	Start Year		End Year
Fiscal Year	2026	_	2026

Authority Budget of:

Jackson Municipal Utilities Authority

State Filing Year **2026**

For the Period: ***January 1, 2026*** ***to*** ***December 31, 2026***

www.jacksonmua.com
Authority Web Address

NJ DEPARTMENT OF Community Affairs

Division of Local Government Services

2026 AUTHORITY BUDGET
CERTIFICATION SECTION

FISCAL YEAR 2026

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

For Division Use Only

CERTIFICATION OF CONDITIONALLY APPROVED BUDGET

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

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

By: Christine Zapicchi Date: 11/17/2025

Approval is Granted Contingent on Fulfillment of the Following Conditions:

Upon the adoption of the fiscal year 2026 Rate Structure Resolution for the Jackson Municipal Utilities Authority, the Authority may adopt the 2026 budget and submit the fiscal year 2026 Rate Structure Resolution and the 2026 Adopted Budget, including pages C-6 and C-7 (which refer to the adoption) in FAST for the Division to approve.

2026

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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: Christine Zapicchi Date: 11/25/2025

2026 PREPARER'S CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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:	Susan Philbrook
Name:	Susan Philbrook
Title:	Account Clerk
Address:	135 Manhattan Street Jackson, NJ 08527
Phone Number:	732-928-2222 Ext. 220
Fax Number:	732-928-5171
E-mail Address:	sphilbrook@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 Annual Comprehensive 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: Todd Porter
Title of Officer Certifying Compliance: Chairman
Signature:

2026 APPROVAL CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 23, 2025.

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:	Karen S Bressi
Name:	Karen Bressi
Title:	Secretary
Address:	135 Manhattan Street Jackson, NJ 08527
Phone Number:	(732)928-2222
Fax Number:	(732)928-5171
E-mail Address:	N/A

2026 AUTHORITY BUDGET RESOLUTION

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget for Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of October 23, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $19,212,681.00, Total Appropriations including any Accumulated Deficit, if any, of $21,682,547.00, and Total Unrestriced Net Position planned to be utilized as funding thereof, of $2,469,866.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of $2,620,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of $2,620,000.00; 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 23, 2025 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, 2026 and ending December 31, 2026, 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 20, 2025.

Karen L Bressi — 10/23/25

(Secretary's Signature) (Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Todd Porter	✓			
Lewis Wildman	✓			
Karen Bressi	✓			
Janet Longo	✓			
Richard Egan	✓			
Josh Vann				
Gregory Stafford-Smith				

2026 ADOPTION CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 20, 2025.

Officer's Signature:	Karen S Bressi		
Name:	Karen Bressi		
Title:	Secretary		
Address:	135 Manhattan Street Jackson, NJ 08527		
Phone Number:	(732)928-2222	**Fax:**	(732)928-5171
E-mail address:	N/A		

2026 ADOPTED BUDGET RESOLUTION

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget and Capital Budget/Program for the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of November 20, 2025; 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 $19,212,681.00, Total Appropriations, including any Accumulated Deficit, if any, of $21,682,547.00, and Total Unrestricted Net Position utilized of $2,469,866.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of $2,620,000.00 and Total Unrestriced Net Position Utilized of $2,620,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Jackson Municipal Utilities Authority at an open public meeting held on November 20, 2025 that the Annual Budget and Capital Budget/Program of the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 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.

Karen S Bressi
(Secretary's Signature)

11/20/25
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Todd Porter	✓			
Lewis Wildman	✓			
Karen Bressi	✓			
Janet Longo	✓			
Richard Egan	✓			
Josh Vann				
Gregory Stafford-Smith				

2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 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:

See attached sheet for explanations.

Significant variances in the Authority's appropriations are as follows:

See attached sheet for explanations.

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 grow but at a slower rate than anticipated. Residential/Commercial growth is likely to slow based on construction activity stalling during 2025. The Adventure Crossing project did not complete as anticipated for 2025. Pinerock Walk and the Club at Jackson 21 did not have as many connections as expected for 2025. However, Pinerock Walk has 10 connections anticipated for 2026. The Clab at Jackson 21 is anticipating an additional 100 connections for 2026. Grande Harmony has 20 connections anticipated for 2026.

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 $2,469,866 of Unrestricted Net Assets for both water and sewer will be used in 2026 to balance the budget which only impacts renewal/replacement which will not be fully funded this year. The Authority is also looking to replace the Manhattan Street Water Main. The initiative is the continued efforts to improve on aging infrastructure and enhancing the water/sewer system to better serve Jackson Twp residents.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2025 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 2024 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?

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2025 Jackson Township Municipal Utilities Authority Schedule of Rates. A rate hearing for the 2026 proposed rates will be scheduled for the November 20, 2025 Public Meeting.

AUTHORITY CONTACT INFORMATION
FISCAL YEAR 2026

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:	Susan Philbrook			
Preparer's Address:	135 Manahattan Street			
City, State, Zip:	Jackson		NJ	08527
Phone: (ext.)	(732)928-2222 ext. 220	*Fax:*		
E-mail:	sphilbrook@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:	Brian Waldron			
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:	BWaldron@hfacpas.com			

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement: 66

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: $3,484,679.91 (Line 5)

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, 2026 to December 31, 2026

10. Did the Authority pay for meals or catering during the current fiscal year? No

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

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

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

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

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

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

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

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

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

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

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? 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, 2026 to December 31, 2026

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, 2026 to December 31, 2026

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.

11) Travel Expenses:
The Authority reimbursed one (1) employee for travel to the AWWA Conference. Please see attached purchase order with detail listing of expenditures.

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 $150.00 per bonus and $1,000 annual maximum) 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 $8,975.00 was paid to 31 employees during 2024.
Employees under their individual non-union contract are afforded up to $1,000.00 a year bonus based on performance. A total of $10,500.00 was paid to 13 employees during 2024.

