

Fiscal Year

Start Year

2024

-

End Year

2024

*Authority Budget of:
Jackson Municipal Utilities Authority*

State Filing Year

2024

For the Period:

January 1, 2024

to

December 31, 2024

www.jacksonmua.com

Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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: _____

2024 PREPARER'S CERTIFICATION


Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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:	ssiddiqui@jacksonmua.com 
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:	ssiddiqui@jacksonmua.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.jacksonmua.com

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

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

2024 APPROVAL CERTIFICATION


Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 26, 2023.

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:	 <i>Janet Longo</i>
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

2024 AUTHORITY BUDGET RESOLUTION

Jackson Municipal Utilities Authority FISCAL YEAR: January 01, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of October 26, 2023; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$18,803,947.00, Total Appropriations including any Accumulated Deficit, if any, of \$19,732,373.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$928,426.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$4,480,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$4,480,000.00; 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 26, 2023 that the Annual Budget, including all related schedules, and the Capital Budget/Program (the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Jackson Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 16, 2023.

(Secretary's Signature) *Janet Longo*

10/26/2023
(Date)

Governing Body Recorded Vote

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


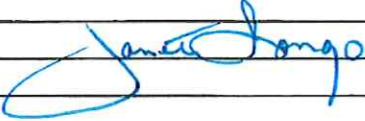
2024 ADOPTION CERTIFICATION

Jackson Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Jackson Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on November 16, 2023.

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		

2024 ADOPTED BUDGET RESOLUTION

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

WHEREAS, the Annual Budget and Capital Budget/Program for the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Jackson Municipal Utilities Authority at its open public meeting of November 16, 2023; 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 \$18,803,947.00, Total Appropriations, including any Accumulated Deficit, if any, of \$19,732,373.00, and Total Unrestricted Net Position utilized of \$928,426.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$4,480,000.00 and Total Unrestricted Net Position Utilized of \$4,480,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Jackson Municipal Utilities Authority at an open public meeting held on November 16, 2023 that the Annual Budget and Capital Budget/Program of the Jackson Municipal Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

(Secretary's Signature)

11/16/2023
(Date)

Governing Body Recorded Vote

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

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

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

Miscellaneous Revenues – Decrease of \$175,632 (32.9%) primarily due to Capital Reimbursement. The projected infrastructure cash contribution by developers is decreasing by ~\$116,000 due to slower growth than what was projected in 2023.

Interest Earned – Increase of \$237,820 (222.9%) due to the rising interest rates on the Authority's investments.

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

Administration-Fringe Benefits – Increase of \$143,308 (12.4%) mainly due to the 19.9% cost increase projected in the prescription costs and 5.7% increase in the health benefits cost for 2024.

Cost of Providing Services - Salary & Wages – Increase of \$219,232 (13.4%) due to the addition of two (2) added positions in the Authority's Operations and Maintenance departments to better fit the needs of the company.

Cost of Providing Services – Fringe Benefits - Increase of \$237,376 (21.7%) mainly due to the 19.9% cost increase projected in the prescription costs and 5.7% increase in the health benefits cost for 2024, along with the PERS Employer Contribution increase.

Total Principal Payments on Debt Service in Lieu of Depreciation – Decrease of \$199,666 (10.3%) due to Debt Service Principal and Interest NJIB 2021 loans being rebalanced in accordance with the NJIB Loan amortization schedules.

Total Interest Payments on Debt – Increase of \$186,218 (59.8%) due to Debt Service Principal and Interest for NJIB 2021 loans being rebalanced in accordance with the NJIB Loan amortization schedules.

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

The local economy continues to improve and grow. Residential/Commercial growth is still likely to continue based on construction activity during 2023. Garden's at Jackson 21, which is a 510-unit apartment complex, was completed at the end of 2022 with about 99% units occupied to date. Highview Homes was completed in the first quarter of 2023 with 216 total units. ~81% out of those are occupied. The Adventure Crossing construction continues with some units already occupied with more anticipated for 2024. Construction on Pinerock Walk has begun and is anticipated to begin installing meters at the end of this year. Also, the Club at Jackson 21, which is a 466-unit town homes complex has ~29 meters installed to date and ~100 projected to be installed in 2024.

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

Although not required to fund both Principle on Debt Service and Depreciation (Renewal & Replacement) it has been the practice of this Authority for applying appropriate principles of Asset Management in an effort to fund the capital initiatives of today and into the future. As a result of this conservative accounting \$928,426 of Unrestricted Net Assets for both water and sewer will be used in 2024 to balance the budget which only impacts renewal/replacement which will not be fully funded this year. The Authority will be completing the North Cooks Bridge Road Water Main Extension and the Perrineville 1 Million Gallon Tank by the end of 2023. The Authority is also looking to replace the Manhattan Street Water Main by the end of 2024. 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 to better serve Jackson Twp residents.

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 2022 Audit remains pending due to the GASB 75 report not being released as of the date of this Budget. The Authority has been budgeting funds each year in an effort to reduce the deficit in the Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

Answer the question below using the space provided.

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

Attached is a copy of the 2023 Jackson Township Municipal Utilities Authority Schedule of Rates. A rate hearing for the 2024 proposed rates will be scheduled for the November 16, 2023 Public Meeting.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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, 2024 to December 31, 2024

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement: 66 Employees (64 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:

3,134,660.77 (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, 2024 to December 31, 2024

10. Did the Authority pay for meals or catering during the current fiscal year? No
If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? Yes
If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

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

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

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

13. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes
If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? Yes
If "yes", provide explanation including amount paid.

