| | Start Year | | End Year |
|---|---|---|---|
| Fiscal Year | 2025 | _ | 2025 |

# *Authority Budget of:*

## *Jackson Municipal Utilities Authority*

**State Filing Year** **2025**

***For the Period:*** ***January 1, 2025*** ***to*** ***December 31, 2025***

**www.jacksonmua.com**
**Authority Web Address**

NJ DEPARTMENT OF
CommunityAffairs

## *Division of Local Government Services*

# 2025 AUTHORITY BUDGET
# CERTIFICATION SECTION

# FISCAL YEAR 2025

Jackson Municipal Utilities Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***For Division Use Only***

## CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

## CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

# 2025 PREPARER'S CERTIFICATION

Jackson Municipal Utilities Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

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

| | |
|---|---|
| Preparer's Signature: |  |
| Name: | Sana Siddiqui |
| Title: | Assistant Finance Director |
| Address: | 135 Manhattan Street<br>Jackson, NJ 08527 |
| Phone Number: | (732)928-2222 Ext 220 |
| Fax Number: | (732)928-3589 |
| E-mail Address: | ssiddiqui@jacksonmua.com |

# AUTHORITY INTERNET WEBSITE CERTIFICATION

| Authority's Web Address: | www.jacksonmua.com |
|---|---|

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

☑ A description of the Authority's mission and responsibilities.

☑ The budgets for the current fiscal year and immediately preceding two prior years.

☑ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*

☑ The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.

☑ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.

☑ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.

☑ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.

☑ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.

☑ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any renumeration 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: William Allmann
Title of Officer Certifying Compliance: Chairman
Signature:

# 2025 APPROVAL CERTIFICATION

Jackson Municipal Utilities Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 Jackson Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 24, 2024.

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

| | |
|---|---|
| **Officer's Signature:** | |
| **Name:** | Janet Longo |
| **Title:** | Secretary |
| **Address:** | 135 Manhattan Street<br>Jackson, NJ 08527 |
| **Phone Number:** | (732)928-2222 |
| **Fax Number:** | (732)928-5171 |
| **E-mail Address:** | N/A |

# 2025 AUTHORITY BUDGET RESOLUTION

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

WHEREAS, the Annual Budget for Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of October 24, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $19,305,376.00, Total Appropriations including any Accumulated Deficit, if any, of $20,438,187.00, and Total Unrestriced Net Position planned to be utilized as funding thereof, of $1,132,811.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of $2,988,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of $2,988,000.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Jackson Municipal Utilities Authority, at an open public meeting held on October 24, 2024 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025, 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 Jackson Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 21, 2024.

Janet Longo
(Secretary's Signature)

10/24/24
(Date)

**Governing Body Recorded Vote**

| Member | Aye | Nay | Abstain | Absent |
|---|---|---|---|---|
| William Allmann | ✓ | | | |
| Janet Longo | ✓ | | | |
| Todd Porter | | | | ✓ |
| Lewis Wildman | ✓ | | | |
| Richard Egan | ✓ | | | |
| Karen Bressi | ✓ | | | |
| Josh Vann | | | | ✓ |
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# 2025 ADOPTION CERTIFICATION

Jackson Municipal Utilities Authority

# AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 Jackson Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on November 21, 2024.

| | | | |
|---|---|---|---|
| **Officer's Signature:** | | | |
| **Name:** | Janet Longo | | |
| **Title:** | Secretary | | |
| **Address:** | 135 Manhattan Street<br>Jackson, NJ 08527 | | |
| **Phone Number:** | (732)928-2222 | **Fax:** | (732)928-5171 |
| **E-mail address:** | N/A | | |

# 2025 ADOPTED BUDGET RESOLUTION

## Jackson Municipal Utilities Authority

### FISCAL YEAR: January 01, 2025 to December 31, 2025

WHEREAS, the Annual Budget and Capital Budget/Program for the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of November 21, 2024; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of $19,305,376.00, Total Appropriations, including any Accumulated Deficit, if any, of $20,438,187.00, and Total Unrestricted Net Position utilized of $1,132,811.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of $2,988,000.00 and Total Unrestriced Net Position Utilized of $2,988,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Jackson Municipal Utilities Authority at an open public meeting held on November 21, 2024 that the Annual Budget and Capital Budget/Program of the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 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.

Janet Longo
(Secretary's Signature)

11/21/24
(Date)

**Governing Body Recorded Vote**

| Member | Aye | Nay | Abstain | Absent |
|---|---|---|---|---|
| William Allmann | | | | ✓ |
| Janet Longo | ✓ | | | |
| Todd Porter | ✓ | | | |
| Lewis Wildman | ✓ | | | |
| Richard Egan | ✓ | | | |
| Karen Bressi | ✓ | | | |
| Josh Vann | | | | |
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# 2025 AUTHORITY BUDGET
# NARRATIVE AND INFORMATION SECTION

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***Answer all questions below using the space provided. Do not attach answers as a separate document.***

1. Complete a brief statement on the Fiscal Year 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

Significant variances in the Authority's Revenues are as follows:
Residential Connection Fees - Decrease of $380,258 (37.2%) primarily due to not as many residential additions as projected in 2024.
Business/Commercial Connection Fees - Increase of $276,319 (22.2%) due to more anticipated Business connections compared to 2024.
Miscellaneous Revenues - An increase of $77,999 (21.8%) mainly due to an increase in Meter fees ~ $36,000 as the demand for larger size meters has been steadily increasing in the last two years. Also Employee Insurance Contribution has also increased by ~$58,000 due to the increase in the Health Benefits costs which are increasing by ~14.5% and prescription costs which are increasing by ~28.4%.
Trust Premium WWME/SFGA WTP - Decrease of $25,061 (11.0%) in accordance with the 2021 NJIB amortization schedule of which Great Adventure is responsible for 52% of the debt service related to the Water Treatment Plant replacement project.
Interest Earned – Increase of $167,850 (48.7%) due to the rising interest rates on the Authority's investments.
Significant variances in the Authority's appropriations are as follows:
Cost of Providing Services - Salary & Wages – Increase of $202,187 (10.9%) due to the addition of one (1) added position in the Authority's Maintenance department to better fit the needs of the company and annual salary increases for 2025.
Total Interest Payments on Debt – Decrease of $53,548 (10.8%) due to Debt Service Principal and Interest for NJIB 2021 loans being rebalanced in accordance with the NJIB Loan amortization schedules.
Unrestricted Net Position Utilized/Other - See explanation for question 3 below.

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

The local economy continues to improve and grow. Residential/Commercial growth is still likely to continue based on construction activity during 2024. The Adventure Crossing project continues with some units already occupied and more anticipated for 2025. Pinerock Walk has about 30 connections anticipated in 2025. Also, the Club at Jackson 21, which is a 466-unit town homes complex has ~ 100 meters projected to be installed in 2025. Grand Harmony has about 20 units projected for 2025.

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

Although not required to fund both Principle on Debt Service and Depreciation (Renewal & Replacement) it has been the practice of this Authority for applying appropriate principles of Asset Management in an effort to fund the capital initiatives of today and into the future. As a result of this conservative accounting $1,132,811 of Unrestricted Net Assets for both water and sewer will be used in 2025 to balance the budget which only impacts renewal/replacement which will not be fully funded this year. Perrineville 1 Million Gallon Tank was completed during 2024. The Authority is also looking to replace the Manhattan Street Water Main. These initiatives are the continued efforts to improve on aging infrastructure by replacing outdated facilities with more efficient engineering/technology and enhancing the water/sewer system to better serve Jackson Twp residents.

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***Answer all questions below using the space provided. Do not attach answers as a separate document.***

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

N/A

5. The proposed budget must not reflect an anticipated deficit from 2024 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The 2023 Audit remains pending due to the GASB 75 report just being released this month, however not in enough time to be included in this budget. The Authority has been budgeting funds each year in an effort to reduce the deficit in the Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75.

**(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?**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

***Answer the question below using the space provided.***

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

Attached is a copy of the 2024 Jackson Township Municipal Utilities Authority Schedule of Rates. A rate hearing for the 2025 proposed rates will be scheduled for the November 21, 2024 Public Meeting.

# AUTHORITY CONTACT INFORMATION
# FISCAL YEAR 2025

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

| | | | | |
|---|---|---|---|---|
| **Name of Authority:** | **Jackson Municipal Utilities Authority** | | | |
| *Federal ID Number:* | **22-1766154** | | | |
| *Address:* | 135 Manhattan Street | | | |
| | | | | |
| *City, State, Zip:* | Jackson | | NJ | 08527 |
| *Phone: (ext.)* | (732)928-2222 | *Fax:* | (732)928-3589 | |

| | | | | |
|---|---|---|---|---|
| **Preparer's Name:** | Sana Siddiqui | | | |
| *Preparer's Address:* | 135 Manhattan Street | | | |
| *City, State, Zip:* | Jackson | | NJ | 08527 |
| *Phone: (ext.)* | (732)928-2222 Ext 220 | *Fax:* | (732)928-3589 | |
| *E-mail:* | ssiddiqui@jacksonmua.com | | | |

| | | | |
|---|---|---|---|
| **Chief Executive Officer*** | James Diaz and Earl Quijano (Acting) | | |
| ***Or person who performs these functions under another title.*** | | | |
| *Phone: (ext.)* | (732)928-2222 Ext 223/230 | *Fax:* | (732)928-3589 |
| *E-mail:* | jdiaz@jacksonmua.com / equijano@jacksonmua.com | | |

| | | | |
|---|---|---|---|
| **Chief Financial Officer*** | James Diaz | | |
| ***Or person who performs these functions under another title.*** | | | |
| *Phone: (ext.)* | (732)928-2222 Ext 223 | *Fax:* | (732)928-3589 |
| *E-mail:* | jdiaz@jacksonmua.com | | |

| | | | | |
|---|---|---|---|---|
| **Name of Auditor:** | Lauren Holman | | | |
| *Name of Firm:* | Holman Frenia Allison, PC | | | |
| *Address:* | 1985 Cedar Bridge Ave, Suite 3 | | | |
| *City, State, Zip:* | Lakewood | | NJ | 08701 |
| *Phone: (ext.)* | (732)797-1333 | *Fax:* | (732)747-0010 | |
| *E-mail:* | Lholman@hfacpas.com | | | |

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

**1.** Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement: 65 Employees (70 Total W-2's Including 5 Disability W-2's)

**2.** Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements: 3,210,183.90 (line #5/W-3

**3.** Provide the number of regular voting members of the governing body: 5 *(5 or 7 per State statute, possibly more for regional authorities)*

**4.** Provide the number of alternate voting members of the governing body: 2 *(Maximum is 2)*

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

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

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

**6.** Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee? No

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

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

a. A current or former commissioner, officer, key employee, or highest compensated employee? No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? No

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

**8.** Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*? No

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

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

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

**11.** Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? No

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

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

| | |
|---|---|
| a. First class or charter travel | No |
| b. Travel for companions | No |
| c. Tax indemnification and gross-up payments | No |
| d. Discretionary spending account | No |
| e. Housing allowance or residence for personal use | No |
| f. Payments for business use of personal residence | No |
| g. Vehicle/auto allowance or vehicle for personal use | No |
| h. Health or social club dues or initiation fees | No |
| i. Personal services (i.e. maid, chauffeur, chef) | No |

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

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

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

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

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

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

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

**16.** Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

**17.** Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)? No

*If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.*

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Jackson Municipal Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

9). Explain the Authority's process for determining compensation for all persons listed on Page N-4
Commissioner's compensation attributed to the Jackson Township Municipal Utilities Authority (Authority) as reported on N-4 is afforded by Jackson Township through their ordinance. The Authority's process for determining compensation for those reported on N-4 other than Commissioners is determined as follows:
a). Review and recommendation by the Personnel Committee, which meets each month, to the Authority's Board of Commissioners at its monthly Public Meeting.
b). Related studies and surveys of compensation data are utilized for comparable positions in similarly sized entities.
c). Union and Non-Union employment contracts are established with competitive industry average percentage increases.