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

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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, 2026 to December 31, 2026

	Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)				
				Commissioner	Officer	Key Employee	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	William Allman						X	$ 2,877.00			$ 17,910.00	$ 20,787.00
2	Karen Bressi	Secretary		X				$ 3,500.00			$ 1,936.00	$ 5,436.00
3	Richard Egan	Asst. Secretary Treasurer		X				$ 3,208.00			$ 1,671.00	$ 4,879.00
4	Clara Glory						X	$ 292.00			$ -	$ 292.00
5	Janet Longo	Treasurer		X				$ 3,500.00			$ 1,936.00	$ 5,436.00
6	Todd Porter	Chairman		X				$ 3,500.00			$ 1,436.00	$ 4,936.00
7	Lewis Wildman	Vice Chairman		X				$ 3,500.00			$ 1,936.00	$ 5,436.00
8	Josh Vann	Alternate 1		X				$ 2,917.00			$ 1,436.00	$ 4,353.00
9	Andreas Asch	Superintendent				X		$ 110,142.00			$ 56,875.00	$ 167,017.00
10	Megan Burst					X		$ 45,869.00			$ 55,896.00	$ 101,765.00
11	Donald Cottrell Jr.					X		$ 74,987.00			$ 55,258.00	$ 130,245.00
12	Michael Decker					X		$ 99,230.00			$ 56,391.00	$ 155,621.00
13	James Diaz				X			$ 175,164.00			$ 70,839.00	$ 246,003.00
14	William Gajdzisz					X		$ 71,804.00			$ 56,086.00	$ 127,890.00
15	Joseph Ganzy					X		$ 60,540.00			$ 54,654.00	$ 115,194.00
16	Jason Goodrich					X		$ 52,479.00			$ 54,699.00	$ 107,178.00
17	Ryan Haviland					X		$ 64,960.00			$ 54,107.00	$ 119,067.00
18	Stacey Jacob					X		$ 68,225.00			$ 54,848.00	$ 123,073.00
19	Carolyn Mauro						X	$ 104,683.00			$ 16,771.00	$ 121,454.00
20	Jeffery O'Prandy					X		$ 72,165.00			$ 54,427.00	$ 126,592.00
21	Edgardo Panal					X		$ 77,534.00			$ 43,415.00	$ 120,949.00
22	Christopher Parks					X		$ 96,485.00			$ 56,040.00	$ 152,525.00
23	Anthony Parella					X		$ 82,130.00			$ 26,069.00	$ 108,199.00
24	David Price					X		$ 50,150.00			$ 55,111.00	$ 105,261.00
25	Ronald Puckett					X		$ 60,894.00			$ 54,927.00	$ 115,821.00
26	Earl Quijano				X			$ 185,117.00			$ 34,090.00	$ 219,207.00
27	Drew Ricciardi					X		$ 71,344.00			$ 39,257.00	$ 110,601.00
28	Robert Searles					X		$ 72,055.00			$ 39,164.00	$ 111,219.00
29	Robert Smith					X		$ 73,405.00			$ 41,481.00	$ 114,886.00
30	Nicholas Specht					X		$ 80,980.00			$ 28,457.00	$ 109,437.00
31	Michael White					X		$ 63,617.00			$ 38,502.00	$ 102,119.00
32												$ -
33												$ -
34												$ -
35												$ -
	Total:							$ 1,937,253.00	$ -	$ -	$ 1,125,625.00	$ 3,062,878.00

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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	24,266.36	339,729.04	14	16,943.85	237,213.90	102,515.14	43.2%
Parent & Child	7	43,788.05	306,516.35	7	30,977.40	216,841.80	89,674.55	41.4%
Employee & Spouse (or Partner)	8	47,255.92	378,047.36	8	37,921.89	303,375.12	74,672.24	24.6%
Family	22	65,791.23	1,447,407.06	18	48,562.44	874,123.92	573,283.14	65.6%
Employee Cost Sharing Contribution (enter as negative -)			(447,314.36)			(304,548.23)	(142,766.13)	46.9%
Subtotal	51		2,024,385.45	47		1,327,006.51	697,378.94	52.6%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	6	10,129.97	60,779.82	6	7,502.02	45,012.12	15,767.70	35.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	2	20,915.84	41,831.68	2	16,417.56	32,835.12	8,996.56	27.4%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal	8		102,611.50	8		77,847.24	24,764.26	31.8%
GRAND TOTAL	59		2,126,996.95	55		1,404,853.75	722,143.20	51.4%