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No
If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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, 2024 to December 31, 2024

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

9). Explain the Authority's process for determining compensation for all persons listed on Page N-4

Commissioner's compensation attributed to the Jackson Township Municipal Utilities Authority (Authority) as reported on N-4 is afforded by Jackson Township through their ordinance. The Authority's process for determining compensation for those reported on N-4 other than Commissioners is determined as follows:

- a). Review and recommendation by the Personnel Committee, which meets each month, to the Authority's Board of Commissioners at its monthly Public Meeting.
- b). Related studies and surveys of compensation data are utilized for comparable positions in similarly sized entities.
- c). Union and Non-Union employment contracts are established with competitive industry average percentage increases.

11). Travel Expense:

In March 2023 \$113.21 was paid out to one (1) individual listed on the N-4 page for costs associated with the annual spring 2023 Association of Environmental Authorities (AEA) conference. All reimbursements require paid receipts for consideration. Please see the attached file:

- a). "2024 JTMUA Budget Supporting Documents" - Pg 15 - PO 23-00367

15). Employee Bonus:

Does not apply to Commissioners.

Employees under a union contract may be eligible for a minimum bonus of \$50.00 (not to exceed \$100.00) for work above and beyond as commended by their Supervisor and/or Manager and One-Time Bonus for attaining water and/or sewer licenses. A total of \$5,265.00 was paid to 20 employees during 2022.

Employees under their individual non-union contract are afforded up to \$1,000.00 a year bonus based on performance. A total of \$7,900.00 was paid to 9 employees during 2022.

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

Jackson Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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, 2024 to December 31, 2024

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	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			Base Salary/ Stipend	Bonus		
1 Allman, William	Chairman		X							\$ 2,983.00	\$	\$	\$ 12,076.35	\$ 15,059.35
2 Blake Carolann (deceased)	Vice Chairwomen		X							\$ 584.00	\$	\$	\$ 1,109.05	\$ 1,693.05
3 Glory, Clara	Treasurer		X							\$ 3,500.00	\$	\$	\$ 1,732.00	\$ 5,232.00
4 Longo, Janet	Secretary		X							\$ 3,500.00	\$	\$	\$ 1,332.00	\$ 4,832.00
5 Porter, Todd	Asst. Secretary Treasurer		X							\$ 3,500.00	\$	\$	\$ 1,332.00	\$ 4,832.00
6 Wildman, Lewis	Commissioner		X							\$ 3,500.00	\$	\$	\$ 1,332.00	\$ 4,832.00
7 Bressi, Karen	Alternate		X							\$ 2,042.00	\$	\$	\$ 1,177.00	\$ 3,219.00
8 Asch, Andreas	Superintendent			X						\$ 99,459.00	\$	\$	\$ 43,946.99	\$ 143,405.99
9 Cottrell Jr, Donald	Acting Asst. Superint.			X						\$ 75,084.00	\$	\$	\$ 40,452.21	\$ 115,536.21
10 Decker, Michael	Operations Manager			X						\$ 94,702.00	\$	\$	\$ 42,879.21	\$ 137,581.21
11 Diaz, James R.	Asst. E.D./Dir. Finance		X							\$ 145,933.00	\$	\$	\$ 48,814.96	\$ 194,747.96
12 Harpell, David	Executive Director		X							\$ 171,343.00	\$	\$	\$ 32,303.23	\$ 203,646.23
13 Jacob, Stacey	Engineering Aide			X						\$ 64,573.00	\$	\$	\$ 39,907.59	\$ 104,480.59
14 Mauro, Carolyn	Dir. Admin & Prog. Dev			X						\$ 90,460.00	\$	\$	\$ 17,986.30	\$ 108,446.30
15 O'Prandy, Jeffery	WTPO			X						\$ 75,648.00	\$	\$	\$ 39,382.66	\$ 115,030.66
16 Panal, Edgardo	Cons. Mang. Spec. 3			X						\$ 69,356.00	\$	\$	\$ 33,378.89	\$ 102,734.89
17 Parks, Christopher	Swr Rep 2/Wtr Rep 2			X						\$ 92,000.00	\$	\$	\$ 40,613.67	\$ 132,613.67
18 Quijano, Earl	Principal Engineer			X						\$ 125,413.00	\$	\$	\$ 47,157.43	\$ 172,570.43
19 Smith, Robert	WTPO			X						\$ 69,953.00	\$	\$	\$ 31,528.82	\$ 101,481.82
20											\$	\$	\$	\$
See attached file "2024.ITMUA Budget Supporting Documents" -														
21	Pg 21										\$	\$	\$	\$
22											\$	\$	\$	\$
23											\$	\$	\$	\$
24											\$	\$	\$	\$
25											\$	\$	\$	\$
26											\$	\$	\$	\$
27											\$	\$	\$	\$
28											\$	\$	\$	\$
29											\$	\$	\$	\$
30											\$	\$	\$	\$
31											\$	\$	\$	\$
32											\$	\$	\$	\$
33											\$	\$	\$	\$
34											\$	\$	\$	\$
35											\$	\$	\$	\$
Total:										\$ 1,193,533.00	\$	\$	\$ 478,442.38	\$ 1,671,975.38