10). Catering Expense:
The Authority catered one (1) retirement luncheon as appreciation for an employees who retired in March of 2024. Please see attached purchase order with detail listing of expenditures as follows:
2025 N-3 (4) Question 10 - Detail Expenditure - Meals or Catering PO 24-00324

15). Employee Bonus:
Does not apply to Commissioners.
Employees under a union contract may be eligible for a minimum bonus of $50.00 (not to exceed $100.00) for work above and beyond as recommended by their Supervisor and/or Manager and One-Time Bonus for attaining water and/or sewer licenses. A total of $9,475.00 was paid to 24 employees during 2023.
Employees under their individual non-union contract are afforded up to $1,000.00 a year bonus based on performance. A total of $8,600.00 was paid to 9 employees during 2023.

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

## Jackson Municipal Utilities Authority

### FISCAL YEAR: January 01, 2025 to December 31, 2025

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

1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.

2) List all of the Authority's key employees and highest compensated employees other than a commissioner of officer as defined below and amount of compensation from the Authority.

3) List all of the Authority's former officers, key employees, and highest compensated employees who received more than $100,000 in reportable compensation from the Authority during the most recent fiscal year completed.

4) List all of the Authority's former commissioners who received more than $10,000 in reportable compensation from the Authority during the most recent fiscal year completed.

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

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

**Key Employee:** An employee or independent contractor of the authority (other than a commissioner or officer) who meets
a) The individual received reportable compensation from the authority and other public entities in excess of $150,000 for the most recent fiscal year completed; and
b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

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

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchance for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as perosnal 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 prperty. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable Compensation** (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

**Jackson Municipal Utilities Authority**
**For the Period January 01, 2025 to December 31, 2025**

| | | | | Position | | | | Reportable Compensation from Authority (W-2/ 1099) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Name | Title | Average Hours per Week Dedicated to Position | Commissioner | Key Employee Officer | Highest Compensated | 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 |
| 1 | Allman, William | Chairman | | X | | | | $ 2,876.88 | | | $ 15,407.00 | $ 18,283.88 |
| 2 | Glory, Clara | Vice Chairwoman | | X | | | | $ 3,500.04 | | | $ 1,826.00 | $ 5,326.04 |
| 3 | Porter, Todd | Treasurer | | X | | | | $ 3,500.04 | | | $ 1,399.00 | $ 4,899.04 |
| 4 | Longo, Janet | Secretary | | X | | | | $ 3,500.04 | | | $ 1,399.00 | $ 4,899.04 |
| 5 | Wildman, Lewis | Asst. Secretary Treasurer | | X | | | | $ 3,500.04 | | | $ 1,399.00 | $ 4,899.04 |
| 6 | Bressi, Karen | Alternate | | X | | | | $ 3,500.04 | | | $ 1,849.00 | $ 5,349.04 |
| 7 | Asch, Andreas | Superintendent | | | | X | | $ 104,836.00 | | | $ 50,444.00 | $ 155,280.00 |
| 8 | Cottrell Jr, Donald | Acting Supervising WTP Operator | | | | X | | $ 74,584.00 | | | $ 48,587.00 | $ 123,171.00 |
| 9 | Decker, Michael | Operations Manager | | | | X | | $ 97,674.00 | | | $ 49,910.00 | $ 147,584.00 |
| 10 | Diaz, James R. | Asst. E.D./Dir. Finance | | | X | | | $ 141,371.00 | | | $ 57,218.00 | $ 198,589.00 |
| 11 | Gajdzisz, William | Water Repairer 1 | | | | X | | $ 57,220.00 | | | $ 48,420.00 | $ 105,640.00 |
| 12 | Ganzy, Joseph | Sewer Repairer/Water Repairer 1 | | | | X | | $ 59,191.00 | | | $ 48,053.00 | $ 107,244.00 |
| 13 | Goodrich, Jason | Account Clerk/Clerk 2 | | | | X | | | | | | $ - |
| 14 | Harpell, David | Executive Director | | | X | | | $ 176,664.00 | | | $ 33,178.00 | $ 209,842.00 |
| 15 | Haviland, Ryan | Acting Senior WTP Operator | | | | X | | $ 68,807.00 | | | $ 47,935.00 | $ 116,742.00 |
| 16 | Jacob, Stacey | Engineering Aide | | | | X | | $ 66,422.00 | | | $ 48,481.00 | $ 114,903.00 |
| 17 | O'Prandy, Jeffery | WTPO | | | | X | | $ 86,791.00 | | | $ 48,484.00 | $ 135,275.00 |
| 18 | Panal, Edgardo | Cons. Mang. Spec. 3 | | | | X | | $ 70,048.00 | | | $ 50,005.00 | $ 120,053.00 |
| 19 | Parks, Christopher | Maintenance Supervisor | | | | X | | $ 103,753.00 | | | $ 48,004.00 | $ 151,757.00 |
| 20 | Puckett, Ronald | WTPO | | | | X | | $ 62,907.00 | | | $ 48,934.00 | $ 111,841.00 |
| 21 | Quijano, Earl | Principal Engineer | | | | X | | $ 144,953.00 | | | $ 26,298.00 | $ 171,251.00 |
| 22 | Ricciardi, Drew | Building Superintendent | | | | X | | $ 71,692.00 | | | $ 34,809.00 | $ 106,501.00 |
| 23 | Smith, Robert | Senior WTPO | | | | X | | $ 69,724.00 | | | $ 37,300.00 | $ 107,024.00 |
| 24 | | | | | | | | | | | | $ - |
| 25 | | | | | | | | | | | | $ - |
| 26 | | | | | | | | | | | | $ - |
| 27 | | | | | | | | | | | | $ - |
| 28 | | | | | | | | | | | | $ - |
| 29 | | | | | | | | | | | | $ - |
| 30 | | | | | | | | | | | | $ - |
| 31 | | | | | | | | | | | | $ - |
| 32 | | | | | | | | | | | | $ - |
| 33 | | | | | | | | | | | | $ - |
| 34 | | | | | | | | | | | | $ - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 35 | | | | | | $ | - |
| | Total: | | $ 1,477,014.08 | $ - | $ - | $ 749,339.00 | $ 2,226,353.08 |

# Schedule of Health Benefits - Detailed Cost Analysis

**Jackson Municipal Utilities Authority**

**For the Period: January 01, 2025 to December 31, 2025**

***If no health benefits, check this box:*** ☐

| | # of Covered Members (Medical & Rx) Proposed Budget | Annual Cost Estimate per Employee Proposed Budget | Total Cost Estimate Proposed Budget | # of Covered Members (Medical & Rx) Current Year | Annual Cost per Employee Current Year | Total Current Year Cost | $ Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|---|---|---|---|
| **Active Employees - Health Benefits - Annual Cost** | | | | | | | | |
| Single Coverage | 14 | 15,348.45 | 214,878.25 | 11 | 14,331.20 | 157,643.20 | 57,235.05 | 36.3% |
| Parent & Child | 9 | 30,456.74 | 274,110.63 | 8 | 26,584.38 | 212,675.04 | 61,435.59 | 28.9% |
| Employee & Spouse (or Partner) | 6 | 29,979.27 | 179,875.59 | 4 | 28,073.64 | 112,294.56 | 67,581.03 | 60.2% |
| Family | 20 | 48,511.59 | 970,231.80 | 27 | 41,208.36 | 1,112,625.72 | (142,393.92) | -12.8% |
| Employee Cost Sharing Contribution (enter as negative - ) | | | (253,671.28) | | | (194,376.84) | (59,294.44) | 30.5% |
| Subtotal | 49 | | 1,385,424.99 | 50 | | 1,400,861.68 | (15,436.69) | -1.1% |
| **Commissioners - Health Benefits - Annual Cost** | | | | | | | | |
| Single Coverage | 1 | 17,387.65 | 17,388 | 1 | 14,897.16 | 14,897.16 | 2,490.49 | 16.7% |
| Parent & Child | | | - | | | - | - | |
| Employee & Spouse (or Partner) | | | - | | | - | - | |
| Family | | | - | | | - | - | |
| Employee Cost Sharing Contribution (enter as negative - ) | | | (671) | | | (623.16) | (48.12) | 7.7% |
| Subtotal | 1 | | 16,716 | 1 | | 14,274.00 | 2,442.37 | 17.1% |
| **Retirees - Health Benefits - Annual Cost** | | | | | | | | |
| Single Coverage | 6 | 6,786.92 | 40,721.50 | 6 | 7,496.50 | 44,979.00 | (4,257.50) | -9.5% |
| Parent & Child | | | - | | | - | - | |
| Employee & Spouse (or Partner) | 2 | 14,405.71 | 28,811.41 | 2 | 16,100.47 | 32,200.94 | (3,389.53) | -10.5% |
| Family | | | - | | | - | - | |
| Employee Cost Sharing Contribution (enter as negative - ) | | | | | | | - | |
| Subtotal | 8 | | 69,532.91 | 8 | | 77,179.94 | (7,647.03) | -9.9% |
| **GRAND TOTAL** | 58 | | 1,471,674.27 | 59 | | 1,492,315.62 | (20,641.35) | -1.4% |