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	35.86	$12,423.15	11.50	$5,127.53									
COTRRELL, DONALD	24.18	$6,038.62	5.74	$1,844.04									
DECKER, MICHAEL	57.50	$15,000.00	21.00	$8,797.82									
DIAZ, JAMES	29.59	$14,882.55	24.54	$18,442.10									
FAMELIO, HEATHER	0.25	$45.23	0.03	$7.50									
GOTZ, CHRISTOPHER	30.88	$4,654.40	7.69	$1,491.62									
JACOB, STACEY	39.76	$9,029.11	15.01	$4,387.11									
JANUSZ, MICHAEL	56.07	$11,901.02	15.06	$4,344.96									
MAURO, CAROLYN	49.02	$13,689.69	19.87	$7,277.39									
PANAL, EDGARDO	39.54	$9,565.28	9.53	$3,116.81									
PARKS, CHRISTOPHER	55.12	$12,422.48	8.27	$2,703.66									
QUIJANO, EARL	32.10	$14,614.86	11.63	$8,018.32									
RICCIARDI, DREW	10.68	$2,407.65	3.47	$989.76									
SIDDIQUI, SANA	23.09	$4,612.37	3.98	$1,147.36									
SIEMANOWICS, LISA	22.56	$4,258.56	1.80	$448.95									
SPECT, NICHOLAS	6.91	$1,668.33	3.04	$993.44									
Union													
BUTTERY, STEPHEN	7.87	$1,208.64	7.87	$1,510.80									
BURST, MEGAN	5.79	$924.43	6.58	$1,442.04									
CHILDS, LISA	18.35	$2,278.81	5.46	$902.29									
COCCIO, TONYA	24.16	$3,204.86	10.69	$1,863.40									
DAUT, JOHN	44.35	$7,346.82	14.55	$3,356.99									
DIODATO, JOSEPH	40.68	$5,524.50	0.23	$42.37									
DONATO, KRISTEN	0.12	$13.80	0.06	$8.78									
FEINEN, MICHAEL	4.99	$836.46	0.90	$187.72									
FURLONG, ALEXANDER	9.94	$1,144.51	6.44	$926.64									
GAJDZISZ, WILLIAM	34.13	$4,842.15											
GANZY, JOSEPH	23.03	$3,563.89	0.83	$164.58									
GOODRICH, JASON	22.86	$3,842.04	3.40	$742.97									
continued on the next page------>													
TOTALS (THIS PAGE ONLY)	749.34	$171,944.21	219.14	$80,286.95	-	$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													
GREENE, JAKE	22.12	$2,575.21	10.20	$1,555.13									
GROESCHKE, GARY	0.50	$64.96	2.27	$374.30									
HAVILAND RYAN	7.62	$1,372.39											
HERNANDEZ, GHRISTOPHER	29.50	$3,962.16	8.50	$1,632.00									
HOWELL, DANIEL	4.50	$656.17											
HUNSINGER, ALEXANDER	1.49	$171.94	0.87	$125.82									
KENNEDY, KATHERINE	11.24	$1,331.11	8.06	$1,288.80									
KERTESZ, STEPHEN	12.50	$2,034.82	1.06	$246.61									
LEXA, KATHLEEN	1.16	$127.71											
MAYBERRY, RAYMOND	0.89	$114.40	3.94	$629.60									
MCGUIGAN, MICHELLE	21.94	$2,498.70	14.02	$2,130.28									
MCLAUGHLIN, DANIEL	9.09	$1,337.00	8.05	$1,568.48									
MITCHELL, YVETTE	70.45	$12,283.99	20.00	$4,488.48									
MORIARITY, ERIN	4.88	$651.49	8.64	$1,660.85									
MOSKAL, LAUREN	0.28	$32.79											
NIZAMOFF, DANA	17.30	$2,620.49	0.89	$184.68									
O'PRANDY, JEFF	30.82	$5,343.42	12.86	$3,015.99									
PARRELLA, ANTHONY	9.89	$2,006.12	0.28	$76.46									
PRICE, DAVID	31.85	$4,646.99	0.42	$82.32									
PUCKETT, RONALD	31.92	$5,533.90	16.86	$3,955.92									
SEARLESS, ROBERT	14.42	$2,493.53	2.66	$612.85									
SMITH, ROBERT C.	85.62	$15,000.00	25.00	$6,736.20									
TORRES, MEGAN	1.63	$193.44	4.20	$621.05									
WHITE, MICHAEL	8.18	$1,220.81	6.51	$1,283.55									
YOO, DAVID	7.64	$1,173.31	3.89	$746.64									
TOTALS (THIS PAGE ONLY)	437.43	$69,446.85	159.15	$33,016.01	-	$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

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
TOTALS (ALL PAGES)	1,186.77	$241,391.06	378.29	$113,302.96	-	$0.00	-	$0.00	-	$0.00			

Total Funds Reserved per Most Recently Completed Audit:	$448,704.00	**Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:**	
Total Funds Appropriated in Current Budget:	$448,704.00	**Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:**	

Schedule of Shared Service Agreements

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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
Township of Jackson	Jackson Township MUA	Petroleum Products	Vehicle/Generator Fuel	8/23/2007		$ 60,000
Jackson Township MUA	Jackson Township Board of Ed	Water/Sewer License Operator	Monitoring	1/25/2007		$ 7,000
Brick Townsip MUA	Jackson Township MUA	Meter Testing				$ 195

Schedule of Shared Service Agreements (Cont.)

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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

FISCAL YEAR 2026 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION

SUMMARY

Jackson Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget							*FY 2025 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	$ 10,918,428	$ 7,213,840	$ -	$ -	$ -	$ -	$ 18,132,268	$ 18,082,951	$ 49,317	0.3%
Total Non-Operating Revenues	879,463	200,950	-	-	-	-	1,080,413	1,222,424	(142,011)	-11.6%
Total Anticipated Revenues	11,797,891	7,414,790	-	-	-	-	19,212,681	19,305,375	(92,694)	-0.5%
APPROPRIATIONS										
Total Administration	3,455,636	1,478,801	-	-	-	-	4,934,437	4,338,880	595,557	13.7%
Total Cost of Providing Services	4,327,786	5,147,904	-	-	-	-	9,475,690	8,675,662	800,028	9.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,757,658	28,595	-	-	-	-	1,786,253	1,778,597	7,656	0.4%
Total Operating Appropriations	9,541,080	6,655,300	-	-	-	-	16,196,380	14,793,139	1,403,241	9.5%
Total Interest Payments on Debt	385,549	1,871	-	-	-	-	387,420	444,064	(56,644)	-12.8%
Total Other Non-Operating Appropriations	3,565,580	1,533,167	-	-	-	-	5,098,747	5,200,983	(102,236)	-2.0%
Total Non-Operating Appropriations	3,951,129	1,535,038	-	-	-	-	5,486,167	5,645,047	(158,880)	-2.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	13,492,209	8,190,338	-	-	-	-	21,682,547	20,438,186	1,244,361	6.1%
Less: Total Unrestricted Net Position Utilized	1,694,318	775,548	-	-	-	-	2,469,866	1,132,811	1,337,055	118.0%
Net Total Appropriations	11,797,891	7,414,790	-	-	-	-	19,212,681	19,305,375	(92,694)	-0.5%
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!