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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	14,331.20	157,643.20	11	13,119.66	144,316.26	13,326.94	9.2%
Parent & Child	8	26,584.38	212,675.04	6	24,312.16	145,872.96	66,802.08	45.8%
Employee & Spouse (or Partner)	4	28,073.64	112,294.56	6	26,226.02	157,356.12	(45,061.56)	-28.6%
Family	27	41,208.36	1,112,625.72	23	37,369.92	859,508.16	253,117.56	29.4%
Employee Cost Sharing Contribution (enter as negative -)			(194,376.84)			(142,883.00)	(51,493.84)	36.0%
Subtotal	50		1,400,861.68	46		1,164,170.50	236,691.18	20.3%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	1	14,897.16	14,897	1	13,638.96	13,638.96	1,258.20	9.2%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			(623)			(516.84)	(106.16)	20.5%
Subtotal	1		14,274	1		13,122.12	1,152.04	8.8%
Retirees - Health Benefits - Annual Cost								
Single Coverage	6	7,496.50	44,979.00	6	6,731.36	40,388.16	4,590.84	11.4%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	2	16,100.47	32,200.94	2	17,303.88	34,607.76	(2,406.82)	-7.0%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal	8		77,179.94	8		74,995.92	2,184.02	2.9%
GRAND TOTAL	59		1,492,315.78	55		1,252,288.54	240,027.24	19.2%

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, 2024 to December 31, 2024

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
ACCRUED SICK TIME:				
Accumulated Days as of 12/31/22				
Non- Union				
ASCH, ANDREAS	47.1125	\$ 15,000.00		X
BROWN, LINDSAY	17.6775	\$ 2,727.60		X
DECKER, MICHAEL	54.4375	\$ 15,000.00		X
DIAZ, JAMES	23.51625	\$ 10,160.68		X
GOTZ, CHRISTOPHER	30.6875	\$ 4,265.22		X
HARPELL, DAVID	22	\$ 11,082.93		X
JACOB, STACEY	37.76125	\$ 8,084.17		X
JANUSZ, MICHAEL	55.71875	\$ 10,292.55		X
MAURO, CAROLYN	51.01875	\$ 12,605.30		X
MOGILA, JEFFREY	20.3675	\$ 2,742.87		X
PANAL, EDGARDO	39.625	\$ 8,801.44		X
QUIJANO, EARL	36.875	\$ 14,293.10		X
RICCIARDI, DREW	19.18125	\$ 4,219.26		X
SIDDIQUI, SANA	20.24125	\$ 3,369.05		X

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 122,644.17

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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		Legal Basis for Benefit		
		Accrued	Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Union						
CHILDS, LISA	9.44125	\$	997.18	X		
BURST, MEGAN	42.52	\$	5,720.95	X		
COCCIO, TONYA	16.41125	\$	1,729.56	X		
COTTRELL, DONALD	38.49	\$	9,062.70	X		
DAUT, JOHN	45.79375	\$	6,842.54	X		
DIODATO, JOSEPH	39.5625	\$	4,425.94	X		
DONATO, KRISTEN	1.561428571	\$	146.85	X		
ENGELBRECHT, SCOTT	0	\$	-	X		
FEINEN, MICHAEL	39.7025	\$	560.68	X		
GAJZISZ, WILLIAM	17.50125	\$	2,013.79	X		
GANZY, JOSEPH	13.60625	\$	1,984.55	X		
GOODRICH, JASON	22.41875	\$	3,301.62	X		
GREENE, JAKE	3.4	\$	369.92	X		
HACKETT, JOSEPH	19.72	\$	1,995.60	X		
HAVILAND, RYAN	7.72125	\$	1,117.30	X		
HERNANDEZ, CHRISTOPHER	16.93875	\$	1,802.93	X		
HOWELL, DANIEL	13.4975	\$	1,649.93	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$	43,722.04			

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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	6.00125	\$ 811.22	X		
MALINOWSKI, JOHN	6.2925	\$ 746.04	X		
MCLAUGHLIN, DANIEL	8.1475	\$ 1,030.00	X		
MCGUIGAN, MICHELLE	12.80125	\$ 1,347.63	X		
MITCHELL, YVETTE	52.77375	\$ 8,119.22	X		
MORIARITY, ERIN	4.82	\$ 185.09	X		
MORIAU, CHRISTOPHER	6.08625	\$ 866.06	X		
MOSKAL, LAUREN	13.28142857	\$ 1,247.14	X		
NIZAMOFF, DANA	24.57	\$ 2,789.40	X		
O'PRANDY, JEFF	34.375	\$ 5,467.00	X		
PARKS, CHRISTOPHER	48.6775	\$ 8,876.28	X		
PARRELLA, ANTHONY	2.58125	\$ 460.25	X		
PIZARRO, NATALEE	0.141428571	\$ 11.88	X		
PRICE, DAVID	29.66375	\$ 3,626.10	X		
PUCKETT, RONALD	26.67125	\$ 4,241.80	X		
RICHES, DEVON	21.15	\$ 3,994.47	X		
RUMSBY, MATTHEW	1.3475	\$ 142.12	X		
SEARLES, ROBERT	18.45125	\$ 2,550.23	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 46,511.92			

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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
SIEMANOWICZ, LISA	8.87125	\$ 1,403.50	X		
SMITH, ROBERT C.	72.7425	\$ 13,738.44	X		
SPECHT, NICHOLAS	2.33	\$ 471.69	X		
ACCRUED VACATION TIME:					
Accumulated Days as of 12/31/22					
Non- Union					
ASCH, ANDREAS	18.5	\$ 7,775.92			X
BROWN, LINDSAY	5.85875	\$ 1,239.71			X
DECKER, MICHAEL	1	\$ 394.90			X
DIAZ, JAMES	17.935	\$ 9,974.16			X
GOTZ, CHRISTOPHER	14	\$ 2,560.54			X
HARPELL, DAVID	19.35125	\$ 12,542.09			X
JACOB, STACEY	14.33625	\$ 3,950.38			X
JANUSZ, MICHAEL	14.1325	\$ 3,533.13			X
MAURO, CAROLYN	12.55125	\$ 4,126.85			X
MOGILA, JEFFREY	8.9925	\$ 1,558.72			X
PANAL, EDGARDO	17	\$ 4,860.23			X
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 68,130.26			

