

Fiscal Year Start Year End Year
 2023 – 2023

Authority Budget of:
Jackson Municipal Utilities Authority

State Filing Year 2023

For the Period: *January 1, 2023* to *December 31, 2023*

www.jacksonmua.com
Authority Web Address



**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

2023

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2023 PREPARER'S CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates 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 assertions contained herein are accurate and all required schedules are completed and attached.

Sana Siddiqui

Preparer's Signature:	<i>Sana Siddiqui</i>
Name:	Sana Siddiqui
Title:	Supervising Accountant
Address:	135 Manhattan Street Jackson , NJ 08527
Phone Number:	732-928-2222
Fax Number:	732-928-5171
E-mail Address:	

2023 PREPARER'S CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates 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 assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	
Name:	Sana Siddiqui
Title:	Supervising Accountant
Address:	135 Manhattan Street Jackson , NJ 08527
Phone Number:	732-928-2222
Fax Number:	732-928-5171
E-mail Address:	


AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying Compliance: William Allmann 
Title of Officer Certifying Compliance: Chairman
Signature: _____

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.jacksonmua.com
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- 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.
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- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance: William Allmann
Title of Officer Certifying Compliance: Chairman
Signature: _____

2023 APPROVAL CERTIFICATION


Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Jackson Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 27, 2022.

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

Officer's Signature:	
Name:	Janet Longo
Title:	Secretary
Address:	135 Manhattan Street Jackson , NJ
Phone Number:	08527 732-928-2222
Fax Number:	732-928-5171
E-mail Address:	

2023 APPROVAL CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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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 Jackson , NJ 08527
Phone Number:	732-928-2222
Fax Number:	732-928-5171
E-mail Address:	

2023 AUTHORITY BUDGET RESOLUTION

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget for Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of October 27, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$17,951,301.00, Total Appropriations including any Accumulated Deficit, if any, of \$18,874,104.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$922,803.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,975,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,975,000.00; 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 27, 2022 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, 2023 and ending December 31, 2023, is hereby approved; a

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

BE IT FURTHER RESOLVED, that the governing body of the Jackson Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 17, 2022.

(Secretary's Signature)

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Allmann	✓			
Clara Glory	✓			
Janet Longo	✓			
Todd Porter				✓
Lewis Wildman	✓			
Karen Bressi	✓			

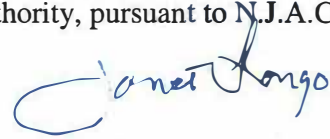
2023 ADOPTION CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Jackson Municipal Utilities Authority, pursuant to N.J.A.C 5:31- on November 17, 2022.



Officer's Signature:			
Name:	Janet Longo		
Title:	Secretary		
Address:	135 Manhattan Street Jackson , NJ 08527		
Phone Number:	732-928-2222	Fax:	732-928-5171
E-mail address:			

2023 ADOPTION CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Jackson Municipal Utilities Authority, pursuant to N.J.A.C 5:31- on November 17, 2022.

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

2023 ADOPTED BUDGET RESOLUTION

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of November 17, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$17,951,301.00, Total Appropriations, including any Accumulated Deficit, if any, of \$18,874,104.00, and Total Unrestricted Net Position utilized of \$922,803.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,975,000.00 and Total Unrestricted Net Position Utilized of \$2,975,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Jackson Municipal Utilities Authority at an open public meeting held on November 17, 2022 that the Annual Budget and Capital Budget/Program of the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 is hereby adopted and shall constitute appropriations for the purposes stated; and

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



11/17/2022

(Secretary's Signature)

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Allmann	✓			
Clara Glory	✓			
Janet Longo	✓			
Todd Porter	✓			
Lewis Wildman	✓			
Karen Bressi				✓

2023 ADOPTED BUDGET RESOLUTION

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of November 17, 2022; and

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

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

(Secretary's Signature)

11/17/2022
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Allmann	X			
Clara Glory	X			
Janet Longo	X			
Todd Porter	X			
Lewis Wildman	X			
Karen Bressi				X

**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

See attached Document:
"2023 JTMUA Budget Supporting Documents" - Pg 2

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

See attached Document:
"2023 JTMUA Budget Supporting Documents" - Pg 3

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.

See attached Document:
"2023 JTMUA Budget Supporting Documents" - Pg 3

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

N/A

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

The GASB 75 report has not been released as of the date of this Budget due to which the 2021 Audit remains pending. 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?

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

Attached is a copy of the 2022 Jackson Township Municipal Utilities Authority Schedule of Rates (see attached "2023 JTMUA Budget Supporting Documents", Pg 4).
A rate hearing for the 2023 proposed rates is scheduled for the November 17, 2022 Public Meeting (see attached "2023 JTMUA Budget Supporting Documents", Pg 8).

AUTHORITY CONTACT INFORMATION

2023

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

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

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

Chief Executive Officer*	David A. Harpell		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	(732)928-2222 Ext 240	<i>Fax:</i>	(732) 928-3589
<i>E-mail:</i>	dharpell@jacksonmua.com		

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement: 57 Employees (59 Total W-2's Including 2 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:

2,930,561.11 (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:

1

(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, 2023 to December 31, 2023

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? 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, 2023 to December 31, 2023

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)? 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, 2023 to December 31, 2023

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 two (2) retirement luncheons as appreciation for two (2) employees who retired in April and May of 2022. Please see attached purchase orders with detail listing of expenditures as follows:

- a). "2023 JTMUA Budget Supporting Documents" - Pg 15 - PO 22-00740
- b). "2023 JTMUA Budget Supporting Documents" - Pg 23 - PO 22-00678

11). Travel Expense:

In April 2022 \$113.21 was paid out to one (1) individual listed on the N-4 page for costs associated with the annual spring 2022 Association of Environmental Authorities (AEA) conference. All reimbursements require paid receipts for consideration. Please see the attached file:

- a). "2023 JTMUA Budget Supporting Documents" - Pg 29 - PO 22-00439

15). Employee Bonus:

Does not apply to Commissioners.

Employees under a union contract may be eligible for a minimum bonus of \$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 \$5,350.00 was paid to 22 employees during 2021.

Employees under their individual non-union contract are afforded up to \$1,000.00 a year bonus based on performance. A total of \$9,500.00 was paid to 11 employees during 2021.

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

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

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

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

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

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

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

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

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

Jackson Municipal Utilities Authority
For the Period January 01, 2023 to December 31, 2023

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Officer	Key Employee	Highest Compensated Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 Allman, William	Chairman		X				\$ 2,993.04		\$ 12,046.50	\$ 15,039.54	
2 Blake Carolann (deceased)	Vice Chairwomen		X				\$ 3,500.04		\$ 1,070.16	\$ 4,570.20	
3 Glory, Clara	Treasurer		X				\$ 3,500.04		\$ 1,632.00	\$ 5,132.04	
4 Longo, Janet	Secretary		X				\$ 3,208.37		\$ 1,332.00	\$ 4,540.37	
5 Porter, Todd	Assistant Sec/Treasurer		X				\$ 3,500.04		\$ 1,332.00	\$ 4,832.04	
6 Wildman, Lewis	Alternate		X				\$ 3,500.04		\$ 1,632.00	\$ 5,132.04	
7 Asch, Andreas	Superintendent				X		\$ 102,973.84		\$ 41,791.43	\$ 144,765.27	
8 Cottrell Jr, Donald	Acting Asst. Superint.				X		\$ 72,285.61		\$ 39,618.37	\$ 111,903.98	
9 Decker, Michael	Operations Manager				X		\$ 93,446.56		\$ 42,354.07	\$ 135,800.63	
10 Diaz, James R.	Asst. E.D./Dir. Finance			X			\$ 138,369.67		\$ 46,628.73	\$ 184,998.40	
11 Harpell, David	Executive Director			X			\$ 168,835.54		\$ 29,509.49	\$ 198,345.03	
12 Jacob, Stacey	Engineering Aide				X		\$ 67,510.54		\$ 40,419.82	\$ 107,930.36	
13 Mauro, Carolyn	Dir. Admin & Prog. Dev				X		\$ 85,260.51		\$ 15,228.00	\$ 100,488.51	
14 O'Prandy, Jeffery	WTPO				X		\$ 69,576.16		\$ 38,603.99	\$ 108,180.15	
15 Panal, Edgardo	Cons. Mang. Spec. 3				X		\$ 68,545.92		\$ 41,272.93	\$ 109,818.85	
16 Parks, Christopher	Swr Rep 2/Wtr Rep 2				X		\$ 81,433.64		\$ 39,219.07	\$ 120,652.71	
17 Quijano, Earl	Principal Engineer				X		\$ 124,192.62		\$ 45,193.33	\$ 169,385.95	
18									\$	-	
	See attached file "2023 JTMUA Budget Supporting Documents" -										
19	Pg 36								\$	-	
20									\$	-	
21									\$	-	
22									\$	-	
23									\$	-	
24									\$	-	
25									\$	-	
26									\$	-	
27									\$	-	
28									\$	-	
29									\$	-	
30									\$	-	
31									\$	-	
32									\$	-	
33									\$	-	
34									\$	-	
35									\$	-	
Total:							\$ 1,092,632.18	\$ -	\$ -	\$ 438,883.87	\$ 1,531,516.05

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

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	11	13,119.66	144,316.26	10	11,005.00	110,050.00	34,266.26	31.1%
Parent & Child	6	24,312.16	145,872.96	7	20,485.00	143,395.00	2,477.96	1.7%
Employee & Spouse (or Partner)	6	26,226.02	157,356.12	10	21,805.00	218,050.00	(60,693.88)	-27.8%
Family	23	37,369.92	859,508.16	18	32,040.00	576,720.00	282,788.16	49.0%
Employee Cost Sharing Contribution (enter as negative -)			(142,883.00)			(128,783.00)	(14,100.00)	10.9%
Subtotal	46		1,164,170.50	45		919,432.00	244,738.50	26.6%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	1	13,638.96	13,639	1	11,484.00	11,484.00	2,154.96	18.8%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			(517)			(507.00)	(9.84)	1.9%
Subtotal	1		13,122	1		10,977.00	2,145.12	19.5%
Retirees - Health Benefits - Annual Cost								
Single Coverage	6	6,731.36	40,388.16	5	6,092.00	30,460.00	9,928.16	32.6%
Parent & Child			-	1	14,851.00	14,851.00	(14,851.00)	-100.0%
Employee & Spouse (or Partner)	2	17,303.88	34,607.76	2	18,753.00	37,506.00	(2,898.24)	-7.7%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal	8		74,995.92	8		82,817.00	(7,821.08)	-9.4%
GRAND TOTAL	55		1,252,288.54	54		1,013,226.00	239,062.54	23.6%

