

*Authority Budget of:*

*Adopted*

*Two Rivers Water Reclamation Authority*

State Filing Year

2021

APPROVED COPY

*For the Period:*

*November 1, 2021*

*to*

*October 31, 2022*

[www.trwra.org](http://www.trwra.org)  
Authority Web Address



*Division of Local Government Services*

**2021 (2021-2022) AUTHORITY BUDGET**

**Certification Section**

2021 (2021-2022)

Two Rivers Water Reclamation Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM November 1, 2021 TO October 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. Cwert CPA, RMA Date: 9/15/2021

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 10/22/2021

# 2021 (2021-2022) PREPARER'S CERTIFICATION

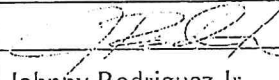
## Two Rivers Water Reclamation Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 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:	Johnny Rodriguez Jr.		
Title:	Financial Manager		
Address:	1 Highland Avenue Monmouth Beach, NJ 07750		
Phone Number:	732-229-8578	Fax Number:	732-870-1442
E-mail address	jrodriguez@trwra.org		

# 2021 (2021-2022) APPROVAL CERTIFICATION


## Two Rivers Water Reclamation Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 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 Two Rivers Water Reclamation Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 17th day of August, 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:	Scott Hartman		
Title:	Secretary		
Address:	1 Highland Avenue Monmouth Beach, NJ 07750		
Phone Number:	732-229-8578	Fax Number:	732-870-1442
E-mail address	shartman@trwra.org		

## INTERNET WEBSITE CERTIFICATION

<b>Authority's Web Address:</b>	www.trwra.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
- 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.

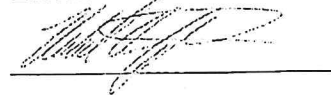
Name of Officer Certifying compliance

Michael Gianforte

Title of Officer Certifying compliance

Executive Director

Signature



# 2021 (2021-2022) AUTHORITY BUDGET

## INTRODUCTION RESOLUTION

### Two Rivers Water Reclamation Authority

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 2022

WHEREAS, the Annual Budget and Capital Budget for the Two Rivers Water Reclamation Authority for the fiscal year beginning, November 1, 2021 and ending, October 31, 2022 has been presented before the governing body of the Two Rivers Water Reclamation Authority at its open public meeting of August 17, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$13,211,220, Total Appropriations, including any Accumulated Deficit if any, of \$11,021,187 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$15,200,700 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$285,000; and

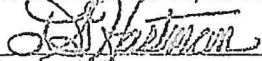
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Two Rivers Water Reclamation Authority, at an open public meeting held on August 17, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Two Rivers Water Reclamation Authority for the fiscal year beginning, November 1, 2021 and ending, October 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 Two Rivers Water Reclamation Authority will consider the Annual Budget and Capital Budget/Program for adoption on October 19, 2021.

  
\_\_\_\_\_  
(Secretary's Signature)

August 17, 2021  
(Date)

Governing Body	Recorded Vote			
Member:	Aye	Nay	Abstain	Absent
	10			2

Note: Fill in the name of each board member and indicate their recorded vote

TWO RIVERS WATER RECLAMATION AUTHORITY  
 2022 BUDGET INTRODUCTION RESOLUTION - VOTE TALLY  
 PAGE

NAME	AYE	NAY	ABSTAIN	ABSENT
<u>BARHAM THOMAS</u>	X			
<u>BERDAHL BARRY</u>	X			
<u>BONFORTE JOHN</u>	X			
<u>CHRISTOPHER GREGORY</u>	X			
<u>HARTMAN, SCOTT</u>	X			
<u>JAEGER, ERIC</u>	X			
<u>MACSTUDY, MICHAEL</u>	X			
<u>MAZZA, JAMES</u>				X
<u>McPEAK, BRIAN</u>				X
<u>PETERS, JONATHAN</u>	X			
<u>SENA, JASON</u>	X			
<u>TOCCI, RICHARD</u>	X			

RESOLUTION NO: 2021-08-64

TITLE: 2022 Authority Budget Introduction for Fiscal Year:  
 From November 1, 2021 to October 31, 2022

DATE: August 17, 2021



# 2021 (2021-2022) ADOPTION CERTIFICATION

## Two Rivers Water Reclamation Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 2022

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Two Rivers Water Reclamation Authority, pursuant to N.J.A.C. 5:31-2.3, on the 19th day of, October, 2021.

Officer's Signature:			
Name:	Scott Hartman		
Title:	Secretary		
Address:	1 Highland Avenue Monmouth Beach, NJ 07750		
Phone Number:	732-229-8578	Fax Number:	732-870-1442
E-mail address	shartman@trwra.org		

# 2021 (2021-2022) AUTHORITY BUDGET

## ADOPTED BUDGET RESOLUTION

### Two Rivers Water Reclamation Authority

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Two Rivers Water Reclamation Authority for the fiscal year beginning November 1, 2021 and ending, October 31, 2022 has been presented for adoption before the governing body of the Two Rivers Water Reclamation Authority at its open public meeting of October 19, 2021; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$13,211,220, Total Appropriations, including any Accumulated Deficit, if any, of \$11,021,187 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$15,200,700 and Total Unrestricted Net Position planned to be utilized of \$285,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Two Rivers Water Reclamation Authority, at an open public meeting held on October 19, 2021 that the Annual Budget and Capital Budget/Program of the Two Rivers Water Reclamation Authority for the fiscal year beginning, November 1, 2021 and, ending, October 31, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

  
\_\_\_\_\_  
(Secretary's Signature)

October 19, 2021  
(Date)

TWO RIVERS WATER RECLAMATION AUTHORITY  
2022 BUDGET ADOPTION RESOLUTION – GOVERNING BODY  
RECORDED VOTE

MEMBER	AYE	NAY	ABSTAIN	ABSENT
<u>BARHAM THOMAS</u>	X			
<u>BERDAHL BARRY</u>	X			
<u>BONFORTE JOHN</u>				X
<u>CHRISTOPHER GREGORY</u>	X			
<u>HARTMAN, SCOTT</u>	X			
<u>JAEGER, ERIC</u>	X			
<u>MACSTUDY, MICHAEL</u>	X			
<u>MAZZA, JAMES</u>				X
<u>McPEAK, BRIAN</u>				X
<u>PETERS, JONATHAN</u>	X			
<u>SENA, JASON</u>				X
<u>TOCCI, RICHARD</u>	X			

RESOLUTION NO: 2021-10-82

TITLE: 2022 Authority Budget Adoption for Fiscal Year:  
From November 1, 2021 to October 31, 2022

DATE: October 19, 2021

**2021 (2021-2022) AUTHORITY BUDGET**

**Narrative and Information Section**

**2021 (2021-2022) AUTHORITY BUDGET MESSAGE &  
ANALYSIS**  
**Two Rivers Water Reclamation Authority**

**AUTHORITY BUDGET**

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 2022

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. See Variance Explanations Attached.
2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues) The State of Development is uncertain due to the Pandemic.
3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered. The total appropriations anticipate no use of Unrestricted Net Position. The Capital budget anticipates the use of \$285,000.
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 2022 Budget anticipates no such fund transfers or shared services.
5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.  
(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded? The Authority's net deficit, resulting from GASB 68 and GASB 75 could be funded with the rate stabilization reserve.

