTED BUDGET RESOLUTION

R-5-2022

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

WHEREAS, the Annual Water Budget and Capital Water Budget for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of January 26, 2022; and

WHEREAS, the Annual Water Budget and Capital Water 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 Water Budget as presented for adoption reflects Total Revenues of \$743,812, Total Appropriations, including any Accumulated Deficit, if any, of \$808,390 and Total Unrestricted Net Position utilized of \$64,578; and

WHEREAS, the Capital Water Budget as presented for adoption reflects Total Capital Appropriations of \$570,962 and Total Unrestricted Net Position planned to be utilized of \$0; and

WHEREAS, the Annual Sewer Budget and Capital Sewer Budget for the Borough of Buena Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Borough of Buena Municipal Utilities Authority at its open public meeting of January 26, 2022; and

WHEREAS, the Annual Sewer Budget and Capital Sewer 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 Sewer Budget as presented for adoption reflects Total Revenues of \$1,737,500, Total Appropriations, including any Accumulated Deficit, if any, of \$1,895,764 and Total Unrestricted Net Position utilized of \$158,264; and

WHEREAS, the Capital Sewer Budget as presented for adoption reflects Total Capital Appropriations of \$2,486,500 and Total Unrestricted Net Position planned to be utilized of \$0; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Borough of Buena Municipal Utilities Authority, at an open public meeting held on January 26, 2022 that the Annual Budget and Capital Budget of the Borough of Buena Municipal Utilities Authority for the fiscal year beginning, January 1, 2022 and, ending, December 31, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget 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.

Cheryl M. Santora
(Secretary's Signature)

01/26/2022
(Date)

Governing Body	Recorded Vote
Member:	Aye Nay Abstain Absent
Joseph Santagata, Chairman	✓
Richard Baker, Vice-Chairman	✓
Robert Delano, Member	✓
John Formisano, Member	✓
Jeffery Johnston, Member	✓
Anthony Abriola, Alternate #1	✓

2022 (2022-2023) AUTHORITY BUDGET

Narrative and Information Section

2022 (2022-2023) AUTHORITY BUDGET RESOLUTION

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM:
01/01/2022

TO:
12/31/2022

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

1. Complete a brief statement on the 2022/2022-2023 proposed Annual Budget and make comparison to the 2021/2021-2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The 2022 Budget as introduced is 4.7% higher than the 2021 Adopted Budget. The Increase can mostly be attributed to over-all inflationary increases in budget line items but most significantly in the cost of Insurance (30%) which is claim based, Chemicals (38.9%), Legal Advertisements (30%), and Permit Fees (11.4%) as well as Health Insurance (COPS Fringe Benefits 18.3%) and Educational Expenses (Misc. Admin. 30%) of New Employees hired to replace retired/deceased employees. These increases have been offset to some degree by in reductions in Professional fees (-34.9%) resulting from the elimination of an engineering study included in the 2021 budget and anticipated Repairs & Maintenance (12.1%).

While the Total Anticipated Revenue reflects a slight increase of 1%, the increase in Septage Hauler Fees resulting from increased disposal (33.3%) offsets the anticipated loss in revenues from Residential Connection fees (-60%), Delinquent Penalties (-32.4%), Miscellaneous (-33.3%) which seem to be related directly to COVID

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

COVID-19 and its variants continue to have a significant impact on the local economy as evidenced by the decreases in revenue line items outlined above.

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

During this very difficult economic climate, the Board has opted to utilize Unrestricted Net Position in lieu of increases in rates or fees to balance the 2022 Budget. The Authority is exploring options to reduce reliance on Unrestricted Net Position in future Budgets

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

The Authority continues to negotiate with the Municipality to equitably provide a proportional share of expenditures in the building they share.

5. The proposed budget must not reflect an anticipated deficit from 2022/2022-2023 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

Net deficits resulting from recording Pension and Post Employment Benefits will be included in annual Budgets as necessary.

(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?

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

BOROUGH OF BUENA
MUNICIPAL UTILITIES AUTHORITY

RESOLUTION ADOPTING THE AMENDED SEWER RATE SCHEDULE IN
ACCORDANCE WITH THE SEWER RATE HEARING HELD ON MAY 22, 2019

R-20-2019

WHEREAS, the Borough of Buena Municipal Utilities Authority (hereafter the "Authority") previously adopted a Sewer Rate Schedule in accordance to N.J.S.A. 40:14B-23; and

WHEREAS, since that time the Authority determined the adjustment to the Authority's existing Sewer Rate Schedule was necessary; and

WHEREAS, adoption of an updated Sewer Rate Schedule incorporating the new adjustments were in the best interest of the Authority as well as the taxpayers of the Borough; and