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
For the Period: January 01, 2023 to December 31, 2023

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

If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
ACCRUED SICK TIME:					
Accumulated Days as of 12/31/21					
Non- Union					
ASCH, ANDREAS	40	\$ 9,478			X
BROWN, LINDSAY	17	\$ 1,781			X
DECKER, MICHAEL	53	\$ 11,910			X
DIAZ, JAMES (Pro-rated)	22	\$ 6,949			X
GOTZ, CHRISTOPHER	31	\$ 3,096			X
HALTIGAN, JOAN	15	\$ 1,727			X
HARPELL, DAVID (Pro-rated)	21	\$ 7,800			X
JACOB, STACEY	39	\$ 6,029			X
JANUSZ, MICHAEL	48	\$ 6,077			X
MAURO, CAROLYN	42	\$ 7,230			X
MOGILA, JEFFREY	17	\$ 1,623			X
PANAL, EDGARDO	32	\$ 5,111			X
QUIJANO, EARL (Pro-rated)	40	\$ 11,392			X
RICCIARDI, DREW	28	\$ 4,469			X
SIDDIQUI, SANA	11	\$ 1,276			X
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 85,947.28			

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Union					
CHILDS, LISA	5	\$ 360	X		
BURST, MEGAN	36	\$ 3,419	X		
COCCIO, TONYA	19	\$ 1,188	X		
COTTRELL, DONALD	38	\$ 6,459	X		
DAUT, JOHN	53	\$ 5,734	X		
DIODATO, JOSEPH	42	\$ 3,318	X		
DONATO, KRISTEN	4	\$ 282	X		
ENGELBRECHT, SCOTT	6	\$ 506	X		
ERICKSEN, DANIEL	1	\$ 65	X		
FEINEN, MICHAEL	43	\$ 4,493	X		
GAJZISZ, WILLIAM	20	\$ 1,573	X		
GANZY, JOSEPH	13	\$ 1,366	X		
GOODRICH, JASON	21	\$ 2,121	X		
HACKETT, JOSEPH	15	\$ 1,080	X		
HAVILAND, RYAN	7	\$ 671	X		
HERNANDEZ, CHRISTOPHER	10	\$ 762	X		
HOWELL, DANIEL	8	\$ 690	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 34,087.94			

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
KERTESZ, STEPHEN	0	\$ 0	X		
MALINOWSKI, JOHN	11	\$ 922	X		
MCLAUGHLIN, DANIEL	5	\$ 457	X		
MCGUIGAN, MICHELLE	15	\$ 1,123	X		
MITCHELL, YVETTE	46	\$ 4,881	X		
MORIAU, CHRISTOPHER	3	\$ 297	X		
MOSKAL, LAUREN	12	\$ 789	X		
NIZAMOFF, DANA	24	\$ 1,838	X		
O'PRANDY, JEFF	30	\$ 3,416	X		
PARKS, CHRISTOPHER	47	\$ 6,095	X		
PARRELLA, ANTHONY	33	\$ 4,342	X		
PRICE, DAVID	40	\$ 3,575	X		
PUCKETT, RONALD	28	\$ 3,197	X		
RICHES, DEVON	18	\$ 1,218	X		
SEARLESS, ROBERT	18	\$ 1,613	X		
SIEMANOWICZ, LISA	15	\$ 1,610	X		
SMITH, ROBERT C.	68	\$ 9,365	X		
TIERNEY, FRANCES	59	\$ 5,885	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 50,622.51			

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
ACCRUED VACATION TIME:					
Accumulated Days as of 12/31/21					
Non- Union					
ASCH, ANDREAS	21	\$ 8,365			X
BROWN, LINDSAY	5	\$ 1,001			X
DECKER, MICHAEL	0	\$ -			X
DIAZ, JAMES	30	\$ 16,194			X
GOTZ, CHRISTOPHER	16	\$ 2,847			X
HALTIGAN, JOAN	8	\$ 1,723			X
HARPELL, DAVID	31	\$ 19,467			X
JACOB, STACEY	12	\$ 3,083			X
JANUSZ, MICHAEL	14	\$ 3,161			X
MAURO, CAROLYN	16	\$ 5,244			X
MOGILA, JEFFREY	9	\$ 1,513			X
PANAL, EDGARDO	17	\$ 4,701			X
QUIJANO, EARL	15	\$ 7,378			X
RICCIARDI, DREW	5	\$ 1,392			X
SIDDIQUI, SANA	8	\$ 1,580			X
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 77,648.04			

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Union					
CHILDS, LISA	4	\$ 598	X		
BURST, MEGAN	11	\$ 1,774	X		
COCCIO, TONYA	6	\$ 635	X		
COTTRELL, DONALD	11	\$ 3,241	X		
DAUT, JOHN	17	\$ 3,183	X		
DIODATO, JOSEPH	2	\$ 204	X		
DONATO, KRISTEN	10	\$ 1,155	X		
ENGELBRECHT, SCOTT	6	\$ 881	X		
ERICKSEN, DANIEL	0	\$ 55	X		
FEINEN, MICHAEL	13	\$ 2,525	X		
GAJZISZ, WILLIAM	0	\$ 10	X		
GANZY, JOSEPH	1	\$ 182	X		
GOODRICH, JASON	1	\$ 117	X		
HACKETT, JOSEPH	6	\$ 745	X		
HAVILAND, RYAN	4	\$ 652	X		
HERNANDEZ, CHRISTOPHER	10	\$ 1,399	X		
HOWELL, DANIEL	0	\$ 1	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 17,357.45			

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
KERTESZ, STEPHEN	0	\$ (22)	X		
MALINOWSKI, JOHN	17	\$ 2,547	X		
MCLAUGHLIN, DANIEL	6	\$ 910	X		
MCGUIGAN, MICHELLE	10	\$ 1,274	X		
MITCHELL, YVETTE	20	\$ 3,708	X		
MORIAU, CHRISTOPHER	10	\$ 1,853	X		
MOSKAL, LAUREN	8	\$ 899	X		
NIZAMOFF, DANA	10	\$ 1,429	X		
O'PRANDY, JEFF	10	\$ 1,922	X		
PARKS, CHRISTOPHER	2	\$ 463	X		
PARRELLA, ANTHONY	3	\$ 694	X		
PRICE, DAVID	0	\$ 38	X		
PUCKETT, RONALD	19	\$ 3,723	X		
RICHES, DEVON	8	\$ 928	X		
SEARLES, ROBERT	4	\$ 741	X		
SIEMANOWICZ, LISA	2	\$ 412	X		
SMITH, ROBERT C.	19	\$ 4,425	X		
TIERNEY, FRANCES	4	\$ 743	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 26,688.09			

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement

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

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement

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

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement

Total liability for accumulated compensated absences at per most recent audit (all pages) \$ 292,351.32

Schedule of Shared Service Agreements

Jackson Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

If no shared services, check this box:

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Brick Township MUA	Jackson Township MUA	Meter Testing				\$ 30
Township of Jackson	Jackson Township MUA	Petroleum Products	Vehicle/Generator Fuel for 2020	8/23/2007		\$ 54,472
Jackson Township MUA	Jackson Township Board of Ed	Water/Sewer License Operator	2021 Monitoring	1/25/2007		\$ 6,044
County of Ocean Vehicle Services	Jackson Township MUA	Oversized Vehicle Cleaning		1/1/2021	12/31/2021	\$ 210
Toms River MUA(Formerly Dover)	Jackson Township MUA	Sewer Disposal Services	Send JTMUA sewer through TRMUA for 2021	2/26/2004		\$ 40,245

**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 10,074,770	\$ 7,007,138	\$ -	\$ -	\$ -	\$ -	\$ 17,081,908	\$ 15,508,620	\$ 1,573,288	10.1%
Total Non-Operating Revenues	828,793	40,600	-	-	-	-	869,393	557,588	311,805	55.9%
Total Anticipated Revenues	<u>10,903,563</u>	<u>7,047,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,951,301</u>	<u>16,066,208</u>	<u>1,885,093</u>	<u>11.7%</u>
APPROPRIATIONS										
Total Administration	2,778,645	1,214,796	-	-	-	-	3,993,441	3,485,759	507,682	14.6%
Total Cost of Providing Services	3,249,759	4,215,878	-	-	-	-	7,465,637	6,871,855	593,782	8.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,874,769	58,056	-	-	-	-	1,932,825	1,912,206	20,619	1.1%
Total Operating Appropriations	7,903,172	5,488,731	-	-	-	-	13,391,903	12,269,819	1,122,084	9.1%
Total Interest Payments on Debt	308,584	2,810	-	-	-	-	311,395	337,958	(26,563)	-7.9%
Total Other Non-Operating Appropriations	3,650,251	1,520,556	-	-	-	-	5,170,807	4,519,094	651,713	14.4%
Total Non-Operating Appropriations	3,958,835	1,523,366	-	-	-	-	5,482,202	4,857,052	625,150	12.9%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	11,862,007	7,012,097	-	-	-	-	18,874,104	17,126,871	1,747,233	10.2%
Less: Total Unrestricted Net Position Utilized	958,444	(35,641)	-	-	-	-	922,803	1,060,663	(137,860)	-13.0%
Net Total Appropriations	<u>10,903,563</u>	<u>7,047,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,951,301</u>	<u>16,066,208</u>	<u>1,885,093</u>	<u>11.7%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>-73.3%</u>