Revenue Schedule

Jackson Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget							***FY 2025 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	8,136,641	6,108,209					$ 14,244,850	$ 13,266,627	$ 978,223	7.4%
Business/Commercial	535,670	111,650					647,320	1,569,279	(921,959)	-58.8%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other	100,000	80,000					180,000	152,000	28,000	18.4%
Total Service Charges	8,772,311	6,299,859	-	-	-	-	15,072,170	14,987,906	84,264	0.6%
Connection Fees										
Residential	718,746	341,130					1,059,876	642,697	417,179	64.9%
Business/Commercial	173,964	119,520					293,484	1,519,380	(1,225,896)	-80.7%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	892,710	460,650	-	-	-	-	1,353,360	2,162,077	(808,717)	-37.4%
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	258,237	258,237					516,474	496,568	19,906	4.0%
Miscellaneous	995,170	195,094					1,190,264	436,400	753,864	172.7%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	1,253,407	453,331	-	-	-	-	1,706,738	932,968	773,770	82.9%
Total Operating Revenues	10,918,428	7,213,840	-	-	-	-	18,132,268	18,082,951	49,317	0.3%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Gain on Refunding	50,000						50,000	50,000	-	0.0%
SFGA Debt Reimbursement	452,406						452,406	456,296	(3,890)	-0.9%
Trust Premium WWME/SFGA WTP	178,807						178,807	203,748	(24,941)	-12.2%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	681,213	-	-	-	-	-	681,213	710,044	(28,831)	-4.1%
Interest on Investments & Deposits (List)										
Interest Earned	198,250	200,950					399,200	512,380	(113,180)	-22.1%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	198,250	200,950	-	-	-	-	399,200	512,380	(113,180)	-22.1%
Total Non-Operating Revenues	879,463	200,950	-	-	-	-	1,080,413	1,222,424	(142,011)	-11.6%
TOTAL ANTICIPATED REVENUES	$ 11,797,891	$ 7,414,790	$ -	$ -	$ -	$ -	$ 19,212,681	$ 19,305,375	$ (92,694)	-0.5%

Prior Year Adopted Revenue Schedule

Jackson Municipal Utilities Authority

	FY 2025 Adopted Budget						
	Water	**Sewer**	**Operation #3**	**Operation #4**	**Operation #5**	**Operation #6**	**Total All Operations**
OPERATING REVENUES							
Service Charges							
Residential	7,636,904	5,629,723					$ 13,266,627
Business/Commercial	1,026,075	543,204					1,569,279
Industrial							-
Intergovernmental							-
Other	85,000	67,000					152,000
Total Service Charges	8,747,979	6,239,927	-	-	-	-	14,987,906
Connection Fees							
Residential	421,822	220,875					642,697
Business/Commercial	1,063,680	455,700					1,519,380
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	1,485,502	676,575	-	-	-	-	2,162,077
Parking Fees							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
Other Operating Revenues (List)							
Antenna Lease	248,284	248,284					496,568
Miscellaneous	292,200	144,200					436,400
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	540,484	392,484	-	-	-	-	932,968
Total Operating Revenues	10,773,965	7,308,986	-	-	-	-	18,082,951
NON-OPERATING REVENUES							
Other Non-Operating Revenues (List)							
Gain on Refunding	50,000						50,000
SFGA Debt Reimbursement	456,296						456,296
Trust Premium WWME/SFGA WTP	203,748						203,748
							-
							-
							-
Other Non-Operating Revenues	710,044	-	-	-	-	-	710,044
Interest on Investments & Deposits							
Interest Earned	255,680	256,700					512,380
Penalties							-
Other							-
Total Interest	255,680	256,700	-	-	-	-	512,380
Total Non-Operating Revenues	965,724	256,700	-	-	-	-	1,222,424
TOTAL ANTICIPATED REVENUES	$ 11,739,689	$ 7,565,686	$ -	$ -	$ -	$ -	$ 19,305,375

Appropriations Schedule

Jackson Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget							***FY 2025 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	$ 1,386,496	$ 594,213					$ 1,980,709	$ 1,902,722	$ 77,987	4.1%
Fringe Benefits	1,251,290	536,268					1,787,558	1,317,613	469,945	35.7%
Total Administration - Personnel	2,637,786	1,130,481	-	-	-	-	3,768,267	3,220,335	547,932	17.0%
Administration - Other (List)										
Admin Expense	667,850	283,500					951,350	903,725	47,625	5.3%
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	817,850	348,320	-	-	-	-	1,166,170	1,118,545	47,625	4.3%
Total Administration	3,455,636	1,478,801	-	-	-	-	4,934,437	4,338,880	595,557	13.7%
Cost of Providing Services - Personnel										
Salary & Wages	1,543,549	661,521					2,205,070	2,055,083	149,987	7.3%
Fringe Benefits	1,174,453	503,337					1,677,790	1,427,414	250,376	17.5%
Total COPS - Personnel	2,718,002	1,164,858	-	-	-	-	3,882,860	3,482,497	400,363	11.5%
Cost of Providing Services - Other (List)										
COPS Expense	1,609,784	3,983,046					5,592,830	5,193,165	399,665	7.7%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	1,609,784	3,983,046	-	-	-	-	5,592,830	5,193,165	399,665	7.7%
Total Cost of Providing Services	4,327,786	5,147,904	-	-	-	-	9,475,690	8,675,662	800,028	9.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,757,658	28,595	-	-	-	-	1,786,253	1,778,597	7,656	0.4%
Total Operating Appropriations	9,541,080	6,655,300	-	-	-	-	16,196,380	14,793,139	1,403,241	9.5%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	385,549	1,871	-	-	-	-	387,420	444,064	(56,644)	-12.8%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	3,565,580	1,533,167					5,098,747	5,200,983	(102,236)	-2.0%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	3,951,129	1,535,038	-	-	-	-	5,486,167	5,645,047	(158,880)	-2.8%
TOTAL APPROPRIATIONS	13,492,209	8,190,338	-	-	-	-	21,682,547	20,438,186	1,244,361	6.1%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	13,492,209	8,190,338	-	-	-	-	21,682,547	20,438,186	1,244,361	6.1%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other	1,694,318	775,548					2,469,866	1,132,811	1,337,055	118.0%
Total Unrestricted Net Position Utilized	1,694,318	775,548	-	-	-	-	2,469,866	1,132,811	1,337,055	118.0%
TOTAL NET APPROPRIATIONS	$ 11,797,891	$ 7,414,790	$ -	$ -	$ -	$ -	$ 19,212,681	$ 19,305,375	$ (92,694)	-0.5%