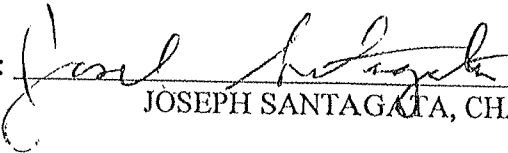
WHEREAS, a Rate Hearing was conducted at 7:00 p.m. on May 22, 2019 at the Borough of Buena Municipal Building located at 616 Central Avenue in Minotola, Atlantic County, New Jersey incorporating the rate adjustment to the Authority's previous sewer rate schedule; and

WHEREAS, the updated sewer rate schedule incorporating the proposed adjustments is in the best interest of the Authority and the taxpayers of the Borough, and was met with no opposition.

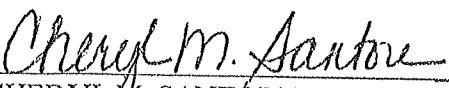
NOW, THEREFORE, BE IT RESOLVED by the Borough of Buena Municipal Utilities Authority as follows;

1. The amended Sewer Rate Schedule that was the primary subject of the rate hearing conducted on May 22, 2019 is now and hereby adopted.
2. The Sewer Rate Schedule as amended is attached to this Resolution.
3. Effective as of June 1, 2019.

BOROUGH OF BUENA MUNICIPAL UTILITIES AUTHORITY

By: 
JOSEPH SANTAGATA, CHAIRMAN

Attest:


CHERYL M. SANTORE, SECRETARY

I, Cheryl M. Santore, Secretary of the Borough of Buena Municipal Utilities Authority, do hereby certify that the foregoing Resolution was adopted at a meeting of the Borough of Buena Municipal Utilities Authority held on May 22, 2019.


CHERYL M. SANTORE, SECRETARY

BOROUGH OF BUENA
MUNICIPAL UTILITIES AUTHORITY

REVISED SCHEDULE OF RATES
TO BE EFFECTIVE JUNE 1, 2019

SCHEDULE I – RESIDENTIAL CLASSIFICATION

A. CHARGES FOR SEWER SERVICE ARE:

1. Annual Rate per Domestic Consumer Unit (DCU): \$ 545.00
2. All residential units shall pay an annual rate of \$545.00, regardless of whether said unit is occupied.

SCHEDULE II

A. FORMULA FOR CUSTOMERS OF BBMUA WHOSE SEWERAGE CHARGES ARE DETERMINED BY FLOW ONLY. (COMMERCIAL CLASSIFICATION)

The sewerage charge for customers billed on the basis of flow shall be determined by taking the average daily potable water flow in gallons, generated by that customer for the preceding quarter, as read by the BBMUA, and divided by a factor of 165 (165 gpd [gallon per day] represents the equivalent value of the daily consumption of the domestic consumer unit). The calculated number of DCU's X \$545.00 annual rate equals the sewerage charge. This formula equals the total charge to the customer. The BBMUA will use the customers' water meter reading to calculate the sewer usage of said customer. The only exception to using the water meter to calculate sewer usage is if there is an approved sewer meter in place. All customers pay a minimum charge of one unit.

B. FORMULA FOR CUSTOMERS OF THE BBMUA WHOSE SEWERAGE CHARGES ARE DETERMINED BY FLOW AND STRENGTH. (Industrial Classification)

The "Industrial" classification will be given to the customers of the BBMUA who are given the industrial classification by New Jersey Department of Environmental Protection.

The sewerage charge for customers of the BBMUA whose charges are determined by both flow and strength shall be based upon the number of actual domestic consumer units subject to the above-mentioned flow formula, times an excess charge, using the strength formula times the current rate for domestic consumer unit. The strength formula shall be:

$$\frac{.40 \times (\text{BOD in ppm})}{(300)} + \frac{.40 \times (\text{TSS in ppm})}{(300)} + \frac{.20 \times (\text{TKN in ppm})}{(40)}$$

In any instance where the application of this formula includes a parameter of less than 300 Mg/L in BOD or less than 300 Mg/L in TSS or less than 40 Mg/L in TKN, the value in the parenthesis of the foregoing formula shall always be equal to a factor of 1.

In all cases where effluent characteristics are shown by actual testing to contain excessively high loadings with respect to parameters other than BOD, TSS or TKN, the BBMUA shall have the right, privilege and ability to expand the foregoing strength factor formula to incorporate these other characteristics in the equation.

Sampling for strength shall be performed by each customer utilizing the services of a certified laboratory in each of the months of February, May, August and November of each calendar year. The results of all tests so taken shall be supplied to the BBMUA within thirty (30) days and shall include analyses of BOD, TSS and TKN, along with such other parameters as the BBMUA shall identify from time to time.