Revenue Schedule

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 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
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	6,814,667	5,198,275				\$ 12,012,942	\$ 11,617,971	\$ 394,971	3.4%
Business/Commercial	959,532	540,139				1,499,671	1,416,413	83,258	5.9%
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other	70,000	67,000				137,000	137,000	-	0.0%
Total Service Charges	7,844,199	5,805,414	-	-	-	13,649,613	13,171,384	478,229	3.6%
<i>Connection Fees</i>									
Residential	712,956	379,610				1,092,566	1,163,568	(71,002)	-6.1%
Business/Commercial	938,524	381,640				1,320,164	456,682	863,482	189.1%
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	1,651,480	761,250	-	-	-	2,412,730	1,620,250	792,480	48.9%
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Antenna Lease	242,766	242,766				485,532	441,456	44,076	10.0%
Miscellaneous	336,325	197,708				534,033	275,530	258,503	93.8%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	579,091	440,474	-	-	-	1,019,565	716,986	302,579	42.2%
Total Operating Revenues	10,074,770	7,007,138	-	-	-	17,081,908	15,508,620	1,573,288	10.1%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Gain on Refunding	50,000					50,000	47,000	3,000	6.4%
SFGA Debt Reimbursement	466,107					466,107	405,348	60,759	15.0%
Trust Premium WWME/SFGA WTP	246,577					246,577	-	246,577	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	762,683	-	-	-	-	762,683	452,348	310,335	68.6%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	66,110	40,600				106,710	105,240	1,470	1.4%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	66,110	40,600	-	-	-	106,710	105,240	1,470	1.4%
Total Non-Operating Revenues	828,793	40,600	-	-	-	869,393	557,588	311,805	55.9%
TOTAL ANTICIPATED REVENUES	\$ 10,903,563	\$ 7,047,738	\$ -	\$ -	\$ -	\$ 17,951,301	\$ 16,066,208	\$ 1,885,093	11.7%

Prior Year Adopted Revenue Schedule

Jackson Municipal Utilities Authority

FY 2022 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	6,419,054	5,198,917					\$ 11,617,971
Business/Commercial	879,464	536,949					1,416,413
Industrial							-
Intergovernmental							-
Other	70,000	67,000					137,000
Total Service Charges	7,368,518	5,802,866	-	-	-	-	13,171,384
<i>Connection Fees</i>							
Residential	780,912	382,656					1,163,568
Business/Commercial	341,088	115,594					456,682
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	1,122,000	498,250	-	-	-	-	1,620,250
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Antenna Lease	220,728	220,728					441,456
Miscellaneous	195,240	80,290					275,530
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	415,968	301,018	-	-	-	-	716,986
Total Operating Revenues	8,906,486	6,602,134	-	-	-	-	15,508,620
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Ga Gain on Refunding	47,000						47,000
SF(SFGA Debt Reimbursement	405,348						405,348
Trust Premium WWME/SFGA WTP							-
							-
							-
Other Non-Operating Revenues	452,348	-	-	-	-	-	452,348
<i>Interest on Investments & Deposits</i>							
Interest Earned	77,900	27,340					105,240
Penalties							-
Other							-
Total Interest	77,900	27,340	-	-	-	-	105,240
Total Non-Operating Revenues	530,248	27,340	-	-	-	-	557,588
TOTAL ANTICIPATED REVENUES	\$ 9,436,734	\$ 6,629,474	\$ -	\$ -	\$ -	\$ -	\$ 16,066,208

Appropriations Schedule

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022			\$ Increase	% Increase
							Adopted Budget	Proposed vs.	Proposed vs.	(Decrease)	(Decrease)
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations	Adopted
OPERATING APPROPRIATIONS											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 1,230,317	\$ 527,278				\$ 1,757,595	\$ 1,583,535	\$ 174,060		11.0%	
Fringe Benefits	828,716	355,164				1,183,880	953,662	230,218		24.1%	
Total Administration - Personnel	2,059,033	882,442	-	-	-	2,941,475	2,537,198	404,277		15.9%	
<i>Administration - Other (List)</i>											
Admin Expense	569,612	267,534				837,146	733,742	103,404		14.1%	
GASB 68 Pension Expense	150,000	64,820				214,820	214,819	1		0.0%	
Miscellaneous Administration*						-	-	-		#DIV/0!	
Total Administration - Other	719,612	332,354	-	-	-	1,051,966	948,561	103,405		10.9%	
Total Administration	2,778,645	1,214,796	-	-	-	3,993,441	3,485,759	507,682		14.6%	
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	1,143,564	490,100				1,633,664	1,550,114	83,550		5.4%	
Fringe Benefits	764,968	327,844				1,092,812	916,264	176,548		19.3%	
Total COPS - Personnel	1,908,532	817,944	-	-	-	2,726,476	2,466,379	260,097		10.5%	
<i>Cost of Providing Services - Other (List)</i>											
COPS Expense	1,341,227	3,397,934				4,739,161	4,405,476	333,685		7.6%	
Miscellaneous COPS*						-	-	-		#DIV/0!	
Total COPS - Other	1,341,227	3,397,934	-	-	-	4,739,161	4,405,476	333,685		7.6%	
Total Cost of Providing Services	3,249,759	4,215,878	-	-	-	7,465,637	6,871,855	593,782		8.6%	
Total Principal Payments on Debt Service in Lieu of Depreciation	1,874,769	58,056	-	-	-	1,932,825	1,912,206	20,619		1.1%	
Total Operating Appropriations	7,903,172	5,488,731	-	-	-	13,391,903	12,269,819	1,122,084		9.1%	
NON-OPERATING APPROPRIATIONS											
Total Interest Payments on Debt	308,584	2,810	-	-	-	311,395	337,958	(26,563)		-7.9%	
Operations & Maintenance Reserve						-	-	-		#DIV/0!	
Renewal & Replacement Reserve	3,650,251	1,520,556				5,170,807	4,519,094	651,713		14.4%	
Municipality/County Appropriation						-	-	-		#DIV/0!	
Other Reserves						-	-	-		#DIV/0!	
Total Non-Operating Appropriations	3,958,835	1,523,366	-	-	-	5,482,202	4,857,052	625,150		12.9%	
TOTAL APPROPRIATIONS	11,862,007	7,012,097	-	-	-	18,874,104	17,126,871	1,747,233		10.2%	
ACCUMULATED DEFICIT											
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	11,862,007	7,012,097	-	-	-	18,874,104	17,126,871	1,747,233		10.2%	
UNRESTRICTED NET POSITION UTILIZED											
Municipality/County Appropriation	-	-	-	-	-	-	-	-		#DIV/0!	
Other	958,444	(35,641)				922,803	1,060,663	(137,860)		-13.0%	
Total Unrestricted Net Position Utilized	958,444	(35,641)	-	-	-	922,803	1,060,663	(137,860)		-13.0%	
TOTAL NET APPROPRIATIONS	\$ 10,903,563	\$ 7,047,738	\$ -	\$ -	\$ -	\$ 17,951,301	\$ 16,066,208	\$ 1,885,093		11.7%	

* 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 \$ 395,158.61 \$ 274,436.54 \$ - \$ - \$ - \$ - \$ 669,595.14

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

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)						
W OPER:Ad's & Notices	3,500.00	1,500.00				
W OPER:Bank-Credit Card Fees	17,500.00	7,400.00				
W OPER:Communications/IT	111,087.00	47,609.00				
W OPER:Community Relations	4,500.00	1,200.00				
W OPER:Dues/Subscript/Membersh	8,300.00	4,200.00				
W OPER:Education/Class/Training	11,000.00	28,000.00				
W OPER:Insurance	153,500.00	65,700.00				
W OPER:Postage	22,500.00	10,000.00				
W OPER:Pro Fee-Auditor	24,500.00	10,500.00				
W OPER:Pro Fee-Eng-Sp Projects	1,000.00	500.00				
W OPER:Pro Fee-General Counsel	60,000.00	26,000.00				
W OPER:Pro Fee-Bond Counsel	5,000.00	3,000.00				
W OPER:Supplies-Admin	17,500.00	7,200.00				
W OPER:Supplies-Maint	5,000.00	6,000.00				
W OPER:Supplies-Oper	30,000.00	1,000.00				
W OPER:Taxes-Water Use	8,900.00					
W OPER:Trans-Fuel	50,000.00	22,000.00				
W OPER:Trans-Registration	100.00	50.00				
W OPER:Trans-Repairs/Maintenance	12,000.00	11,000.00				
W OPER:Trans-Supplies	5,000.00	2,000.00				
W OPER:Trans-Travel Expense	500.00	200.00				
W OPER:Trans-Repairs/Outside Serv	10,000.00	10,000.00				
W OPER:Trustee Fees	8,225.00	1,025.00				
W SFGA:Supplies-Field	-	500.00				
S MG:Ad's & Notices		250.00				
S MG:Supplies-Field		700.00				
TOTAL	569,612.00	267,534.00				

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

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
COPS - Other (List)						
W OPER: Bulk Water Purchase	500.00					
W/S: Chemicals	425,000.00	30,000.00				
W/S: Equipment Rental	1,000.00	300.00				
W/S: Equipment & Tools	5,000.00	2,250.00				
W/S: Lab Tests	50,000.00	500.00				
W/S: Licenses & Fees	3,000.00	3,000.00				
W: Meter Testing	3,000.00					
S: OCUA Regional Sewer Fee		2,956,685.00				
S: NJA Sewer Fees		16,000.00				
S: TR Sewer Fees		40,000.00				
W/S: Out Serv-Mailing	2,800.00	1,300.00				
W/S: Out Serv-Payroll	9,600.00	4,100.00				
W/S: Out Serv-Refuse Removal	2,200.00	900.00				
W/S: Out Serv-Serv Contracts	50,853.00	19,093.00				
W/S: Out Serv-SCADA	42,000.00	18,000.00				
W/S: Penalty/Fines	100.00	50.00				
W/S: Personal Safety	15,745.00	6,475.00				
W/S: Permits/App/Regulatory Fees	25,735.00	4,200.00				
W/S: Repair - Outside Contracts	125,000.00	95,000.00				
W/S: Repairs/Maintenance - In-hous	53,000.00	30,000.00				
W/S: Buildings & Grounds	69,000.00	20,000.00				
W/S: Shipping/Freight/Delivery	3,260.00	1,750.00				
W/S: Uniforms	14,000.00	6,000.00				
W/S: Utilities-Gas	8,500.00	10,500.00				
W/S: Utilities-Electric	390,000.00	80,000.00				
W/S: Utilities-Phone	-	-				
S OPER: Utilities-Propane		1,000.00				
W/S: Write-offs	3,000.00	3,000.00				
W/S SFGA: Chemicals	-	7,000.00				
W SFGA: Equipment Rental	-					
W SFGA: Lab Tests	-					
W/S SFGA: Lic/Perm/Appl Fees	-	700.00				
W SFGA: Out Serv-Refuse Removal	-					
S SFGA: OCUA Region Sewer Fees		250.00				
W/S SFGA: Out Serv-Serv Contracts	-	550.00				
W/S SFGA: Repairs and Maintenance	-	1,200.00				
CONTINUED ON THE NEXT PAGE...						