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

## Jackson Municipal Utilities Authority
## ACCUMULATED ABSENCE LIABILITY

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

| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Legal basis for benefit ("X" applicable items) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Approved Labor Agreement | Resolution | Individual Employment Agreement |
| Non-Union | | | | | | | | | | | | | |
| ASCH, ANDREAS | 41.74 | $14,037.16 | 17.50 | $7,575.54 | | | | | | | | | X |
| DECKER, MICHAEL | 56.19 | $15,000.00 | 17.00 | $6,914.65 | | | | | | | | | X |
| DIAZ, JAMES | 21.87 | $9,763.05 | 18.94 | $10,951.55 | | | | | | | | | X |
| GOTZ, CHRISTOPHER | 37.19 | $5,442.82 | 13.00 | $2,448.99 | | | | | | | | | X |
| HARPELL, DAVID | 24.32 | $12,594.49 | 16.08 | $10,674.57 | | | | | | | | | X |
| JACOB, STACEY | 42.82 | $9,441.50 | 11.73 | $3,328.10 | | | | | | | | | X |
| JANUSZ, MICHAEL | 62.00 | $12,104.78 | 15.41 | $3,969.10 | | | | | | | | | X |
| MAURO, CAROLYN | 55.93 | $14,916.67 | 18.49 | $6,511.89 | | | | | | | | | X |
| PANAL, EDGARDO | 45.53 | $10,416.68 | 18.00 | $5,300.50 | | | | | | | | | X |
| QUIJANO, EARL | 36.12 | $14,466.34 | 13.12 | $6,805.99 | | | | | | | | | X |
| RICCIARDI, DREW | 8.96 | $1,995.50 | 9.00 | $2,492.63 | | | | | | | | | X |
| SIDDIQUI, SANA | 28.53 | $5,038.52 | 2.02 | $473.02 | | | | | | | | | X |
| | | | | | | | | | | | | | |
| Union | | | | | | | | | | | | | |
| BURST, MEGAN | 47.04 | $6,777.13 | 9.05 | $1,741.29 | | | | | | | X | | |
| CHILDS, LISA | 13.85 | $1,611.80 | 6.15 | $986.26 | | | | | | | X | | |
| COCCIO, TONYA | 24.51 | $2,934.94 | 11.91 | $2,016.19 | | | | | | | X | | |
| COTTRELL, DONALD | 32.68 | $7,923.95 | 7.39 | $2,307.29 | | | | | | | X | | |
| DAUT, JOHN | 38.35 | $5,902.10 | 16.55 | $3,277.37 | | | | | | | X | | |
| DIODATO, JOSEPH | 37.12 | $4,590.54 | 0.98 | $173.14 | | | | | | | X | | |
| DONATO, KRISTEN | 2.38 | $271.70 | 4.55 | $674.11 | | | | | | | X | | |
| ENGELBRECHT, SCOTT | - | $0.00 | 7.08 | $1,043.90 | | | | | | | X | | |
| GAJDZISZ, WILLIAM | 23.25 | $2,901.16 | 0.07 | $11.88 | | | | | | | X | | |
| GANZY, JOSEPH | 20.36 | $3,058.58 | - | $0.00 | | | | | | | X | | |
| GOODRICH, JASON | 22.76 | $3,621.60 | 1.25 | $264.21 | | | | | | | X | | |
| GREENE, JAKE | 13.40 | $1,522.67 | 5.03 | $744.10 | | | | | | | X | | |
| GROESCHKE, GARY | 4.39 | $561.60 | 0.83 | $132.00 | | | | | | | X | | |
| HACKETT, JOSEPH | 21.41 | $2,508.89 | 0.39 | $67.98 | | | | | | | X | | |
| HAVILAND, RYAN | 8.51 | $1,359.58 | - | $0.00 | | | | | | | X | | |
| HERNANDEZ, CHRISTOPHER | 24.00 | $2,887.37 | 12.88 | $2,163.21 | | | | | | | X | | |
| continued on the next page------> | | | | | | | | | | | X | | |
| TOTALS (THIS PAGE ONLY) | 795.17 | $173,651.14 | 254.37 | $83,049.45 | - | $0.00 | - | $0.00 | - | $0.00 | | | |

**Jackson Municipal Utilities Authority**
**ACCUMULATED ABSENCE LIABILITY**

| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Legal basis for benefit ("X" applicable items) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Approved Labor Agreement | Resolution | Individual Employment Agreement |
| ----continued from previous page | | | | | | | | | | | X | | |
| HOWELL, DANIEL | 6.75 | $903.50 | 2.00 | $384.00 | | | | | | | X | | |
| KENNEDY, KATHERINE | 6.24 | $679.18 | 7.06 | $959.48 | | | | | | | X | | |
| KERTESZ, STEPHEN | 7.50 | $1,092.37 | 0.25 | $49.78 | | | | | | | X | | |
| MCLAUGHLIN, DANIEL | 6.52 | $878.59 | 3.34 | $630.58 | | | | | | | X | | |
| MCGUIGAN, MICHELLE | 16.23 | $1,760.07 | 14.19 | $1,980.01 | | | | | | | X | | |
| MITCHELL, YVETTE | 61.08 | $10,013.77 | 20.00 | $4,357.76 | | | | | | | X | | |
| MORIARITY, ERIN | 1.37 | $169.42 | 2.67 | $438.32 | | | | | | | X | | |
| MOSKAL, LAUREN | 16.96 | $1,675.62 | 0.17 | $25.40 | | | | | | | X | | |
| NIZAMOFF, DANA | 19.25 | $2,326.04 | 8.03 | $1,287.99 | | | | | | | X | | |
| O'PRANDY, JEFF | 30.07 | $4,925.54 | 16.61 | $3,500.60 | | | | | | | X | | |
| PARKS, CHRISTOPHER | 60.68 | $11,987.16 | 9.08 | $2,479.57 | | | | | | | X | | |
| PARRELLA, ANTHONY | 5.39 | $1,026.42 | 2.53 | $661.19 | | | | | | | X | | |
| PIZARRO, NATALEE | 5.12375 | 524.672 | 1.57 | $213.52 | | | | | | | X | | |
| PRICE, DAVID | 30.41 | $4,072.43 | 0.92 | $175.92 | | | | | | | X | | |
| PUCKETT, RONALD | 31.17 | $5,105.50 | 6.86 | $1,446.46 | | | | | | | X | | |
| SEARLES, ROBERT | 14.67 | $2,309.27 | (0.12) | -$27.72 | | | | | | | X | | |
| SIEMANOWICZ, LISA | 16.68 | $2,934.52 | 5.24 | $1,268.85 | | | | | | | X | | |
| SMITH, ROBERT C. | 77.74 | $15,000.00 | 25.00 | $6,540.00 | | | | | | | X | | |
| SPECHT, NICHOLAS | 8.41 | $1,945.10 | 2.04 | $605.92 | | | | | | | X | | |
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| TOTALS (THIS PAGE ONLY) | 422.26 | $69,329.17 | 127.40 | $26,977.63 | - | $0.00 | - | $0.00 | - | $0.00 | | | |

**Jackson Municipal Utilities Authority**
**ACCUMULATED ABSENCE LIABILITY**

| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Legal basis for benefit ("X" applicable items) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Approved Labor Agreement | Resolution | Individual Employment Agreement |
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| TOTALS (THIS PAGE ONLY) | - | $0.00 | - | $0.00 | - | $0.00 | - | $0.00 | - | $0.00 | | | |

**Jackson Municipal Utilities Authority**
**ACCUMULATED ABSENCE LIABILITY**

| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Legal basis for benefit ("X" applicable items) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Approved Labor Agreement | Resolution | Individual Employment Agreement |
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| TOTALS (ALL PAGES) | 1,217.44 | $242,980.31 | 381.77 | $110,027.08 | - | $0.00 | - | $0.00 | - | $0.00 | | | |

| | | | |
|---|---|---|---|
| Total Funds Reserved per Most Recently Completed Audit: | $353,007.00 | Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92: | 2.00 |
| Total Funds Appropriated in Current Budget: | $353,007.00 | Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3: | 2.00 |

# Schedule of Shared Service Agreements

**Jackson Municipal Utilities Authority**

For the Period: January 01, 2025 to December 31, 2025

***If no shared services, check this box:*** ☐

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

| Name of Entity Providing Service | Name of Entity Receiving Service | Type of Shared Service Provided | Comments (Enter more specifics if needed) | Agreement Effective Date | Agreement End Date | Amount to be Received by/ Paid from Authority |
|---|---|---|---|---|---|---|
| Brick Township MUA | Jackson Township MUA | Meter Testing | | For 2023 | | $ 150 |
| Township of Jackson | Jackson Township MUA | Petroleum Products | Vehicle/Generator Fuel for 2023 | 8/23/2007 | | $ 61,552 |
| Jackson Township MUA | Jackson Township Board of Ed | Water/Sewer License Operator | 2023 Monitoring | 1/25/2007 | | $ 6,512 |
| County of Ocean Vehicle Services | Jackson Township MUA | Oversized Vehicle Cleaning | Truck Washing | 1/1/2023 | 12/31/2023 | $ 275 |
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# Schedule of Shared Service Agreements (Cont.)

**Jackson Municipal Utilities Authority**

For the Period: January 01, 2025 to December 31, 2025

***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 |
|---|---|---|---|---|---|---|
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# 2025 AUTHORITY BUDGET
# FINANCIAL SCHEDULES SECTION

# SUMMARY

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | *FY 2025 Proposed Budget* | | | | | | | *FY 2024 Adopted Budget* | *$ Increase (Decrease) Proposed vs. Adopted* | *% Increase (Decrease) Proposed vs. Adopted* |
|---|---|---|---|---|---|---|---|---|---|---|
| | Water | Sewer | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations | All Operations |
| **REVENUES** | | | | | | | | | | |
| Total Operating Revenues | $ 10,773,965 | $ 7,308,987 | $ - | $ - | $ - | $ - | $ 18,082,952 | $ 17,720,231 | $ 362,721 | 2.0% |
| Total Non-Operating Revenues | 965,724 | 256,700 | - | - | - | - | 1,222,424 | 1,083,716 | 138,708 | 12.8% |
| Total Anticipated Revenues | 11,739,689 | 7,565,687 | - | - | - | - | 19,305,376 | 18,803,947 | 501,429 | 2.7% |
| **APPROPRIATIONS** | | | | | | | | | | |
| Total Administration | 3,024,735 | 1,314,145 | - | - | - | - | 4,338,880 | 4,235,585 | 103,295 | 2.4% |
| Total Cost of Providing Services | 4,009,831 | 4,665,831 | - | - | - | - | 8,675,662 | 8,208,499 | 467,163 | 5.7% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 1,720,194 | 58,403 | - | - | - | - | 1,778,597 | 1,733,159 | 45,438 | 2.6% |
| Total Operating Appropriations | 8,754,760 | 6,038,379 | - | - | - | - | 14,793,139 | 14,177,243 | 615,897 | 4.3% |
| Total Interest Payments on Debt | 440,127 | 3,937 | - | - | - | - | 444,064 | 497,613 | (53,548) | -10.8% |
| Total Other Non-Operating Appropriations | 3,595,361 | 1,605,622 | - | - | - | - | 5,200,983 | 5,057,518 | 143,465 | 2.8% |
| Total Non-Operating Appropriations | 4,035,488 | 1,609,559 | - | - | - | - | 5,645,047 | 5,555,131 | 89,917 | 1.6% |
| Accumulated Deficit | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Total Appropriations and Accumulated Deficit | 12,790,248 | 7,647,939 | - | - | - | - | 20,438,187 | 19,732,373 | 705,813 | 3.6% |
| Less: Total Unrestricted Net Position Utilized | 1,050,559 | 82,252 | - | - | - | - | 1,132,811 | 928,426 | 204,385 | 22.0% |
| Net Total Appropriations | 11,739,689 | 7,565,687 | - | - | - | - | 19,305,376 | 18,803,947 | 501,428 | 2.7% |
| **ANTICIPATED SURPLUS (DEFICIT)** | $ (0) | $ 0 | $ - | $ - | $ - | $ - | $ (0) | $ (0) | $ 0 | -86.2% |