C. FORMULA FOR COMMERCIAL AND INDUSTRIAL CUSTOMERS WHO CHOOSE TO IRRIGATE

If a customer of the BBMUA chooses to irrigate, said customer will have the option to install a second meter so that the calculated amount of irrigation can be deducted from the main meter for sewer usage.

SCHEDULE III

A. THE CHARGE FOR SEPTAGE TREATMENT SHALL BE AS FOLLOWS:

Minimum charge shall be determined by the total gallon capacity of the truck at a rate of \$.07 per gallon.

The septage treatment rate shall be seven cents (\$.07) per gallon.

The above rates shall become effective on June 1, 2019.

SCHEDULE IV

- A. Connection Fee: \$3,500.00
(Not including all state and county utility road
opening permit fees and expenses as may be necessary)
1. Residential = minimum one domestic consumer unit per residence (one domestic consumer unit = 165 gallons per day)
 2. Commercial = Based on the BBMUA's engineers estimate of flow in gallons per day divided by one domestic consumer unit (165 gallons per day)
 3. Industrial = Based on the BBMUA's engineers estimate of flow in gallons per day divided by one domestic consumer unit (165 gallons per day)

The BBMUA reserves the right to adjust the number of commercial and industrial connections if actual flows do not reflect original estimates.

METERED SERVICE RATES

The following shall be the rates at which the water will be furnished, and shall be a minimum charge for each consumer unit of \$254.00 per annum, as follows:

\$63.50 per quarter for the first 15,000 gallons or less.

For each 1,000 gallons or less over the 15,000 gallon minimum there shall be a charge of \$1.50.

For purposes of determining the minimum charge, a consumer unit is defined as a single family dwelling, an apartment, a single condominium, half of a duplex home. Each motel room and/or rented room with bathroom facility attached thereto shall be considered a half consumer unit. For purposes of billing, a commercial enterprise shall be considered as one unit.

The aforesaid metered charge shall include maintenance of meters and any repair or maintenance charges on meters, except for repairs made necessary by gross neglect of the consumer as hereinbefore mentioned.

All water services to a residential dwelling shall be 1 inch and the meter shall be a 3/4 inch meter. The cost of the installation from the curb line to the home with the exception of the meter shall be borne by the consumer.

AUTHORITY CONTACT INFORMATION

2022 (2022-2023)

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

Name of Authority:	Borough of Buena Municipal Utilities Authority		
Federal ID Number:	22-1898770		
Address:	PO Box 696		
City, State, Zip:	Minotola	NJ	083 41
Phone: (ext.)	856-697-1784	Fax:	856-697-14 34

Preparer's Name:	Mary Ann Chalow		
Preparer's Address:	PO Box 696		
City, State, Zip:	Minotola	NJ	083 41
Phone: (ext.)		Fax:	
E-mail:	c.santore@buenaboroughmua.com		

Chief Executive Officer:(1)	N/A		
(1) Or person who performs these functions under another Title			
Phone: (ext.)		Fax:	
E-mail:			

Chief Financial Officer(1)	Cheryl Santore, Secretary/Treasurer		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	856-697-1784	Fax:	856-697-1434
E-mail:	c.santore@buenaboroughmua.com		

Name of Auditor:	Stephen P. Testa, CPA		
Name of Firm:	Romano, Hearing, Testa and Knorr		
Address:	1830 Gallagher Dr. Suite 104		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-692-9100	Fax:	
E-mail:	STesta@RHTServices.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: TO:
01/01/2022 12/31/2022

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2020 or 2021) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 16
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2020 or 2021) Transmittal of Wage and Tax Statements: 714,159.68
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 2 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2021 or 2022 deadline has passed 2021 or 2022) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NOIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).*

For all Union employees, the Authority selects a committee from among its members to meet & negotiate with union officials. When and if necessary, the Board Solicitor will advise members on labor issues. Once an agreement is reached by the negotiating committee and accepted by the Union, a full board vote is held and a contract is prepared & signed.

For non-union employees' salaries and benefits, the Board as a whole reviews a survey of compensation packages offered for similar positions as well as the compensation afforded Union employees and an employment contract is offered.