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") The rate schedule is attached. No changes to the Member Town rates are anticipated.

Two Rivers Water Reclamation Authority  
 2021-2022 Budget  
 Budget Variances

<u>Operating Appropriations</u>	<u>2022</u>	<u>2021</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>	<u>Explanations</u>
<i>Administration - Personnel:</i>					
Salary & Wages	708,000.00	540,000.00	168,000.00	31.1%	Salary & Wages Reflect Current Year Charges
Fringe Benefits	213,000.00	255,000.00	(42,000.00)	-16.5%	Fringe Benefits Reflect Current Year Charges
<i>Administration - Other:</i>					
Insurance	180,000.00	220,000.00	(40,000.00)	-18.2%	Insurance Reflects Current Year Charges
Pension	400,000.00	350,000.00	50,000.00	14.3%	Pension Reflects Current Year Charges
<i>Cost of Providing Services - Other:</i>					
Electric	700,000.00	800,000.00	(100,000.00)	-12.5%	Electric Reflects Decreased Usage
Maintenance Lines	250,000.00	425,000.00	(175,000.00)	-41.2%	Capital Project offset these line item expenses
Chemicals	390,000.00	325,000.00	65,000.00	20.0%	Increase is due to an increase in Chemicals Used
Misc. COPS	1,535,650.00	2,080,000.00	(544,350.00)	-26.2%	Misc. COPS Decrease Reflects Current Year Charges

## AUTHORITY CONTACT INFORMATION 2021 (2021-2022)

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

<b>Name of Authority:</b>	Two Rivers Water Reclamation Authority		
<b>Federal ID Number:</b>	22-1865492		
<b>Address:</b>	1 Highland Avenue		
<b>City, State, Zip:</b>	Monmouth Beach	NJ	07750
<b>Phone: (ext.)</b>	732-229-8578	<b>Fax:</b>	732-870-1442

<b>Preparer's Name:</b>	Johnny Rodriguez Jr.		
<b>Preparer's Address:</b>	1 Highland Avenue		
<b>City, State, Zip:</b>	Monmouth Beach	NJ	07750
<b>Phone: (ext.)</b>	732-229-8578	<b>Fax:</b>	732-870-1442
<b>E-mail:</b>	<a href="mailto:jrodriguez@trwra.org">jrodriguez@trwra.org</a>		

<b>Chief Executive Officer:(1)</b>	Michael Gianforte		
(1) Or person who performs these functions under another Title			
<b>Phone: (ext.)</b>	732-229-8578 (Ext. 16)	<b>Fax:</b>	732-870-1442
<b>E-mail:</b>	<a href="mailto:mgianforte@trwra.org">mgianforte@trwra.org</a>		

<b>Chief Financial Officer(1)</b>	Johnny Rodriguez Jr.		
(1) Or person who performs these functions under another Title			
<b>Phone: (ext.)</b>	732-229-8578 (Ext. 15)	<b>Fax:</b>	732-870-1442
<b>E-mail:</b>	<a href="mailto:jrodriguez@trwra.org">jrodriguez@trwra.org</a>		

<b>Name of Auditor:</b>	Michael Andriola		
<b>Name of Firm:</b>	PKF O'Connor Davies		
<b>Address:</b>	20 Commerce Drive, Suite 301		
<b>City, State, Zip:</b>	Cranford	NJ	07016
<b>Phone: (ext.)</b>	908-272-6200	<b>Fax:</b>	908-272-2416
<b>E-mail:</b>	<a href="mailto:mandriola@pkfod.com">mandriola@pkfod.com</a>		



# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Two Rivers Water Reclamation Authority

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 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 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 41
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: \$3,310,140.04
- 3) Provide the number of regular voting members of the governing body: 12 (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: 0 (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, 2020 or 2021 deadline has passed 2020 or 2021) 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).*

- 11) Did the Authority pay for meals or catering during the current fiscal year? Yes If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed. See Attached.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? Yes If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed. See Attached.
- 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? Yes 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.

### **Compensation Determination Process**

Starting salaries are noted in the board agenda at the time of hire, compensation is based on experience in conjunction with compensation data for comparable positions in similarly sized authorities. Contracts are Board approved and thereafter all adjustments are contractual. All hourly and per diem rates of pay are stipulated in Board approved contracts or specific Board motions, if not under a Collective Bargaining Agreement.

Range of Accounts: 01-00-101-442- to 01-00-101-442-  
 Current Period: 11/01/20 to 10/31/21  
 Audit report Type: Standard  
 Note: Transaction Beginning Balance includes all Adds/Changes occurring on or prior to the As of Date  
 \* Transaction is included in Previous and/or Begin Balance  
 En = PO Line Item First Encumbrance Date  
 Include Cap Accounts: Yes As Of: 08/11/21  
 skip Zero Activity: Yes  
 \*\* Transaction is not included in Balance  
 BS = Blanket Control  
 BS = Blanket Sub

Account No	Description	Prior Budget Payable YTD	Adopted Expended YTD	Amended Encumber YTD	Transfers Reimbrsd YTD	Modified Canceled Pd/Chrgd YTD	Balance YTD %Used Unexpended	Trans Amount	Trans Balance	User
01-00-101-442-	ADM - Meeting Expenses	0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
		302.82	302.82	0.00	0.00	0.00	917.18			
			302.82		0.00	302.82				
	Begin Balance: 11/01/20								1,220.00	
	08/10/21 PO 21001155 3 rcvd							302.82-	917.18	MARGARET
	Control: NOC	0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
	Total	302.82	302.82	0.00	0.00	0.00	917.18			
			302.82		0.00	302.82				
	Department: 101	0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
	CAFR: 00	302.82	302.82	0.00	0.00	0.00	917.18			
	Total	0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
		302.82	302.82	0.00	0.00	0.00	917.18			
			302.82		0.00	302.82				

TWO RIVERS WATER RECLAMATION AUTHORITY  
Expenditure Account Status/Transaction Audit Trail

Account No	Description	Prior Budget Payable YTD	Adopted Expended YTD	Amended Encumber YTD	Transfers Reimbursd YTD	Modified Cancelled Pd/Chrgd YTD	Balance YTD %Used Unexpended	Trans Amount	Trans Balance	User
Fund: 01	Budgeted Total	0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
		302.82	302.82	0.00	0.00	0.00	917.18			
Fund: 01	Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00 0			
		0.00	0.00	0.00	0.00	0.00	0.00			
Fund: 01	Total	0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
		302.82	302.82	0.00	0.00	0.00	917.18			
Final Budgeted		0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
		302.82	302.82	0.00	0.00	0.00	917.18			
Final Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00 0			
		0.00	0.00	0.00	0.00	0.00	0.00			
Final Total		0.00	1,220.00	0.00	0.00	1,220.00	917.18 25			
		302.82	302.82	0.00	0.00	0.00	917.18			
			302.82			302.82				