# Revenue Schedule

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | FY 2025 Proposed Budget | | | | | | | FY 2024 Adopted Budget | $ Increase (Decrease) Proposed vs. Adopted | % Increase (Decrease) Proposed vs. Adopted |
|---|---|---|---|---|---|---|---|---|---|---|
| | Water | Sewer | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations | All Operations |
| **OPERATING REVENUES** | | | | | | | | | | |
| *Service Charges* | | | | | | | | | | |
| Residential | 7,636,904 | 5,629,724 | | | | | $ 13,266,628 | $ 12,903,161 | $ 363,467 | 2.8% |
| Business/Commercial | 1,026,075 | 543,204 | | | | | 1,569,279 | 1,571,625 | (2,346) | -0.1% |
| Industrial | | | | | | | - | - | - | #DIV/0! |
| Intergovernmental | | | | | | | - | - | - | #DIV/0! |
| Other | 85,000 | 67,000 | | | | | 152,000 | 147,000 | 5,000 | 3.4% |
| Total Service Charges | 8,747,979 | 6,239,928 | - | - | - | - | 14,987,907 | 14,621,786 | 366,121 | 2.5% |
| *Connection Fees* | | | | | | | | | | |
| Residential | 421,822 | 220,875 | | | | | 642,697 | 1,022,955 | (380,258) | -37.2% |
| Business/Commercial | 1,063,680 | 455,700 | | | | | 1,519,380 | 1,243,061 | 276,319 | 22.2% |
| Industrial | | | | | | | - | - | - | #DIV/0! |
| Intergovernmental | | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | | - | - | - | #DIV/0! |
| Total Connection Fees | 1,485,502 | 676,575 | - | - | - | - | 2,162,077 | 2,266,016 | (103,939) | -4.6% |
| *Parking Fees* | | | | | | | | | | |
| Meters | | | | | | | - | - | - | #DIV/0! |
| Permits | | | | | | | - | - | - | #DIV/0! |
| Fines/Penalties | | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | | - | - | - | #DIV/0! |
| Total Parking Fees | - | - | - | - | - | - | - | - | - | #DIV/0! |
| *Other Operating Revenues (List)* | | | | | | | | | | |
| Antenna Lease | 248,284 | 248,284 | | | | | 496,568 | 474,028 | 22,540 | 4.8% |
| Miscellaneous | 292,200 | 144,200 | | | | | 436,400 | 358,401 | 77,999 | 21.8% |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| Total Other Revenue | 540,484 | 392,484 | - | - | - | - | 932,968 | 832,429 | 100,539 | 12.1% |
| Total Operating Revenues | 10,773,965 | 7,308,987 | - | - | - | - | 18,082,952 | 17,720,231 | 362,721 | 2.0% |
| **NON-OPERATING REVENUES** | | | | | | | | | | |
| *Other Non-Operating Revenues (List)* | | | | | | | | | | |
| Gain on Refunding | 50,000 | | | | | | 50,000 | 49,000 | 1,000 | 2.0% |
| SFGA Debt Reimbursement | 456,296 | | | | | | 456,296 | 461,377 | (5,081) | -1.1% |
| Trust Premium WWME/SFGA WTP | 203,748 | | | | | | 203,748 | 228,809 | (25,061) | -11.0% |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| Total Other Non-Operating Revenue | 710,044 | - | - | - | - | - | 710,044 | 739,186 | (29,142) | -3.9% |
| *Interest on Investments & Deposits (List)* | | | | | | | | | | |
| Interest Earned | 255,680 | 256,700 | | | | | 512,380 | 344,530 | 167,850 | 48.7% |
| Penalties | | | | | | | - | - | - | #DIV/0! |
| Other | | | | | | | - | - | - | #DIV/0! |
| Total Interest | 255,680 | 256,700 | - | - | - | - | 512,380 | 344,530 | 167,850 | 48.7% |
| Total Non-Operating Revenues | 965,724 | 256,700 | - | - | - | - | 1,222,424 | 1,083,716 | 138,708 | 12.8% |
| **TOTAL ANTICIPATED REVENUES** | $ 11,739,689 | $ 7,565,687 | $ - | $ - | $ - | $ - | $ 19,305,376 | $ 18,803,947 | $ 501,429 | 2.7% |

# Prior Year Adopted Revenue Schedule

**Jackson Municipal Utilities Authority**

| | *FY 2024 Adopted Budget* | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Water** | **Sewer** | **Operation #3** | **Operation #4** | **Operation #5** | **Operation #6** | **Total All Operations** |
| **OPERATING REVENUES** | | | | | | | |
| *Service Charges* | | | | | | | |
| Residential | 7,405,248 | 5,497,913 | | | | | $ 12,903,161 |
| Business/Commercial | 1,032,406 | 539,219 | | | | | 1,571,625 |
| Industrial | | | | | | | - |
| Intergovernmental | | | | | | | - |
| Other | 80,000 | 67,000 | | | | | 147,000 |
| Total Service Charges | 8,517,654 | 6,104,132 | - | - | - | - | 14,621,786 |
| *Connection Fees* | | | | | | | |
| Residential | 685,896 | 337,059 | | | | | 1,022,955 |
| Business/Commercial | 875,160 | 367,901 | | | | | 1,243,061 |
| Industrial | | | | | | | - |
| Intergovernmental | | | | | | | - |
| Other | | | | | | | - |
| Total Connection Fees | 1,561,056 | 704,960 | - | - | - | - | 2,266,016 |
| *Parking Fees* | | | | | | | |
| Meters | | | | | | | - |
| Permits | | | | | | | - |
| Fines/Penalties | | | | | | | - |
| Other | | | | | | | - |
| Total Parking Fees | - | - | - | - | - | - | - |
| *Other Operating Revenues (List)* | | | | | | | |
| Antenna Lease | 237,014 | 237,014 | | | | | 474,028 |
| Miscellaneous | 243,753 | 114,648 | | | | | 358,401 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| Total Other Revenue | 480,767 | 351,662 | - | - | - | - | 832,429 |
| Total Operating Revenues | 10,559,477 | 7,160,754 | - | - | - | - | 17,720,231 |
| **NON-OPERATING REVENUES** | | | | | | | |
| *Other.Non-Operating Revenues (List)* | | | | | | | |
| Gain on Refunding | 49,000 | | | | | | 49,000 |
| SFGA Debt Reimbursement | 461,377 | | | | | | 461,377 |
| Trust Premium WWME/SFGA WTP | 228,809 | | | | | | 228,809 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| *Other Non-Operating Revenues* | 739,186 | - | - | - | - | - | 739,186 |
| *Interest on Investments & Deposits* | | | | | | | |
| Interest Earned | 171,850 | 172,680 | | | | | 344,530 |
| Penalties | | | | | | | - |
| Other | | | | | | | - |
| Total Interest | 171,850 | 172,680 | - | - | - | - | 344,530 |
| Total Non-Operating Revenues | 911,036 | 172,680 | - | - | - | - | 1,083,716 |
| **TOTAL ANTICIPATED REVENUES** | $ 11,470,513 | $ 7,333,434 | $ - | $ - | $ - | $ - | $ 18,803,947 |

# Appropriations Schedule

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | *FY 2025 Proposed Budget* | | | | | | | *FY 2024 Adopted Budget* | *$ Increase (Decrease) Proposed vs. Adopted* | *% Increase (Decrease) Proposed vs. Adopted* |
|---|---|---|---|---|---|---|---|---|---|---|
| | Water | Sewer | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations | All Operations |
| **OPERATING APPROPRIATIONS** | | | | | | | | | | |
| *Administration - Personnel* | | | | | | | | | | |
| Salary & Wages | $ 1,331,906 | $ 570,816 | | | | | $ 1,902,722 | $ 1,863,352 | $ 39,370 | 2.1% |
| Fringe Benefits | 922,329 | 395,284 | | | | | 1,317,613 | 1,330,188 | (12,575) | -0.9% |
| Total Administration - Personnel | 2,254,235 | 966,100 | - | - | - | - | 3,220,335 | 3,193,540 | 26,795 | 0.8% |
| *Administration - Other (List)* | | | | | | | | | | |
| Admin Expense | 620,500 | 283,225 | | | | | 903,725 | 827,225 | 76,500 | 9.2% |
| GASB 68 Pension Expense | 150,000 | 64,820 | | | | | 214,820 | 214,820 | - | 0.0% |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| Miscellaneous Administration* | | | | | | | - | - | - | #DIV/0! |
| Total Administration - Other | 770,500 | 348,045 | - | - | - | - | 1,118,545 | 1,042,045 | 76,500 | 7.3% |
| Total Administration | 3,024,735 | 1,314,145 | - | - | - | - | 4,338,880 | 4,235,585 | 103,295 | 2.4% |
| *Cost of Providing Services - Personnel* | | | | | | | | | | |
| Salary & Wages | 1,438,558 | 616,525 | | | | | 2,055,083 | 1,852,896 | 202,187 | 10.9% |
| Fringe Benefits | 999,189 | 428,225 | | | | | 1,427,414 | 1,330,188 | 97,226 | 7.3% |
| Total COPS - Personnel | 2,437,747 | 1,044,750 | - | - | - | - | 3,482,497 | 3,183,084 | 299,413 | 9.4% |
| *Cost of Providing Services - Other (List)* | | | | | | | | | | |
| COPS Expense | 1,572,084 | 3,621,081 | | | | | 5,193,165 | 5,025,415 | 167,750 | 3.3% |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| | | | | | | | - | - | - | #DIV/0! |
| Miscellaneous COPS* | | | | | | | - | - | - | #DIV/0! |
| Total COPS - Other | 1,572,084 | 3,621,081 | - | - | - | - | 5,193,165 | 5,025,415 | 167,750 | 3.3% |
| Total Cost of Providing Services | 4,009,831 | 4,665,831 | - | - | - | - | 8,675,662 | 8,208,499 | 467,163 | 5.7% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 1,720,194 | 58,403 | - | - | - | - | 1,778,597 | 1,733,159 | 45,438 | 2.6% |
| Total Operating Appropriations | 8,754,760 | 6,038,379 | - | - | - | - | 14,793,139 | 14,177,243 | 615,897 | 4.3% |
| **NON-OPERATING APPROPRIATIONS** | | | | | | | | | | |
| Total Interest Payments on Debt | 440,127 | 3,937 | - | - | - | - | 444,064 | 497,613 | (53,548) | -10.8% |
| Operations & Maintenance Reserve | | | | | | | - | - | - | #DIV/0! |
| Renewal & Replacement Reserve | 3,595,361 | 1,605,622 | | | | | 5,200,983 | 5,057,518 | 143,465 | 2.8% |
| Municipality/County Appropriation | | | | | | | - | - | - | #DIV/0! |
| Other Reserves | | | | | | | - | - | - | #DIV/0! |
| Total Non-Operating Appropriations | 4,035,488 | 1,609,559 | - | - | - | - | 5,645,047 | 5,555,131 | 89,917 | 1.6% |
| **TOTAL APPROPRIATIONS** | 12,790,248 | 7,647,939 | - | - | - | - | 20,438,187 | 19,732,373 | 705,813 | 3.6% |
| **ACCUMULATED DEFICIT** | | | | | | | - | - | - | #DIV/0! |
| **TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT** | 12,790,248 | 7,647,939 | - | - | - | - | 20,438,187 | 19,732,373 | 705,813 | 3.6% |
| **UNRESTRICTED NET POSITION UTILIZED** | | | | | | | | | | |
| Municipality/County Appropriation | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Other | 1,050,559 | 82,252 | | | | | 1,132,811 | 928,426 | 204,385 | 22.0% |
| Total Unrestricted Net Position Utilized | 1,050,559 | 82,252 | - | - | - | - | 1,132,811 | 928,426 | 204,385 | 22.0% |
| **TOTAL NET APPROPRIATIONS** | $ 11,739,689 | $ 7,565,687 | $ - | $ - | $ - | $ - | $ 19,305,376 | $ 18,803,947 | $ 501,428 | 2.7% |