- 11) Did the Authority pay for meals or catering during the current fiscal year? **NO** If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **NO** If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel no
 - b. Travel for companions no
 - c. Tax indemnification and gross-up payments no
 - d. Discretionary spending account no
 - e. Housing allowance or residence for personal use no
 - f. Payments for business use of personal residence no
 - g. Vehicle/auto allowance or vehicle for personal use no
 - h. Health or social club dues or initiation fees no
 - i. Personal services (i.e.: maid, chauffeur, chef) no
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? yes If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? no If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? no If "yes," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **N/A** If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? NO If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **NO** If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
Borough of Buena Municipal Utilities Authority**

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

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

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

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

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

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

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

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

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

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

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

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

Buena Borough Municipal Utilities Authority																				
For the Period January 1, 2022 to December 31, 2022																				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
Position (Can Check more than 1 Column for each person)				Reportable Compensation from Authority (W-2/ 1099)																
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Key Employee	Highest Compensated Employee	Former	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities				
							Base Salary/ Stipend	Bonus												
1 Santagata, Joseph	Chairman	10	x							\$ 5,280	5,280	NJ Bd of Cosmetology	Member			\$ 5,280	\$	5,480		
2 Baker, Richard	Vice Chairman	3	x							3,700	3,700	None						3,700		
3 Jeffrey Johnston	Member	3	x							3,080	3,080	None						3,080		
4 Formisano, John	Member	3	x							3,080	3,080	Atlantic Cty Bd of Ag	Member	1	0	0		3,080		
5 Delano, Robert	Member	3	x							3,080	3,080	Buena Housing Auth	Member	1	0	0		3,080		
6 Vacant	Alternate #1	3	x								0	None						0		
7 Vacant	Alternate #2		x								0	None						0		
8 Santoro, Cheryl	Secy/Treasurer	40		x						61,360	61,360	None						61,360		
9 Zorzi, Alan	Plant Superintendent	40		x						127,699	127,699	None						127,699		
10										0	0							0		
11										0	0							0		
12										0	0							0		
13										0	0							0		
14										0	0							0		
15										0	0							0		
Total:										\$ 207,279	\$	-	\$	-	\$	-	\$	1,200	\$	208,479

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

Schedule of Health Benefits - Detailed Cost Analysis

Buena Borough Municipal Utilities Authority

If Not Applicable X this box Below

For the Period

January 1, 2022

to

December 31, 2022

Annual Cost													
	# of Covered Members (Medical & Rx)	Estimate per Employee		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)	Annual Cost per Employee	Total Prior year	\$ Increase (Decrease)	% Increase (Decrease)				
		Proposed Budget	Budget										
												Proposed Budget	Budget
Active Employees - Health Benefits - Annual Cost													
Single Coverage	1	\$	11,969	\$	11,969	1	\$	11,744	\$	11,744	\$	225	1.9%
Parent & Child	2		20,991		41,981	2		20,584		41,168		813	2.0%
Employee & Spouse (or Partner)	3		23,262		69,785	2		22,534		45,067		24,718	54.8%
Family	2		32,040		64,081	3		24,910		74,730		(10,649)	-14.3%
Employee Cost Sharing Contribution (enter as negative -)					(27,178)					(22,782)		(4,396)	19.3%
Subtotal	8				150,638	8				149,927		10,711	7.1%
Commissioners - Health Benefits - Annual Cost													
Single Coverage					-					-		-	#DIV/0!
Parent & Child					-					-		-	#DIV/0!
Employee & Spouse (or Partner)					-					-		-	#DIV/0!
Family					-					-		-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)												-	#DIV/0!
Subtotal	0				-	0				-		-	#DIV/0!
Retirees - Health Benefits - Annual Cost													
Single Coverage	4		6896		27,584	4		6,506		26,024		1,560	6.0%
Parent & Child					-					-		-	#DIV/0!
Employee & Spouse (or Partner)	2		8,792		17,584	2		8,209		16,417		1,167	7.1%
Family					-					-		-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)												-	#DIV/0!
Subtotal	6				45,168	6				42,441		2,727	6.4%
GRAND TOTAL													
	14				\$ 205,806	14				\$ 192,368		\$ 13,438	7.0%

Schedule of Accumulated Liability for Compensated Absences

Buena Borough Municipal Utilities Authority

For the Period

January 1, 2022

to

December 31, 2022

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

X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Austino, Debbie	107.38	\$ 7,490			x
Fenselau, Mary	99.75	5,099			x
Santore, Cheryl	61.63	7,994			x
Baals, James	71.75	9,718	x		
Damon, Cy	61.75	7,990	x		
Deliberis, Robert	96.38	12,000	x		
Erber, Jonathan	100	12,000		x	
Harris, James	64.38	8,387	x		
Stiteler, James	22	2,847	x		
Zorzi, Alan	102.5	12,000		x	
FICA		6,543			
Total liability for accumulated compensated absences at beginning of current year		\$ 92,068			

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

Schedule of Shared Service Agreements

Buena Borough Municipal Utilities Authority

December 31, 2022

January 1, 2022

1

For the Period

If No Shared Services X this Box

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

[illegible]

