

Authority Budget of:

Jackson Township Municipal Utilities Authority

State Filing Year

2021

APPROVED COPY

For the Period:

January 1, 2021

to

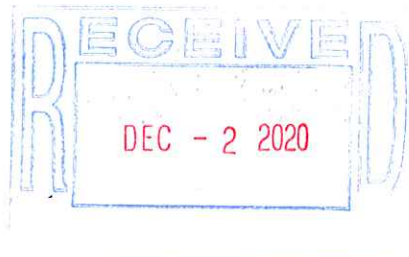
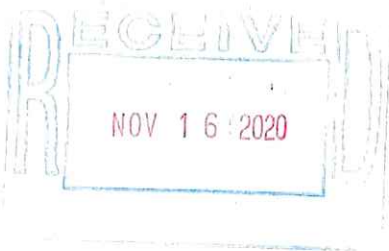
December 31, 2021

www.jacksonmua.com

Authority Web Address



Division of Local Government Services



2021 (2021-2022) AUTHORITY BUDGET

Certification Section

2021 (2021-2022)

**JACKSON TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY
AUTHORITY BUDGET**

FISCAL YEAR: FROM January 1, 2021 TO December 31, 2021

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cvet cpa, RMA Date: 11/12/2020

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cvet cpa, RMA Date: 11/25/2020

2021 (2021-2022) PREPARER'S CERTIFICATION**JACKSON TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY****AUTHORITY BUDGET****FISCAL YEAR:** FROM: January 1, 2021 **TO:** December 31, 2021

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

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

Preparer's Signature:			
Name:	James R. Diaz		
Title:	Assistant Executive Director/Director of Finance		
Address:	135 Manhattan Street Jackson, NJ 08527		
Phone Number:	(732)928-2222	Fax Number:	(732)928-3589
E-mail address	jdiaz@jacksonmua.com		

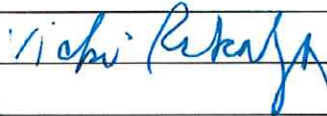
2021 (2021-2022) APPROVAL CERTIFICATION

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2021 **TO:** December 31, 2021

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Jackson Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 22nd day of October, 2020.

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

Officer's Signature:			
Name:	Vicki Rickabaugh 		
Title:	Secretary		
Address:	135 Manhattan Street Jackson, NJ 08527		
Phone Number:	(732)928-2222	Fax Number:	(732)928-3589
E-mail address	N/A		

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
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ☒ The complete (**All Pages**) annual audits (**Not the Audit Synopsis**) of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying compliance

William Allmann

Title of Officer Certifying compliance

Chairman

Signature

2021 (2021-2022) AUTHORITY BUDGET RESOLUTION

JACKSON TOWNSHIP

MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: January 1, 2021 **TO:** December 31, 2021

WHEREAS, the Annual Budget and Capital Budget for the Jackson Township Municipal Utilities Authority for the fiscal year beginning, January 1, 2021 and ending, December 31, 2021 has been presented before the governing body of the Jackson Township Municipal Utilities Authority at its open public meeting of October 22, 2020; and

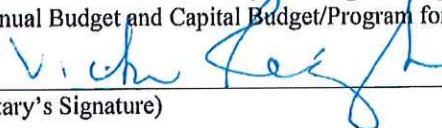
WHEREAS, the schedule of rents, fees and other charges, shown on Budget Page F-2 in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves shown on Budget Page F-4, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program shown on Capital Budget Page CB-3, 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 Township Municipal Utilities Authority, at an open public meeting held on October 22, 2020 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Jackson Township Municipal Utilities Authority for the fiscal year beginning, January 1, 2021 and ending, December 31, 2021 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 Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 19, 2020.


(Secretary's Signature)

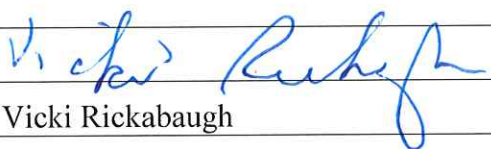
10-22-20
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
William Allmann	X			
Carol Blake	X			
Todd Porter	X			
Clara Glory	X			
Vicki Rickabaugh	X			

Alternate Member
Lewis Wildman

2021 (2021-2022) ADOPTION CERTIFICATION**JACKSON TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY****AUTHORITY BUDGET****FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021****Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget**

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 Township Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 19th day of, November, 2020.

Officer's Signature:			
Name:	Vicki Rickabaugh		
Title:	Secretary		
Address:	135 Manhattan Street Jackson, NJ 08527		
Phone Number:	(732)928-2222	Fax Number:	(732)928-3589
E-mail address	N/A		

2021 (2021-2022) ADOPTED BUDGET RESOLUTION

This resolution is for Adoption of the Budget Only Don't use for introduction of the Budget

Note Fill in the name of Each Commissioner and indicate their recorded Vote

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY


FISCAL YEAR: **FROM:** January 1, 2021 **TO:** December 31, 2021

WHEREAS, the Annual Budget and Capital Budget/Program for the Jackson Township Municipal Utilities Authority for the fiscal year beginning January 1, 2021 and ending, December 31, 2021 has been presented for adoption before the governing body of the Jackson Township Municipal Utilities Authority at its open public meeting of November 19th, 2020; and

WHEREAS, the Annual Budget Page F-1 and Capital Budget page CB-3 as presented for adoption reflects each item of revenue Budget page F-2 and appropriation budget page F-4 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