Expenditure Account Status/Transaction Audit Trail Detail

Account Number: 01-00-101-442

Account Description: ADM - Meeting Expenses

<u>Date</u>	<u>PO Number</u>	<u>Description</u>	<u>Amount</u>
8/10/2021	21001155	TRWRA 94 TRWRA Petty Cash - Book Keeper	\$ 302.82

Detail of above Line Item Charged

<u>Date</u>	<u>Description</u>	<u>Amount</u>
6/15/2021	Food for June 2021 Meeting	\$ 167.00
6/15/2021	Pizza for Staff Meeting	\$ 20.26
7/20/2021	Pizza for July 2021 Meeting	\$ 115.56
		<u>\$ 302.82</u>

Range of Accounts: 01-00-101-441- to 01-00-101-441- AS of: 08/11/21  
 Current Period: 11/01/20 to 10/31/21  
 Audit Report Type: Standard  
 Note: Transaction Beginning Balance includes all Adds/Changes occurring on or prior to the AS of Date  
 \* Transaction is included in Previous and/or Begin Balance \*\* Transaction is not included in Balance  
 En = PO Line Item First Encumbrance Date BC = Blanket Control BS = Blanket Sub

Account No	Description	Prior Budget Payable YTD	Adopted Expended YTD	Amended Encumber YTD	Transfers Reimbrsd YTD	Modified Canceled Pd/Chrgd YTD	Balance YTD %Used Unexpended	Trans Amount	Trans Balance	User
01-00-101-441-	ADM - Travel Expenses	0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			
			800.00		0.00	1,643.58				
	Begin Balance: 11/01/20								2,500.00	
11/18/20	PO 20001527 1 Paid Ck 11004 PFR REPLENISHMENT				EZPAS201 EZ PASS		En 11/01/20	200.00-**	2,500.00	MARGARET
01/20/21	PO 21000244 1 Paid Ck 11201 REPLENISHMENT				EZPAS201 EZ PASS		En 01/04/21	200.00-	2,300.00	MARGARET
03/17/21	PO 21000511 1 Paid Ck 11390 REPLENISHMENT				EZPAS201 EZ PASS		En 03/02/21	100.00-	2,200.00	MARGARET
04/21/21	PO 21000632 1 Paid Ck 11477 REPLENISHMENT				EZPAS201 EZ PASS		En 03/31/21	100.00-	2,100.00	MARGARET
05/19/21	PO 21000739 1 Paid Ck 11576 REPLENISHMENT				EZPAS201 EZ PASS		En 04/27/21	300.00-	1,800.00	MARGARET
05/27/21	PO 21000891 1 Open ATR TO CHICAGO				GIANF 14 MICHAEL GIANFORTE			318.80-	1,481.20	MARGARET
05/27/21	PO 21000891 2 Open ROOM IN CHICAGO				GIANF 14 MICHAEL GIANFORTE			524.78-	956.42	MARGARET
08/04/21	PO 21001133 1 Rcvd REPLENISHMENT				EZPAS201 EZ PASS		Rc 08/04/21	100.00-	856.42	MARGARET
Control: NOC	Total	0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			
			800.00		0.00	1,643.58				
Department: 101	ADM Total	0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			
			800.00		0.00	1,643.58				
CAFR: 00	Total	0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			
			800.00		0.00	1,643.58				

Account No	Description	Prior Budget Payable YTD	Adopted Expended YTD	Amended Encumber YTD	Transfers Reimbrsd YTD	Modified Canceled Pd/Chrgd YTD	Balance YTD %Used Unexpended	Trans Amount	Trans Balance	User
Fund: 01	Budgeted Total	0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			
Fund: 01	Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0		
		0.00	0.00	0.00	0.00	0.00	0.00			
Fund: 01	Total	0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			
Final Budgeted		0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			
Final Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0		
		0.00	0.00	0.00	0.00	0.00	0.00			
Final Total		0.00	2,500.00	0.00	0.00	2,500.00	856.42	66		
		100.00	800.00	843.58	0.00	0.00	1,700.00			



SCHEDULE OF CHARGES

Subdivision – Site Plan	
Minor Site Plan	\$25.00
Major Site Plan	\$100.00
Minor Subdivision Plan	\$25.00
Major Subdivision Plan (plus \$10.00/Lot over 15 Lots, Maximum Fee \$250.00)	\$150.00 (Minimum)
Treatment Works Approval (WQM-005, LURP, etc)	\$100.00
Developer's Agreement (If required)	\$500.00
Performance Guarantee	100% of Sewer Improvements
Maintenance Guarantee (Minimum One (1) Year	25% of Sewer Improvements
Engineering Inspection Fee	15% of cost of sewerage facilities up to \$30,000.00; 10% of cost of sewerage facilities between \$30,001.00 to \$50,000.00; 8% of cost of sewerage facilities between \$50,001.00 to \$100,000.00 and 5% of cost of sewerage facilities greater than \$100,001.00.
Connection Fees	\$5,750.00 per unit 11.1, 11.2, 11.4, 11.5, 11.6, 11.7, 11.8, 11.9, 11.10, 11.11, 11.13, 11.14, 11.15, 11.16, 11.17, 11.18
Existing Tap Charge	\$562.50
Disconnection Fee	\$200.00
Reconnection Fee	\$200.00
Sewer Search	\$15.00
Sewer Search Update	\$10.00
Copy Fees	
In accordance with Amendment to N.J.S.A. 47:1A-5.b	11.12
8 ½ x 11	\$ 0.05 per page
11 x 14	\$ 0.07 per page
Rules & Regulations on CD	\$10.00
Electronic Records – Free of Charge	
Industrial Dischargers	
Application Fee for Industrial Waste	\$150.00
Annual Fee, less than 100 GPD	\$50.00 Annually
Annual Fee, greater than 100 GPD	\$250.00 Annually
Grease/Oil/Sand Trap	\$75.00 Annually
Sewer Service	
Single Family Dwelling	\$360.00 <sup>11.3</sup>
Multi-Family	See Section 9
Commercial Users	See Section 9
Industrial users	\$360.00 per 75,000 gallons, plus \$4.80 for every 1000 gallons over 75,000 gallons

(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**  
**Two Rivers Water Reclamation Authority**

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 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 2019 or 2020. 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, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 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)