2022 (2022-2023) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

For the Period Buena Borough Municipal Utilities Authority
January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget					FY 2021 Adopted Budget	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
REVENUES								
Total Operating Revenues	\$ 718,512	\$ 1,737,000	\$ -	\$ -	\$ -	\$ 2,455,512	\$ 2,426,280	\$ 29,232 1.2%
Total Non-Operating Revenues	25,300	500	-	-	-	25,800	31,000	(5,200) -16.8%
Total Anticipated Revenues	743,812	1,737,500	-	-	-	2,481,312	2,457,280	24,032 1.0%
APPROPRIATIONS								
Total Administration	219,985	275,485	-	-	-	495,470	524,504	(29,034) -5.5%
Total Cost of Providing Services	498,405	1,288,112	-	-	-	1,786,517	1,689,142	97,375 5.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	68,281	-	-	-	68,281	66,852	1,429 2.1%
Total Operating Appropriations	718,390	1,631,878	-	-	-	2,350,268	2,280,498	69,770 3.1%
Total Interest Payments on Debt	-	63,886	-	-	-	63,886	65,314	(1,428) -2.2%
Total Other Non-Operating Appropriations	90,000	200,000	-	-	-	290,000	290,000	- 0.0%
Total Non-Operating Appropriations	90,000	263,886	-	-	-	353,886	355,314	(1,428) -0.4%
Accumulated Deficit	-	-	-	-	-	-	-	- #DIV/0!
Total Appropriations and Accumulated Deficit	808,390	1,895,764	-	-	-	2,704,154	2,635,812	68,342 2.5%
Less: Total Unrestricted Net Position Utilized	64,578	158,264	-	-	-	222,842	178,532	44,310 24.8%
Net Total Appropriations	743,812	1,737,500	-	-	-	2,481,312	2,457,280	24,032 1.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - #DIV/0!

Revenue Schedule

Buena Borough Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
OPERATING REVENUES										
Service Charges										
Residential	552,000	1,089,510					\$1,641,510	\$ 1,642,000	\$ (490)	0.0%
Business/Commercial	68,000	197,490					265,490	278,000	(12,510)	-4.5%
Industrial	25,000	43,000					68,000	75,000	(7,000)	-9.3%
Intergovernmental							-	-	-	#DIV/0!
Other	70,000						70,000	70,000	-	0.0%
Total Service Charges	715,000	1,330,000	-	-	-	-	2,045,000	2,065,000	(20,000)	-1.0%
Connection Fees										
Residential	1,512	7,000					8,512	21,280	(12,768)	-60.0%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	1,512	7,000	-	-	-	-	8,512	21,280	(12,768)	-60.0%
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Delinquent Penalties	-	25,000					25,000	37,000	(12,000)	-32.4%
Miscellaneous	2,000						2,000	3,000	(1,000)	-33.3%
Septage fees		375,000					375,000	300,000	75,000	25.0%
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue	2,000	400,000	-	-	-	-	402,000	340,000	62,000	18.2%
Total Operating Revenues	718,512	1,737,000	-	-	-	-	2,455,512	2,426,280	29,232	1.2%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Water Tower Rentals	25,000						25,000	25,000	-	0.0%
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	25,000	-	-	-	-	-	25,000	25,000	-	0.0%
Interest on Investments & Deposits (List)										
Interest Earned	300	500					800	6,000	(5,200)	-86.7%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	300	500	-	-	-	-	800	6,000	(5,200)	-86.7%
Total Non-Operating Revenues	25,300	500	-	-	-	-	25,800	31,000	(5,200)	-16.8%
TOTAL ANTICIPATED REVENUES	\$ 743,812	\$ 1,737,500	\$ -	\$ -	\$ -	\$ -	\$ 2,481,312	\$ 2,457,280	\$ 24,032	1.0%

Prior Year Adopted Revenue Schedule

Buena Borough Municipal Utilities Authority

FY 2021 Adopted Budget							
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	552,000	1,090,000					\$ 1,642,000
Business/Commercial	68,000	210,000					278,000
Industrial	25,000	50,000					75,000
Intergovernmental							-
Other	70,000						70,000
Total Service Charges	715,000	1,350,000	-	-	-	-	2,065,000
<i>Connection Fees</i>							
Residential	3,780	17,500					21,280
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	3,780	17,500	-	-	-	-	21,280
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Penalties	12,000	25,000					37,000
Miscellaneous	2,000	1,000					3,000
Septage fees		300,000					300,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	14,000	326,000	-	-	-	-	340,000
Total Operating Revenues	732,780	1,693,500	-	-	-	-	2,426,280
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
WaterTower Rental	25,000						25,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	25,000	-	-	-	-	-	25,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	1,000	5,000					6,000
Penalties							-
Other							-
Total Interest	1,000	5,000	-	-	-	-	6,000
Total Non-Operating Revenues	26,000	5,000	-	-	-	-	31,000
TOTAL ANTICIPATED REVENUES	\$ 758,780	\$ 1,698,500	\$ -	\$ -	\$ -	\$ -	\$ 2,457,280