NOW, THEREFORE BE IT RESOLVED, by the governing body of Jackson Township Municipal Utilities Authority, at an open public meeting held on November 19th, 2020 that the Annual Budget and Capital Budget/Program of the Jackson Township Municipal Utilities Authority for the fiscal year beginning, January 1, 2021 and, ending, December 31, 2021 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)

11-19-20
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
William Allmann	X			
Carol Blake	X			
Todd Porter				X
Clara Glory	X			
Vicki Rickabaugh	X			
Alternate Member				
Lewis Wildman	X			

2021 (2021-2022) AUTHORITY BUDGET

Narrative and Information Section

**2021 (2021-2022) AUTHORITY BUDGET MESSAGE &
ANALYSIS
JACKSON TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET**

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Total Anticipated Revenues increased by \$502,043 (3.4%) based primarily on the Six Flags Great Adventure (SFGA) debt reimbursement to the Authority which is 52% of the total NJIB loan for the SFGA Water Treatment Plant replacement project which will be owned by the Authority and serve the western side of Jackson Township in accordance with the Authority's asset management planning. Growth in Water/Sewer customers continues. Proposed 1.5% Cost of Living rate increase to be held on November 19, 2020.

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

- A. Business/Commercial Service Charges – Increase of \$401,161 (40.1%) due to the rebalancing between Residential and Commercial service/usage charges including Great Adventure becoming a standard water/sewer customer in 2021.
- B. Residential Connection Fees – Decrease of \$288,722 (22.5%) due to less residential additions compared to 2020.
- C. Business/Commercial Connection Fees – Increase of \$284,648 due to anticipated Business/Commercial connections compared to 2020.
- D. Non-Operating Revenues – Increase of \$348,786 (742.1%) due to the Six Flags Great Adventure debt reimbursement which is at 52% of the total NJIB loan for that project.
- E. Interest Earned – Decrease of \$51,950 (32%) due to a decrease in the federal rates as a result of the impact of Covid-19 on today's economy

Total Appropriations & Accumulated Deficit increased by \$ 928,716 (6.0%).

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

- A. GASB 68 Pension Expense – (13.1%) Increase of \$38,407, currently a Non-cash expense, reflective of annual calculation. The increase is offset by various decreases in line items listed on F-4.
- B. Renewal & Replacement Reserve – (13.0%) Increase of \$474,963 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 additions including the Western Water

Main Extension, which includes a booster station, and the Six Flags Great Adventure Water Treatment Plant replacement projects both funded by NJIB.

- C. Unrestricted Net Position Utilized (Other - Excess Revenues Over Expenses) - (60.4%)
Increase of \$426,673 primarily due to the full year debt service for the Manhattan Street project of \$271,233.73 as well as the estimated partial year debt service of \$662,029.97 associated with the Western Water Main Extension and the Six Flags Great Adventure Water Treatment Plant replacement projects. This debt service was partially offset by the 2004 Bond Defeasance, which is also cause for the majority of the depreciation expense increase as explained above.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

The local economy continues to improve – residential growth is still likely to continue based on construction activity during 2020. Garden's at Jackson 21, which is a 510-unit apartment complex, is currently under construction with over 307 units occupied to date. Additional applications have been received during 2020 that will help maintain the growth including the Route 537 corridor where the Western Water Main Extension has been run in accordance with the Authority's asset management planning. 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 \$1,133,295 of Unrestricted Net Assets for both water and sewer will be used in 2021 to balance the budget which only impacts renewal/replacement of which will not be fully funded this year. The Authority closed in May 2020 on the New Jersey Infrastructure Bank (NJIB) loan for the Manhattan Street project which included the replacement of two 40 to 50 plus year old water tanks, booster station and new Warehouse. It is anticipated that the Authority will be closing on the NJIB loans for the Western Water Main Extension to be used as redundancy and looping of the Authority's water infrastructure system from the eastern side to the western side of Jackson in 2021. Additionally, it is anticipated that the Authority will be closing on the NJIB loans for the replacement of the Six Flags Great Adventure Water Treatment Plant which is 45 years old and will be used by the Authority to provide water to SFGA and the western side of Jackson in 2021 as well. The approximate reinvestment of the above-mentioned infrastructure funded by NJIB totals \$30 million. Components of previously mentioned projects will work together as an integral part of enhancing the Authority's water system. Additionally, as part of the Authority's asset management planning this initiative is the continued efforts to improve on 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.

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

N/A

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

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

The Authority has been budgeting additional 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.

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

Attached is a copy of the 2020 Jackson Township Municipal Utilities Authority Schedule of Rates. A rate hearing for the 2021 proposed rates will be scheduled for the November 19, 2020 Public Meeting.



**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, 2020

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 2020. 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 \$4,260.00.
- Commercial - Commercial, Industrial, Professional, Institutional, Public or other user not heretofore mentioned shall be charged connection fees based on consumption of 186 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 \$4,260.00.

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 \$1,859.00.
- Commercial - Commercial, Industrial, Professional, Institutional, Public or other user not heretofore mentioned shall be charged connection fees based on consumption of 186 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 \$1,859.00.

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"	-	\$ 37.00
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	-	\$ 2.40 per 1,000 gallons
10,001 – 25,000 gallons	-	\$ 3.60 per 1,000 gallons
25,001 – 75,000 gallons	-	\$ 4.60 per 1,000 gallons
75,001 + gallons	-	\$ 6.10 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 17,000 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

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.