* 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 | $ 437,738.00 | $ 301,918.97 | $ - | $ - | $ - | $ - | $ 739,656.97 |

# AUTHORITY PROPOSED APPROPRIATIONS
# APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

**For the Period: January 01, 2025 to December 31, 2025**

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

| *Line Item:* | *Water* | *Sewer* | *Operation #3* | *Operation #4* | *Operation #5* | *Operation #6* |
|---|---|---|---|---|---|---|
| | | | | | | |
| Administration - Other (List) | | | | | | |
| Admin Expense: | | | | | | |
| | | | | | | |
| W.OPER:Ad's & Notices | 3,000.00 | 1,000.00 | | | | |
| W OPER:Bank-Credit Card Fees | 24,500.00 | 10,500.00 | | | | |
| W OPER:Communications/IT | 140,000.00 | 60,000.00 | | | | |
| W OPER:Community Relations | 4,500.00 | 1,200.00 | | | | |
| W OPER:Dues/Subscript/Membershi | 12,000.00 | 5,000.00 | | | | |
| W OPER:Education/Class/Training | 7,000.00 | 7,000.00 | | | | |
| W OPER:Insurance | 172,900.00 | 74,100.00 | | | | |
| W OPER:Postage | 37,000.00 | 16,000.00 | | | | |
| W OPER:Pro Fee-Auditor | 24,500.00 | 11,000.00 | | | | |
| W OPER:Pro Fee-Eng-Sp Projects | 1,000.00 | 500.00 | | | | |
| W OPER:Pro Fee-General Counsel | 21,000.00 | 9,000.00 | | | | |
| W OPER:Pro Fee-Bond Counsel | 5,000.00 | 3,000.00 | | | | |
| W OPER:Supplies-Admin | 20,000.00 | 8,000.00 | | | | |
| W OPER:Supplies-Maint | 6,000.00 | 5,000.00 | | | | |
| W OPER:Supplies-Oper | 18,000.00 | 500.00 | | | | |
| W OPER:Taxes-Water Use | 9,000.00 | | | | | |
| W OPER:Trans-Fuel | 45,000.00 | 20,000.00 | | | | |
| W OPER:Trans-Registration | 100.00 | 50.00 | | | | |
| W OPER:Trans-Repairs/Maintenance | 13,000.00 | 12,000.00 | | | | |
| W OPER:Trans-Supplies | 1,400.00 | 600.00 | | | | |
| W OPER:Trans-Travel Expense | 500.00 | 200.00 | | | | |
| W OPER:Trans-Repairs/Outside Serv | 20,000.00 | 19,000.00 | | | | |
| W OPER:Trans-Equipment & Tools | 5,600.00 | 2,400.00 | | | | |
| W OPER:Trans-Outside Service Contr | 6,275.00 | 8,700.00 | | | | |
| W OPER:Trustee Fees | 9,225.00 | 1,025.00 | | | | |
| W OPER:Uniforms | 14,000.00 | 6,000.00 | | | | |
| S SFGA:Supplies-Field | | 500.00 | | | | |
| S MG:Ad's & Notices | | 250.00 | | | | |
| S MG:Supplies-Field | | 700.00 | | | | |
| | | | | | | |
| TOTAL | 620,500.00 | 283,225.00 | | | | |
| | | | | | | |
| .... CONTINUED ON PG 2----> | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

# AUTHORITY PROPOSED APPROPRIATIONS
# APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

**For the Period: January 01, 2025 to December 31, 2025**

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

| *Line Item:* | *Water* | *Sewer* | *Operation #3* | *Operation #4* | *Operation #5* | *Operation #6* |
|---|---|---|---|---|---|---|
| .... CONTINUED FROM PG 1.... | | | | | | |
| Cost of Providing Services - Other (List) | | | | | | |
| COPS Expense: | | | | | | |
| | | | | | | |
| W OPER:Bulk Water Purchase | 250.00 | | | | | |
| W OPER:Chemicals | 510,000.00 | 50,000.00 | | | | |
| W OPER:Equipment Rental | 1,000.00 | 5,000.00 | | | | |
| W OPER:Equipment & Tools | 9,000.00 | 5,000.00 | | | | |
| W OPER:Lab Tests | 60,000.00 | 200.00 | | | | |
| W OPER:Licenses & Fees | 3,000.00 | 1,000.00 | | | | |
| S OPER:OCUA Regional Sewer Fee | | 3,122,250.00 | | | | |
| S OPER:NJA Sewer Fees | | 14,000.00 | | | | |
| S OPER:TR Sewer Fees | | 60,000.00 | | | | |
| W OPER:Meter Testing | 4,000.00 | | | | | |
| W OPER:Out Serv-Mailing | 3,500.00 | 1,500.00 | | | | |
| W OPER:Out Serv-Payroll | 14,000.00 | 6,000.00 | | | | |
| W OPER:Out Serv-Refuse Removal | 2,500.00 | 950.00 | | | | |
| W OPER:Out Serv-Serv Contracts | 55,000.00 | 20,000.00 | | | | |
| W OPER:Out Serv-SCADA | 12,000.00 | 7,900.00 | | | | |
| W OPER:Penalty/Fines | 100.00 | 50.00 | | | | |
| W OPER:Safety | 13,000.00 | 10,000.00 | | | | |
| W OPER:Permits/App/Regulatory Fe | 45,200.00 | 10,200.00 | | | | |
| W OPER:Repair - Outside Contracts | 175,000.00 | 95,000.00 | | | | |
| W OPER:Repairs/Maintenance - In-h | 55,000.00 | 30,000.00 | | | | |
| W OPER:Buildings & Grounds | 83,100.00 | 23,200.00 | | | | |
| W OPER:Shipping/Freight/Delivery | 3,500.00 | 1,800.00 | | | | |
| W OPER:Utilities-Gas | 9,000.00 | 12,000.00 | | | | |
| W OPER:Utilities-Electric | 470,000.00 | 85,000.00 | | | | |
| S OPER:Utilities-Propane | | 2,500.00 | | | | |
| W OPER:Write-offs | 5,000.00 | 3,000.00 | | | | |
| S SFGA:Chemicals | | 8,000.00 | | | | |
| S SFGA:Lic/Perm/Appl Fees | | 750.00 | | | | |
| S SFGA:OCUA Region Sewer Fees | | 250.00 | | | | |
| S SFGA:Out Serve-Serve Contrac | | 700.00 | | | | |
| S SFGA:Repairs/Maintenance | | 1,200.00 | | | | |
| S SFGA:Shipping/Freight/Delivery | | 75.00 | | | | |
| S SFGA:Utilities-Gas | | 100.00 | | | | |
| | | | | | | |
| PAGE TOTAL | 1,533,150.00 | 3,577,625.00 | | | | |
| .... CONTINUED ON PG 3----> | | | | | | |

# AUTHORITY PROPOSED APPROPRIATIONS
# APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

**For the Period: January 01, 2025 to December 31, 2025**

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

| *Line Item:* | *Water* | *Sewer* | *Operation #3* | *Operation #4* | *Operation #5* | *Operation #6* |
|---|---|---|---|---|---|---|
| .... CONTINUED FROM PG 2.... | | | | | | |
| | | | | | | |
| S MG:Chemicals | | 200.00 | | | | |
| S MG:Lab Tests | | 5,500.00 | | | | |
| S MG:Lic/Permits/Appl Fees | | 4,000.00 | | | | |
| S MG:Out Serv-Serv Contract | | 500.00 | | | | |
| S MG:Repairs/Maintenance | | 6,000.00 | | | | |
| S MG:Ship/Frt/Del Charges | | 130.00 | | | | |
| S MG:Utilities-Electric | | 22,700.00 | | | | |
| S MG:Utilities-Phone | | 1,500.00 | | | | |
| S MG:Wastewater/Sludge Removal | | 2,500.00 | | | | |
| W NON-OP:NJEIT Loan Trust 2007 | 18,450.00 | | | | | |
| W NON-OP:NJEIT Loan Trust 2013 | 609.00 | | | | | |
| W NON-OP:NJIB Loan Fees 2020 -Tru | 5,085.00 | | | | | |
| W NON-OP:NJIB Loan Fees 2021 -Tru | 14,790.00 | | | | | |
| S NON-OP:NJEIT Loan Trust 2013 | | 426.00 | | | | |
| | | | | | | |
| PAGE TOTAL | 38,934.00 | 43,456.00 | | | | |
| SUB TOTAL (including prior page) | 1,572,084.00 | 3,621,081.00 | | | | |
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# Prior Year Adopted Appropriations Schedule