Two Rivers Water Reclamation Authority																			
For the Period November 1, 2021 to October 31, 2022																			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Highest Compensated Key Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Other Public Entities Listed in Column O	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities			
1	Bary J. Berdahl	Commissioner	1	X	X						\$ -					\$ -			
2	Thomas B. Barham	Commissioner	1	X	X						0					0			
3	Scott Hartman	Commissioner	1	X	X						0					0			
4	Jonathan Peters	Commissioner	1	X							0					0			
5	Michael MacStudy	Commissioner	1	X	X						0					0			
6	Richard M. Tocci	Commissioner	1	X							0					0			
7	John Donfortz	Commissioner	1	X							0					0			
8	Gregory J. Christopher	Commissioner	1	X							0					0			
9	Eric P. Jagger	Commissioner	1	X							0					0			
10	James F. Mazza	Commissioner	1	X							0					0			
11	Dylan McPeak	Commissioner	1	X							0					0			
12	Jason H. Sena	Commissioner	1	X							0					0			
13	Michael Gianforte	Executive Director	40		X		255,750		20,000	275,750	275,750	Bridle Borough Council		4,500	280,250				
14	Dennis Galvin	Engineer	40				150,000		20,000	170,000	170,000	See in Township Sewerage Authority		2,248	172,248				
15	Johnny Rodriguez Jr	Financial Manager	40		X		95,000		20,000	115,000	115,000	None		0	115,000				
Total							\$ 500,750	\$ -	\$ -	\$ 60,000	\$ 560,750			\$ 6,748	\$ -	\$ 567,498			

[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**

If Not Applicable X this box Below	Two Rivers Water Reclamation Authority									
	For the Period		November 1, 2021		to		October 31, 2022			
	# of Covered Members (Medical & Rx)	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)		
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	6	\$ 11,744	\$ 70,464	6	\$ 11,744	\$ 70,464	\$ -	0.0%		
Parent & Child	4	19,822	79,286	4	19,822	79,286	-	0.0%		
Employee & Spouse (or Partner)	3	21,638	64,914	3	21,638	64,914	-	0.0%		
Family	14	32,766	458,717	14	32,766	458,717	-	0.0%		
Employee Cost Sharing Contribution (enter as negative -)			(171,619)			(171,619)	-	0.0%		
<b>Subtotal</b>	<b>27</b>		<b>501,762</b>	<b>27</b>		<b>501,762</b>		<b>0.0%</b>		
<b>Commissioners - Health Benefits - Annual Cost</b>										
Single Coverage	0	-	-	0	-	-	-	#DIV/0!		
Parent & Child	0	-	-	0	-	-	-	#DIV/0!		
Employee & Spouse (or Partner)	0	-	-	0	-	-	-	#DIV/0!		
Family	0	-	-	0	-	-	-	#DIV/0!		
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!		
<b>Subtotal</b>	<b>0</b>			<b>0</b>				<b>#DIV/0!</b>		
<b>Retirees - Health Benefits - Annual Cost</b>										
Single Coverage	5	4,088	20,442	5	4,088	20,442	-	0.0%		
Parent & Child	0	-	-	0	-	-	-	#DIV/0!		
Employee & Spouse (or Partner)	10	11,248	112,477	10	11,248	112,477	-	0.0%		
Family	1	25,051	25,051	1	25,051	25,051	-	0.0%		
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!		
<b>Subtotal</b>	<b>16</b>		<b>157,971</b>	<b>16</b>		<b>157,971</b>		<b>0.0%</b>		
<b>GRAND TOTAL</b>	<b>43</b>		<b>\$ 659,733</b>	<b>43</b>		<b>\$ 659,733</b>	<b>\$ -</b>	<b>0.0%</b>		

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

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

## Schedule of Accumulated Liability for Compensated Absences

Two Rivers Water Reclamation Authority  
 For the Period November 1, 2021 to October 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	<i>Legal Basis for Benefit (check applicable items)</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
See Attached Schedule		\$ 353,751			
Total liability for accumulated compensated absences at beginning of current year		<u>\$ 353,751</u>			

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

Two Rivers Water Reclamation Authority  
 Compensated Absence  
 10/31/2020

PTO Fiscal Year, November 1 2019 to October 31 2020

Employee	PTO	November 1 2019 Starting Balance	Earned Date	Hours Earned	Hours Used	October 31 2020 Ending Balance	Department	Rate	Vacation	Sick
Acevedo	Vacation	64	1/1/2020	120	124	60	Plant	38.45	2,307.00	5.38
	Sick	6.89	4/1/2020	88	94.75	0.14				
	Personal	16	4/1/2020	16	24	8				
Albert	Vacation	184	1/1/2020	160	160	184	Plant	49.95	9,190.80	47,602.35
	Sick	987.03	4/1/2020	88	122.03	953				
	Personal	16	4/1/2020	16	16	16				
Conrad	Vacation	40	1/1/2020	112	104	48	Plant	51.81	2,486.88	4,481.57
	Sick	54.58	4/1/2020	88	56.08	86.5				
	Personal	0	4/1/2020	16	8	8				
Dowling	Vacation	32	1/1/2020	160	93	99	Plant	41.26	4,084.74	3,571.05
	Sick	46.05	4/1/2020	88	47.5	86.55				
	Personal	16	4/1/2020	16	32	0				
Fieter	Vacation	24.25	1/1/2020	120	144	0.25	Lines	38.45	9.61	1,288.08
	Sick	10.75	4/1/2020	88	65.25	33.5				
	Personal *	3	4/1/2020	16	10	8				
Galvin	Vacation	88	1/1/2020	176	170.5	93.5	Admin	69.23	6,473.01	80,338.65
	Sick *	1216.96	1/1/2020	88	144.5	1160.46				
	Personal *	20	1/1/2020	24	8	24				
Gianforte	Vacation	134	1/1/2020	200	95	218.5	Admin	120.19	26,261.52	117,829.47
	Sick *	988.36	1/1/2020	88	96	980.36				
	Personal *	24	1/1/2020	24	0	24				
Gizzi	Vacation	64	1/1/2020	96	144	16	Admin	47.6	761.60	6,354.60
	Sick	89.5	1/1/2020	88	44	133.5				
	Personal	16	1/1/2020	24	28	12				
Ham	Vacation	174.15	1/1/2020	192	237.4	128.75	Admin	48.56	6,252.10	971.20
	Sick	48	1/1/2020	88	116	20				
	Personal	0	1/1/2020	24	22.25	1.75				
Heath	Vacation	51.67	1/1/2020	160	40	171.67	Plant	40.16	6,894.27	39,678.08
	Sick *	1045.97	4/1/2020	88	145.97	988				
	Personal	16	4/1/2020	16	16	16				
Hendricks	Vacation	32	1/1/2020	136	64	104	Admin	30.77	3,200.08	5,210.28
	Sick	177.33	1/1/2020	88	96	169.33				
	Personal	2.75	1/1/2020	24	26.75	0				
Ivins	Vacation	8	1/1/2020	160	136.5	31.5	Plant	38.45	1,211.18	1,919.42
	Sick	20.17	4/1/2020	88	58.25	49.92				
	Personal	16	4/1/2020	16	24	8				
Jno Baptiste	Vacation	120	1/1/2020	168	115	173	Admin	38.46	6,653.58	4,787.12
	Sick	168.47	1/1/2020	88	132	124.47				
	Personal	8	1/1/2020	24	32	0				
Kelly	Vacation	40	1/1/2020	160	144	56	Plant	28.85	1,615.60	21,639.23
	Sick	664.56	1/1/2020	88	2.5	750.06				
	Personal	4	1/1/2020	24	20	8				
Kimbraugh	Vacation	0.5	1/1/2020	96	96.5	0	Lines	33.4	-	267.20
	Sick	0	4/1/2020	88	80	8				
	Personal	0	4/1/2020	16	19	-3				
Kinneally	Vacation	64	1/1/2020	160	56	168	Admin	50.96	8,561.28	28,498.87
	Sick	559.24	1/1/2020	88	88	559.24				
	Personal	8	1/1/2020	24	25	7				
Kirman	Vacation	4.5	1/1/2020	160	153.7	10.8	Plant	48.56	524.45	386.05
	Sick	31.76	1/1/2020	88	111.81	7.95				
	Personal	0	1/1/2020	24	24	0				
Marrone	Vacation	72	1/1/2020	160	184	48	Plant	44.56	2,138.88	20,424.52
	Sick	461.6	4/1/2020	88	91.24	458.36				
	Personal	0	4/1/2020	16	16	0				
McGlatten	Vacation	34	1/1/2020	160	255.72	-61.72	Lines	38.45	(2,373.13)	(6,877.17)
	Sick	106.5	4/1/2020	88	373.36	-178.86				
	Personal	0	4/1/2020	16	10.68	5.32				
Mulrenan	Vacation	12.75	1/1/2020	88	28.75	72	Plant	21.63	1,557.36	1,779.07
	Sick	66.5	1/1/2020	88	72.25	82.25				
	Personal	24	1/1/2020	24	48	0				
Natale	Vacation	64.33	1/1/2020	160	68.33	156	Plant	38.85	6,060.60	9,576.53
	Sick	236.79	4/1/2020	88	78.29	246.5				
	Personal *	16	4/1/2020	16	13	15				