Prior Year Adopted Appropriations Schedule

Jackson Municipal Utilities Authority

FY 2022 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 1,108,475	\$ 475,060					\$ 1,583,535
Fringe Benefits	667,563	286,099					953,662
Total Administration - Personnel	1,776,039	761,159	-	-	-	-	2,537,198
<i>Administration - Other (List)</i>							
Ad Admin Expense	511,648	222,094					733,742
GA GASB 68 Pension Expense	150,000	64,819					214,819
Miscellaneous Administration*							-
Total Administration - Other	661,648	286,913	-	-	-	-	948,561
Total Administration	2,437,687	1,048,072	-	-	-	-	3,485,759
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,085,080	465,034					1,550,114
Fringe Benefits	641,384	274,880					916,264
Total COPS - Personnel	1,726,465	739,914	-	-	-	-	2,466,379
<i>Cost of Providing Services - Other (List)</i>							
CO COPS Expense	962,773	3,442,703					4,405,476
Miscellaneous COPS*							-
Total COPS - Other	962,773	3,442,703	-	-	-	-	4,405,476
Total Cost of Providing Services	2,689,238	4,182,617	-	-	-	-	6,871,855
Total Principal Payments on Debt Service in Lieu of Depreciation	1,854,300	57,906	-	-	-	-	1,912,206
Total Operating Appropriations	6,981,224	5,288,595	-	-	-	-	12,269,819
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	334,698	3,260	-	-	-	-	337,958
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	3,170,234	1,348,860					4,519,094
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	3,504,932	1,352,120	-	-	-	-	4,857,052
TOTAL APPROPRIATIONS	10,486,156	6,640,715	-	-	-	-	17,126,871
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	10,486,156	6,640,715	-	-	-	-	17,126,871
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	1,049,422	11,241					1,060,663
Total Unrestricted Net Position Utilized	1,049,422	11,241	-	-	-	-	1,060,663
TOTAL NET APPROPRIATIONS	\$ 9,436,734	\$ 6,629,474	\$ -	\$ -	\$ -	\$ -	\$ 16,066,208

* 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 \$ 349,061.21 \$ 264,429.75 \$ - \$ - \$ - \$ - \$ 613,490.96

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
 APPROPRIATION DETAIL PAGE**

Jackson Municipal Utilities Authority

FY 2022 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/S: Ad's & Notices	4,000	1,500				
W/S: Bank-Credit Card Fees	15,000	6,200				
W/S: Communications/IT	107,613	46,119				
W/S: Community Relations	4,000	1,000				
W/S: Dues/Subscript/Membership	7,000	4,000				
W/S: Education/Class/Training	12,000	6,000				
W/S: Insurance	125,000	53,000				
W/S: Postage	20,000	9,000				
W/S: Pro Fee-Auditor	25,000	10,800				
W/S: Pro Fee-Auditor-Sp Proj	-	-				
W/S: Pro Fee-Eng-Sp Projects	1,000	500				
W/S: Pro Fee-Fin Advisor	-	-				
W/S: Pro Fee-General Counsel	60,000	26,000				
W/S: Pro Fee-Labor Counsel	-	-				
W/S: Pro Fee-Bond Counsel	5,000	3,500				
W/S: Pro Fee-Litigation	-	-				
W/S: Supplies-Admin	18,000	8,000				
W/S: Supplies-Field	35,250	7,750				
W/S: Taxes-Water Use	10,000					
W/S: Trans-Fuel	26,960	12,000				
W/S: Trans-Registration	100	50				
W/S: Trans-Outside Serv	10,000	10,000				
W/S: Trans-Repairs/Maintenance	12,000	11,000				
W/S: Trans-Supplies	5,000	3,000				
W/S: Trans-Travel Expense	500	200				
W/S: Trustee Fees	8,225	1,025				
W/S SFGA:Supplies-Field	-	500				
S MG:Ad's & Notices		250				
S MG:Supplies-Field		700				
Total	511,648	222,094				

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

FY 2022 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
COPS - Other (List)						
W OPER: Bulk Water Purchase	500					
W/S: Chemicals	162,000	25,000				
W/S: Equipment Rental	1,000	200				
W/S: Equipment & Tools	5,250	2,250				
W/S: Lab Tests	45,000	1,220				
W/S: Licenses & Fees	2,000	2,000				
W: Meter Testing	3,000					
S: OCUA Regional Sewer Fee		3,030,665				
S: NJA Sewer Fees		16,000				
S: TR Sewer Fees		38,000				
W/S: Out Serv-Mailing	1,800	800				
W/S: Out Serv-Payroll	9,000	3,800				
W/S: Out Serv-Refuse Removal	2,000	800				
W/S: Out Serv-Serv Contracts	49,187	18,360				
W/S: Out Serv-SCADA	7,000	2,900				
W/S: Penalty/Fines	100	50				
W/S: Personal Safety	16,863	9,205				
W/S: Permits/App/Regulatory	26,120	4,282				
W/S: Repair - Outside Contracts	100,000	85,000				
W/S: Repairs/Maintenance - In-hous	50,000	40,000				
W/S: Buildings & Grounds	68,000	20,000				
W/S: Shipping/Freight/Delivery	2,400	1,500				
W/S: Uniforms	12,000	5,000				
W/S: Utilities-Gas	7,120	9,500				
W/S: Utilities-Electric	350,000	74,000				
W/S: Utilities-Phone	-	-				
W/S: Write-offs	3,500	3,500				
W/S SFGA: Chemicals	-	7,000				
W SFGA: Equipment rental	-					
W SFGA: Lab Tests	-					
W SFGA: Lic/Perm/App'l Fees	-	640				
W SFGA: Out Serv-Refuse Removal	-					
S SFGA: OCUA Region Sewer Fees		250				
W/S SFGA: Out Serv-Serv Contracts	-	550				
W/S SFGA: Repairs and Maintenance	-	1,000				
W/S SFGA: Shipping/Freight/Delivery	-	75				
W SFGA: Taxes-Water Use	-					
.....CONTINUED ON NEXT PAGE						

Debt Service Schedule - Principal

Jackson Municipal Utilities Authority

If Authority has no debt, check this box:

Fiscal Year Ending in

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	
<i>Water</i>										
2007 NJIB		\$ 643,468	\$ 661,276	\$ 676,121	\$ 696,122	\$ 708,312	\$ 735,526	\$ -	0	\$ 3,477,357
2013 NJIB		39,837	40,051	40,289	40,546	40,820	41,143	41,486	169,758	414,095
2020 NJIB (MAN #010)		209,667	209,667	209,667	214,667	214,667	219,667	219,667	5,053,018	6,341,023
2021 NJIB (WWME #012/SFGA #013)		961,327	963,775	961,007	955,946	956,005	956,350	956,859	14,015,776	19,765,717
Total Principal		1,854,300	1,874,769	1,887,084	1,907,282	1,919,805	1,952,687	1,218,012	19,238,552	29,998,191
<i>Sewer</i>										
2013 NJIB		27,906	28,056	28,223	28,403	28,595	28,821	29,061	118,916	290,077
SFGA Note		30,000	30,000	30,000	30,000	-	-	-	-	90,000
Total Principal		57,906	58,056	58,223	58,403	28,595	28,821	29,061	118,916	380,077
<i>Operation #3</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,912,206	\$ 1,932,825	\$ 1,945,307	\$ 1,965,685	\$ 1,948,400	\$ 1,981,508	\$ 1,247,074	\$ 19,357,468	\$ 30,378,268

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 - Interest

Jackson Municipal Utilities Authority

If Authority has no debt, check this box:

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
<i>Water</i>									
2007 NJIB	\$ 111,400	\$ 95,000	\$ 77,750	\$ 59,700	\$ 40,700	\$ 20,950	\$ -	\$ -	\$ 294,100
2013 NJIB	3,654	3,441	3,203	2,946	2,671	2,348	2,005	\$ 4,211	20,825
2020 NJIB (MAN #010)	54,731	52,981	51,231	49,481	47,481	45,481	43,231	\$ 478,106	767,994
2021 NJIB (WWME #012/SFGA #013)	164,913	157,163	149,163	140,913	132,413	123,163	113,663	\$ 784,901	1,601,376
Total Interest Payments	334,698	308,584	281,346	253,039	223,265	191,942	158,899	1,267,218	2,684,294
<i>Sewer</i>									
2013 NJIB	2,560	2,410	2,244	2,063	1,871	1,645	1,405	\$ 2,950	14,588
SFGA Note	700	400	400	400	-	-	-	\$ -	1,200
Total Interest Payments	3,260	2,810	2,644	2,463	1,871	1,645	1,405	2,950	15,788
<i>Operation #3</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 337,958	\$ 311,395	\$ 283,990	\$ 255,503	\$ 225,137	\$ 193,587	\$ 160,304	\$ 1,270,167	\$ 2,700,082

Net Position Reconciliation

Jackson Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

FY 2023 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)	\$ 42,552,643	\$ 34,815,799					\$ 77,368,442
Less: Invested in Capital Assets, Net of Related Debt (1)	38,562,939	31,551,495					70,114,434
Less: Restricted for Debt Service Reserve (1)	1,235,994	1,011,268					2,247,262
Less: Other Restricted Net Position (1)		50,000					50,000
Total Unrestricted Net Position (1)	2,753,710	2,203,036	-	-	-	-	4,956,746
Less: Designated for Non-Operating Improvements & Repairs	6,115,000	5,115,500					11,230,500
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	3,334,186	2,727,970					6,062,156
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-	-					-
Plus: Estimated Income (Loss) on Current Year Operations (2)	(1,049,422)	(11,241)					(1,060,663)
Plus: Other Adjustments (attach schedule)	3,650,251	1,520,556					5,170,807
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,573,725	1,324,821	-	-	-	-	3,898,546
Unrestricted Net Position Utilized to Balance Proposed Budget	958,444	(35,641)	-	-	-	-	922,803
Unrestricted Net Position Utilized in Proposed Capital Budget	1,615,000	1,360,000	-	-	-	-	2,975,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	2,573,444	1,324,359	-	-	-	-	3,897,803
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 281	\$ 462	\$ -	\$ -	\$ -	\$ -	\$ 743

(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 \$ 395,159 \$ 274,437 \$ - \$ - \$ - \$ - \$ 669,595

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

2023

Jackson Municipal Utilities Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Jackson Municipal Utilities Authority

(Authority Name)

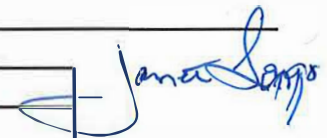
Fiscal Year: January 01, 2023 to December 31, 2023

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Jackson Municipal Utilities Authority, on October 27, 2022.