Appropriations Schedule

Buena Borough Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022

FY 2022 Proposed Budget							FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 72,410	\$ 72,410					\$ 144,820	\$ 155,598	\$ (10,778)	-6.9%
Fringe Benefits	39,075	39,075					78,150	75,906	2,244	3.0%
Total Administration - Personnel	111,485	111,485	-	-	-	-	222,970	231,504	(8,534)	-3.7%
Administration - Other (List)										
Office Expense	33,000	36,000					69,000	66,000	3,000	4.5%
Professional Fees	58,500	90,000					148,500	177,000	(28,500)	-16.1%
Licenses, Fees, Permits	11,000	28,000					39,000	38,000	1,000	2.6%
Legal Advertisements	1,000	2,000					3,000	2,000	1,000	50.0%
Miscellaneous Administration*	5,000	8,000					13,000	10,000	3,000	30.0%
Total Administration - Other	108,500	164,000	-	-	-	-	272,500	293,000	(20,500)	-7.0%
Total Administration	219,985	275,485	-	-	-	-	495,470	524,504	(29,034)	-5.5%
Cost of Providing Services - Personnel										
Salary & Wages	176,910	412,447					589,357	606,382	(17,025)	-2.8%
Fringe Benefits	104,995	245,165					350,160	316,260	33,900	10.7%
Total COPS - Personnel	281,905	657,612	-	-	-	-	939,517	922,642	16,875	1.8%
Cost of Providing Services - Other (List)										
Insurance	20,000	45,000					65,000	57,000	8,000	14.0%
Supplies Testing Monitoring Chemicals	82,500	272,500					355,000	291,500	63,500	21.8%
Repairs & maintenance	20,000	125,000					145,000	171,000	(26,000)	-15.2%
Utilities	92,000	185,000					277,000	241,000	36,000	14.9%
Miscellaneous COPS*	2,000	3,000					5,000	6,000	(1,000)	-16.7%
Total COPS - Other	216,500	630,500	-	-	-	-	847,000	766,500	80,500	10.5%
Total Cost of Providing Services	498,405	1,288,112	-	-	-	-	1,786,517	1,689,142	97,375	5.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	68,281	-	-	-	-	68,281	66,852	1,429	2.1%
Total Operating Appropriations	718,390	1,631,878	-	-	-	-	2,350,268	2,280,498	69,770	3.1%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	-	63,886	-	-	-	-	63,886	65,314	(1,428)	-2.2%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	90,000	200,000					290,000	290,000	-	0.0%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	90,000	263,886	-	-	-	-	353,886	355,314	(1,428)	-0.4%
TOTAL APPROPRIATIONS	808,390	1,895,764	-	-	-	-	2,704,154	2,635,812	68,342	2.6%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	808,390	1,895,764	-	-	-	-	2,704,154	2,635,812	68,342	2.6%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-		-	-	-	-	-	-	-	#DIV/0!
Other	64,578	158,264					222,842	178,532	44,310	24.8%
Total Unrestricted Net Position Utilized	64,578	158,264	-	-	-	-	222,842	178,532	44,310	24.8%
TOTAL NET APPROPRIATIONS	\$ 743,812	\$ 1,737,500	\$ -	\$ -	\$ -	\$ -	\$ 2,481,312	\$ 2,437,280	\$ 24,032	1.0%

* 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 \$ 35,919.50 \$ 81,593.90 \$ - \$ - \$ - \$ - \$ 117,513.40