**Jackson Municipal Utilities Authority**

| | *FY 2024 Adopted Budget* | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Water** | **Sewer** | **Operation #3** | **Operation #4** | **Operation #5** | **Operation #6** | **Total All Operations** |
| **OPERATING APPROPRIATIONS** | | | | | | | |
| *Administration - Personnel* | | | | | | | |
| Salary & Wages | $ 1,304,346 | $ 559,006 | | | | | $ 1,863,352 |
| Fringe Benefits | 931,131 | 399,057 | | | | | 1,330,188 |
| Total Administration - Personnel | 2,235,477 | 958,063 | - | - | - | - | 3,193,540 |
| *Administration - Other (List)* | | | | | | | |
| Admin Expense | 558,700 | 268,525 | | | | | 827,225 |
| GASB 68 Pension Expense | 150,000 | 64,820 | | | | | 214,820 |
| | | | | | | | - |
| | | | | | | | - |
| Miscellaneous Administration* | | | | | | | - |
| Total Administration - Other | 708,700 | 333,345 | - | - | - | - | 1,042,045 |
| Total Administration | 2,944,177 | 1,291,408 | - | - | - | - | 4,235,585 |
| *Cost of Providing Services - Personnel* | | | | | | | |
| Salary & Wages | 1,297,027 | 555,869 | | | | | 1,852,896 |
| Fringe Benefits | 931,131 | 399,057 | | | | | 1,330,188 |
| Total COPS - Personnel | 2,228,158 | 954,926 | - | - | - | - | 3,183,084 |
| *Cost of Providing Services - Other (List)* | | | | | | | |
| COPS Expense | 1,472,584 | 3,552,831 | | | | | 5,025,415 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| Miscellaneous COPS* | | | | | | | - |
| Total COPS - Other | 1,472,584 | 3,552,831 | - | - | - | - | 5,025,415 |
| Total Cost of Providing Services | 3,700,742 | 4,507,757 | - | - | - | - | 8,208,499 |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 1,674,936 | 58,223 | - | - | - | - | 1,733,159 |
| Total Operating Appropriations | 8,319,854 | 5,857,388 | - | - | - | - | 14,177,243 |
| **NON-OPERATING APPROPRIATIONS** | | | | | | | |
| Total Interest Payments on Debt | 493,495 | 4,118 | - | - | - | - | 497,613 |
| Operations & Maintenance Reserve | | | | | | | - |
| Renewal & Replacement Reserve | 3,531,336 | 1,526,182 | | | | | 5,057,518 |
| Municipality/County Appropriation | | | | | | | - |
| Other Reserves | | | | | | | - |
| Total Non-Operating Appropriations | 4,024,831 | 1,530,300 | - | - | - | - | 5,555,131 |
| **TOTAL APPROPRIATIONS** | 12,344,685 | 7,387,688 | - | - | - | - | 19,732,373 |
| **ACCUMULATED DEFICIT** | | | | | | | - |
| **TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT** | 12,344,685 | 7,387,688 | - | - | - | - | 19,732,373 |
| **UNRESTRICTED NET POSITION UTILIZED** | | | | | | | |
| Municipality/County Appropriation | - | - | - | - | - | - | - |
| Other | 874,172 | 54,254 | | | | | 928,426 |
| Total Unrestricted Net Position Utilized | 874,172 | 54,254 | - | - | - | - | 928,426 |
| **TOTAL NET APPROPRIATIONS** | $ 11,470,513 | $ 7,333,434 | $ - | $ - | $ - | $ - | $ 18,803,947 |

* 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 | $ 415,992.71 | $ 292,869.42 | $ - | $ - | $ - | $ - | $ 708,862.13 |

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
# APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

**FY 2024 Adopted Budget**

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

| *Line Item:* | *Water* | *Sewer* | *Operation #3* | *Operation #4* | *Operation #5* | *Operation #6* |
|---|---|---|---|---|---|---|
| | | | | | | |
| Administration - Other (List) | | | | | | |
| | | | | | | |
| W.OPER:Ad's & Notices | 3,000.00 | 1,000.00 | | | | |
| W OPER:Bank-Credit Card Fees | 24,500.00 | 10,500.00 | | | | |
| W OPER:Communications/IT | 113,500.00 | 48,500.00 | | | | |
| W OPER:Community Relations | 4,500.00 | 1,200.00 | | | | |
| W OPER:Dues/Subscript/Membershi | 8,300.00 | 4,200.00 | | | | |
| W OPER:Education/Class/Training | 10,000.00 | 21,000.00 | | | | |
| W OPER:Insurance | 169,500.00 | 72,500.00 | | | | |
| W OPER:Postage | 25,500.00 | 13,500.00 | | | | |
| W OPER:Pro Fee-Auditor | 26,800.00 | 11,500.00 | | | | |
| W OPER:Pro Fee-Eng-Sp Projects | 1,000.00 | 500.00 | | | | |
| W OPER:Pro Fee-General Counsel | 36,400.00 | 15,600.00 | | | | |
| W OPER:Pro Fee-Bond Counsel | 5,000.00 | 3,000.00 | | | | |
| W OPER:Supplies-Admin | 18,500.00 | 8,000.00 | | | | |
| W OPER:Supplies-Maint | 6,000.00 | 5,000.00 | | | | |
| W OPER:Supplies-Oper | 1,700.00 | 500.00 | | | | |
| W OPER:Taxes-Water Use | 9,000.00 | - | | | | |
| W OPER:Trans-Fuel | 45,000.00 | 20,000.00 | | | | |
| W OPER:Trans-Registration | 100.00 | 50.00 | | | | |
| W OPER:Trans-Repairs/Maintenance | 13,000.00 | 12,000.00 | | | | |
| W OPER:Trans-Supplies | 1,400.00 | 600.00 | | | | |
| W OPER:Trans-Travel Expense | 500.00 | 200.00 | | | | |
| W OPER:Trans-Repairs/Outside Serv | 6,000.00 | 8,000.00 | | | | |
| W OPER:Trans-Equipment & Tools | 3,500.00 | 1,500.00 | | | | |
| W OPER:Trans-Outside Service Contr | 2,775.00 | 1,200.00 | | | | |
| W OPER:Trustee Fees | 9,225.00 | 1,025.00 | | | | |
| W OPER:Uniforms | 14,000.00 | 6,000.00 | | | | |
| S SFGA:Supplies-Field | - | 500.00 | | | | |
| S MG:Ad's & Notices | - | 250.00 | | | | |
| S MG:Supplies-Field | - | 700.00 | | | | |
| | | | | | | |
| TOTAL | 558,700.00 | 268,525.00 | | | | |
| | | | | | | |
| .... CONTINUED ON PG 2----> | | | | | | |
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# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
# APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

**FY 2024 Adopted Budget**

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

| *Line Item:* | *Water* | *Sewer* | *Operation #3* | *Operation #4* | *Operation #5* | *Operation #6* |
|---|---|---|---|---|---|---|
| .... CONTINUED FROM PG 1.... | | | | | | |
| COPS - Other (List) | | | | | | |
| | | | | | | |
| W OPER:Bulk Water Purchase | 250.00 | | | | | |
| W OPER:Chemicals | 528,000.00 | 63,000.00 | | | | |
| W OPER:Equipment Rental | 2,000.00 | 6,000.00 | | | | |
| W OPER:Equipment & Tools | 9,000.00 | 5,000.00 | | | | |
| W OPER:Lab Tests | 50,000.00 | 200.00 | | | | |
| W OPER:Licenses & Fees | 4,000.00 | 1,000.00 | | | | |
| W OPER:Meter Testing | 4,000.00 | - | | | | |
| S OPER:OCUA Regional Sewer Fee | - | 3,066,800.00 | | | | |
| S OPER:NJA Sewer Fees | - | 16,500.00 | | | | |
| S OPER:TR Sewer Fees | - | 48,000.00 | | | | |
| W OPER:Out Serv-Mailing | 3,500.00 | 1,500.00 | | | | |
| W OPER:Out Serv-Payroll | 10,000.00 | 4,500.00 | | | | |
| W OPER:Out Serv-Refuse Removal | 2,500.00 | 950.00 | | | | |
| W OPER:Out Serv-Serv Contracts | 55,000.00 | 22,000.00 | | | | |
| W OPER:Out Serv-SCADA | 7,000.00 | 2,900.00 | | | | |
| W OPER:Penalty/Fines | 100.00 | 50.00 | | | | |
| W OPER:Safety | 11,000.00 | 4,700.00 | | | | |
| W OPER:Permits/App/Regulatory Fe | 28,800.00 | 4,100.00 | | | | |
| W OPER:Repair - Outside Contracts | 150,000.00 | 95,000.00 | | | | |
| W OPER:Repairs/Maintenance - In-h | 55,000.00 | 30,000.00 | | | | |
| W OPER:Buildings & Grounds | 78,000.00 | 25,000.00 | | | | |
| W OPER:Shipping/Freight/Delivery | 3,500.00 | 1,800.00 | | | | |
| W OPER:Utilities-Gas | 9,000.00 | 12,000.00 | | | | |
| W OPER:Utilities-Electric | 420,000.00 | 82,000.00 | | | | |
| S OPER:Utilities-Propane | - | 2,500.00 | | | | |
| W OPER:Write-offs | 3,000.00 | 3,000.00 | | | | |
| S SFGA:Chemicals | - | 7,800.00 | | | | |
| S SFGA:Lic/Perm/Appl Fees | - | 750.00 | | | | |
| S SFGA:OCUA Region Sewer Fees | - | 250.00 | | | | |
| S SFGA:Out Serve-Serve Contrac | - | 700.00 | | | | |
| S SFGA:Repairs/Mainenance | - | 1,200.00 | | | | |
| S SFGA:Shipping/Freight/Delivery | - | 75.00 | | | | |
| S SFGA:Utilities-Gas | - | 100.00 | | | | |
| S MG:Chemicals | - | 200.00 | | | | |
| | | | | | | |
| PAGE TOTAL | 1,433,650.00 | 3,509,575.00 | | | | |
| .... CONTINUED ON PG 3----> | | | | | | |

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
# APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

**FY 2024 Adopted Budget**

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

| *Line Item:* | *Water* | *Sewer* | *Operation #3* | *Operation #4* | *Operation #5* | *Operation #6* |
|---|---|---|---|---|---|---|
| .... CONTINUED FROM PG 2.... | | | | | | |
| | | | | | | |
| S MG:Lab Tests | - | 5,500.00 | | | | |
| S MG:Lic/Permits/Appl Fees | - | 4,000.00 | | | | |
| S MG:Out Serv-Serv Contract | - | 500.00 | | | | |
| S MG:Repairs/Maintenance | - | 6,000.00 | | | | |
| S MG:Ship/Frt/Del Charges | - | 130.00 | | | | |
| S MG:Utilities-Electric | - | 22,700.00 | | | | |
| S MG:Utilities-Phone | - | 1,500.00 | | | | |
| S MG:Wastewater/Sludge Removal | - | 2,500.00 | | | | |
| W NON-OP:NJEIT Loan Trust 2007 | 18,450.00 | - | | | | |
| W NON-OP:NJEIT Loan Trust 2013 | 609.00 | - | | | | |
| W NON-OP:NJIB Loan Fees 2020 -Tru | 5,085.00 | - | | | | |
| W NON-OP:NJIB Loan Fees 2021 -Tru | 14,790.00 | - | | | | |
| S NON-OP:NJEIT Loan Trust 2013 | - | 426.00 | | | | |
| | | | | | | |
| PAGE TOTAL | 38,934.00 | 43,256.00 | | | | |
| SUB TOTAL (including prior page) | 1,472,584.00 | 3,552,831.00 | | | | |
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# Debt Service Schedule - Principal