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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
QUIJANO, EARL	13.39	\$ 6,680.22			X
RICCIARDI, DREW	1.00125	\$ 283.48			X
SIDDIQUI, SANA	4.43375	\$ 1,006.14			X
Union					
BURST, MEGAN	12.05375	\$ 2,250.68	X		
CHILDS, LISA	6.27375	\$ 878.83	X		
COCCIO, TONYA	7.901428571	\$ 1,063.67	X		
COTTRELL, DONALD	10.3925	\$ 3,149.34	X		
DAUT, JOHN	16.045	\$ 3,085.77	X		
DIODATO, JOSEPH	2.25	\$ 342.00	X		
DONATO, KRISTEN	9.515714286	\$ 1,198.98	X		
ENGELBRECHT, SCOTT	7.065	\$ 1,011.71	X		
FEINEN, MICHAEL	2.15875	\$ 452.78	X		
GAJZISZ, WILLIAM	0.4425	\$ 65.54	X		
GANZY, JOSEPH	4.75	\$ 891.86	X		
GOODRICH, JASON	0.625	\$ 125.00	X		
GREENE, JAKE	6.025	\$ 819.40	X		

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 23,305.40

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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
HACKETT, JOSEPH	6.0325	\$ 844.55	X		
HAVILAND, RYAN	0	\$ -	X		
HERNANDEZ, CHRISTOPHER	9.93875	\$ 1,427.84	X		
HOWELL, DANIEL	0.24875	\$ 39.14	X		
KERTESZ, STEPHEN	1.4325	\$ 249.23	X		
IMALINOWSKI, JOHN	14.18125	\$ 2,164.06	X		
MCLAUGHLIN, DANIEL	3.1475	\$ 528.91	X		
MCGUIGAN, MICHELLE	3.1475	\$ 426.47	X		
MITCHELL, YVETTE	20	\$ 4,230.88	X		
MORIARITY, ERIN	1.0075	\$ 145.08	X		
MORIAU, CHRISTOPHER	6.46125	\$ 1,267.44	X		
MOSKAL, LAUREN	2.481428571	\$ 312.66	X		
NIZAMOFF, DANA	5.028571429	\$ 783.20	X		
O'PRANDY, JEFF	13.73	\$ 2,809.71	X		
PARKS, CHRISTOPHER	5.08	\$ 1,245.70	X		
PARRELLA, ANTHONY	0	\$ -	X		
PIZARRO, NATALEE		\$ 217.05	X		
PRICE, DAVID	0.91625	\$ 144.18	X		

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 16,836.10

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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	
PUCKETT, RONALD	12.48625	\$ 2,555.19	X			
RICHES, DEVON	8.51	\$ 1,083.15	X			
RUMSBY, MATTHEW	1.3475	\$ 172.48	X			
SEARLES, ROBERT	0.295	\$ 57.11	X			
SIEMANOWICZ, LISA	6.54875	\$ 1,414.53	X			
SMITH, ROBERT C.	20.23375	\$ 4,919.23	X			
SPECHT, NICHOLAS	2.03875	\$ 572.43	X			
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 10,774.12				

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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, 2024 to December 31, 2024

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 (all pages)		\$ 331,924.00			

Schedule of Shared Service Agreements

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

If no shared services, check this box:

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Brick Township MUA	Jackson Township MUA	Meter Testing		For 2022		\$ 45
Township of Jackson	Jackson Township MUA	Petroleum Products	Vehicle/Generator Fuel for 2022	8/23/2007		\$ 83,265
Jackson Township MUA	Jackson Township Board of Ed	Water/Sewer License Operator	2022 Monitoring	1/25/2007		\$ 7,569
County of Ocean Vehicle Services	Jackson Township MUA	Oversized Vehicle Cleaning		1/1/2022	12/31/2022	\$ 410

Schedule of Shared Service Agreements (Cont.)

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget Total All Operations	All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation									Total All Operations
			#3	#4	#5	#6						
REVENUES												
Total Operating Revenues	\$ 10,559,477	\$ 7,160,754	\$ -	\$ -	\$ -	\$ -	\$ 17,720,231	\$ 17,081,908	\$ 638,323	3.7%		
Total Non-Operating Revenues	911,036	172,680	-	-	-	-	1,083,716	869,393	214,323	24.7%		
Total Anticipated Revenues	11,470,513	7,333,434	-	-	-	-	18,803,947	17,951,301	852,646	4.7%		
APPROPRIATIONS												
Total Administration	2,944,177	1,291,408	-	-	-	-	4,235,585	3,993,441	242,144	6.1%		
Total Cost of Providing Services	3,700,742	4,507,757	-	-	-	-	8,208,499	7,465,637	742,862	10.0%		
Total Principal Payments on Debt Service in Lieu of Depreciation	1,674,936	58,223	-	-	-	-	1,733,159	1,932,825	(199,666)	-10.3%		
Total Operating Appropriations	8,319,854	5,857,388	-	-	-	-	14,177,243	13,391,903	785,340	5.9%		
Total Interest Payments on Debt	493,495	4,118	-	-	-	-	497,613	311,395	186,218	59.8%		
Total Other Non-Operating Appropriations	3,531,336	1,526,182	-	-	-	-	5,057,518	5,170,807	(113,289)	-2.2%		
Total Non-Operating Appropriations	4,024,831	1,530,300	-	-	-	-	5,555,131	5,482,202	72,929	1.3%		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	12,344,685	7,387,688	-	-	-	-	19,732,373	18,874,104	858,269	4.5%		
Less: Total Unrestricted Net Position Utilized	874,172	54,254	-	-	-	-	928,426	922,803	5,623	0.6%		
Net Total Appropriations	11,470,513	7,333,434	-	-	-	-	18,803,947	17,951,301	852,646	4.7%		
ANTICIPATED SURPLUS (DEFICIT)	\$ (0)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)	625.0%		