AUTHORITY CONTACT INFORMATION 2021 (2021-2022)

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

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

Preparer's Name:	James R. Diaz		
Preparer's Address:	135 Manhattan Street		
City, State, Zip:	Jackson	NJ	08527
Phone: (ext.)	(732)928-2222 Ext 223	Fax:	(732) 928-3589
E-mail:	jdiaz@jacksonmua.com		

Chief Executive Officer:(1)	David A. Harpell		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	(732)928-2222 Ext 240	Fax:	(732) 928-3589
E-mail:	dharpell@jacksonmua.com		

Chief Financial Officer(1)	James R. Diaz		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	(732)928-2222 Ext 223	Fax:	(732) 928-3589
E-mail:	jdiaz@jacksonmua.com		

Name of Auditor:	Lauren Holman		
Name of Firm:	Holman Frenia Allison, PC		
Address:	680 Hooper Avenue Bldg. B, Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	(732) 797-1333	Fax:	
E-mail:	lholman@hfacpas.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 61 Employees (62 Total W-2's including 1 multiple W-2)
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: \$2,709,505.95 Under Line #5 of the 2019 W-3
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 1 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? YES If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority. Please see below narrative
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NOIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable

positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2). Please see below narrative**

- 11) Did the Authority pay for meals or catering during the current fiscal year? **NO** If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **YES** If "yes," **attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed. Please see below narrative**
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
 - a. First class or charter travel **NO**
 - b. Travel for companions **NO**
 - c. Tax indemnification and gross-up payments **NO**
 - d. Discretionary spending account **NO**
 - e. Housing allowance or residence for personal use **NO**
 - f. Payments for business use of personal residence **NO**
 - g. Vehicle/auto allowance or vehicle for personal use **NO**
 - h. Health or social club dues or initiation fees **NO**
 - i. Personal services (i.e.: maid, chauffeur, chef) **NO**If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **YES** If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **NO** If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **YES** If "yes," attach explanation including amount paid. **Please see below narrative**
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **YES** If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **NO** If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **NO** If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

JACKSON TOWNSHIP

MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2021 **TO:** December 31, 2021

NARRATIVE

- #5 Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year?**

Commissioner Allmann (Chairman) and Commissioner Blake (Secretary) have a family relationship. Commissioner Allmann's son is married to Commissioner Blake's granddaughter.

- #10 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 contract are established with competitive industry average percentage increases.

- #12 Travel Expense:**

In March 2020 \$122.06 was paid out to one individual listed on the N-4 page for costs associated with the annual spring 2020 Association of Environmental Authorities (AEA) conference. All reimbursements require paid receipts for consideration.

- #16 Employee Bonus:**

Does not apply to Commissioners.

Employees under a union contract may be eligible for a minimum bonus of \$50.00 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 \$5,545 was paid to 22 employees during 2019.

Employees under their individual non-union contract are afforded up to \$1,000.00 a year bonus based on performance. A total of \$8,850.00 was paid to 10 employees during 2019.

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
JACKSON TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY**

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2019 or 2020. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 being the most recent calendar year ended).

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

Jackson Township Municipal Utilities Authority

A B C D E F G H I J K L M N O P Q R S T

For the Period January 1, 2021 to December 31, 2021

Position (Can Check more than 1 Column for each person)

Reportable Compensation from Authority (W-2/ 1099)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) Entities Listed in Column O See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1 Allmann, William	Chairman		x					2,978			12,066	15,044	12th Legislative District		3	2,000		17,044
2 Blake, Carolann	Secretary		x					3,500			986	4,486	O.C. Board of Health	Board Member		0		4,486
3 Cayton, Geneva	Asst. Secretary/Treasurer		x					2,688			23,724	26,412	NONE					26,412
4 Glory, Clara	Treasurer		x					3,500			1,632	5,132	12th Legislative District		4	1,200		6,332
5 Rickabaugh, Vicki	Vice Chairwoman		x					2,688			24,218	26,906	NONE					26,906
6 Porter, Todd	Alternate		x					3,500			1,332	4,832	NONE					4,832
7 Ach, Andreas	Superintendent				x			92,568	1,000		34,642	128,210	NONE					128,210
8 Cottrell Jr, Donald	Acting Supervising Water Treatment Plant Operator		x					72,274	200		34,947	107,421	NONE					107,421
9 Decker, Michael	Operations Manager		x					87,775	1,000		37,736	126,511	NONE					126,511
10 Diaz, James R.	Asst. E.D./Dir. Of Finance			x				133,060			52,117	185,177	NONE					185,177
11 Harpell, David	Executive Director			x				155,546			21,562	177,108	NONE					177,108
12 Quijano, Earl	Principal Engineer				x			130,107		5,000	16,737	152,844	NONE					152,844
13 Parks, Christopher	Acting Co-Supervisor (Maintenance Inspections/Markc		x					79,489	500		35,540	115,529	NONE					115,529
14												0						0
15												0						0
Total:												\$ 769,673	\$ 3,700	\$ 5,000	\$ 297,239	\$ 1,075,612	\$ 3,200	\$ 1,078,812