<i>Orechio</i>	Vacation	56	1/1/2020	120	64	112
	Sick	270.9	4/1/2020	88	104	254.9
	Personal	16	4/1/2020	16	32	0
<i>Ottaviano</i>	Vacation	92	1/1/2020	160	138	114
	Sick *	441.39	4/1/2020	88	234.5	294.89
	Personal *	0.25	4/1/2020	16	6	10
<i>Pilkington</i>	Vacation	8.44	1/1/2020	160	120	48.44
	Sick	29.07	4/1/2020	88	37.25	79.82
	Personal	8	4/1/2020	16	24	0
<i>Pltts</i>	Vacation	97.59	1/1/2020	160	149.59	108
	Sick	56.76	1/1/2020	88	24.25	120.51
	Personal	0.05	1/1/2020	24	8.7	15.3
<i>Salvadore</i>	Vacation *	45.75	1/1/2020	187.5	242.75	-9.5
	Sick *	18.84	1/1/2020	82.5	69.2	32.14
	Personal *	13.5	1/1/2020	22.5	16.5	-5.25
<i>Schulz</i>	Vacation	0	10/3/2020	56	0	56
	Sick	0	4/1/2020	88	0	88
	Personal	0	4/1/2020	16	0	16
<i>Skimelis</i>	Vacation	160	1/1/2020	160	120	200
	Sick *	617.48	4/1/2020	88	105.75	599.73
	Personal *	16	4/1/2020	16	16	8
<i>Wallington</i>	Vacation	0.5	1/1/2020	96	96.5	0
	Sick	15.75	1/1/2020	88	85.75	18
	Personal	-6.25	1/1/2020	24	15	2.75
<i>R.White</i>	Vacation	82.5	1/1/2020	160	160	82.5
	Sick	76.21	4/1/2020	88	73.25	90.96
	Personal *	6	4/1/2020	16	8	8
<i>S.White</i>	Vacation	0	1/1/2020	160	80	80
	Sick	216.48	4/1/2020	88	85	219.48
	Personal	0	4/1/2020	16	16	0

Plant	38.45	4,306.40	9,800.91
Lines	44.66	5,091.24	13,169.79
Plant	41.26	1,998.63	3,293.37
Admin	30.77	3,323.16	3,708.09
Admin	30.77	(292.32)	988.95
Plant	22.33	1,250.48	1,965.04
Plant	39.56	7,912.00	23,725.32
Admin	29.81		536.58
Plant	41.26	3,403.95	3,753.01
Plant	39.79	3,183.20	8,733.11

NOTE: During this Fiscal Period, some sick time used was donated to employee's as per the policy manual.

	<u>10/31/2020</u>		<u>10/31/2019</u>	
Admin	185,805.91	Sum of A's	102,561.56	PY
Plant	161,293.42	Sum of B's	196,109.81	PY
Lines	6,651.67	Sum of C's	35,617.07	PY
	<u>353,750.99</u>		<u>334,288.44</u>	

Totals	124,048.14	459,405.71
Payout %	100%	50%
	<u>124,048.14</u>	<u>229,702.85</u>

Total 353,750.99

	<u>Vacation</u>	<u>Sick</u>
Admin	61,194.01	249,223.81
Plant	60,126.41	202,334.01
Lines	2,727.72	7,847.90
	<u>124,048.14</u>	<u>459,405.71</u>
Payout %	100%	50%
	<u>124,048.14</u>	<u>229,702.85</u>

Total 353,750.99

<u>Vacation</u>			
Admin	61,194.01	100%	61,194.01 A
Plant	60,126.41	100%	60,126.41 B
Lines	2,727.72	100%	2,727.72 C
	<u>124,048.14</u>		<u>124,048.14</u>

<u>Sick</u>			
Admin	249,223.81	50%	124,611.90 A
Plant	202,334.01	50%	101,167.00 B
Lines	7,847.90	50%	3,923.95 C
	<u>459,405.71</u>		<u>229,702.85</u>

## Schedule of Shared Service Agreements

Two Rivers Water Reclamation Authority

For the Period November 1, 2021 to

October 31, 2022

If No Shared Services X this Box X

*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 Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority



**2021 (2021-2022) AUTHORITY BUDGET**

**Financial Schedules Section**

**SUMMARY**

Two Rivers Water Reclamation Authority  
For the Period November 1, 2021 to October 31, 2022

	<i>FY 2022 Proposed Budget</i>							<i>FY 2021 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	Total All Operations	Total All Operations	All Operations	All Operations
<b>REVENUES</b>										
Total Operating Revenues	\$ 12,856,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,856,220	\$ 12,675,000	\$ 211,220	1.7%
Total Non-Operating Revenues	325,000	-	-	-	-	-	325,000	325,000	-	0.0%
Total Anticipated Revenues	13,211,220	-	-	-	-	-	13,211,220	13,000,000	211,220	1.6%
<b>APPROPRIATIONS</b>										
Total Administration	2,215,331	-	-	-	-	-	2,215,331	2,080,250	135,081	6.5%
Total Cost of Providing Services	7,388,650	-	-	-	-	-	7,388,650	8,030,000	(641,350)	-8.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	235,000	-	-	-	-	-	235,000	230,000	5,000	2.2%
Total Operating Appropriations	9,838,981	-	-	-	-	-	9,838,981	10,340,250	(501,269)	-4.3%
Total Interest Payments on Debt	62,206	-	-	-	-	-	62,206	67,094	(4,888)	-7.3%
Total Other Non-Operating Appropriations	1,120,000	-	-	-	-	-	1,120,000	-	1,120,000	#DIV/0!
Total Non-Operating Appropriations	1,182,206	-	-	-	-	-	1,182,206	67,094	1,115,112	1662.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	11,021,187	-	-	-	-	-	11,021,187	10,407,344	613,843	5.9%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	11,021,187	-	-	-	-	-	11,021,187	10,407,344	613,843	5.9%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ 2,190,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,190,033</b>	<b>\$ 2,592,656</b>	<b>\$ (402,623)</b>	<b>-15.5%</b>