* 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	$ 477,054.00	$ 332,765.00	$ -	$ -	$ -	$ -	$ 809,819.00

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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:						
OPER:Ad's & Notices	8,000.00	1,000.00				
OPER:Bank-Credit Card Fees	24,500.00	10,500.00				
OPER:Communications/IT	147,000.00	63,000.00				
OPER:Community Relations	6,000.00	2,700.00				
OPER:Dues/Subscript/Membership	12,000.00	5,000.00				
OPER:Education/Class/Training	7,000.00	7,000.00				
OPER:Insurance	200,000.00	87,000.00				
OPER:Postage	37,000.00	16,000.00				
OPER:Pro Fee-Auditor	25,725.00	11,025.00				
OPER:Pro Fee-Eng-Sp Projects	1,000.00	500.00				
OPER:Pro Fee-General Counsel	21,000.00	9,000.00				
OPER:Pro Fee-Bond Counsel	5,000.00	3,000.00				
OPER:Supplies-Admin	18,000.00	7,500.00				
OPER:Supplies - C & D	6,000.00	2,500.00				
OPER:Supplies - Operations	29,000.00	250.00				
OPER:Supplies - B & G	1,000.00	500.00				
OPER:Supplies - Tech. Advisory	1,000.00	1,000.00				
OPER:Taxes-Water Use	11,000.00	-				
OPER:Trans-Fuel	45,000.00	20,000.00				
OPER:Trans-Registration	100.00	50.00				
OPER:Trans-Repairs/Maintenance-In	10,000.00	6,000.00				
OPER:Trans-Supplies	700.00	600.00				
OPER:Trans-Travel Expense	500.00	200.00				
OPER:Trans-Repairs/Outside Serv	15,000.00	15,000.00				
OPER:Trans-Equipment & Tools	5,600.00	2,400.00				
OPER:Trans-Outside Service Contrac	5,400.00	2,400.00				
OPER:Trustee Fees	9,225.00	1,025.00				
OPER:Uniforms	16,100.00	6,900.00				
SFGA:Supplies-Field		500.00				
MG:Ad's & Notices		250.00				
MG:Supplies-Field		700.00				
TOTAL	667,850.00	283,500.00				
…. CONTINUED ON PG 2---->						

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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:						
OPER:Bulk Water Purchase	250.00	-				
OPER:Chemicals	510,000.00	50,000.00				
OPER:Equipment Rental	1,000.00	5,000.00				
OPER:Equipment & Tools - Operatior	6,000.00	3,500.00				
OPER:Equipment & Tools - C & D	1,000.00	500.00				
OPER:Equipment & Tools - B & G	1,000.00	500.00				
OPER:Equipment & Tools - Tech. Adv	1,000.00	500.00				
OPER:Lab Tests	75,000.00	200.00				
OPER:Licenses & Fees	3,000.00	1,000.00				
OPER:OCUA Regional Sewer Fee		3,399,450.00				
OPER:NJA Sewer Fees		14,000.00				
OPER:TR Sewer Fees		70,000.00				
OPER:Meter Testing	4,000.00	-				
OPER:Out Serv Contracts - Admin	15,000.00	9,500.00				
OPER:Out Serv Contracts - Payroll	15,100.00	6,000.00				
OPER:Out Serv Contracts - Refuse Re	2,500.00	950.00				
OPER:Out Serv-Serv Contracts C&D	18,200.00	7,800.00				
OPER:Out Serv-Serv Contracts Ops	4,400.00	-				
OPER:Out Serv-Serv Contracts B&G	41,000.00	11,200.00				
OPER:Out Serv-Serv Contracts Tech A	17,500.00	7,500.00				
OPER:Out Serv-SCADA	12,000.00	7,900.00				
OPER:Penalty/Fines	100.00	50.00				
OPER:Safety	14,200.00	32,100.00				
OPER:Permits/App/Regulatory Fees	29,000.00	5,000.00				
OPER:Repair - Outside Contracts C&I	165,000.00	130,000.00				
OPER:Repair - Outside Contracts Ope	10,000.00	-				
OPER:Repair - Outside Contracts B&(	32,100.00	11,215.00				
OPER:Repair - Outside Contracts Tec	25,000.00	7,500.00				
OPER:Repairs - In-house C&D	40,000.00	20,000.00				
OPER:Repairs - In-house Operations	5,000.00	-				
OPER:Repairs - In-house B&G	10,000.00	3,000.00				
OPER:Repairs - In-house Tech. Adv.	10,000.00	10,000.00				
OPER:Shipping/Freight/Delivery	2,500.00	1,500.00				
PAGE TOTAL	1,070,850.00	3,815,865.00				
…. CONTINUED ON PG 3---->						