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

JACKSON TOWNSHIP MUJA
EOY 12/31/19
SALARY/BENEFITS

COMMISSIONERS NAME	SALARY	BONUS	OTHER	PENSION	HEALTH BENEFITS	RX	EE CONTRIBUTION	DENTAL	HARTFORD STD	GUARDIAN LTD	EYE CARE	BENEFIT COMPENSATION	TOTAL COMPENSATION
Allmann, William J.	2,978	-	-	494	9,657	1,945	(522)	492	-	-	-	12,066	15,044
Blake, Carol	3,500	-	-	494	-	-	-	492	-	-	-	986	4,486
Clayton, Geneva	2,688	-	-	-	19,315	3,889	(812)	1,332	-	-	-	23,724	26,412
Glory, Clara	3,500	-	-	-	-	-	-	1,332	-	-	300	1,632	5,132
Porter, Todd	3,500	-	-	-	-	-	-	1,332	-	-	-	1,332	4,832
Rickabaugh, Vicki	2,688	-	-	494	19,315	3,889	(812)	1,332	-	-	-	24,218	26,906
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	18,854	-	-	1,483	48,287	9,723	(2,146)	6,312	-	-	300	63,958	82,812

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	92,568	1,000	-	9,674	26,944	5,425	(9,686)	1,332	295	357	300	34,642	128,210
Cottrell Jr, Donald	72,274	200	-	7,815	26,944	5,425	(7,121)	1,332	295	257	-	34,947	107,421
Decker, Michael H.	87,775	1,000	-	12,468	26,944	5,425	(9,064)	1,332	295	335	-	37,736	126,511
Diaz, James R.	133,060	-	-	17,348	26,944	5,425	(11,329)	1,332	295	472	300	40,787	173,847
Harpell, David	155,546	-	-	19,183	-	-	-	1,332	295	551	202	21,562	177,108
Quijano, Earl	130,107	1,000	5,000	14,386	-	-	-	1,332	295	424	300	16,737	152,844
Parks, Christopher	79,489	-	-	4,679	26,944	5,425	(3,623)	1,332	295	187	300	35,540	115,029
Sub Total	750,819	3,200	5,000	85,553	134,720	27,127	(40,823)	9,324	2,063	2,585	1,402	221,951	980,970
TOTAL	769,673	3,200	5,000	87,036	183,007	36,850	(42,970)	15,636	2,063	2,585	1,702	285,909	1,063,782

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Township Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

If Not Applicable X this box Below

	# of Covered Members		Annual Cost		Total Cost		# of Covered Members		Annual Cost		% Increase (Decrease)	
	# of Covered Members (Medical & Rx)		Estimate per Employee		Estimate Proposed Budget		# of Covered Members (Medical & Rx) Current Year		per Employee Current Year		\$ Increase (Decrease)	
	Proposed Budget		Proposed Budget		Proposed Budget		Current Year		Current Year			
Active Employees - Health Benefits - Annual Cost												
Single Coverage	10	\$	10,797	\$	107,967		9	\$	10,564	\$	95,076	\$ 12,891 13.6%
Parent & Child	7		20,098		140,683		7		19,827		138,791	1,892 1.4%
Employee & Spouse (or Partner)	10		19,613		196,129		8		22,153		177,228	18,902 10.7%
Family	18		31,434		565,818		20		30,904		618,079	(52,261) -8.5%
Employee Cost Sharing Contribution (enter as negative -)					(105,726)						(104,854)	(872) 0.8%
Subtotal	45				904,872		44				924,319	(19,448) -2.1%
Commissioners - Health Benefits - Annual Cost												
Single Coverage	1		11,266		11,266		1		11,077		11,077	189 1.7%
Parent & Child					-		0		-		-	- #DIV/0!
Employee & Spouse (or Partner)	1		22,534		22,534		2		22,153		44,306	(21,772) -49.1%
Family					-		0		-		-	- #DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					(1,274)						(2,146)	872 -40.6%
Subtotal	2				32,526		3				53,237	(20,711) -38.9%
Retirees - Health Benefits - Annual Cost												
Single Coverage	5		6,093		30,463		4		6,878		27,512	2,951 10.7%
Parent & Child	1		14,851		14,851		1		13,305		13,305	1,546 11.6%
Employee & Spouse (or Partner)	2		18,753		37,505		2		17,540		35,080	2,425 6.9%
Family					-		0		-		-	- #DIV/0!
Employee Cost Sharing Contribution (enter as negative -)											-	- #DIV/0!
Subtotal	8				82,819		7				75,897	6,922 9.1%
GRAND TOTAL												
	55				\$ 1,020,217		54				\$ 1,053,453	\$ (33,237) -3.2%

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

YES	Yes or No
YES	Yes or No

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

Jackson Township Municipal Utilities Authority
For the Period **January 1, 2021**