Revenue Schedule

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	7,405,248	5,497,913				\$ 12,903,161	\$ 12,012,942	\$ 890,219	7.4%	
Business/Commercial	1,032,406	539,219				1,571,625	1,499,671	71,954	4.8%	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other	80,000	67,000				147,000	137,000	10,000	7.3%	
Total Service Charges	8,517,654	6,104,132				14,621,786	13,649,613	972,173	7.1%	
<i>Connection Fees</i>										
Residential	685,896	337,059				1,022,955	1,092,566	(69,611)	-6.4%	
Business/Commercial	875,160	367,901				1,243,061	1,320,164	(77,103)	-5.8%	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Connection Fees	1,561,056	704,960				2,266,016	2,412,730	(146,714)	-6.1%	
<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	237,014	237,014				474,028	485,532	(11,504)	-2.4%	
Miscellaneous	243,753	114,648				358,401	534,033	(175,632)	-32.9%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Total Other Revenue	480,767	351,662				832,429	1,019,565	(187,136)	-18.4%	
Total Operating Revenues	10,559,477	7,160,754				17,720,231	17,081,908	638,323	3.7%	
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Gain on Refunding	49,000					49,000	50,000	(1,000)	-2.0%	
SFGA Debt Reimbursement	461,377					461,377	466,107	(4,730)	-1.0%	
Trust Premium WWME/SFGA WTP	228,809					228,809	246,577	(17,768)	-7.2%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Total Other Non-Operating Revenue	739,186					739,186	762,683	(23,497)	-3.1%	
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	171,850	172,680				344,530	106,710	237,820	222.9%	
Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Interest	171,850	172,680				344,530	106,710	237,820	222.9%	
Total Non-Operating Revenues	911,036	172,680				1,083,716	869,393	214,323	24.7%	
TOTAL ANTICIPATED REVENUES	\$ 11,470,513	\$ 7,333,434	\$ -	\$ -	\$ -	\$ 18,803,947	\$ 17,951,301	\$ 852,646	4.7%	

Prior Year Adopted Revenue Schedule

Jackson Municipal Utilities Authority

FY 2023 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	6,814,667	5,198,275					\$ 12,012,942
Business/Commercial	959,532	540,139					1,499,671
Industrial							-
Intergovernmental							-
Other	70,000	67,000					137,000
Total Service Charges	7,844,199	5,805,414	-	-	-	-	13,649,613
<i>Connection Fees</i>							
Residential	712,956	379,610					1,092,566
Business/Commercial	938,524	381,640					1,320,164
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	1,651,480	761,250	-	-	-	-	2,412,730
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
An Antenna Lease	242,766	242,766					485,532
Mi Miscellaneous	336,325	197,708					534,033
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	579,091	440,474	-	-	-	-	1,019,565
Total Operating Revenues	10,074,770	7,007,138	-	-	-	-	17,081,908
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Gain on Refunding	50,000						50,000
SFGA Debt Reimbursement	466,107						466,107
Trust Premium WWME/SFGA WTP	246,577						246,577
							-
							-
Other Non-Operating Revenues	762,683	-	-	-	-	-	762,683
<i>Interest on Investments & Deposits</i>							
Interest Earned	66,110	40,600					106,710
Penalties							-
Other							-
Total Interest	66,110	40,600	-	-	-	-	106,710
Total Non-Operating Revenues	828,793	40,600	-	-	-	-	869,393
TOTAL ANTICIPATED REVENUES	\$ 10,903,563	\$ 7,047,738	\$ -	\$ -	\$ -	\$ -	\$ 17,951,301