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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….						
OPER:Utilities-Gas	15,000.00	16,000.00				
OPER:Utilities-Electric	480,000.00	85,000.00				
OPER:Utilities-Propane		3,000.00				
OPER:Write-offs	5,000.00	3,000.00				
SFGA:Chemicals		8,100.00				
SFGA:Lic/Perm/Appl Fees		100.00				
SFGA:OCUA Region Sewer Fees		250.00				
SFGA:Out Serve-Serve Contrac		500.00				
SFGA:Repairs/Maintenance		1,200.00				
SFGA:Shipping/Freight/Delivery		75.00				
SFGA:Utilities-Gas						
MG:Chemicals		200.00				
MG:Lab Tests		11,000.00				
MG:Lic/Permits/Appl Fees		4,000.00				
MG:Out Serv-Serv Contract		500.00				
MG:Pro Fee - General Counsel		500.00				
MG:Repairs/Maintenance		6,000.00				
MG:Ship/Frt/Del Charges		130.00				
MG:Utilities-Electric		22,700.00				
MG:Utilities-Phone		1,500.00				
MG:Wastewater/Sludge Removal		3,000.00				
NON-OP:NJEIT Loan Trust 2007	18,450.00					
NON-OP:NJEIT Loan Trust 2013	609.00					
NON-OP:NJIB Loan Fees 2020 -Trust	5,085.00					
NON-OP:NJIB Loan Fees 2021 -Trust	14,790.00					
NON-OP:NJEIT Loan Trust 2013		426.00				
PAGE TOTAL	538,934.00	167,181.00				
SUB TOTAL (including prior page)	1,609,784.00	3,983,046.00				

Prior Year Adopted Appropriations Schedule

Jackson Municipal Utilities Authority

	FY 2025 Adopted Budget						
	Water	**Sewer**	**Operation #3**	**Operation #4**	**Operation #5**	**Operation #6**	**Total All Operations**
OPERATING APPROPRIATIONS							
Administration - Personnel							
Salary & Wages	$ 1,331,906	$ 570,816					$ 1,902,722
Fringe Benefits	922,329	395,284					1,317,613
Total Administration - Personnel	2,254,235	966,100	-	-	-	-	3,220,335
Administration - Other (List)							
Admin Expense	620,500	283,225					903,725
GASB 68 Pension Expense	150,000	64,820					214,820
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	770,500	348,045	-	-	-	-	1,118,545
Total Administration	3,024,735	1,314,145	-	-	-	-	4,338,880
Cost of Providing Services - Personnel							
Salary & Wages	1,438,558	616,525					2,055,083
Fringe Benefits	999,189	428,225					1,427,414
Total COPS - Personnel	2,437,747	1,044,750	-	-	-	-	3,482,497
Cost of Providing Services - Other (List)							
COPS Expense	1,572,084	3,621,081					5,193,165
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	1,572,084	3,621,081	-	-	-	-	5,193,165
Total Cost of Providing Services	4,009,831	4,665,831	-	-	-	-	8,675,662
Total Principal Payments on Debt Service in Lieu of Depreciation	1,720,194	58,403	-	-	-	-	1,778,597
Total Operating Appropriations	8,754,760	6,038,379	-	-	-	-	14,793,139
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	440,127	3,937	-	-	-	-	444,064
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	3,595,361	1,605,622					5,200,983
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	4,035,488	1,609,559	-	-	-	-	5,645,047
TOTAL APPROPRIATIONS	12,790,248	7,647,938	-	-	-	-	20,438,186
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	12,790,248	7,647,938	-	-	-	-	20,438,186
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	1,050,559	82,252					1,132,811
Total Unrestricted Net Position Utilized	1,050,559	82,252	-	-	-	-	1,132,811
TOTAL NET APPROPRIATIONS	$ 11,739,689	$ 7,565,686	$ -	$ -	$ -	$ -	$ 19,305,375

* 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	$ 301,918.95	$ -	$ -	$ -	$ -	$ 739,656.95

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

FY 2025 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)						
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 PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

FY 2025 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….						
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 PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

FY 2025 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: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				

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* FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	Total Principal Outstanding
Water										
2007 NJIB		$ 696,122	$ 708,312							$ 708,312
2013 NJIB		40,546	40,821	41,143	41,486	41,848	42,229	42,629	43,051	293,207
2020 NJIB (MAN #010)		214,668	214,667	219,667	219,667	224,667	224,667	229,667	4,374,006	5,707,008
2021 NJIB (WWME #012/SFGA #013)		768,858	793,858		843,858	876,858	893,857	923,857	11,013,093	15,345,381
Total Principal		1,720,194	1,757,658	260,810	1,105,011	1,143,373	1,160,753	1,196,153	15,430,150	22,053,908
Sewer										
2013 NJIB		28,403	28,595	28,821	29,061	29,314	29,581	29,862	30,158	205,392
SFGA NOTE		30,000								-
										-
										-
Total Principal		58,403	28,595	28,821	29,061	29,314	29,581	29,862	30,158	205,392
Operation #3										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #4										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		$ 1,778,597	$ 1,786,253	$ 289,631	$ 1,134,072	$ 1,172,687	$ 1,190,334	$ 1,226,015	$ 15,460,308	$ 22,259,300

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* FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	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								
	FY 2025 (Adopted Budget)	**FY 2026 (Proposed Budget)**	**2027**	**2028**	**2029**	**2030**	**2031**	**Thereafter**	**Total Interest Payments Outstanding**
Water									
2007 NJIB	$ 59,700	$ 40,838	$ 20,462						$ 61,300
2013 NJIB	2,946	2,671	2,348	2,005	1,644	1,264	862	441	11,235
2020 NJIB (MAN #010)	49,481	47,481	45,481	43,231	40,982	38,482	35,982	362,652	614,291
2021 NJIB (WWME #012/SFGA #013)	328,000	294,559	260,654	226,663	192,450	157,716	131,184	614,660	1,877,886
Total Interest Payments	440,127	385,549	328,945	271,899	235,076	197,462	168,028	977,753	2,564,712
Sewer									
2013 NJIB	2,063	1,871	1,645	1,405	1,152	885	604	309	7,871
SFGA NOTE	1,874								-
									-
									-
Total Interest Payments	3,937	1,871	1,645	1,405	1,152	885	604	309	7,871
Operation #3									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Operation #4									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Operation #5									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Operation #6									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	$ 444,064	$ 387,420	$ 330,590	$ 273,304	$ 236,228	$ 198,347	$ 168,632	$ 978,062	$ 2,572,583