December 31, 2021

X Box if Authority has no Compensated Absences

**Legal Basis for Benefit
(check applicable items)**

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

JACKSON TOWNSHIP MUA
EOY 12/31/19
SICK TIME ACCRUAL REPORT

BALANCE AS OF 12/31/2019					ACCUM DAYS AS OF 12/31/2019		
HOURLY	50%		EMPLOYEE NAME		VALUE		
Non-Union							
ASCH, ANDREAS	414.90	\$ 41.780	207.45	\$ 8,667.75	N	ASCH, ANDREAS	52 8,668
BROWN, LINDSAY	128.19	\$ 17.330	64.10	\$ 1,110.98	N	BROWN, LINDSAY	16 1,111
DECKER, MICHAEL	468.50	\$ 43.870	234.25	\$ 10,276.55	N	DECKER, MICHAEL	59 10,277
DIAZ, JAMES	184.70	\$ 61.780	92.35	\$ 5,705.40	N	DIAZ, JAMES	23 5,705
GOTZ, CHRISTOPHER	172.00	\$ 18.950	86.00	\$ 1,629.36	N	GOTZ, CHRISTOPHER	22 1,629
HALTIGAN, JOAN	82.92	\$ 25.850	41.46	\$ 1,071.92	N	HALTIGAN, JOAN	12 1,072
HARPELL, DAVID	89.02	\$ 71.030	44.51	\$ 3,161.74	N	HARPELL, DAVID	11 3,162
JACOB, STACEY	202.14	\$ 30.610	101.07	\$ 3,093.89	N	JACOB, STACEY	25 3,094
JANUSZ, MICHAEL	299.50	\$ 19.630	149.75	\$ 2,939.59	N	JANUSZ, MICHAEL	37 2,940
MAURO, CAROLYN	411.57	\$ 30.230	205.79	\$ 6,220.06	N	MAURO, CAROLYN	51 6,220
MOGILA, JEFFREY	66.67	\$ 19.540	33.34	\$ 651.33	N	MOGILA, JEFFREY	8 651
PANAL, EDGARDO	209.50	\$ 29.290	104.75	\$ 3,067.64	N	PANAL, EDGARDO	26 3,068
QUIJANO, EARL	416.90	\$ 53.870	208.45	\$ 11,229.27	N	QUIJANO, EARL	52 11,229
RICCIARDI, DREW	227.45	\$ 31.450	113.73	\$ 3,577.13	N	RICCIARDI, DREW	28 3,577
SIDDIQUI, SANA	18.91	\$ 23.070	9.46	\$ 218.08	N	SIDDIQUI, SANA	2 218
WEIR, SUSAN	34.00	\$ 30.610	17.00	\$ 520.39	N	WEIR, SUSAN	4 520
			\$ 63,141.08			430	63,141
Union							
BERGLAR, CHRISTOPHER	0.00	\$ 19.32	0.00	\$ -	U	BERGLAR, CHRISTOPHER	- -
COTTRELL, DONALD	307.92	\$ 32.00	153.96	\$ 4,926.77	U	COTTRELL, DONALD	38 4,927
DAUT, JOHN	273.60	\$ 19.75	136.80	\$ 2,702.16	U	DAUT, JOHN	34 2,702
DIODATO, JOSEPH	143.50	\$ 15.00	71.75	\$ 1,076.25	U	DIODATO, JOSEPH	18 1,076
DONATO, KRISTEN	49.44	\$ 14.31	24.72	\$ 353.74	U	DONATO, KRISTEN	7 354
ENGELBRECHT, SCOTT	0.00	\$ 15.73	0.00	\$ -	U	ENGELBRECHT, SCOTT	- -
ERICKSEN, DANIEL	122.45	\$ 17.51	61.23	\$ 1,072.25	U	ERICKSEN, DANIEL	15 1,072
FEINEN, MICHAEL	314.12	\$ 18.25	157.06	\$ 2,865.66	U	FEINEN, MICHAEL	39 2,866
FESTINO, NICHOLAS	237.38	\$ 19.77	118.69	\$ 2,346.98	U	FESTINO, NICHOLAS	30 2,347
GAJDZISZ, WILLIAM	60.01	\$ 15.00	30.01	\$ 450.08	U	GAJDZISZ, WILLIAM	8 450
GANZY, JOSEPH	10.85	\$ 20.73	5.43	\$ 112.45	U	GANZY, JOSEPH	1 112
GOODRICH, JASON	98.63	\$ 16.20	49.32	\$ 798.90	U	GOODRICH, JASON	12 799
HAVILAND, RYAN	128.02	\$ 17.51	64.01	\$ 1,121.03	U	HAVILAND, RYAN	16 1,121
HEISS, MEGAN	269.95	\$ 17.67	134.98	\$ 2,384.56	U	HEISS, MEGAN	34 2,385
HOWELL, DANIEL	118.07	\$ 16.00	59.04	\$ 944.56	U	HOWELL, DANIEL	15 945
MALINOWSKI, JOHN	20.52	\$ 16.00	10.26	\$ 164.16	U	MALINOWSKI, JOHN	3 164
MCGUIGAN, MICHELLE	106.37	\$ 14.19	53.19	\$ 754.82	U	MCGUIGAN, MICHELLE	13 755
MITCHELL, YVETTE	547.83	\$ 19.36	273.92	\$ 5,303.45	U	MITCHELL, YVETTE	78 5,303
MORIAU, CHRISTOPHER	55.69	\$ 18.00	27.85	\$ 501.21	U	MORIAU, CHRISTOPHER	7 501
MOSKAL, LAUREN	38.87	\$ 14.81	19.44	\$ 287.89	U	MOSKAL, LAUREN	6 288
NIZAMOFF, DANA	74.15	\$ 16.00	37.08	\$ 593.20	U	NIZAMOFF, DANA	11 593
O'PRANDY, JEFF	252.00	\$ 22.63	126.00	\$ 2,850.88	U	O'PRANDY, JEFF	32 2,851
PARKS, CHRISTOPHER	264.00	\$ 22.49	132.00	\$ 2,968.68	U	PARKS, CHRISTOPHER	33 2,969
PARRELLA, ANTHONY	427.50	\$ 25.12	213.75	\$ 5,368.55	U	PARRELLA, ANTHONY	53 5,369
PRICE, DAVID	247.20	\$ 15.00	123.60	\$ 1,854.00	U	PRICE, DAVID	31 1,854
PUCKETT, RONALD	200.48	\$ 22.63	100.24	\$ 2,268.03	U	PUCKETT, RONALD	25 2,268
RICHES, DEVON	89.33	\$ 12.18	44.67	\$ 544.02	U	RICHES, DEVON	11 544
SEARLESS, ROBERT	82.61	\$ 15.50	41.31	\$ 640.23	U	SEARLESS, ROBERT	10 640
SIEMANOWICZ, LISA	75.39	\$ 19.54	37.70	\$ 736.52	U	SIEMANOWICZ, LISA	9 737
SMITH, ROBERT C.	496.75	\$ 26.84	248.38	\$ 6,665.56	U	SMITH, ROBERT C.	62 6,666
TIERNEY, FRANCES	430.26	\$ 22.45	215.13	\$ 4,828.88	U	TIERNEY, FRANCES	61 4,829
WIESE, WILLIAM	22.92	\$ 19.00	11.46	\$ 217.74	U	WIESE, WILLIAM	3 218
			57,703.21			716	57,703