Prior Year Adopted Appropriations Schedule

Buena Borough Municipal Utilities Authority

FY 2021 Adopted Budget							
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 77,799	\$ 77,799					\$ 155,598
Fringe Benefits	37,953	37,953					75,906
Total Administration - Personnel	115,752	115,752	-	-	-	-	231,504
<i>Administration - Other (List)</i>							
Office Expense	32,000	34,000					66,000
Professional Fees	62,000	115,000					177,000
Licenses, Fees, Permits	10,000	28,000					38,000
Legal Advertisements	1,000	1,000					2,000
Miscellaneous Administration*	5,000	5,000					10,000
Total Administration - Other	110,000	183,000	-	-	-	-	293,000
Total Administration	225,752	298,752	-	-	-	-	524,504
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	181,915	424,467					606,382
Fringe Benefits	91,718	224,542					316,260
Total COPS - Personnel	273,633	649,009	-	-	-	-	922,642
<i>Cost of Providing Services - Other (List)</i>							
Insurance	20,000	37,000					57,000
Supplies Testing Monitoring Chemicals	78,000	213,500					291,500
Repairs & maintenance	26,000	145,000					171,000
Utilities	80,000	161,000					241,000
Miscellaneous COPS*	3,000	3,000					6,000
Total COPS - Other	207,000	559,500	-	-	-	-	766,500
Total Cost of Providing Services	480,633	1,208,509	-	-	-	-	1,689,142
Total Principal Payments on Debt Service in Lieu of Depreciation							
	-	66,852	-	-	-	-	66,852
Total Operating Appropriations	706,385	1,574,113	-	-	-	-	2,280,498
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	-	65,314	-	-	-	-	65,314
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	90,000	200,000					290,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	90,000	265,314	-	-	-	-	355,314
TOTAL APPROPRIATIONS	796,385	1,839,427	-	-	-	-	2,635,812
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	796,385	1,839,427	-	-	-	-	2,635,812
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	37,605	140,927					178,532
Total Unrestricted Net Position Utilized	37,605	140,927	-	-	-	-	178,532
TOTAL NET APPROPRIATIONS	\$ 758,780	\$ 1,698,500	\$ -	\$ -	\$ -	\$ -	\$ 2,457,280

* 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 \$ 35,319.25 \$ 78,705.65 \$ - \$ - \$ - \$ - \$ 114,024.90

Debt Service Schedule - Principal

Buena Borough Municipal Utilities Authority

If Authority has no debt X this box

☐

	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Thereafter	Total Principal Outstanding
			2023	2024	2025	2026	2027		
<i>Water</i>									
Type in Issue Name									\$
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
USDA Series 2013	66,852	68,281	69,739	71,229	72,751	74,305	75,892	2,591,166	3,023,363
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	66,852	68,281	69,739	71,229	72,751	74,305	75,892	2,591,166	3,023,363
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 66,852	\$ 68,281	\$ 69,739	\$ 71,229	\$ 72,751	\$ 74,305	\$ 75,892	\$ 2,591,166	\$ 3,023,363

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

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

Debt Service Schedule - Interest

Buena Borough Municipal Utilities Authority

If Authority has no debt X this box

☐

	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Thereafter	Total Interest Payments Outstanding
			2023	2024	2025	2026	2027		
<i>Water</i>									
Type in Issue Name									\$
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
USDA Series 2013	65,314	63,886	62,427	60,937	59,416	57,861	56,274	778,389	1,139,190
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	65,314	63,886	62,427	60,937	59,416	57,861	56,274	778,389	1,139,190
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>N/A</i>									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>TOTAL INTEREST ALL OPERATIONS</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
	\$ 65,314	\$ 63,886	\$ 62,427	\$ 60,937	\$ 59,416	\$ 57,861	\$ 56,274	\$ 778,389	\$ 1,139,190

Net Position Reconciliation

Buena Borough Municipal Utilities Authority

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

FY 2022 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 872,548	\$ 3,998,901					\$ 4,871,549
Less: Invested in Capital Assets, Net of Related Debt (1)	2,420,473	3,911,923					6,332,396
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	(1,547,825)	86,978	-	-	-	-	(1,460,847)
Less: Designated for Non-Operating Improvements & Repairs	297,738	1,014,812					1,312,550
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	796,048	991,095					1,787,143
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,416,558	1,714,931					3,131,489
Plus: Estimated Income (Loss) on Current Year Operations (2)	61,160	474,909					536,069
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	428,203	2,253,101	-	-	-	-	2,681,304
Unrestricted Net Position Utilized to Balance Proposed Budget	64,578	158,264	-	-	-	-	222,842
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	64,578	158,264	-	-	-	-	222,842
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 363,625	\$ 2,094,837	\$ -	\$ -	\$ -	\$ -	\$ 2,458,462
Last Issued Audit Report (4)							

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County \$ 35,920 \$ 81,594 \$ - \$ - \$ - \$ 117,513

(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.

Buena Borough Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022
Attachment to F-8 Net Position Schedule

Note: The 2020 Audit Report is not yet available. As a result, the amounts utilized are from the DRAFT - UNAUDITED Statement of Net Position, before any GASB 68 or GASB 75 adjustments. There is no affect on unrestricted net position as those amounts would be added back anyway.