Debt Service Schedule - Interest (Detail Page)

Jackson Municipal Utilities Authority

	Fiscal Year Ending in								
	FY 2025 (Adopted Budget)	**FY 2026 (Proposed Budget)**	**2027**	**2028**	**2029**	**2030**	**2031**	**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, 2026 to December 31, 2026

	FY 2026 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)	$ 38,654,948	$ 31,626,775					$ 70,281,723
Less: Invested in Capital Assets, Net of Related Debt (1)	39,419,295	32,252,151					71,671,446
Less: Restricted for Debt Service Reserve (1)	1,221,433	999,355					2,220,788
Less: Other Restricted Net Position (1)		50,000					50,000
Total Unrestricted Net Position (1)	(1,985,781)	(1,674,730)	-	-	-	-	(3,660,511)
Less: Designated for Non-Operating Improvements & Repairs	6,183,000	5,260,900					11,443,900
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,707,396	2,215,143					4,922,539
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	6,218,221	5,087,635					11,305,856
Plus: Estimated Income (Loss) on Current Year Operations (2)	(1,050,559)	(82,252)					(1,132,811)
Plus: Other Adjustments (attach schedule)	3,565,580	1,533,167					5,098,747
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	3,271,857	1,818,063	-	-	-	-	5,089,920
Unrestricted Net Position Utilized to Balance Proposed Budget	1,694,318	775,548	-	-	-	-	2,469,866
Unrestricted Net Position Utilized in Proposed Capital Budget	1,577,500	1,042,500	-	-	-	-	2,620,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	3,271,818	1,818,048	-	-	-	-	5,089,866
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	$ 39	$ 15	$ -	$ -	$ -	$ -	$ 54

(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	$ 477,054	$ 332,765	$ -	$ -	$ -	$ -	$ 809,819

(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 2026

Jackson Municipal Utilities Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Jackson Municipal Utilities Authority
(Authority Name)

Fiscal Year: January 01, 2026 to December 31, 2026

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 23, 2025.

☐ 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:	Karen S. Bressi
Name:	Karen Bressi
Title:	Secretary
Address:	135 Manhattan Street Jackson, NJ 08527
Phone Number:	(732)928-2222
Fax Number:	(732)928-5171
E-mail Address:	N/A

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Jackson Municipal Utilities Authority

Fiscal Year: January 01, 2026 to December 31, 2026

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, 2026 to December 31, 2026

	Estimated Total Cost	Funding Sources: Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
See "CB-3 Detail" page	$ 1,577,500	$1,577,500				
	-					
	-					
	-					
Total	1,577,500	1,577,500	-	-	-	-
Sewer						
See "CB-3 Detail (2)" page	1,042,500	$ 1,042,500				
	-					
	-					
	-					
Total	1,042,500	1,042,500	-	-	-	-
Operation #3						
	-					
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	-					
	-					
Total	-	-	-	-	-	-
Operation #4						
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Total	-	-	-	-	-	-
Operation #5						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #6						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	$ 2,620,000	$ 2,620,000	$ -	$ -	$ -	$ -

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, 2026 to December 31, 2026

	Estimated Total Cost	*Funding Sources* Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water:	$0					
Administration	25,000	$ 25,000				
Annual Water Meter Bids/Project(s)	307,500	307,500				
Building & Grounds Improvements	100,000	100,000				
Equipment	5,000	5,000				
SCADA System	20,000	20,000				
Security Improvements/Fencing	-	-				
Vehicle Purchases	75,000	$ 75,000				
Water Dist. System Modifications	220,000	220,000				
Water Storage Facility	-	-				
Water Studies	-					
Well Projects/Rehabilitations	225,000	225,000				
WTP Improvements	550,000	550,000				
NJEIT Engineering	50,000	$ 50,000				
Manhattan St. Complex Improvement	-					
	-					
	-					
(see next page for SEWER)	-					
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TOTAL THIS PAGE ONLY	$1,577,500	$1,577,500	$ -	$ -	$ -	$ -

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
Sewer:	$0					
Administration	25,000	$ 25,000				
Annual Water Meter Bids/Project(s)	307,500	307,500				
Building & Grounds Improvements	100,000	100,000				
Equipment	5,000	5,000				
Sanitary Sewer System Modif.	185,000	185,000				
Sanitary Sewer Rehab/Replacement	300,000	300,000				
SCADA System	20,000	$ 20,000				
Security Improvements	-					
Sewer Studies	-					
Vehicle Purchases	75,000	75,000				
NJEIT Engineering	25,000	25,000				
	-					
	-					
(see previous page for WATER)	-					
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TOTAL THIS PAGE ONLY	$1,042,500	$ 1,042,500	$ -	$ -	$ -	$ -

Proposed Capital Budget

Jackson Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	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	$2,620,000	$ 2,620,000	$ -	$ -	$ -	$ -