Jackson Municipal Utilities Authority

If Authority has no debt, check this box: ☐

| | Date of Local Finance Board Approval | Fiscal Year Ending in 2024 (Adopted Budget) | 2025 (Proposed Budget) | 2026 | 2027 | 2028 | 2029 | 2030 | Thereafter | Total Principal Outstanding |
|---|---|---|---|---|---|---|---|---|---|---|
| *Water* | | | | | | | | | | |
| 2007 NJIB | | $ 676,121 | $ 696,122 | $ 708,312 | $ 735,526 | $ - | $ - | $ - | | $ 2,139,960 |
| 2013 NJIB | | 40,289 | 40,546 | 40,820 | 41,143 | 41,486 | 41,848 | 42,229 | 85,680 | 333,754 |
| 2020 NJIB (MAN #010) | | 209,667 | 214,667 | 214,667 | 219,667 | 219,667 | 224,667 | 224,667 | 3,613,900 | 4,931,905 |
| 2021 NJIB (WWME #012/SFGA #013) | | 748,858 | 768,858 | 793,858 | 818,858 | 843,858 | 876,858 | 893,857 | 11,936,951 | 16,933,098 |
| Total Principal | | 1,674,936 | 1,720,194 | 1,757,658 | 1,815,195 | 1,105,012 | 1,143,374 | 1,160,754 | 15,636,531 | 24,338,717 |
| *Sewer* | | | | | | | | | | |
| 2013 NJIB | | 28,223 | 28,403 | 28,595 | 28,821 | 29,061 | 29,314 | 29,581 | 60,020 | 233,798 |
| SFGA Note | | 30,000 | 30,000 | - | - | - | - | - | | 30,000 |
| | | | | | | | | | | - |
| | | | | | | | | | | - |
| Total Principal | | 58,223 | 58,403 | 28,595 | 28,821 | 29,061 | 29,314 | 29,581 | 60,020 | 263,798 |
| *Operation #3* | | | | | | | | | | |
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| Total Principal | | - | - | - | - | - | - | - | - | - |
| *Operation #4* | | | | | | | | | | |
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| Total Principal | | - | - | - | - | - | - | - | - | - |
| *Operation #5* | | | | | | | | | | |
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| Total Principal | | - | - | - | - | - | - | - | - | - |
| *Operation #6* | | | | | | | | | | |
| | | | | | | | | | | - |
| | | | | | | | | | | - |
| | | | | | | | | | | - |
| | | | | | | | | | | - |
| Total Principal | | - | - | - | - | - | - | - | - | - |
| **TOTAL PRINCIPAL ALL OPERATIONS** | | $ 1,733,159 | $ 1,778,597 | $ 1,786,253 | $ 1,844,016 | $ 1,134,073 | $ 1,172,688 | $ 1,190,335 | $ 15,696,551 | $ 24,602,514 |

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

| | Moody's | Fitch | Standard & Poors |
|---|---|---|---|
| Bond Rating | Aa3 | | |
| Year of Last Rating | 2015 | | |

# Debt Service Schedule - Principal (Detail Page)

Jackson Municipal Utilities Authority

| | Date of Local Finance Board Approval | *Fiscal Year Ending in* 2024 (Adopted Budget) | 2025 (Proposed Budget) | 2026 | 2027 | 2028 | 2029 | 2030 | Thereafter | Total Principal Outstanding |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | $ - |
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| **TOTAL PRINCIPAL ALL OPERATIONS** | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

# Debt Service Schedule - Interest

Jackson Municipal Utilities Authority

If Authority has no debt, check this box: ☐

| | *Fiscal Year Ending in* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2024 (Adopted Budget) | 2025 (Proposed Budget) | 2026 | 2027 | 2028 | 2029 | 2030 | Thereafter | Total Interest Payments Outstanding |
| *Water* | | | | | | | | | |
| 2007 NJIB | $ 77,750 | $ 59,700 | $ 40,700 | $ 20,950 | $ - | $ - | $ - | $ - | $ 121,350 |
| 2013 NJIB | 3,203 | 2,946 | 2,671 | 2,348 | 2,005 | 1,644 | 1,263 | 1,304 | 14,182 |
| 2020 NJIB (MAN #010) | 51,231 | 49,481 | 47,481 | 45,481 | 43,231 | 40,981 | 38,481 | 398,644 | 663,781 |
| 2021 NJIB (WWME #012/SFGA #013) | 361,311 | 328,000 | 294,559 | 260,654 | 226,663 | 192,450 | 157,716 | 745,844 | 2,205,887 |
| Total Interest Payments | 493,495 | 440,127 | 385,412 | 329,434 | 271,900 | 235,075 | 197,460 | 1,145,792 | 3,005,200 |
| *Sewer* | | | | | | | | | |
| 2013 NJIB | 2,244 | 2,063 | 1,871 | 1,645 | 1,405 | 1,152 | - | - | 8,136 |
| SFGA Note | 1,874 | 1,874 | - | - | - | - | - | - | 1,874 |
| | | | | | | | | | - |
| | | | | | | | | | - |
| Total Interest Payments | 4,118 | 3,937 | 1,871 | 1,645 | 1,405 | 1,152 | - | - | 10,010 |
| *Operation #3* | | | | | | | | | |
| | | | | | | | | | - |
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| | | | | | | | | | - |
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| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| *Operation #4* | | | | | | | | | |
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| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| *Operation #5* | | | | | | | | | |
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| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| *Operation #6* | | | | | | | | | |
| | | | | | | | | | - |
| | | | | | | | | | - |
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| | | | | | | | | | - |
| Total Interest Payments | - | - | - | - | - | - | - | - | - |
| **TOTAL INTEREST ALL OPERATIONS** | $ 497,613 | $ 444,064 | $ 387,283 | $ 331,079 | $ 273,305 | $ 236,227 | $ 197,460 | $ 1,145,792 | $ 3,015,210 |

# Debt Service Schedule - Interest (Detail Page)

Jackson Municipal Utilities Authority

| | *Fiscal Year Ending in* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2024 (Adopted Budget) | 2025 (Proposed Budget) | 2026 | 2027 | 2028 | 2029 | 2030 | Thereafter | Total Interest Payments Outstanding |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
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| TOTAL INTEREST ALL OPERATIONS | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

# Net Position Reconciliation

**Jackson Municipal Utilities Authority**

For the Period: January 01, 2025 to December 31, 2025

| | FY 2025 Proposed Budget | | | | | | |
|---|---|---|---|---|---|---|---|
| | Water | Sewer | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations |
| **TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)** | $ 46,806,192 | $ 38,295,974 | | | | | $ 85,102,166 |
| Less: Invested in Capital Assets, Net of Related Debt (1) | 39,509,476 | 32,325,935 | | | | | 71,835,411 |
| Less: Restricted for Debt Service Reserve (1) | 1,225,894 | 1,003,004 | | | | | 2,228,898 |
| Less: Other Restricted Net Position (1) | | 50,000 | | | | | 50,000 |
| Total Unrestricted Net Position (1) | 6,070,822 | 4,917,035 | - | - | - | - | 10,987,857 |
| Less: Designated for Non-Operating Improvements & Repairs | 6,202,400 | 4,937,100 | | | | | 11,139,500 |
| Less: Designated for Rate Stabilization | | | | | | | - |
| Less: Other Designated by Resolution | | | | | | | - |
| Plus: Accrued Unfunded Pension Liability (1) | - | - | | | | | - |
| Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1) | - | - | | | | | - |
| Plus: Estimated Income (Loss) on Current Year Operations (2) | (874,172) | (54,254) | | | | | (928,426) |
| Plus: Other Adjustments (attach schedule) | 3,595,361 | 1,605,622 | | | | | 5,200,983 |
| **UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET** | 2,589,611 | 1,531,303 | - | - | - | - | 4,120,914 |
| Unrestricted Net Position Utilized to Balance Proposed Budget | 1,050,559 | 82,252 | - | - | - | - | 1,132,811 |
| Unrestricted Net Position Utilized in Proposed Capital Budget | 1,539,000 | 1,449,000 | - | - | - | - | 2,988,000 |
| Appropriation to Municipality/County (3) | - | - | - | - | - | - | - |
| Total Unrestricted Net Position Utilized in Proposed Budget | 2,589,559 | 1,531,252 | - | - | - | - | 4,120,811 |
| **PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR** | | | | | | | |
| **Last issued Audit Report (4)** | $ 52 | $ 51 | $ - | $ - | $ - | $ - | $ 103 |

*(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 | $ 437,738 | $ 301,919 | $ - | $ - | $ - | $ - | $ 739,657 |

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

# FISCAL YEAR 2025

## Jackson Municipal Utilities Authority

(Authority Name)

## 2025 AUTHORITY CAPITAL BUDGET/PROGRAM

# 2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Jackson Municipal Utilities Authority**
(Authority Name)

**Fiscal Year: January 01, 2025 to December 31, 2025**

*Check the box for the applicable statement below:*

☑ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Jackson Municipal Utilities Authority, on October 24, 2024.

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

| | |
|---|---|
| **Officer's Signature:** | Janet Longo |
| **Name:** | Janet Longo |
| **Title:** | Secretary |
| **Address:** | 135 Manhattan Street<br>Jackson, NJ 08527 |
| **Phone Number:** | (732)928-2222 |
| **Fax Number:** | (732)928-5171 |
| **E-mail Address:** | N/A |

# 2025 CAPITAL BUDGET/PROGRAM MESSAGE

Jackson Municipal Utilities Authority

**Fiscal Year: January 01, 2025 to December 31, 2025**

***Answer all questions below using the space provided.***

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects? **No**

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority? **Yes**

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

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

N/A

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

None.

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

None.