Appropriations Schedule

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget			
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 1,304,346	\$ 559,006					\$ 1,863,352	\$ 1,757,595	\$ 105,757	6.0%
Fringe Benefits	931,131	399,057					1,330,188	1,183,880	146,308	12.4%
Total Administration - Personnel	2,235,477	958,063					3,193,540	2,941,475	252,065	8.6%
<i>Administration - Other (List)</i>										
Admin Expense	558,700	268,525					827,225	837,146	(9,921)	-1.2%
GASB 68 Pension Expense	150,000	64,820					214,820	214,820	-	0.0%
										#DIV/0!
										#DIV/0!
Miscellaneous Administration*										#DIV/0!
Total Administration - Other	708,700	333,345					1,042,045	1,051,966	(9,921)	-0.9%
Total Administration	2,944,177	1,291,408					4,235,585	3,993,441	242,144	6.1%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,297,027	555,869					1,852,896	1,633,664	219,232	13.4%
Fringe Benefits	931,131	399,057					1,330,188	1,092,812	237,376	21.7%
Total COPS - Personnel	2,228,158	954,926					3,183,084	2,726,476	456,608	16.7%
<i>Cost of Providing Services - Other (List)</i>										
COPS Expense	1,472,584	3,552,831					5,025,415	4,739,161	286,254	6.0%
										#DIV/0!
										#DIV/0!
										#DIV/0!
Miscellaneous COPS*										#DIV/0!
Total COPS - Other	1,472,584	3,552,831					5,025,415	4,739,161	286,254	6.0%
Total Cost of Providing Services	3,700,742	4,507,757					8,208,499	7,465,637	742,862	10.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,674,936	58,223					1,733,159	1,932,825	(199,666)	-10.3%
Total Operating Appropriations	8,319,854	5,857,388					14,177,243	13,391,903	785,340	5.9%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	493,495	4,118					497,613	311,395	186,218	59.8%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve	3,531,336	1,526,182					5,057,518	5,170,807	(113,289)	-2.2%
Municipality/County Appropriation										#DIV/0!
Services										#DIV/0!
Total Non-Operating Appropriations	4,024,831	1,530,300					5,555,131	5,482,202	72,929	1.3%
TOTAL APPROPRIATIONS	12,344,685	7,387,688					19,732,373	18,874,104	858,269	4.5%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	12,344,685	7,387,688					19,732,373	18,874,104	858,269	4.5%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation										#DIV/0!
Other	874,172	54,254					928,426	922,803	5,623	0.6%
Total Unrestricted Net Position Utilized	874,172	54,254					928,426	922,803	5,623	0.6%
TOTAL NET APPROPRIATIONS	\$ 11,470,513	\$ 7,333,434	\$ -	\$ -	\$ -	\$ -	\$ 18,803,947	\$ 17,951,301	\$ 852,646	4.7%

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

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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

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

**AUTHORITY PROPOSED APPROPRIATIONS
 APPROPRIATION DETAIL PAGE**

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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

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

Prior Year Adopted Appropriations Schedule

Jackson Municipal Utilities Authority

FY 2023 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 1,230,317	\$ 527,278					\$ 1,757,595
Fringe Benefits	828,716	355,164					1,183,880
Total Administration - Personnel	2,059,033	882,442	-	-	-	-	2,941,475
<i>Administration - Other (List)</i>							
Admin Expense	569,612	267,534					837,146
GASB 68 Pension Expense	150,000	64,820					214,820
Miscellaneous Administration*							-
Total Administration - Other	719,612	332,354	-	-	-	-	1,051,966
Total Administration	2,778,645	1,214,796	-	-	-	-	3,993,441
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,143,564	490,100					1,633,664
Fringe Benefits	764,968	327,844					1,092,812
Total COPS - Personnel	1,908,532	817,944	-	-	-	-	2,726,476
<i>Cost of Providing Services - Other (List)</i>							
COPS Expense	1,341,227	3,397,934					4,739,161
Miscellaneous COPS*							-
Total COPS - Other	1,341,227	3,397,934	-	-	-	-	4,739,161
Total Cost of Providing Services	3,249,759	4,215,878	-	-	-	-	7,465,637
<i>Total Principal Payments on Debt Service in Lieu</i>							
Depreciation	1,874,769	58,056	-	-	-	-	1,932,825
Total Operating Appropriations	7,903,172	5,488,731	-	-	-	-	13,391,903
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	308,584	2,810	-	-	-	-	311,395
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	3,650,251	1,520,556					5,170,807
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	3,958,835	1,523,366	-	-	-	-	5,482,202
TOTAL APPROPRIATIONS	11,862,007	7,012,097	-	-	-	-	18,874,104
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	11,862,007	7,012,097	-	-	-	-	18,874,104
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	958,444	(35,641)					922,803
Total Unrestricted Net Position Utilized	958,444	(35,641)	-	-	-	-	922,803
TOTAL NET APPROPRIATIONS	\$ 10,903,563	\$ 7,047,738	\$ -	\$ -	\$ -	\$ -	\$ 17,951,301

* 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 PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

FY 2023 Adopted Budget

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
Administration - Other (List)						
W.OPER:Ad's & Notices	3,500.00	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/Membershi	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 PRIOR YEAR ADOPTED APPROPRIATIONS
 APPROPRIATION DETAIL PAGE**

Jackson Municipal Utilities Authority

FY 2023 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	500.00					
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				
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...						

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Municipal Utilities Authority

FY 2023 Adopted Budget

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
CONTINUED FROM PREV PAGE...						
W SFGA:Taxes-Water Use	-					
W SFGA:Utilities-Phone	-					
S SFGA:Utilities-Gas		100.00				
S MG:Chemicals		200.00				
S MG:Lab Tests		5,000.00				
S MG:Lic/Permits/Apl Fees		4,000.00				
S MG:Out Serv-Serv Contract		1,000.00				
S MG:Repairs/Maintenance		6,000.00				
S MG:Ship/Frt/Del Charges		130.00				
S MG:Utilities-Electric		17,000.00				
S MG:Utilities-Phone		1,200.00				
S MG:Wastewater/Sludge Removal		3,000.00				
W NON-OP:NJEIT Loan Trust 2007	18,450.00					
W/S NON-OP:NJEIT Loan Trust 2013	608.56	426.30				
W NON-OP:NJIB Loan Fees 2020 -Tru	5,085.00					
W NON-OP:NJIB Loan Fees 2018 -Tru	-					
NON-OP:NJIB Loan Fees 2018 -Tru	-					
W NON-OP:NJIB Loan Fees 2021 -Tru	14,790.00					
TOTAL	1,341,227.00	3,397,934.30				