## Revenue Schedule

Two Rivers Water Reclamation Authority  
For the Period November 1, 2021 to October 31, 2022

	<i>FY 2022 Proposed Budget</i>						Total All	FY 2021 Adopted	\$ Increase	% Increase
	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	Operations	Operations	(Decrease)	(Decrease)
								Proposed vs.	Proposed vs.	
								Adopted	Adopted	
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	4,600,000						\$ 4,600,000	\$ 4,600,000	\$ -	0.0%
Business/Commercial	965,000						965,000	965,000	-	0.0%
Industrial	230,000						230,000	230,000	-	0.0%
Intergovernmental	6,511,220						6,511,220	6,300,000	211,220	3.4%
Other	100,000						100,000	100,000	-	0.0%
<b>Total Service Charges</b>	<b>12,406,220</b>						<b>12,406,220</b>	<b>12,195,000</b>	<b>211,220</b>	<b>1.7%</b>
<i>Connection Fees</i>										
Residential	300,000						300,000	300,000	-	0.0%
Business/Commercial	80,000						80,000	80,000	-	0.0%
Industrial							-	-	-	#DIV/0!
Intergovernmental	100,000						100,000	100,000	-	0.0%
Other							-	-	-	#DIV/0!
<b>Total Connection Fees</b>	<b>480,000</b>						<b>480,000</b>	<b>480,000</b>		<b>0.0%</b>
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Parking Fees</b>										<b>#DIV/0!</b>
<i>Other Operating Revenues (List)</i>										
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!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
<b>Total Other Revenue</b>										<b>#DIV/0!</b>
<b>Total Operating Revenues</b>	<b>12,886,220</b>						<b>12,886,220</b>	<b>12,675,000</b>	<b>211,220</b>	<b>1.7%</b>
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
Misc	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!
<b>Total Other Non-Operating Revenue</b>	<b>25,000</b>						<b>25,000</b>	<b>25,000</b>		<b>0.0%</b>
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	300,000						300,000	300,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Interest</b>	<b>300,000</b>						<b>300,000</b>	<b>300,000</b>		<b>0.0%</b>
<b>Total Non-Operating Revenues</b>	<b>325,000</b>						<b>325,000</b>	<b>325,000</b>		<b>0.0%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 13,211,220</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,211,220</b>	<b>\$ 13,000,000</b>	<b>\$ 211,220</b>	<b>1.6%</b>

## Prior Year Adopted Revenue Schedule

Two Rivers Water Reclamation Authority

FY 2021 Adopted Budget						
	Sewer	Sewer	Sewer	Sewer	Sewer	Total All Operations
<b>OPERATING REVENUES</b>						
<i>Service Charges</i>						
Residential	4,600,000					\$ 4,600,000
Business/Commercial	965,000					965,000
Industrial	230,000					230,000
Intergovernmental	6,300,000					6,300,000
Other	100,000					100,000
Total Service Charges	12,195,000	-	-	-	-	12,195,000
<i>Connection Fees</i>						
Residential	300,000					300,000
Business/Commercial	80,000					80,000
Industrial						-
Intergovernmental	100,000					100,000
Other						-
Total Connection Fees	480,000	-	-	-	-	480,000
<i>Parking Fees</i>						
Meters						-
Permits						-
Fines/Penalties						-
Other						-
Total Parking Fees	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>						
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)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Total Other Revenue	-	-	-	-	-	-
Total Operating Revenues	12,675,000	-	-	-	-	12,675,000
<b>NON-OPERATING REVENUES</b>						
<i>Other Non-Operating Revenues (List)</i>						
Misc.	25,000					25,000
Type in						-
Type in						-
Type in						-
Type in						-
Type in						-
Total Other Non-Operating Revenues	25,000	-	-	-	-	25,000
<i>Interest on Investments &amp; Deposits</i>						
Interest Earned	300,000					300,000
Penalties						-
Other						-
Total Interest	300,000	-	-	-	-	300,000
Total Non-Operating Revenues	325,000	-	-	-	-	325,000
<b>TOTAL ANTICIPATED REVENUES</b>	\$ 13,000,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000,000

## Appropriations Schedule

Two Rivers Water Reclamation Authority  
For the Period November 1, 2021 to October 31, 2022

	<i>FY 2022 Proposed Budget</i>						Total All	FY 2021 Adopted	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	Operations	Budget	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 708,000						\$ 708,000	\$ 540,000	\$ 168,000	31.1%
Fringe Benefits	213,000						213,000	255,000	(42,000)	-16.5%
Total Administration - Personnel	921,000	-	-	-	-	-	921,000	795,000	126,000	15.8%
<i>Administration - Other (List)</i>										
Legal	90,000						90,000	90,000	-	0.0%
Engineering	155,000						155,000	155,000	-	0.0%
Insurance	180,000						180,000	220,000	(40,000)	-18.2%
Pension	400,000						400,000	350,000	50,000	14.3%
Miscellaneous Administration*	469,331						469,331	470,250	(919)	-0.2%
Total Administration - Other	1,294,331	-	-	-	-	-	1,294,331	1,285,250	9,081	0.7%
Total Administration	2,215,331	-	-	-	-	-	2,215,331	2,080,250	135,081	6.5%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	2,663,000						2,663,000	2,450,000	213,000	8.7%
Fringe Benefits	950,000						950,000	1,025,000	(75,000)	-7.3%
Total COPS - Personnel	3,613,000	-	-	-	-	-	3,613,000	3,475,000	138,000	4.0%
<i>Cost of Providing Services - Other (List)</i>										
Electric	700,000						700,000	800,000	(100,000)	-12.5%
Sludge Removal	900,000						900,000	925,000	(25,000)	-2.7%
Maintenance Lines	250,000						250,000	425,000	(175,000)	-41.2%
Chemicals	390,000						390,000	325,000	65,000	20.0%
Miscellaneous COPS*	1,535,650						1,535,650	2,080,000	(544,350)	-26.2%
Total COPS - Other	3,775,650	-	-	-	-	-	3,775,650	4,555,000	(779,350)	-17.1%
Total Cost of Providing Services	7,388,650	-	-	-	-	-	7,388,650	8,030,000	(641,350)	-8.0%
Total Principal Payments on Debt Service in Lieu of Depreciation										
	235,000	-	-	-	-	-	235,000	230,000	5,000	2.2%
Total Operating Appropriations	9,638,981	-	-	-	-	-	9,638,981	10,340,250	(501,269)	-4.8%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	62,206	-	-	-	-	-	62,206	67,094	(4,888)	-7.3%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve	1,120,000						1,120,000		1,120,000	#DIV/0!
Municipality/County Appropriation										#DIV/0!
Other Reserves										#DIV/0!
Total Non-Operating Appropriations	1,182,206	-	-	-	-	-	1,182,206	67,094	1,115,112	1662.0%
TOTAL APPROPRIATIONS	11,021,187	-	-	-	-	-	11,021,187	10,407,344	613,843	5.9%
<b>ACCUMULATED DEFICIT</b>										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	11,021,187	-	-	-	-	-	11,021,187	10,407,344	613,843	5.9%
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation										#DIV/0!
Other										#DIV/0!
Total Unrestricted Net Position Utilized										#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 11,021,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,021,187	\$ 10,407,344	\$ 613,843	5.9%