# Proposed Capital Budget

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Funding Sources* Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
|---|---|---|---|---|---|---|
| *Water* | | | | | | |
| See "CB-3 Detail" page | $ 1,539,000 | $ 1,539,000 | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | 1,539,000 | 1,539,000 | - | - | - | - |
| *Sewer* | | | | | | |
| See "CB-3 Detail (2)" page | 1,449,000 | $ 1,449,000 | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | 1,449,000 | 1,449,000 | - | - | - | - |
| *Operation #3* | | | | | | |
| | - | | | | | |
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| Total | - | - | - | - | - | - |
| *Operation #4* | | | | | | |
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| Total | - | - | - | - | - | - |
| *Operation #5* | | | | | | |
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| Total | - | - | - | - | - | - |
| *Operation #6* | | | | | | |
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| | - | | | | | |
| Total | - | - | - | - | - | - |
| **TOTAL PROPOSED CAPITAL BUDGET** | $ 2,988,000 | $ 2,988,000 | $ - | $ - | $ - | $ - |

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

# Proposed Capital Budget

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Funding Sources* Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
|---|---|---|---|---|---|---|
| *Water:* | $0 | | | | | |
| Administration | 20,000 | $ 20,000 | | | | |
| Annual Water Meter Bids/Project(s) | 200,000 | 200,000 | | | | |
| Building & Grounds Improvements | 10,000 | 10,000 | | | | |
| Equipment | 4,000 | 4,000 | | | | |
| SCADA System | 25,000 | 25,000 | | | | |
| Security Improvements/Fencing | 5,000 | 5,000 | | | | |
| Vehicle Purchases | 75,000 | $ 75,000 | | | | |
| Water Dist. System Modifications | 300,000 | 300,000 | | | | |
| Water Storage Facility | 150,000 | 150,000 | | | | |
| Water Studies | - | | | | | |
| Well Projects/Rehabilitations | 150,000 | 150,000 | | | | |
| WTP Improvements | 450,000 | 450,000 | | | | |
| NJEIT Engineering | 150,000 | $ 150,000 | | | | |
| Manhattan St. Complex Improvement | - | | | | | |
| | - | | | | | |
| (see next page for SEWER) | - | | | | | |
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| **TOTAL THIS PAGE ONLY** | $1,539,000 | $1,539,000 | $ - | $ - | $ - | $ - |

# Proposed Capital Budget

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Funding Sources* Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
|---|---|---|---|---|---|---|
| *Sewer:* | $0 | | | | | |
| Administration | 30,000 | $ 30,000 | | | | |
| Annual Water Meter Bids/Project(s) | 200,000 | 200,000 | | | | |
| Building & Grounds Improvements | 10,000 | 10,000 | | | | |
| Equipment | 4,000 | 4,000 | | | | |
| Sanitary Sewer System Modif. | 650,000 | 650,000 | | | | |
| Sanitary Sewer Rehab/Replacement | 350,000 | 350,000 | | | | |
| SCADA System | 25,000 | $ 25,000 | | | | |
| Security Improvements | 5,000 | 5,000 | | | | |
| Sewer Studies | - | | | | | |
| Vehicle Purchases | 75,000 | 75,000 | | | | |
| NJEIT Engineering | 100,000 | 100,000 | | | | |
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| (see previous page for WATER) | - | | | | | |
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| **TOTAL THIS PAGE ONLY** | $1,449,000 | $ 1,449,000 | $ - | $ - | $ - | $ - |

# Proposed Capital Budget

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Funding Sources* Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
|---|---|---|---|---|---|---|
| | $0 | | | | | |
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| **TOTAL ALL DETAIL PAGES** | $2,988,000 | $ 2,988,000 | $ - | $ - | $ - | $ - |

# 5 Year Capital Improvement Plan

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | 2025 (Proposed Budget) | *Fiscal Year Ending in* 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|
| *Water* | | | | | | | |
| See "CB-4 Detail" page | $ 7,741,400 | $ 1,539,000 | $ 2,310,400 | $ 1,435,000 | $ 1,131,000 | $ 683,000 | $ 643,000 |
| | - | - | | | | | |
| | - | - | | | | | |
| | - | - | | | | | |
| Total | 7,741,400 | 1,539,000 | 2,310,400 | 1,435,000 | 1,131,000 | 683,000 | 643,000 |
| *Sewer* | | | | | | | |
| See "CB-4 Detail (2)" page | 6,386,100 | 1,449,000 | $ 2,295,000 | $ 815,100 | $ 615,000 | $ 624,000 | $ 588,000 |
| | - | - | | | | | |
| | - | - | | | | | |
| | - | - | | | | | |
| Total | 6,386,100 | 1,449,000 | 2,295,000 | 815,100 | 615,000 | 624,000 | 588,000 |
| *Operation #3* | | | | | | | |
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| | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| *Operation #4* | | | | | | | |
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| | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| *Operation #5* | | | | | | | |
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| | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| *Operation #6* | | | | | | | |
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| | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| **TOTAL** | $ 14,127,500 | $ 2,988,000 | $ 4,605,400 | $ 2,250,100 | $ 1,746,000 | $ 1,307,000 | $ 1,231,000 |

# 5 Year Capital Improvement Plan

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Fiscal Year Ending in* 2025 (Proposed Budget) | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|
| *Water:* | $ - | | | | | | |
| Administration | 45,000 | 20,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| Annual Water Meter Bids/Proje | 1,285,000 | 200,000 | 200,000 | 225,000 | 225,000 | 235,000 | 200,000 |
| Building & Grounds Improveme | 2,486,000 | 10,000 | 1,400,000 | 500,000 | 500,000 | 38,000 | 38,000 |
| Equipment | 54,000 | 4,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| SCADA System | 75,000 | 25,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Security Improvements/Fencing | 55,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Vehicle Purchases | 275,000 | 75,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| Water Dist. System Modificatio | 1,500,000 | 300,000 | 300,000 | 300,000 | 200,000 | 200,000 | 200,000 |
| Water Storage Facility | 276,000 | 150,000 | 15,000 | 20,000 | 26,000 | 30,000 | 35,000 |
| Water Studies | - | | - | - | - | - | - |
| Well Projects/Rehabilitations | 570,000 | 150,000 | 80,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| WTP Improvements | 570,400 | 450,000 | 40,400 | 30,000 | 20,000 | 20,000 | 10,000 |
| NJEIT Engineering | 550,000 | 150,000 | $ 200,000 | $ 200,000 | $ - | $ - | $ - |
| Manhattan St. Complex Improv | - | | | | | | |
| | - | | | | | | |
| (see next page for SEWER) | - | | | | | | |
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| **TOTAL THIS PAGE ONLY** | $ 7,741,400 | $ 1,539,000 | $ 2,310,400 | $ 1,435,000 | $ 1,131,000 | $ 683,000 | $ 643,000 |

# 5 Year Capital Improvement Plan

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Fiscal Year Ending in* 2025 (Proposed Budget) | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|
| *Sewer:* | $ - | | | | | | |
| Administration | 55,000 | 30,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| Annual Water Meter Bids/Proje | 1,285,000 | 200,000 | 200,000 | 225,000 | 225,000 | 235,000 | 200,000 |
| Building & Grounds Improveme | 1,610,000 | 10,000 | 1,400,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Equipment | 379,000 | 4,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Sanitary Sewer System Modif. | 1,350,000 | 650,000 | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 |
| Sanitary Sewer Rehab/Replacen | 1,000,100 | 350,000 | 250,000 | 100,100 | 100,000 | 100,000 | 100,000 |
| SCADA System | 80,000 | 25,000 | $ 15,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| Security Improvements | 52,000 | 5,000 | 10,000 | 10,000 | 10,000 | 9,000 | 8,000 |
| Sewer Studies | - | | - | - | - | - | - |
| Vehicle Purchases | 275,000 | 75,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| NJEIT Engineering | 300,000 | 100,000 | 100,000 | 100,000 | | | |
| | - | | | | | | |
| (see previous page for WATER) | - | | | | | | |
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| **TOTAL THIS PAGE ONLY** | $ 6,386,100 | $ 1,449,000 | $ 2,295,000 | $ 815,100 | $ 615,000 | $ 624,000 | $ 588,000 |

# 5 Year Capital Improvement Plan

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Fiscal Year Ending in* 2025 (Proposed Budget) | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|
| | $ - | | | | | | |
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| |

# 5 Year Capital Improvement Plan Funding Sources

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Funding Sources* | | | | |
|---|---|---|---|---|---|---|
| | | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
| *Water* | | | | | | |
| See "CB-5 Detail" | $ 7,741,400 | $ 7,741,400 | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | 7,741,400 | 7,741,400 | - | - | - | - |
| *Sewer* | | | | | | |
| See "CB-5 Detail (2)" | 6,386,100 | $ 6,386,100 | | | | |
| | - | | | | | |
| | - | | | | | |
| | - | | | | | |
| Total | 6,386,100 | 6,386,100 | - | - | - | - |
| *Operation #3* | | | | | | |
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| Total | - | - | - | - | - | - |
| *Operation #4* | | | | | | |
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| Total | - | - | - | - | - | - |
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| *Operation #6* | | | | | | |
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| Total | - | - | - | - | - | - |
| **TOTAL** | $ 14,127,500 | $ 14,127,500 | $ - | $ - | $ - | $ - |
| Total 5 Year Plan per CB-4 | $ 14,127,500 | | | | | |
| Balance check | - | *If amount is other than zero, verify that projects listed above match projects listed on CB-4.* | | | | |

# 5 Year Capital Improvement Plan Funding Sources

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | | *Funding Sources* | | | | |
|---|---|---|---|---|---|---|
| | **Estimated Total Cost** | **Unrestricted Net Position Utilized** | **Renewal & Replacement Reserve** | **Debt Authorization** | **Capital Grants** | **Other Sources** |
| *Water:* | | | | | | |
| Administration | 45,000 | $ 45,000 | | | | |
| Annual Water Meter Bids/Proje | 1,285,000 | 1,285,000 | | | | |
| Building & Grounds Improveme | 2,486,000 | 2,486,000 | | | | |
| Equipment | 54,000 | 54,000 | | | | |
| SCADA System | 75,000 | 75,000 | | | | |
| Security Improvements/Fencing | 55,000 | 55,000 | | | | |
| Vehicle Purchases | 275,000 | $ 275,000 | | | | |
| Water Dist. System Modificatio | 1,500,000 | 1,500,000 | | | | |
| Water Storage Facility | 276,000 | 276,000 | | | | |
| Water Studies | - | - | | | | |
| Well Projects/Rehabilitations | 570,000 | 570,000 | | | | |
| WTP Improvements | 570,400 | 570,400 | | | | |
| NJEIT Engineering | 550,000 | $ 550,000 | | | | |
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| **TOTAL THIS PAGE ONLY** | $ 7,741,400 | $ 7,741,400 | $ - | $ - | $ - | $ - |

# 5 Year Capital Improvement Plan Funding Sources

**Jackson Municipal Utilities Authority**
For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Funding Sources* Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
|---|---|---|---|---|---|---|
| *Sewer:* | | | | | | |
| Administration | 55,000 | $ 55,000 | | | | |
| Annual Water Meter Bids/Proje | 1,285,000 | 1,285,000 | | | | |
| Building & Grounds Improveme | 1,610,000 | 1,610,000 | | | | |
| Equipment | 379,000 | 379,000 | | | | |
| Sanitary Sewer System Modif. | 1,350,000 | 1,350,000 | | | | |
| Sanitary Sewer Rehab/Replacer | 1,000,100 | 1,000,100 | | | | |
| SCADA System | 80,000 | $ 80,000 | | | | |
| Security Improvements | 52,000 | 52,000 | | | | |
| Sewer Studies | - | - | | | | |
| Vehicle Purchases | 275,000 | 275,000 | | | | |
| NJEIT Engineering | 300,000 | 300,000 | | | | |
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| **TOTAL THIS PAGE ONLY** | $ 6,386,100 | $ 6,386,100 | $ - | $ - | $ - | $ - |

# 5 Year Capital Improvement Plan Funding Sources

**Jackson Municipal Utilities Authority**

For the Period: January 01, 2025 to December 31, 2025

| | Estimated Total Cost | *Funding Sources* | | | | |
|---|---|---|---|---|---|---|
| | | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
| | - | | | | | |
| | - | | | | | |
| | - | | | | |

**Annual List of Change Orders Approved**
**Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: **Jackson Municipal Utilities Authority** Year Ending: **December 31, 2023**

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☑ and certify below.

10/24/24
Date

Clerk/Secretary to the Governing Body

**Appendix to Budget Document**