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:	
Name:	Janet Longo
Title:	Secretary
Address:	135 Manhattan Street Jackson , NJ 08527
Phone Number:	732-928-2222
Fax Number:	732-928-5171
E-mail Address:	N/A



2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Jackson Municipal Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2023 to December 31, 2023

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Jackson Municipal Utilities Authority, on October 27, 2022.

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:	
Name:	Janet Longo
Title:	Secretary
Address:	135 Manhattan Street Jackson , NJ 08527
Phone Number:	732-928-2222
Fax Number:	732-928-5171
E-mail Address:	N/A

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Jackson Municipal Utilities Authority

Fiscal Year: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

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, 2023 to December 31, 2023

		<i>Funding Sources</i>					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>							
	See attached document "2023 JTMUA Budget Supporting Documents" - Pg 41	\$ 1,615,000	\$ 1,615,000				
	-	-					
	-	-					
	-	-					
Total		1,615,000	1,615,000	-	-	-	-
<i>Sewer</i>							
	See attached document "2023 JTMUA Budget Supporting Documents" - Pg 41	1,360,000	\$ 1,360,000				
	-	-					
	-	-					
	-	-					
Total		1,360,000	1,360,000	-	-	-	-
<i>Operation #3</i>							
		-					
	-	-					
	-	-					
	-	-					
Total		-	-	-	-	-	-
<i>Operation #4</i>							
		-					
	-	-					
	-	-					
	-	-					
Total		-	-	-	-	-	-
<i>Operation #5</i>							
		-					
	-	-					
	-	-					
	-	-					
Total		-	-	-	-	-	-
<i>Operation #6</i>							
		-					
	-	-					
	-	-					
	-	-					
Total		-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 2,975,000	\$ 2,975,000	\$ -	\$ -	\$ -	\$ -

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

5 Year Capital Improvement Plan

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2023	2024	2025	2026	2027	2028
<i>Water</i>							
See attached document "2023 State Budget Form Workbook - CB-4 5-Yr Capital Budget Cost - DETAIL-REVISED"	\$ 7,730,000	\$ 1,615,000	\$ 2,156,000	\$ 905,000	\$ 1,118,000	\$ 1,098,000	\$ 838,000
Total	7,730,000	1,615,000	2,156,000	905,000	1,118,000	1,098,000	838,000
<i>Sewer</i>							
See attached document "2023 State Budget Form Workbook - CB-4 5-Yr Capital Budget Cost - DETAIL-REVISED"	6,475,500	1,360,000	\$ 791,000	\$ 886,000	\$ 1,185,000	\$ 1,229,500	\$ 1,024,000
Total	6,475,500	1,360,000	791,000	886,000	1,185,000	1,229,500	1,024,000
<i>Operation #3</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 14,205,500	\$ 2,975,000	\$ 2,947,000	\$ 1,791,000	\$ 2,303,000	\$ 2,327,500	\$ 1,862,000

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

5 Year Capital Improvement Plan Funding Sources

Jackson Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>						
See attached document "2023 State Budget Form Workbook - CB-4 5-Yr Capital Budget Cost - DETAIL-REVISED"	\$	7,730,000	\$ 7,730,000			
Total		7,730,000	7,730,000	-	-	-
<i>Sewer</i>						
See attached document "2023 State Budget Form Workbook - CB-4 5-Yr Capital Budget Cost - DETAIL-REVISED"		6,475,500	\$ 6,475,500			
Total		6,475,500	6,475,500	-	-	-
<i>Operation #3</i>						
		-				
Total		-	-	-	-	-
<i>Operation #4</i>						
		-				
Total		-	-	-	-	-
<i>Operation #5</i>						
		-				
Total		-	-	-	-	-
<i>Operation #6</i>						
		-				
Total		-	-	-	-	-
TOTAL	\$	14,205,500	\$ 14,205,500	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$	14,205,500				
Balance check			- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

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

**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, 2021

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.

10/27/2022
Date

Janet Dargo
Clerk/Secretary to the Governing Body

Appendix to Budget Document





2023 Authority Budget Message & Analysis

(N-1 Detail)

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

JACKSON TOWNSHIP

MUNICIPAL UTILITIES AUTHORITY

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

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

Total Anticipated Revenues increased by \$1,885,093 (11.7%) from 2022's budget. Also, a major part of the increase is due to the new construction and anticipated connections in 2023. SFGA debt reimbursement to the Authority also increased which is 52% of the total NJIB loan for the SFGA Water Treatment Plant replacement project. It serves the western side of Jackson Township in accordance with the Authority's asset management planning. Growth in Water/Sewer customers continues. Proposed 2.3% Cost of Living rate increase to be held on November 17, 2022.

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

- A. Business/Commercial Connection Fees – Increase of \$863,482 (189.1%) due to new construction and more anticipated Business/Commercial connections compared to 2022.**
- B. Other Operating Revenues –**
 - 1. Antenna Lease - Increase of \$44,076 (10%) primarily due to a combination of the annual increases as per the lease agreements and new Antenna leases coming on in 2023.**
 - 2. Miscellaneous Revenues – Increase of \$258,503 (93.8%) primarily due to the projected infrastructure cash contribution by developers including Whitesville Commons, Hope Offices & Pinerock Walk to name a few.**
- C. Non-Operating Revenues – Increase of \$60,759 (15%) due to the Six Flags Great Adventure debt reimbursement which is at 52% of the total NJIB loan for that project.**

Total Appropriations & Accumulated Deficit increased by \$ 1,747,233 (10.2%).

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

- A. Administration-Salary & Wages – Increase of \$174,060 (11%) due to the addition of two (2) added positions in the Authority's Administrative staff to better fit the needs of the company. Also, another reason for the is due to the contractual Union/Non-Union annual increases.**
- B. Administration-Fringe Benefits – Increase of \$230,218 (24.1%) mainly due to the 21.6% cost increase projected in the health benefits for 2023. Also, another reason is due to the addition of two (2) positions in the Authority's Administrative staff to better fit the needs of the company.**

- C. **Admin Expense** – Increase of \$103,404 (14.1%) primarily due to the continued rising cost of fuel. Additionally, the NJ Utilities Authority Joint Insurance Fund is also projected to increase in 2023.
- D. **Cost of Providing Services – Fringe Benefits** - Increase of \$176,548 (19.3%) mainly due to the 21.6% cost increase projected in the health benefits for 2023. Also, another reason is due to the PERS Employer Contribution increase.
- E. **Renewal & Replacement Reserve** – Increase of \$651,713 (14.4%) as a Non-cash expense used for reinvesting back into the Authority’s infrastructure. Primary reason for the increase relates to the Authority’s infrastructure being accepted from Developers, some of which include Gardens of Jackson 21, GM Highview Apartments, Classics at Royal Grove and Schwarzman Warehouse.
- F. **Unrestricted Net Position Utilized – Other – Excess Revenues over Expenses** - Decrease of \$137,860 (13%) due to an improved economy which relates to the connection fees and new accounts.

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

The local economy continues to improve and grow. Residential/Commercial growth is still likely to continue based on construction activity during 2022. Garden’s at Jackson 21, which is a 510-unit apartment complex, is complete with about 90% units occupied to date. Additional applications have been received during 2022 that will help maintain the growth including Highview Homes with 216 total units. 48 out of those have been completed. Clayton Liberty Commons is nearing completion and the Adventure Crossing construction continues with some units already installed. Also, construction has been started on the Club at Jackson 21, which is a 466-unit town homes complex. The remainder anticipated connections are from various other smaller developments also under construction.

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

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 in order to continue to maintain fiscal responsibility and financial integrity. As a result of this conservative accounting \$922,803 of Unrestricted Net Assets for both water and sewer will be used in 2023 to balance the budget which only impacts renewal/replacement which will not be fully funded this year. In the past few years, the Authority has completed some major projects including the Western Water Main Extension (WWME) and the replacement of the Six Flags Water Treatment Plant (WTP) in 2021. The WWME is being used as redundancy and looping of the Authority’s water infrastructure system from the eastern side to the western side of Jackson. The replacement of the Six Flags WTP, which was 45 years old, is being used by the Authority to provide water to SFGA and the western side of Jackson. Components of above mentioned projects will work together as an integral part of enhancing the Authority’s water system. Additionally, the Authority will be completing North Cooks Bridge Road Water Main Extension by the end of 2022. As part of the Authority’s asset management planning this initiative is the continued efforts to improve on aging infrastructure by replacing outdated facilities with more efficient engineering/technology and enhancing the water/sewer system that will be able to serve Jackson Townships Municipal Utilities Authority rate payers into the future.



**JACKSON TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY**
135 Manhattan Street • Jackson • New Jersey 08527
Telephone: 732-928-2222 • Facsimile: 732-928-5171
www.jacksonmua.com

SCHEDULE OF RATES

Effective January 1, 2022

Dear Valued Customers:

The Commissioners and staff of the Jackson Township Municipal Utilities Authority (JTMUA) are pleased to offer you our Schedule of Rates for the year 2022. The JTMUA wants you to know that we are committed to bringing you the highest quality service at the lowest possible cost. If you have any questions, please call our Customer Service Department at 732-928-2222.