5 Year Capital Improvement Plan

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
			Fiscal Year Ending in				
Water							
See "CB-4 Detail" page	$ 7,760,500	$ 1,577,500	$ 2,594,000	$ 1,439,500	$ 844,500	$ 655,000	$ 650,000
	-	-					
	-	-					
	-	-					
Total	7,760,500	1,577,500	2,594,000	1,439,500	844,500	655,000	650,000
Sewer							
See "CB-4 Detail (2)" page	6,303,400	1,042,500	$ 2,250,450	$ 625,450	$ 635,000	$ 600,000	$ 1,150,000
	-	-					
	-	-					
	-	-					
Total	6,303,400	1,042,500	2,250,450	625,450	635,000	600,000	1,150,000
Operation #3							
	-	-					
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	-	-					
Total	-	-	-	-	-	-	-
Operation #4							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
Operation #5							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
Operation #6							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	$ 14,063,900	$ 2,620,000	$ 4,844,450	$ 2,064,950	$ 1,479,500	$ 1,255,000	$ 1,800,000

5 Year Capital Improvement Plan

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	*Fiscal Year Ending in* FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
Water:	$ -						
Administration	50,000	25,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Annual Water Meter Bids/Proje	1,392,500	307,500	225,000	225,000	235,000	200,000	200,000
Building & Grounds Improvemer	2,120,000	100,000	1,400,000	500,000	40,000	40,000	40,000
Equipment	55,000	5,000	10,000	10,000	10,000	10,000	10,000
SCADA System	70,000	20,000	10,000	10,000	10,000	10,000	10,000
Security Improvements/Fencing	48,000	-	9,000	9,500	9,500	10,000	10,000
Vehicle Purchases	325,000	75,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Water Dist. System Modificatior	1,970,000	220,000	500,000	500,000	350,000	200,000	200,000
Water Storage Facility	140,000	-	20,000	25,000	30,000	35,000	30,000
Water Studies	-						
Well Projects/Rehabilitations	650,000	225,000	85,000	85,000	85,000	85,000	85,000
WTP Improvements	640,000	550,000	30,000	20,000	20,000	10,000	10,000
NJEIT Engineering	300,000	50,000	$ 250,000				
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TOTAL THIS PAGE ONLY	$ 7,760,500	$ 1,577,500	$ 2,594,000	$ 1,439,500	$ 844,500	$ 655,000	$ 650,000

5 Year Capital Improvement Plan

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	*Fiscal Year Ending in* FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
Sewer:	$ -						
Administration	50,000	25,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Annual Water Meter Bids/Proje	1,392,500	307,500	225,000	225,000	235,000	200,000	200,000
Building & Grounds Improvemer	1,700,000	100,000	1,400,000	50,000	50,000	50,000	50,000
Equipment	380,000	5,000	75,000	75,000	75,000	75,000	75,000
Sanitary Sewer System Modif.	785,000	185,000	200,000	100,000	100,000	100,000	100,000
Sanitary Sewer Rehab/Replacem	800,900	300,000	100,450	100,450	100,000	100,000	100,000
SCADA System	70,000	20,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Security Improvements	50,000	-	10,000	10,000	10,000	10,000	10,000
Sewer Studies	75,000		75,000				
Vehicle Purchases	875,000	75,000	50,000	50,000	50,000	50,000	600,000
NJEIT Engineering	125,000	25,000	100,000				
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TOTAL THIS PAGE ONLY	$ 6,303,400	$ 1,042,500	$ 2,250,450	$ 625,450	$ 635,000	$ 600,000	$ 1,150,000

5 Year Capital Improvement Plan

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	*Fiscal Year Ending in* FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
	$ -						
	-						
	-						

5 Year Capital Improvement Plan Funding Sources

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	*Funding Sources*				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
See "CB-5 Detail"	$ 7,760,500	$ 7,760,500				
	-					
	-					
	-					
Total	7,760,500	7,760,500	-	-	-	-
Sewer						
See "CB-5 Detail (2)"	6,303,400	$ 6,303,400				
	-					
	-					
	-					
Total	6,303,400	6,303,400	-	-	-	-
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	$ 14,063,900	$ 14,063,900	$ -	$ -	$ -	$ -
Total 5 Year Plan per CB-4	$ 14,063,900					
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, 2026 to December 31, 2026

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
Water:						
Administration	50,000	$ 50,000				
Annual Water Meter Bids/Proje	1,392,500	1,392,500				
Building & Grounds Improveme	2,120,000	2,120,000				
Equipment	55,000	55,000				
SCADA System	70,000	70,000				
Security Improvements/Fencing	48,000	48,000				
Vehicle Purchases	325,000	$ 325,000				
Water Dist. System Modificatio	1,970,000	1,970,000				
Water Storage Facility	140,000	140,000				
Water Studies	-					
Well Projects/Rehabilitations	650,000	650,000				
WTP Improvements	640,000	640,000				
NJEIT Engineering	300,000	$ 300,000				
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(see next page for SEWER)	-					
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TOTAL THIS PAGE ONLY	$ 7,760,500	$ 7,760,500	$ -	$ -	$ -	$ -

5 Year Capital Improvement Plan Funding Sources

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
Sewer:						
Administration	50,000	$ 50,000				
Annual Water Meter Bids/Proje	1,392,500	1,392,500				
Building & Grounds Improveme	1,700,000	1,700,000				
Equipment	380,000	380,000				
Sanitary Sewer System Modif.	785,000	785,000				
Sanitary Sewer Rehab/Replacer	800,900	800,900				
SCADA System	70,000	$ 70,000				
Security Improvements	50,000	50,000				
Sewer Studies	75,000	75,000				
Vehicle Purchases	875,000	875,000				
NJEIT Engineering	125,000	125,000				
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(see previous page for WATER)	-					
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TOTAL THIS PAGE ONLY	$ 6,303,400	$ 6,303,400	$ -	$ -	$ -	$ -

5 Year Capital Improvement Plan Funding Sources

Jackson Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
	-					
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TOTAL ALL DETAIL PAGES	$14,063,900	$14,063,900	$ -	$ -	$ -	$ -

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, 2026**

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.

10/23/25
Date

Karen L. Breen
Clerk/Secretary to the Governing Body

Appendix to Budget Document