Debt Service Schedule - Principal

Jackson Municipal Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	Fiscal Year Ending in										Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter			
Water												
2007 NJIB		\$ 661,276	\$ 676,121	\$ 696,122	\$ 708,312	\$ 735,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,816,081
2013 NJIB		40,051	40,289	40,546	40,820	41,143	41,486	41,848	127,910			374,044
2020 NJIB (MAN #010)		209,667	209,667	214,667	214,667	219,667	219,667	224,667	4,828,351			6,131,356
2021 NJIB (WVME #012/SFGA #013)		963,775	748,858	768,858	793,858	818,858	843,858	876,858	12,830,809			17,681,957
Total Principal		1,874,769	1,674,936	1,720,194	1,757,658	1,815,195	1,105,012	1,143,374	17,787,069			27,003,437
Sewer												
2013 NJIB		28,056	28,223	28,403	28,595	28,821	29,061	29,314	89,601			262,021
SFGA Note		30,000	30,000	30,000	-	-	-	-	-			60,000
Total Principal		58,056	58,223	58,403	28,595	28,821	29,061	29,314	89,601			322,021
Operation #3												
Operation #4												
Operation #5												
Operation #6												
Total Principal ALL OPERATIONS		\$ 1,932,825	\$ 1,733,159	\$ 1,778,597	\$ 1,786,253	\$ 1,844,016	\$ 1,134,073	\$ 1,172,688	\$ 17,876,670			\$ 27,325,458

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.	
Moody's	Standard & Poors
Aa3	
2015	
Bond Rating	
Year of Last Rating	

Debt Service Schedule - Interest

Jackson Municipal Utilities Authority

If Authority has no debt, check this box:

		Fiscal Year Ending in							Total Interest
		2025	2026	2027	2028	2029	Thereafter	Payments	
									Outstanding
<i>Water</i>									
2007 NJIB		\$ 59,700	\$ 40,700	\$ 20,950	\$ -	\$ -	\$ -	\$ 199,100	
2013 NJIB		2,946	2,671	2,348	2,005	1,644	2,567	17,384	
2020 NJIB (MAN #010)		49,481	47,481	45,481	43,231	40,981	437,125	715,013	
2021 NJIB (WVME #012/SFGA #013)		328,000	294,559	260,654	226,663	192,450	903,560	2,567,198	
Total Interest Payments		440,127	385,412	329,434	271,900	235,075	1,343,252	3,498,695	
<i>Sewer</i>									
2013 NJIB		2,063	1,871	1,645	1,405	1,152	-	10,380	
SFGA Note		1,874	-	-	-	-	-	3,748	
Total Interest Payments		3,937	1,871	1,645	1,405	1,152	-	14,128	
<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 Payments		\$ 444,064	\$ 387,283	\$ 331,079	\$ 273,305	\$ 236,227	\$ 1,343,252	\$ 3,512,823	
TOTAL INTEREST ALL OPERATIONS		\$ 311,395	\$ 497,613						

Net Position Reconciliation

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

FY 2024 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
	\$ 43,442,959	\$ 35,544,239	-	-	-	-	\$ 78,987,198
	39,101,075	31,991,788	-	-	-	-	71,092,863
	1,229,152	1,005,669	-	-	-	-	2,234,821
		50,000	-	-	-	-	50,000
	3,112,732	2,496,782	-	-	-	-	5,609,514
	5,482,500	4,291,500	-	-	-	-	9,774,000
			-	-	-	-	-
	2,991,193	2,447,340	-	-	-	-	5,438,533
	(958,444)	35,641	-	-	-	-	(922,803)
	3,531,336	1,526,182	-	-	-	-	5,057,518
	3,194,317	2,214,445	-	-	-	-	5,408,762
	874,172	54,254	-	-	-	-	928,426
	2,320,000	2,160,000	-	-	-	-	4,480,000
	-	-	-	-	-	-	-
	3,194,172	2,214,254	-	-	-	-	5,408,426
	\$ 145	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 336

TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)

Less: Invested in Capital Assets, Net of Related Debt (1)

Less: Restricted for Debt Service Reserve (1)

Less: Other Restricted Net Position (1)

Total Unrestricted Net Position (1)

Less: Designated for Non-Operating Improvements & Repairs

Less: Designated for Rate Stabilization

Less: Other Designated by Resolution

Plus: Accrued Unfunded Pension Liability (1)

Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)

Plus: Estimated Income (Loss) on Current Year Operations (2)

Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget

Unrestricted Net Position Utilized in Proposed Capital Budget

Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

Last issued Audit Report (4)

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

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

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

Maximum Allowable Appropriation to Municipality/County

\$ 415,993 \$ 292,869 \$ - \$ - \$ - \$ - \$ 708,862

(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.

FISCAL YEAR 2024

Jackson Municipal Utilities Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Jackson Municipal Utilities Authority


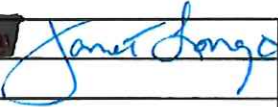
(Authority Name)

Fiscal Year: January 01, 2024 to December 31, 2024

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 26, 2023.