I. Schedule of Water and Sewer Connection Fees

A. Water

- Residential - Each single-family residential dwelling shall be considered as one unit. Each single-family unit in a multiple family residential dwelling shall be considered one unit. Minimum connection fee, which includes 5/8" x 3/4" or 3/4" meter, shall be \$4,488.00.
- Commercial - Commercial, Industrial, Professional, Institutional, Public or other user not heretofore mentioned shall be charged connection fees based on consumption of 198 gallons/day being one (1) unit as estimated by the Authority's Engineer. The number of units shall be rounded up to the next tenth (1/10) unit and multiplied by the single residential unit charge. Minimum connection fee shall be \$4,488.00.

Any affordable housing projects shall be charged at a fifty percent (50%) reduction in the connection fee or tapping fee assessed pursuant to N.J.S.A. 40:14B-22.3 et seq. for new connections to the water system.

Connection Fee includes meter.

B. Sewer

- Residential - Each single-family residential dwelling shall be considered as one unit. Each single-family unit in a multiple family residential dwelling shall be considered one unit. Minimum connection fee, which includes up to a 6" service lateral, shall be \$1,993.00.
- Commercial - Commercial, Industrial, Professional, Institutional, Public or other user not heretofore mentioned shall be charged connection fees based on consumption of 198 gallons/day being one (1) unit as estimated by the Authority's Engineer. The number of units shall be rounded up to the next tenth (1/10) unit and multiplied by the single residential unit charge. Minimum connection fee shall be \$1,993.00.

Any affordable housing projects shall be charged at a fifty percent (50%) reduction in the connection fee or tapping fee assessed pursuant to N.J.S.A. 40:14B-22.3 et seq. for new connections to the sewer system.

Connection Fee includes meter (As Applicable).

II. Schedule of Quarterly Water and Sanitary Sewer Charges

A. Water Service Charges

Meter Size		
5/8"	-	\$ 39.00
3/4"	-	\$ 50.00
1"	-	\$ 75.00
1 1/2"	-	\$ 148.00
2"	-	\$ 438.00
3"	-	\$ 907.00
4"	-	\$ 1,826.00
6"	-	\$ 3,784.00
8"	-	\$ 6,740.00

B. Residential & Commercial Water Consumption Charges

1 – 10,000 gallons	-	\$ 2.60 per 1,000 gallons
10,001 – 25,000 gallons	-	\$ 3.90 per 1,000 gallons
25,001 – 75,000 gallons	-	\$ 4.90 per 1,000 gallons
75,001 + gallons	-	\$ 6.20 per 1,000 gallons

C. Residential & Commercial Sanitary Sewer Service Charges (See Notes)

Service Charge Per Unit	-	\$ 30.00
Disposal Fees:		
Up to 100,000 gallons	-	\$ 5.30 per 1,000 gallons
100,001 gallons +	-	\$ 7.00 per 1,000 gallons

Notes:

1. Unit shall be as defined in the Jackson Township Municipal Utilities Authority Rules and Regulations.
2. Non-residential customers shall have number of units calculated based on the New Jersey Department of Environmental Protection (NJDEP) rate or the Authority's Engineer estimate as appropriate. Prior four (4) quarters usage may be used as a basis of the unit calculation when no other information is available.
3. Disposal fees shall be calculated based on water meter reading for all customers with the following exceptions:
 - a. Residential customers with sprinkler accounts will not be charged sewer disposal fees for water recorded through the sprinkler account meter.
 - b. Where a sewer flow meter exists, such meter readings shall be the basis for disposal fee calculation.
4. In accordance with N.J.S.A. 40:14B-22.2 et seq., a twenty percent (20%) reduction in quarterly residential service charges is available for qualified customers.
5. Usage for sewer-only customers shall be based upon the average customer usage, which is currently 18,000 gallons per quarter. Charges will be calculated in accordance with Section II- Paragraph "C" of this Schedule of Rates.

III. Fire Protection Quarterly Service Charges

A. Private Fire Protection Service Fee

Size of Connection (inches):		
Up to 2" (Commercial Only)	-	\$ 102.76
3"	-	\$ 154.14
4"	-	\$ 205.52
6"	-	\$ 513.81
8"	-	\$1,027.62

- B. Private Hydrant Service Fee - \$ 82.21
- C. Public Hydrant Service Fee - \$ 35.00

IV. Miscellaneous Charges Schedule

- A. Developer Application Fee - \$ 25.00 per unit
\$ 200.00 minimum
- B. Meter Fee - Cost plus 20%
- C. Water/Sewer Tap Fee - Cost plus 20%
- D. Returned Check Fee - \$ 20.00
- E. Service Calls
 - 1. Shut off and/or Restoration of Service \$ 35.00
 - 2. Re-Read (No Error Found) \$ 25.00
 - 3. Inspection of Individual Water/Sewer Connection \$ 100.00 each
 - 4. Read for Tenant Change \$ 25.00
 - 5. Read for Transfer of Ownership \$ 25.00
- F. Meter Test – Up to 1” Meter
(Includes Service Call, Meter Pull, Test, Transportation & Service) \$ 60.00

Meters larger than 1” shall be charged in accordance with Paragraph “K” of this Schedule of Rates.

G. Minimum Charge for Repair of Damaged or Frozen Meter

- Up to 1 ½” - \$ 35.00
- 2” – 4” - \$ 275.00
- 6” – 10” - \$ 375.00
- 12” + - \$ 500.00

Parts and Labor shall be charged in accordance with Paragraph “K” of this Schedule of Rates.

H. Temporary Use of Hydrant

<u>Location</u>	<u>Deposit</u>	<u>Min. Charge</u>
On-Site (JTMUA)	NONE	\$35.00 Per Fill
Off-Site	\$200.00	\$25.00

Water usage shall be billed based on Section II B – Residential & Commercial Water Consumption Charges.

- I. Hydrant Flow Tests - \$ 50.00
- J. Tampering, Illegal Connections & Theft of Services
 - Per Diem Minimum Penalty - \$ 100.00
 - Loss of Services Provided - Cost of Lost Service as Estimated by the Authority

Note: The Authority reserves the right to pursue any and all legal and/or equitable remedies.

K. Unspecified Charges

Any charges not heretofore noted will be charged as follows:

Labor	-	Raw Salary x 2.35
Minimum Labor	-	\$ 45.00
Contractor	-	Cost + 10%
Parts/Equipment	-	Cost + 20%

L. Misc. Copies of Documents

Letter size or smaller	-	\$ 0.05 per page
Legal size or larger	-	\$ 0.07 per page

Other forms of copies other than what is listed above (i.e. discs) will be charged at actual cost.

M. Account Searches - \$ 1.00 each

N. Interest Charge

Any balance unpaid will be subject to interest at a rate of 18% annum per N.J.S.A 40:14B-41 et seq.

**RESOLUTION OF THE JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY ADOPTING THE
2023 RATE SCHEDULE**

RESOLUTION NO. 2022-

WHEREAS, the Jackson Township Municipal Utilities Authority (hereinafter referred to as “Authority”) is a duly-organized Municipal Utilities Authority under N.J.S.A. 40:14B-1 et seq.; and

WHEREAS, the Authority holds the exclusive right and franchise to provide sewer and water service to the lands within its district; and

WHEREAS, N.J.S.A. 40:14B-21 through 23 et seq. prescribe the method which municipal utilities authorities must use in order to establish and/or revise annual sewer and water connection fees, service charges and miscellaneous fees, as well as the legal requirements pertaining to the conduct of a public hearing and public notice with respect thereto; and

WHEREAS, the attached Schedule “A” contains the sewer and water connection fees, service charges and miscellaneous fees proposed by the Authority to become effective on January 1, 2023 (hereinafter referred to as “2023 Rate Schedule”); and

WHEREAS, pursuant to N.J.S.A. 40:14B-23 et seq., the Authority conducted a duly-advertised public hearing on November 17, 2022, wherein testimony and documentary evidence was presented with regard to the 2023 Rate Schedule public comments were solicited, and an opportunity to cross examine witnesses was provided; and

WHEREAS, based upon the testimony provided at the aforesaid public hearing, the Authority believes that the proposed 2023 Rate Schedule is fair and reasonable and was calculated in accordance with the statutory formulas set forth at N.J.S.A. 40:14B-21 through 23; and

WHEREAS, the Authority’s staff and the Finance Committee are recommending adoption of the 2023 Rate Schedule.

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of the Jackson Township Municipal Utilities Authority, County of Ocean, State of New Jersey, as follows:

1. Subject to confirmation of legal compliance by the Authority’s General Counsel, the Authority hereby adopts the 2023 Rate Schedule as set forth on the attached Schedule “A” to become effective on January 1, 2023.
2. Upon adoption of the within Resolution, the Executive Director, or his designee, shall forward copies to the Authority’s General Counsel, the Authority’s Auditor and to any other interested parties.
3. A transcript of the aforesaid hearing shall be prepared.

MEMBER	AYE	NAY	ABSTAIN	ABSENT
WILLIAM ALLMANN	_____	_____	_____	_____
CLARA GLORY	_____	_____	_____	_____
JANET LONGO	_____	_____	_____	_____
TODD PORTER	_____	_____	_____	_____
LEWIS WILDMAN	_____	_____	_____	_____

ALTERNATE	AYE	NAY	ABSTAIN	ABSENT
KAREN BRESSI	_____	_____	_____	_____

Resolution No. 2022-

I HEREBY CERTIFY that the above is a true copy of a Resolution duly adopted by the Jackson Township Municipal Utilities Authority in the Township of Jackson, County of Ocean, at its meeting held on the 17th day of November 2022.

DAVID A. HARPELL
Executive Director
Jackson Township Municipal
Utilities Authority

Draft

TOWNSHIP OF JACKSON

PLEASE TAKE NOTICE that the Jackson Township Municipal Utilities Authority shall hold a Public Hearing on Thursday, November 17, 2022 at 5:30 pm in the Conference Room at 135 Manhattan St., Jackson, New Jersey to consider and take action on the adoption of a Schedule of Water and Sewer Connection Fees, Schedule of Water and Sewer Service Charges, Schedule of Fire Protection Service Charges, and Schedule of Miscellaneous Fees commencing January 1, 2023, pursuant to N.J.S.A. 40:14B-21 through 23 et seq. Pursuant to N.J.S.A. 10:4-6 et seq., a portion of this meeting may be held in closed session to discuss personnel, pending or anticipated litigation, and/or contract negotiations. Formal action may be taken by the Authority following closed session. Following are the proposed rate schedules:

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

SCHEDULE OF RATES

Effective January 1, 2023

I. Schedule of Water and Sewer Connection Fees

A. Water

Residential - Each single-family residential dwelling shall be considered as one unit. Each single-family unit in a multiple family residential dwelling shall be considered one unit. Minimum connection fee, which includes 5/8" x 3/4" or 3/4" meter, shall be \$4,028.00.