Accum Absences (N-6 Detail)

JACKSON TOWNSHIP MUA
EOY 12/31/19
VACATION ACCRUAL REPORT

BALANCE				ACCUM DAYS				
AS OF		HOURLY		EMPLOYEE NAME		AS OF		VALUE
12/31/2019		RATE		Non-Union		12/31/2019		
ASCH, ANDREAS	\$ 153.75	\$ 48.077	\$ 7,391.84	N	ASCH, ANDREAS	19	7,392	
BROWN, LINDSAY	\$ 15.00	\$ 20.000	\$ 300.00	N	BROWN, LINDSAY	2	300	
DECKER, MICHAEL	\$ 80.00	\$ 45.173	\$ 3,613.84	N	DECKER, MICHAEL	10	3,614	
DIAZ, JAMES	\$ 116.39	\$ 63.616	\$ 7,404.27	N	DIAZ, JAMES	15	7,404	
GOTZ, CHRISTOPHER	\$ 40.50	\$ 19.508	\$ 790.07	N	GOTZ, CHRISTOPHER	5	790	
HALTIGAN, JOAN	\$ 28.50	\$ 26.623	\$ 758.76	N	HALTIGAN, JOAN	4	759	
HARPELL, DAVID	\$ 109.39	\$ 74.243	\$ 8,121.44	N	HARPELL, DAVID	14	8,121	
JACOB, STACEY	\$ 112.00	\$ 31.521	\$ 3,530.35	N	JACOB, STACEY	14	3,530	
JANUSZ, MICHAEL	\$ 96.00	\$ 24.040	\$ 2,307.84	N	JANUSZ, MICHAEL	12	2,308	
MAURO, CAROLYN	\$ 52.91	\$ 32.188	\$ 1,703.07	N	MAURO, CAROLYN	7	1,703	
MOGILA, JEFFREY	\$ 34.67	\$ 19.828	\$ 687.44	N	MOGILA, JEFFREY	4	687	
PANAL, EDGARDO	\$ 23.49	\$ 31.446	\$ 738.67	N	PANAL, EDGARDO	3	739	
QUIJANO, EARL	\$ 127.20	\$ 57.071	\$ 7,259.43	N	QUIJANO, EARL	16	7,259	
RICCIARDI, DREW	\$ 63.00	\$ 32.388	\$ 2,040.44	N	RICCIARDI, DREW	8	2,040	
SIDDIQUI, SANA	\$ 91.71	\$ 23.748	\$ 2,177.93	N	SIDDIQUI, SANA	11	2,178	
WEIR, SUSAN	\$ -	\$ 31.521	\$ -	N	WEIR, SUSAN	-	-	
						144	48,825	
					Union			
BERGLAR, CHRISTOPHER	\$ -	\$ 20.038	\$ -	U	BERGLAR, CHRISTOPHER	-	-	
COTTRELL, DONALD	\$ 33.64	\$ 34.664	\$ 1,166.10	U	COTTRELL, DONALD	4	1,166	
DAUT, JOHN	\$ 120.00	\$ 22.000	\$ 2,640.00	U	DAUT, JOHN	15	2,640	
DIODATO, JOSEPH	\$ 39.50	\$ 16.000	\$ 632.00	U	DIODATO, JOSEPH	5	632	
DONATO, KRISTEN	\$ 42.00	\$ 14.935	\$ 627.27	U	DONATO, KRISTEN	6	627	
ENGELBRECHT, SCOTT	\$ 68.78	\$ 16.382	\$ 1,126.75	U	ENGELBRECHT, SCOTT	9	1,127	
ERICKSEN, DANIEL	\$ 40.70	\$ 18.540	\$ 754.58	U	ERICKSEN, DANIEL	5	755	
FEINEN, MICHAEL	\$ 40.27	\$ 20.000	\$ 805.40	U	FEINEN, MICHAEL	5	805	
FESTINO, NICHOLAS	\$ -	\$ 18.000	\$ -	U	FESTINO, NICHOLAS	-	-	
GAJDZISZ, WILLIAM	\$ 2.54	\$ 15.000	\$ 38.10	U	GAJDZISZ, WILLIAM	0	38	
GANZY, JOSEPH	\$ -	\$ 21.478	\$ -	U	GANZY, JOSEPH	-	-	
GOODRICH, JASON	\$ 39.41	\$ 18.400	\$ 725.14	U	GOODRICH, JASON	5	725	
HAVILAND, RYAN	\$ 0.04	\$ 18.540	\$ 0.74	U	HAVILAND, RYAN	0	1	
HEISS, MEGAN	\$ 49.73	\$ 19.000	\$ 944.87	U	HEISS, MEGAN	6	945	
HOWELL, DANIEL	\$ 48.07	\$ 18.000	\$ 865.26	U	HOWELL, DANIEL	6	865	
MALINOWSKI, JOHN	\$ 20.52	\$ 16.000	\$ 328.32	U	MALINOWSKI, JOHN	3	328	
MCGUIGAN, MICHELLE	\$ 32.17	\$ 15.500	\$ 498.64	U	MCGUIGAN, MICHELLE	4	499	
MITCHELL, YVETTE	\$ 105.00	\$ 20.085	\$ 2,108.93	U	MITCHELL, YVETTE	15	2,109	
MORIAU, CHRISTOPHER	\$ 23.69	\$ 18.000	\$ 426.42	U	MORIAU, CHRISTOPHER	3	426	
MOSKAL, LAUREN	\$ 13.99	\$ 15.450	\$ 216.15	U	MOSKAL, LAUREN	2	216	
NIZAMOFF, DANA	\$ 39.03	\$ 17.000	\$ 663.51	U	NIZAMOFF, DANA	6	664	
O'PRANDY, JEFF	\$ 39.37	\$ 23.414	\$ 921.81	U	O'PRANDY, JEFF	5	922	
PARKS, CHRISTOPHER	\$ 29.00	\$ 26.220	\$ 760.38	U	PARKS, CHRISTOPHER	4	760	
PARRELLA, ANTHONY	\$ 0.86	\$ 26.255	\$ 22.58	U	PARRELLA, ANTHONY	0	23	
PRICE, DAVID	\$ 1.03	\$ 18.000	\$ 18.54	U	PRICE, DAVID	0	19	
PUCKETT, RONALD	\$ 19.92	\$ 23.414	\$ 466.41	U	PUCKETT, RONALD	2	466	
RICHES, DEVON	\$ 24.83	\$ 12.360	\$ 306.90	U	RICHES, DEVON	3	307	
SEARLES, ROBERT	\$ 42.86	\$ 16.000	\$ 685.76	U	SEARLES, ROBERT	5	686	
SIEMANOWICZ, LISA	\$ 36.39	\$ 19.828	\$ 721.54	U	SIEMANOWICZ, LISA	5	722	
SMITH, ROBERT C.	\$ 160.00	\$ 27.810	\$ 4,449.60	U	SMITH, ROBERT C.	20	4,450	
TIERNEY, FRANCES	\$ 56.16	\$ 23.231	\$ 1,304.65	U	TIERNEY, FRANCES	8	1,305	
WIESE, WILLIAM	\$ 13.43	\$ 19.000	\$ 255.17	U	WIESE, WILLIAM	2	255	
						152	24,482	