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

5% of Total Operating Appropriations \$ 491,949.05 \$ - \$ - \$ - \$ - \$ - \$ - \$ 491,949.05

## Prior Year Adopted Appropriations Schedule

Two Rivers Water Reclamation Authority

	FY 2021 Adopted Budget						Total All Operations
	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 540,000						\$ 540,000
Fringe Benefits	255,000						255,000
Total Administration - Personnel	795,000	-	-	-	-	-	795,000
<i>Administration - Other (List)</i>							
Legal	90,000						90,000
Engineering	155,000						155,000
Insurance	220,000						220,000
Pension	350,000						350,000
Miscellaneous Administration*	470,250						470,250
Total Administration - Other	1,285,250	-	-	-	-	-	1,285,250
Total Administration	2,080,250	-	-	-	-	-	2,080,250
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	2,450,000						2,450,000
Fringe Benefits	1,025,000						1,025,000
Total COPS - Personnel	3,475,000	-	-	-	-	-	3,475,000
<i>Cost of Providing Services - Other (List)</i>							
Electric	800,000						800,000
Sludge Disposal	925,000						925,000
Maintenance Lines	425,000						425,000
Chemicals	325,000						325,000
Miscellaneous COPS*	2,080,000						2,080,000
Total COPS - Other	4,555,000	-	-	-	-	-	4,555,000
Total Cost of Providing Services	8,030,000	-	-	-	-	-	8,030,000
Total Principal Payments on Debt Service in Lieu of Depreciation	230,000	-	-	-	-	-	230,000
Total Operating Appropriations	10,340,250	-	-	-	-	-	10,340,250
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	67,094						67,094
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	67,094	-	-	-	-	-	67,094
<b>TOTAL APPROPRIATIONS</b>	<b>10,407,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,407,344</b>
<b>ACCUMULATED DEFICIT</b>							<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>10,407,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,407,344</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 10,407,344</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,407,344</b>

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

5% of Total Operating Appropriations      \$ 517,012.50      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 517,012.50

**Debt Service Schedule - Principal**

Two Rivers Water Reclamation Authority

If Authority has no debt X this box

*Fiscal Year Ending in*

	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Thereafter	Total Principal Outstanding
			2023	2024	2025	2026	2027		
<i>Sewer</i>									
2016 Revenue Bonds	\$ 230,000	\$ 235,000	\$ 240,000	\$ 245,000	\$ 250,000	\$ 260,000	\$ 270,000	\$ 1,180,000	\$ 2,680,000
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	230,000	235,000	240,000	245,000	250,000	260,000	270,000	1,180,000	2,680,000
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 230,000</b>	<b>\$ 235,000</b>	<b>\$ 240,000</b>	<b>\$ 245,000</b>	<b>\$ 250,000</b>	<b>\$ 260,000</b>	<b>\$ 270,000</b>	<b>\$ 1,180,000</b>	<b>\$ 2,680,000</b>

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

	Moody's	Fitch	Standard & Poor's
Bond Rating:	AA1		
Year of Last Rating:			

**Debt Service Schedule - Interest**  
Two Rivers Water Reclamation 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>Sewer</i>									
2016 Revenue Bonds	\$ 67,094	\$ 62,206	\$ 56,919	\$ 51,519	\$ 46,006	\$ 40,381	\$ 34,531	\$ 74,225	\$ 365,787
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	67,094	62,206	56,919	51,519	46,006	40,381	34,531	74,225	365,787
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Sewer</i>									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 67,094</b>	<b>\$ 62,206</b>	<b>\$ 56,919</b>	<b>\$ 51,519</b>	<b>\$ 46,006</b>	<b>\$ 40,381</b>	<b>\$ 34,531</b>	<b>\$ 74,225</b>	<b>\$ 365,787</b>



## Net Position Reconciliation

Two Rivers Water Reclamation Authority  
For the Period November 1, 2021 to October 31, 2022

### FY 2022 Proposed Budget

	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 63,733,690						\$ 63,733,690
Less: Invested in Capital Assets, Net of Related Debt (1)	64,214,534						64,214,534
Less: Restricted for Debt Service Reserve (1)	100,000						100,000
Less: Other Restricted Net Position (1)	1,690,000						1,690,000
Total Unrestricted Net Position (1)	(2,270,844)	-	-	-	-	-	(2,270,844)
Less: Designated for Non-Operating Improvements & Repairs	400,000						400,000
Less: Designated for Rate Stabilization	3,000,000						3,000,000
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	8,186,703						8,186,703
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	11,291,332						11,291,332
Plus: Estimated Income (Loss) on Current Year Operations (2)	200,000						200,000
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	14,007,191	-	-	-	-	-	14,007,191
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	100,000	-	-	-	-	185,000	285,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	100,000	-	-	-	-	185,000	285,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>	\$ 13,907,191	\$ -	\$ -	\$ -	\$ -	\$ (185,000)	\$ 13,722,191
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      \$ 491,949    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 491,949

(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.

2021 (2021-2022)  
TWO RIVERS  
WATER  
RECLAMATION  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## Two Rivers Water Reclamation Authority

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 2022

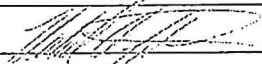
enter X to the left if this paragraph is applicable

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Two Rivers Water Reclamation Authority, on the 17th day of August, 2021.

OR

enter X to the left if this paragraph is applicable

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

Officer's Signature:			
Name:	Michael Gianforte		
Title:	Executive Director		
Address:	1 Highland Avenue Monmouth Beach, NJ 07750		
Phone Number:	732-229-8578	Fax Number:	732-870-1442
E-mail address	mgianforte@trwra.org		

# 2021 (2021-2022) CAPITAL BUDGET/PROGRAM MESSAGE

## Two Rivers Water Reclamation Authority

FISCAL YEAR: FROM: November 1, TO: October 31,  
2021 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? No
  
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) New Jersey I-Bank
  
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

Two Rivers Water Reclamation Authority  
For the Period November 1, 2021 to October 31, 2022