Any affordable housing projects shall be charged at a fifty percent (50%) reduction in the connection fee or tapping fee assessed pursuant to N.J.S.A. 40:14B-22.3 et seq. for new connections to the water system.

Commercial - Commercial, Industrial, Professional, Institutional, Public, or other user not heretofore mentioned shall be charged connection fees based on consumption of 199 gallons/day being one (1) unit as estimated by the Authority's Engineer. The number of units shall be rounded up to the next tenth (1/10) unit and multiplied by the single residential unit charge. Minimum connection fee shall be \$4,028.00.

B. Sewer

Residential - Each single-family residential dwelling shall be considered as one unit. Each single-family unit in a multiple family residential dwelling shall be considered one unit. Minimum connection fee, which includes up to a 6" service lateral, shall be \$2,030.00.

Any affordable housing projects shall be charged at a fifty percent (50%) reduction in the connection fee or tapping fee assessed pursuant to N.J.S.A. 40:14B-22.3 et seq. for new connections to the sewer system.

Commercial - Commercial, Industrial, Professional, Institutional, Public, or other user not heretofore mentioned shall be charged connection fees based on consumption of 138 gallons/day being one (1) unit as estimated by the Authority's Engineer. The number of units shall be rounded up to the next tenth (1/10) unit and multiplied by the single residential unit charge. Minimum connection fee shall be \$2,030.00.

II. Schedule of Quarterly Water and Sanitary Sewer Charges

A. Water Service Charges

Meter Size		
5/8"	-	\$ 40.00
3/4"	-	\$ 50.00
1"	-	\$ 75.00
1 1/2"	-	\$ 148.00
2"	-	\$ 438.00
3"	-	\$ 907.00
4"	-	\$ 1,826.00
6"	-	\$ 3,784.00
8"	-	\$ 6,740.00

B. Residential & Commercial Water Consumption Charges

1 – 10,000 gallons	-	\$ 2.75 per 1,000 gallons
10,001 – 25,000 gallons	-	\$ 4.00 per 1,000 gallons
25,001 – 75,000 gallons	-	\$ 5.00 per 1,000 gallons
75,001 gallons +	-	\$ 6.40 per 1,000 gallons

C. Residential & Commercial Sanitary Sewer Service Charges (See Notes)

Service Charge Per Unit	-	\$ 30.00
Disposal Fees:		
Up to 100,000 gallons	-	\$ 5.40 per 1,000 gallons
100,001 gallons +	-	\$ 7.00 per 1,000 gallons

Notes:

- Unit shall be as defined in the Jackson Township Municipal Utilities Authority Rules and Regulations.
- Non-residential customers shall have number of units calculated based on the New Jersey Department of Environmental Protection (NJDEP) rate or the Authority's Engineer estimate as appropriate. Prior four (4) quarters usage may be used as a basis of the unit calculation when no other information is available.
- Disposal fees shall be calculated based on water meter reading for all customers with the following exceptions:
 - Residential customers with sprinkler accounts will not be charged sewer disposal fees for water recorded through the sprinkler account meter.
 - Where a sewer flow meter exists, such meter readings shall be the basis for disposal fee calculation.
- In accordance with N.J.S.A. 40:14B-22.2 et seq., a twenty percent (20%) reduction in quarterly residential service charges is available for qualified customers.
- Usage for sewer-only customers shall be based upon the average water customer usage, which is currently 18,000 gallons per quarter. Charges will be calculated in accordance with Section II- Paragraph "C" of this Schedule of Rates.

III. Fire Protection Quarterly Service Charges

A. Private Fire Protection Service Fee

Size of Connection (inches)		
Up to 2" (Commercial Only)	-	\$ 102.76
3"	-	\$ 154.14
4"	-	\$ 205.52
6"	-	\$ 513.81
8"	-	\$1,027.62
10"	-	\$1,746.95
12"	-	\$2,055.24

B. <u>Private Hydrant Service Fee</u>	-	\$ 82.21
C. <u>Public Hydrant Service Fee</u>	-	\$ 35.00

IV. Miscellaneous Charges Schedule

A. <u>Developer Application Fee</u>	-	\$ 25.00 per unit, \$ 200.00 minimum
B. <u>Meter Fee</u>	-	Cost plus 20%
C. <u>Water/Sewer Tap Fee</u>	-	Cost plus 20%
D. <u>Returned Check Fee</u>	-	\$ 20.00
E. <u>Service Calls</u>		
1. Shut off and/or Restoration of Service		\$ 35.00
2. Re-Read (No Error Found)		\$ 25.00
3. Inspection of Individual Water/Sewer Connection		\$ 100.00 each
4. Read for Tenant Change		\$ 25.00
5. Read for Transfer of Ownership		\$ 25.00
F. <u>Meter Test – Up to 1” Meter (Includes Service Call, Meter Pull, Test, Transportation & Service)</u>		\$ 60.00

Meters larger than 1” shall be charged in accordance with Paragraph “K” of this Schedule of Rates.

G. Minimum Charge for Repair of Damaged or Frozen Meter

Up to 1 ½”	-	\$ 35.00
2” – 4”	-	\$ 275.00
6” – 10”	-	\$ 375.00
12” +	-	\$ 500.00

Parts and Labor shall be charged in accordance with Paragraph “K” of this Schedule of Rates.

H. Temporary Use of Hydrant

<u>Location</u>	<u>Deposit</u>	<u>Min. Charge</u>
On-Site (JTMUA)	NONE	\$35.00 Per Fill
Off-Site	\$200.00	\$25.00

Water usage shall be billed based on Section II B – Residential & Commercial Water Consumption Charges.

I. Hydrant Flow Tests

- \$ 50.00

J. Tampering, Illegal Connections & Theft of Services

Per Diem Minimum Penalty	-	\$ 100.00
Loss of Services Provided	-	Cost of Lost Service as Estimated by the Authority

Note: The Authority reserves the right to pursue any and all legal and/or equitable remedies.

K. Unspecified Charges

Any charges not heretofore noted will be charged as follows:

Labor	-	Raw Salary x 2.35
Minimum Labor	-	\$ 45.00
Contractor	-	Cost + 10%
Parts/Equipment	-	Cost + 20%

L. Misc. Copies of Documents

Letter size or smaller	-	\$ 0.05 per page
Legal size or larger	-	\$ 0.07 per page

Other forms of copies other than what is listed above (i.e. discs) will be charged at actual cost.

M. <u>Account Searches</u>	-	\$ 1.00 each
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N. Interest Charge

Any balance unpaid will be subject to interest at a rate of 18% annum per N.J.S.A 40:14B-41 et seq.



2023 Authority Schedule of Commissioners, Officers, Key Employees

(N-4 Detail)

JACKSON TOWNSHIP MUA
EOY 12/31/21
SALARY/BENEFITS

COMMISSIONERS NAME	SALARY	BONUS	OTHER	PENSION	HEALTH BENEFITS	RX	EE CONTRIBUTION	DENTAL	HARTFORD STD	HARTFORD LTD	EYE CARE	BENEFIT COMPENSATION	TOTAL COMPENSATION
Allmann, William J.	2,993	-	-	578	9,682	1,802	(507)	492	-	-	-	12,047	15,040
Blake, Carolann (deceased)	3,500	-	-	578	-	-	-	492	-	-	-	1,070	4,570
Glory, Clara	3,500	-	-	-	-	-	-	1,332	-	-	300	1,632	5,132
Longo, Janet	3,208	-	-	-	-	-	-	1,332	-	-	-	1,332	4,540
Porter, Todd	3,500	-	-	-	-	-	-	1,332	-	-	-	1,332	4,833
Wildman, Lewis	3,500	-	-	-	-	-	-	1,332	-	-	300	1,632	5,132
Sub Total	20,202	-	-	1,156	9,682	1,802	(507)	6,312	-	-	600	19,045	39,247

ACTIVE EMPLOYEE NAME	SALARY	BONUS	OTHER	PENSION	HEALTH BENEFITS	RX	EE CONTRIBUTION	DENTAL	HARTFORD STD	HARTFORD LTD	EYE CARE	BENEFIT COMPENSATION	TOTAL COMPENSATION
Asch, Andreas	102,974	-	-	17,505	27,014	5,027	(10,059)	1,332	295	379	300	41,791	144,765
Cottrell Jr, Donald	72,286	200	-	12,621	27,014	5,027	(7,230)	1,332	295	273	87	39,618	111,904
Decker, Michael	93,447	1,000	-	16,447	27,014	5,027	(9,116)	1,332	295	356	-	42,354	135,801
Diaz, James R.	138,370	-	-	23,163	27,014	5,027	(11,002)	1,332	295	501	300	46,629	184,998
Harpell, David	168,836	-	-	27,007	-	-	-	1,332	295	584	292	29,509	198,345
Jacob, Stacey	67,511	700	-	11,477	27,014	5,027	(5,972)	1,332	295	248	300	40,420	107,930
Mauro, Carolyn	85,260	1,000	-	12,305	-	-	-	1,332	295	296	-	15,228	100,488
O'Prandy, Jeffery	69,576	-	-	8,525	27,014	5,027	(3,772)	1,332	295	184	-	38,604	108,181
Panal, Edgardo	68,546	1,000	-	11,907	27,014	5,027	(5,859)	1,332	295	258	300	41,273	109,819
Parks, Christopher	81,434	200	-	9,546	27,014	5,027	(4,401)	1,332	295	207	-	39,219	120,653
Quijano, Earl	124,193	1,000	-	20,779	27,014	5,027	(11,002)	1,332	295	450	300	45,193	169,386
Sub Total	1,072,430	5,100	-	171,281	243,123	45,240	(68,413)	14,652	3,242	3,736	1,279	335,427	1,057,466
TOTAL	1,092,633	5,100	-	172,436	252,805	47,042	(68,920)	20,964	3,242	3,736	1,879	354,472	1,096,714