	<u>Sewer</u>	<u>Water</u>
Accrued Unfunded Pension Liability Add Back (Based on Prior Year Audit):		
Deferred Outflows Relating to Pensions	\$ (166,956)	\$ (163,476)
Net Pension Liability	832,781	697,994
Deferred Inflows Relating to Pensions	<u>325,270</u>	<u>261,530</u>
	<u>\$ 991,095</u>	<u>\$ 796,048</u>
Accrued Unfunded OPEB Liability Add Back (Based on Prior Year Audit):		
Deferred Outflows Relating to OPEB	\$ (24,521)	\$ (27,177)
Net OPEB Liability	874,706	821,127
Deferred Inflows Relating to OPEB	<u>864,746</u>	<u>622,608</u>
	<u>\$ 1,714,931</u>	<u>\$ 1,416,558</u>

2022 (2022-2023)
Buena Borough
Municipal Utilities
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

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

Borough of Buena Municipal Utilities Authority

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

☒ **X** enter X to the left if this paragraph is applicable

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Buena Borough Municipal Utilities Authority, on the 22nd day of December, 2022

OR

☐ enter X to the left if this paragraph is applicable

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

Officer's Signature:	<i>Cheryl M. Santore</i>		
Name:	Cheryl Santore		
Title:	Secretary/Treasurer		
Address:	PO Box 696, Minotola NJ		
Phone Number:	856-697-1784	Fax Number:	856-697-1434
E-mail address	c.santore@buenaboroughmua.com		

2022 (2022-2023) CAPITAL BUDGET/PROGRAM MESSAGE

Buena Borough Municipal Utilities Authority

FISCAL YEAR: FROM: 1/1/2022 TO: 12/31/2022

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects? Yes
2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority? Yes
3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared? yes
4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources) Rate Increases as necessary
5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan. None
6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan. None

Add additional sheets if necessary.

Proposed Capital Budget

Buena Borough Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>						
Well Rehabs	\$	203,400			\$ 203,400	
Water Meter Replacements		2,500		2,500		
Engineering & Contract Mgt.		37,062			37,062	
Plant & Office Equipment		328,000		28,000	300,000	
Total		570,962	-	30,500	540,462	-
<i>Sewer</i>						
Plant & Office Equipment		1,687,000		\$ 187,000	\$ 1,500,000	
Sewer Lines & Laterals		25,000		25,000		
Equipment Filters		535,000		535,000		
Septage Receiving Station		239,500		239,500		
Total		2,486,500	-	986,500	1,500,000	-
<i>N/A</i>						
Type in Description		-				
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		-	-	-	-	-
<i>N/A</i>						
Type in Description		-				
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		-	-	-	-	-
<i>N/A</i>						
Type in Description		-				
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		-	-	-	-	-
<i>N/A</i>						
Type in Description		-				
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		-	-	-	-	-
<i>N/A</i>						
Type in Description		-				
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 3,057,462	\$ -	\$ 1,017,000	\$ 2,040,462	\$ -

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

Buena Borough Municipal Utilities Authority

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

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Water</i>							
Well Rehabs	\$ 203,400	\$ 203,400					
Water Meter Replacements	452,500	2,500	75,000	91,500	93,750	93,750	96,000
Engineering & Contract Mgt.	336,295	37,062	32,336	215,647	16,875	16,875	17,500
Plant & Office Equipment	1,439,540	328,000	5,000	1,106,540			
Total	2,431,735	570,962	112,336	1,413,687	110,625	110,625	113,500
<i>Sewer</i>							
Plant & Office Equipment	1,812,000	1,687,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Sewer Lines & Laterals	150,000	25,000	25,000	25,000	25,000	25,000	25,000
Equipment Filters	535,000	535,000					
Septage Receiving Station	239,500	239,500					
Total	2,736,500	2,486,500	50,000	50,000	50,000	50,000	50,000
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 5,168,235	\$ 3,057,462	\$ 162,336	\$ 1,463,687	\$ 160,625	\$ 160,625	\$ 163,500

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

Buena Borough Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>						
Well Rehabs	\$	203,400			\$ 203,400	
Water Meter Replacements		452,500		452,500		
Engineering & Contract Mgt.		336,295			336,295	
Plant & Office Equipment		1,111,540			1,111,540	
Total		2,103,735	-	452,500	1,651,235	-
<i>Sewer</i>						
Plant & Office Equipment		1,725,000		\$ 225,000	\$ 1,500,000	
Sewer Lines & Laterals		150,000		150,000		
Equipment Filters		535,000		535,000		
Septage Receiving Station		239,500		239,500		
Total		2,649,500	-	1,149,500	1,500,000	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-		-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-		-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-		-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-		-	-	-	-
TOTAL	\$	4,753,235	\$ -	\$ 1,602,000	\$ 3,151,235	\$ -
Total 5 Year Plan per CB-4	\$	5,168,235				
Balance check		(415,000)	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.