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>					
Filter Building	\$ 100,000		\$ 100,000		
General Control Panels	100,000	100,000			
HVAC Replacement	200,000		200,000		
Switchgear PLC	100,000		100,000		
<b>Total</b>	<b>500,000</b>	<b>100,000</b>	<b>400,000</b>	-	-
<i>Sewer</i>					
Headworks Gates/MOV	125,000		\$ 125,000		
Biofilters	-				
Distribution Chamber Gates	50,000		50,000		
Effluent PS MCC Replacement	-				
<b>Total</b>	<b>175,000</b>	-	<b>175,000</b>	-	-
<i>Sewer</i>					
Seepex Pumps	120,000		\$ 120,000		
KDN1-KDN3 Replacement	-				
Plant Security System Upgrades	150,000		150,000		
Plant Fire Alarm System	-				
<b>Total</b>	<b>270,000</b>	-	<b>270,000</b>	-	-
<i>Sewer</i>					
Polymer System	-				
AB Scum Pumps and Controls	60,000		60,000		
Clarifier Coating of Concrete	500,000			500,000	
Clarifier #2 Steel	-				
<b>Total</b>	<b>560,000</b>	-	<b>60,000</b>	<b>500,000</b>	-
<i>Sewer</i>					
Board Room Sound System	65,000		\$ 65,000		
NPW Strainer	50,000		50,000		
Storage Tanks	100,000		100,000		
Hypo Tanks	-				
<b>Total</b>	<b>215,000</b>	-	<b>215,000</b>	-	-
<i>Sewer</i>					
Computer Software	295,700		\$ 295,700		
Collection System Cleaning	3,000,000			3,000,000	
Station 1 By-Pass/Valves	125,000	125,000			
Stations 3 and 5 VFDs	60,000	60,000			
MPS and Bay Crossing	5,000,000			5,000,000	
Fort Monmouth	5,000,000				5,000,000
<b>Total</b>	<b>13,480,700</b>	<b>185,000</b>	<b>295,700</b>	<b>8,000,000</b>	<b>5,000,000</b>
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 15,200,700</b>	<b>\$ 285,000</b>	<b>\$ 1,415,700</b>	<b>\$ 8,500,000</b>	<b>\$ - \$ 5,000,000</b>

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

## 5 Year Capital Improvement Plan

Two Rivers Water Reclamation Authority  
For the Period November 1, 2021 to October 31, 2022

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2022	2023	2024	2025	2026	2027
<i>Sewer</i>							
Filter Building	\$ 100,000	\$ 100,000					
General Control Panels	100,000	100,000					
HVAC Replacement	200,000	200,000					
Switchgear PLC	100,000	100,000					
<b>Total</b>	<b>500,000</b>	<b>500,000</b>	-	-	-	-	-
<i>Sewer</i>							
Headworks Gates/MOV	125,000	125,000					
Biofilters	175,000		175,000				
Distribution Chamber Gates	50,000	50,000					
Effluent PS MCC Replacement	250,000		250,000				
<b>Total</b>	<b>600,000</b>	<b>175,000</b>	-	<b>425,000</b>	-	-	-
<i>Sewer</i>							
Seepex Pumps	120,000	120,000					
KDN1-KDN3 Replacement	250,000		250,000				
Plant Security System Upgrades	150,000	150,000					
Plant Fire Alarm System	200,000			200,000			
<b>Total</b>	<b>720,000</b>	<b>270,000</b>	-	<b>250,000</b>	<b>200,000</b>	-	-
<i>Sewer</i>							
Polymer System	100,000		\$ 100,000				
AB Scum Pumps and Controls	60,000	60,000					
Clarifier Coating of Concrete	500,000	500,000					
Clarifier #2 Steel	50,000		50,000				
<b>Total</b>	<b>710,000</b>	<b>560,000</b>	<b>150,000</b>	-	-	-	-
<i>Sewer</i>							
Board Room Sound System	65,000	65,000					
NPW Strainer	50,000	50,000					
Storage Tanks	100,000	100,000					
Hypo Tanks	-	-					
<b>Total</b>	<b>215,000</b>	<b>215,000</b>	-	-	-	-	-
<i>Sewer</i>							
Computer Software	295,700	295,700					
Collection System Cleaning	3,000,000	3,000,000					
Station 1 By-Pass/Valves	125,000	125,000					
Stations 3 and 5 VFDs	60,000	60,000					
MPS and Bay Crossing	65,000,000	5,000,000	35,000,000	25,000,000			
Fort Monmouth	5,000,000	5,000,000					
<b>Total</b>	<b>73,480,700</b>	<b>13,480,700</b>	<b>35,000,000</b>	<b>25,000,000</b>	-	-	-
<b>TOTAL</b>	<b>\$ 76,225,700</b>	<b>\$ 15,200,700</b>	<b>\$ 35,150,000</b>	<b>\$ 25,675,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

## 5 Year Capital Improvement Plan Funding Sources

Two Rivers Water Reclamation Authority  
For the Period November 1, 2021 to October 31, 2022

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>					
Filter Building	\$ 100,000		\$ 100,000		
General Control Panels	100,000	100,000			
HVAC Replacement	200,000		200,000		
Switchgear PLC	100,000		100,000		
<b>Total</b>	<b>500,000</b>	<b>100,000</b>	<b>400,000</b>	-	-
<i>Sewer</i>					
Headworks Gates/MOV	125,000		\$ 125,000		
Biofilters	175,000		175,000		
Distribution Chamber Gates	50,000		50,000		
Effluent PS MCC Replacement	250,000		250,000		
<b>Total</b>	<b>600,000</b>	-	<b>600,000</b>	-	-
<i>Sewer</i>					
Seepex Pumps	120,000		\$ 120,000		
KDN1-KDN3 Replacement	250,000		250,000		
Plant Security System Upgrades	150,000		150,000		
Plant Fire Alarm System	200,000			200,000	
<b>Total</b>	<b>720,000</b>	-	<b>520,000</b>	<b>200,000</b>	-
<i>Sewer</i>					
Polymer System	100,000		\$ 100,000		
AB Scum Pumps and Controls	60,000		60,000		
Clarifier Coating of Concrete	500,000			500,000	
Clarifier #2 Steel	50,000		50,000		
<b>Total</b>	<b>710,000</b>	-	<b>210,000</b>	<b>500,000</b>	-
<i>Sewer</i>					
Board Room Sound System	65,000		\$ 65,000		
NPW Strainer	50,000		50,000		
Storage Tanks	100,000		100,000		
Hypo Tanks	-		-		
<b>Total</b>	<b>215,000</b>	-	<b>215,000</b>	-	-
<i>Sewer</i>					
Computer Software	295,700		\$ 295,700		
Collection System Cleaning	3,000,000			3,000,000	
Station 1 By-Pass/Valves	125,000	125,000			
Stations 3 and 5 VFDs	60,000	60,000			
MPS and Bay Crossing	65,000,000			65,000,000	
Fort Monmouth	5,000,000				5,000,000
<b>Total</b>	<b>73,480,700</b>	<b>185,000</b>	<b>295,700</b>	<b>68,000,000</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 76,225,700</b>	<b>\$ 285,000</b>	<b>\$ 2,240,700</b>	<b>\$ 68,700,000</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<u>\$ 76,225,700</u>				<u>\$ 5,000,000</u>
Balance check					

- If amount is other than zero, verify that projects listed above match projects listed on CB-4.

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.