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

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Jackson Municipal Utilities Authority

Fiscal Year: January 01, 2024 to December 31, 2024

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, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See "CB-3 Detail" page	\$ 2,320,000	\$ 2,320,000				
	-					
	-					
Total	2,320,000	2,320,000 - - - -				
<i>Sewer</i>						
See "CB-3 Detail (2)" page	2,160,000	\$ 2,160,000				
	-					
	-					
Total	2,160,000	2,160,000 - - - -				
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	- - - - -				
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	- - - - -				
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	- - - - -				
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	- - - - -				
TOTAL PROPOSED CAPITAL BUDGET	\$ 4,480,000	\$ 4,480,000 \$ - \$ - \$ - \$ -				

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

Proposed Capital Budget

Jackson Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Funding Sources				Other Sources
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	
<i>Water:</i>	\$0					
Administration	10,000	\$ 10,000				
Annual Water Meter Bids/Project(s)	260,000	260,000				
Building & Grounds Improvements	1,643,500	1,643,500				
Equipment	6,500	6,500				
SCADA System	25,000	25,000				
Security Improvements/Fencing	5,000	5,000				
Vehicle Purchases	100,000	\$ 100,000				
Water Dist. System Modifications	50,000	50,000				
Water Storage Facility	10,000	10,000				
Water Studies	-					
Well Projects/Rehabilitations	50,000	50,000				
WTP Improvements	10,000	10,000				
NJEIT Engineering	150,000	\$ 150,000				
Manhattan St. Complex Improvement	-					
(see next page for SEWER)	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL THIS PAGE ONLY	<u>\$2,320,000</u>	<u>\$2,320,000</u>	\$ -	\$ -	\$ -	

Proposed Capital Budget

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer:</i>	\$0					
Administration	10,000	\$ 10,000				
Annual Water Meter Bids/Project(s)	260,000	260,000				
Building & Grounds Improvements	1,536,500	1,536,500				
Equipment	6,500	6,500				
Sanitary Pump Station Modif.	10,000	10,000				
Sanitary Sewer Rehab/Replacement	50,000	50,000				
SCADA System	25,000	\$ 25,000				
Security Improvements	5,000	5,000				
Sewer Studies	-					
Vehicle Purchases	107,000	107,000				
NJEIT Engineering	150,000	150,000				
(see previous page for WATER)	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
-	-					
TOTAL THIS PAGE ONLY	\$2,160,000	\$ 2,160,000	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
Water							
See "CB-4 Detail" page	\$ 7,802,500	\$ 2,320,000	\$ 1,192,000	\$ 1,160,000	\$ 1,035,500	\$ 1,045,000	\$ 1,050,000
Total	7,802,500	2,320,000	1,192,000	1,160,000	1,035,500	1,045,000	1,050,000
Sewer							
See "CB-4 Detail (2)" page	6,451,500	2,160,000	\$ 947,000	\$ 920,000	\$ 800,500	\$ 808,000	\$ 816,000
Total	6,451,500	2,160,000	947,000	920,000	800,500	808,000	816,000
Operation #3							
Total	-	-	-	-	-	-	-
Operation #4							
Total	-	-	-	-	-	-	-
Operation #5							
Total	-	-	-	-	-	-	-
Operation #6							
Total	-	-	-	-	-	-	-
TOTAL	\$ 14,254,000	\$ 4,480,000	\$ 2,139,000	\$ 2,080,000	\$ 1,836,000	\$ 1,853,000	\$ 1,866,000

5 Year Capital Improvement Plan

Jackson Municipal Utilities Authority
 For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Sewer:</i>	\$ -						
Administration	35,000	10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Annual Water Meter Bids/Project(s)	1,760,000	260,000	300,000	300,000	300,000	300,000	300,000
Building & Grounds Improvements	1,826,500	1,536,500	90,000	50,000	50,000	50,000	50,000
Equipment	91,500	6,500	10,000	15,000	15,000	20,000	25,000
Sanitary Pump Station Modif.	735,000	10,000	145,000	145,000	145,000	145,000	145,000
Sanitary Sewer Rehab/Replacement	946,000	50,000	182,000	180,000	180,000	178,000	176,000
SCADA System	225,500	25,000	\$ 30,000	\$ 35,000	\$ 40,500	\$ 45,000	\$ 50,000
Security Improvements	75,000	5,000	10,000	15,000	15,000	15,000	15,000
Sewer Studies	-	-	-	-	-	-	-
Vehicle Purchases	357,000	107,000	50,000	50,000	50,000	50,000	50,000
NJEIT Engineering	400,000	150,000	125,000	125,000	-	-	-
(see previous page for WATER)	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL THIS PAGE ONLY	\$ <u>6,451,500</u>	\$ <u>2,160,000</u>	\$ <u>947,000</u>	\$ <u>920,000</u>	\$ <u>800,500</u>	\$ <u>808,000</u>	\$ <u>816,000</u>

5 Year Capital Improvement Plan Funding Sources

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
	\$ 7,802,500					
	-					
	-					
Total	7,802,500	7,802,500	-	-	-	-
<i>Sewer</i>						
	6,451,500					
	-					
	-					
Total	6,451,500	6,451,500	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 14,254,000	\$ 14,254,000	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 14,254,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Jackson Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water:</i>						
Administration	35,000	\$ 35,000				
Annual Water Meter Bids/Proje	1,760,000	1,760,000				
Building & Grounds Improveme	1,933,500	1,933,500				
Equipment	91,500	91,500				
SCADA System	227,000	227,000				
Security Improvements/Fencing	75,000	75,000				
Vehicle Purchases	350,000	\$ 350,000				
Water Dist. System Modificatio	2,315,500	2,315,500				
Water Storage Facility	155,000	155,000				
Water Studies	-	-				
Well Projects/Rehabilitations	400,000	400,000				
WTP Improvements	60,000	60,000				
NJEIT Engineering	400,000	\$ 400,000				
Manhattan St. Complex Improv	-					
(see next page for SEWER)	-					
	-					
	-					
	-					
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	-					
TOTAL THIS PAGE ONLY	\$ 7,802,500	\$ 7,802,500	\$ -	\$ -	\$ -	\$ -

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, 2022

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.

10/26/2023

Date

Janet Longo

Clerk/Secretary to the Governing Body



Appendix to Budget Document