Accum Absences (N-6 Detail)

Jackson Township Municipal Utilities Authority
May 1, 2021 to December 31, 2021

January 1, 2021

to

December 31, 2021

If No Shared Services X this Box

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

[illegible]

2021 (2021-2022) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Jackson Township Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget							FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Total All									
	Water	Sewer	N/A	N/A	N/A	N/A	Operations	Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 8,409,934	\$ 6,372,385	\$ -	\$ -	\$ -	\$ -	\$ 14,782,319	\$ 14,577,112	\$ 205,207	1.4%
Total Non-Operating Revenues	475,586	30,397	-	-	-	-	505,983	209,147	296,836	141.9%
Total Anticipated Revenues	8,885,520	6,402,782	-	-	-	-	15,288,302	14,786,259	502,043	3.4%
APPROPRIATIONS										
Total Administration	1,851,702	796,639	-	-	-	-	2,648,341	2,497,794	150,547	6.0%
Total Cost of Providing Services	3,224,891	4,415,890	-	-	-	-	7,640,781	7,654,339	(13,558)	-0.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,394,196	57,775	-	-	-	-	1,451,972	1,348,872	103,100	7.6%
Total Operating Appropriations	6,470,789	5,270,305	-	-	-	-	11,741,094	11,501,005	240,089	2.1%
Total Interest Payments on Debt	319,925	6,228	-	-	-	-	326,153	327,526	(1,373)	-0.4%
Total Other Non-Operating Appropriations	3,040,186	1,314,164	-	-	-	-	4,354,350	3,664,350	690,000	18.8%
Total Non-Operating Appropriations	3,360,111	1,320,392	-	-	-	-	4,680,503	3,991,876	688,627	17.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	9,830,900	6,590,697	-	-	-	-	16,421,597	15,492,881	928,716	6.0%
Less: Total Unrestricted Net Position Utilized	945,380	187,915	-	-	-	-	1,133,295	706,622	426,673	60.4%
Net Total Appropriations	8,885,520	6,402,782	-	-	-	-	15,288,302	14,786,259	502,043	3.4%
ANTICIPATED SURPLUS (DEFICIT)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ 0	#DIV/0!