2023 Net Position Reconciliation

(F-8 Detail)

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
(A Component Unit of the Township of Jackson, County of Ocean, State of New Jersey)
Statements of Net Position
December 31, 2021 and 2020

ASSETS	<u>2021</u>	<u>2020</u>
Current unrestricted assets:		
Cash and cash equivalents	\$ 7,126,050	\$ 6,190,153
Accounts receivable	4,377,273	4,101,957
Insurance receivable	-	8,486
Inventory	284,297	227,316
Other assets	2,073	1,259
Total current unrestricted assets	<u>11,789,693</u>	<u>10,529,171</u>
Current restricted assets:		
Cash and cash equivalents	3,495,249	2,673,882
NJIB loan funds receivable	-	1,054,196
Total current restricted assets	<u>3,495,249</u>	<u>3,728,078</u>
Total current assets	<u>15,284,942</u>	<u>14,257,249</u>
Capital assets:		
Non-depreciable	6,762,930	19,721,565
Depreciable	153,693,534	138,595,841
Accumulated depreciation	<u>(57,396,664)</u>	<u>(55,548,775)</u>
Net capital assets	<u>103,059,800</u>	<u>102,768,631</u>
Total assets	<u>118,344,742</u>	<u>117,025,880</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pensions	476,337	995,837
Deferred outflows related to other postemployment benefits	-	3,256,039
Total deferred outflow of resources	<u>476,337</u>	<u>4,251,876</u>
Total assets and deferred outflow of resources	<u>\$ 118,821,079</u>	<u>\$ 121,277,756</u>

The accompanying notes are an integral part of these financial statements.

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
(A Component Unit of the Township of Jackson, County of Ocean, State of New Jersey)
Statements of Net Position (continued)
December 31, 2021 and 2020

LIABILITIES	<u>2021</u>	<u>2020</u>
Current liabilities payable from current unrestricted assets:		
Accounts payable	\$ 251,745	\$ 559,546
Accrued expenses	123,017	113,506
Pensions payable	392,838	364,108
Unearned revenues	8,088	-
Total current liabilities payable from current unrestricted assets	<u>775,688</u>	<u>1,037,160</u>
Current liabilities payable from current restricted assets:		
Current portion of bond's payable	-	-
Current portion of loans payable - NJIB, net	1,898,866	901,107
Current portion of loan payable - other	30,000	30,000
Construction loans - NJIB	-	20,773,835
Accrued interest payable	243,636	79,131
Developer and customer deposits	657,103	524,314
Total current liabilities payable from current restricted assets	<u>2,829,605</u>	<u>22,308,387</u>
Total current liabilities	<u>3,605,293</u>	<u>23,345,547</u>
Non-current liabilities:		
Long-term portion of bonds payable	-	-
Long-term portion of loans payable - NJIB, net	30,629,500	11,443,430
Long-term portion of loan payable - other	90,000	120,000
Compensated absences payable	292,351	275,050
Net pension liability	3,973,777	5,427,718
Net other postemployment benefit liability	0	10,506,127
Total non-current liabilities	<u>34,985,628</u>	<u>27,772,325</u>
Total liabilities	<u>38,590,921</u>	<u>51,117,872</u>
DEFERRED INFLOW OF RESOURCES		
Deferred inflows related to pensions	2,564,716	2,400,450
Deferred inflows related to other postemployment benefits	0	5,345,299
Gain on loan refundings, net of accumulated amortization	297,000	342,000
Total deferred inflow of resources	<u>2,861,716</u>	<u>8,087,749</u>
NET POSITION		
Net investment in capital assets	70,114,434	69,158,259
Restricted and unrestricted net position:		
Restricted for debt service fund	2,247,262	1,121,024
Closure account	50,000	50,000
Unrestricted	4,956,746	(8,257,148)
Total restricted and unrestricted net position	<u>7,254,008</u>	<u>(7,086,124)</u>
Total net position	<u>77,368,442</u>	<u>62,072,135</u>
Total liabilities, deferred inflow of resources and net position	<u>\$ 118,821,079</u>	<u>\$ 121,277,756</u>

The accompanying notes are an integral part of these financial statements.



2023 Capital Budget Proposed

(CB-3 Detail)

**Jackson Township Municipal Utilities Authority
2023 Proposed Capital Budget Detail
For the Period January 1, 2023 to December 31, 2023**

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
WATER						
Administration	\$ 10,000	\$ 10,000				
Annual Water Meter Bids/Meter Project(s)	\$ 225,000	\$ 225,000				
Building & Grounds Improvements	\$ 15,000	\$ 15,000				
Equipment	\$ -	\$ -				
SCADA System	\$ 25,000	\$ 25,000				
Security Improvements/Fencing	\$ 5,000	\$ 5,000				
Vehicle Purchases	\$ 20,000	\$ 20,000				
Water Dist. System Modifications	\$ 250,000	\$ 250,000				
Water Storage Facility	\$ 5,000	\$ 5,000				
Water Studies	\$ -	\$ -				
Well Projects/Rehabilitations	\$ 50,000	\$ 50,000				
WTP Improvements	\$ 10,000	\$ 10,000				
NJEIT Engineering	\$ -	\$ -				
Manhattan Street Complex Improvements	\$ 1,000,000	\$ 1,000,000				
	\$ -	\$ -				
	\$ -	\$ -				
	\$ -	\$ -				
	\$ -	\$ -				
Total	1,615,000	1,615,000	-	-	-	-
SEWER						
Administration	\$ 10,000.00	\$ 10,000.00				
Annual Water Meter Bids/Meter Project(s)	\$ 225,000.00	\$ 225,000.00				
Building & Grounds Improvements	\$ 15,000.00	\$ 15,000.00				
Equipment	\$ -	\$ -				
Sanitary Pump Station Modif.	\$ 10,000.00	\$ 10,000.00				
Sanitary Sewer Rehab/Replacement	\$ 50,000.00	\$ 50,000.00				
SCADA System	\$ 25,000.00	\$ 25,000.00				
Security Improvements	\$ 5,000.00	\$ 5,000.00				
Sewer Studies	\$ -	\$ -				
Vehicle Purchases	\$ 20,000.00	\$ 20,000.00				
NJEIT Engineering	\$ -	\$ -				
Manhattan Street Complex Improvements	\$ 1,000,000.00	\$ 1,000,000.00				
Total	1,360,000	1,360,000	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	2,975,000	\$ 2,975,000	\$ -	\$ -	\$ -	\$ -



5 – Year Capital Budget Fund

(CB-4 Detail)

**Jackson Township Municipal Utilities Authority
2023 Proposed Capital Budget Detail
For the Period January 1, 2023 to December 31, 2023**

Fiscal Year Beginning in

	Estimated Total Cost	Current Year						
		Proposed Budget	2024	2025	2026	2027	2028	
WATER								
Administration	\$ 35,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Annual Water Meter Bids/Meter Project(s)	\$ 1,575,000	\$ 225,000	150,000	300,000	300,000	300,000	300,000	
Building & Grounds Improvements	\$ 209,000	\$ 15,000	40,000	40,000	38,000	38,000	38,000	
Equipment	\$ 50,000	\$ -	10,000	10,000	10,000	10,000	10,000	
SCADA System	\$ 80,000	\$ 25,000	15,000	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	\$ 197,000	\$ 20,000	36,000	36,000	35,000	35,000	35,000	
Water Dist. System Modifications	\$ 3,776,000	\$ 250,000	2,000,000	430,500	375,500	370,000	350,000	
Water Storage Facility	\$ 55,000	\$ 5,000	10,000	10,000	10,000	10,000	10,000	
Water Studies	\$ -	\$ -	-	-	-	-	-	
Well Projects/Rehabilitations	\$ 400,000	\$ 50,000	70,000	70,000	70,000	70,000	70,000	
WTP Improvements	\$ 60,000	\$ 10,000	10,000	10,000	10,000	10,000	10,000	
NJEIT Engineering	\$ 500,000	\$ -	-	-	250,000	250,000	-	
Manhattan Street Complex Improvements	\$ 1,000,000	\$ 1,000,000	-	-	-	-	-	
	\$ -	\$ -	-	-	-	-	-	
	\$ -	\$ -	-	-	-	-	-	
	\$ -	\$ -	-	-	-	-	-	
Total	7,992,000	1,615,000	2,356,000	931,500	1,123,500	1,118,000	848,000	6,377,000
SEWER								
Administration	\$ 35,000	\$ 10,000.00	5,000	5,000	5,000	5,000	5,000	
Annual Water Meter Bids/Meter Project(s)	\$ 1,575,000	\$ 225,000.00	150,000	300,000	300,000	300,000	300,000	
Building & Grounds Improvements	\$ 265,000	\$ 15,000.00	50,000	50,000	50,000	50,000	50,000	
Equipment	\$ 375,000	\$ -	75,000	75,000	75,000	75,000	75,000	
Sanitary Pump Station Modif.	\$ 925,300	\$ 10,000.00	200,000	200,000	200,000	175,000	140,300	
Sanitary Sewer Rehab/Replacement	\$ 1,686,000	\$ 50,000.00	250,000	311,000	325,000	350,000	400,000	
SCADA System	\$ 80,000	\$ 25,000.00	15,000	10,000	10,000	10,000	10,000	
Security Improvements	\$ 52,000	\$ 5,000.00	10,000	10,000	10,000	9,000	8,000	
Sewer Studies	\$ -	\$ -	-	-	-	-	-	
Vehicle Purchase	\$ 197,000	\$ 20,000.00	36,000	36,000	35,000	35,000	35,000	
NJEIT Engineering	\$ 500,000	\$ -	-	-	250,000	250,000	-	
Manhattan Street Complex Improvements	\$ 1,000,000	\$ 1,000,000.00	-	-	-	-	-	
Total	6,690,300	1,360,000	791,000	997,000	1,260,000	1,259,000	1,023,300	5,330,300
TOTAL PROPOSED CAPITAL BUDGET	\$ 14,682,300	\$ 2,975,000	\$ 3,147,000	\$ 1,928,500	\$ 2,383,500	\$ 2,377,000	\$ 1,871,300	\$ 11,707,300

CB-4 (Detail)