Revenue Schedule

Jackson Township Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	6,246,112	5,133,199					\$ 11,379,311	\$ 11,590,204	\$ (210,893) -1.8%
Business/Commercial	870,898	529,738					1,400,636	999,475	401,161 40.1%
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other	72,000	67,000					139,000	137,000	2,000 1.5%
Total Service Charges	7,189,010	5,729,937	-	-	-	-	12,918,947	12,726,679	192,268 1.5%
<i>Connection Fees</i>									
Residential	688,758	307,510					996,268	1,284,990	(288,722) -22.5%
Business/Commercial	196,788	87,860					284,648	-	284,648 #DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	885,546	395,370	-	-	-	-	1,280,916	1,284,990	(4,074) -0.3%
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>									
Antenna Lease	184,078	184,078					368,156	350,268	17,888 5.1%
Miscellaneous	151,300	63,000					214,300	215,175	(875) -0.4%
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Total Other Revenue	335,378	247,078	-	-	-	-	582,456	565,443	17,013 3.0%
Total Operating Revenues	8,409,934	6,372,385	-	-	-	-	14,782,319	14,577,112	205,207 1.4%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Gain on Refunding	45,000						45,000	47,000	(2,000) -4.3%
SFGA Debt Reimbursement	350,786						350,786	-	350,786 #DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Total Other Non-Operating Revenue	395,786	-	-	-	-	-	395,786	47,000	348,786 742.1%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	79,800	30,397					110,197	162,147	(51,950) -32.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	79,800	30,397	-	-	-	-	110,197	162,147	(51,950) -32.0%
Total Non-Operating Revenues	475,586	30,397	-	-	-	-	505,983	209,147	296,836 141.9%
TOTAL ANTICIPATED REVENUES	\$ 8,885,520	\$ 6,402,782	\$ -	\$ -	\$ -	\$ -	\$ 15,288,302	\$ 14,786,259	\$ 502,043 3.4%

Prior Year Adopted Revenue Schedule

Jackson Township Municipal Utilities Authority

	FY 2020 Adopted Budget						
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	6,029,325	5,560,879					\$ 11,590,204
Business/Commercial	898,427	101,048					999,475
Industrial							-
Intergovernmental							-
Other	70,000	67,000					137,000
Total Service Charges	6,997,752	5,728,927	-	-	-	-	12,726,679
<i>Connection Fees</i>							
Residential	894,600	390,390					1,284,990
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	894,600	390,390	-	-	-	-	1,284,990
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Antenna Lease	175,134	175,134					350,268
Miscellaneous	152,050	63,125					215,175
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	327,184	238,259	-	-	-	-	565,443
Total Operating Revenues	8,219,536	6,357,576	-	-	-	-	14,577,112
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Gain on Refunding	47,000						47,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	47,000	-	-	-	-	-	47,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	94,750	67,397					162,147
Penalties							-
Other							-
Total Interest	94,750	67,397	-	-	-	-	162,147
Total Non-Operating Revenues	141,750	67,397	-	-	-	-	209,147
TOTAL ANTICIPATED REVENUES	\$ 8,361,286	\$ 6,424,973	\$ -	\$ -	\$ -	\$ -	\$ 14,786,259

Appropriations Schedule

Jackson Township Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

FY 2021 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 700,840	\$ 300,968					\$ 1,001,808	\$ 958,736	\$ 43,072	4.5%
Fringe Benefits	424,952	183,124					608,076	597,177	10,899	1.8%
Total Administration - Personnel	1,125,792	484,092	-	-	-	-	1,609,868	1,555,913	53,971	3.5%
Administration - Other (List)										
Admin Expense	493,225	212,825					706,050	647,881	58,169	9.0%
GASB 68 Pension Expense	232,685	99,722					332,407	294,000	38,407	13.1%
Type In Description							-	-	-	#DIV/0!
Type In Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	725,910	312,547	-	-	-	-	1,038,457	941,881	96,576	10.3%
Total Administration	1,851,702	796,639	-	-	-	-	2,648,341	2,497,794	150,547	6.0%
Cost of Providing Services - Personnel										
Salary & Wages	1,407,834	608,770					2,016,604	1,917,517	99,087	5.2%
Fringe Benefits	862,781	371,798					1,234,579	1,175,293	59,286	5.0%
Total COPS - Personnel	2,270,615	980,568	-	-	-	-	3,251,183	3,092,810	158,373	5.1%
Cost of Providing Services - Other (List)										
COPS Expense	954,276	3,435,322					4,389,598	4,561,529	(171,931)	-3.8%
Type In Description							-	-	-	#DIV/0!
Type In Description							-	-	-	#DIV/0!
Type In Description							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	954,276	3,435,322	-	-	-	-	4,389,598	4,561,529	(171,931)	-3.8%
Total Cost of Providing Services	3,224,891	4,415,890	-	-	-	-	7,640,781	7,654,339	(13,558)	-0.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,394,196	57,775	-	-	-	-	1,451,972	1,348,872	103,100	7.6%
Total Operating Appropriations	6,470,789	5,270,305	-	-	-	-	11,741,094	11,501,005	240,089	2.1%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	319,925	6,228	-	-	-	-	326,153	327,526	(1,373)	-0.4%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	2,825,149	1,314,164					4,139,313	3,664,350	474,963	13.0%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	215,037						215,037		215,037	#DIV/0!
Total Non-Operating Appropriations	3,360,111	1,320,392	-	-	-	-	4,680,503	3,991,876	688,627	17.3%
TOTAL APPROPRIATIONS	9,830,900	6,590,697	-	-	-	-	16,421,597	15,492,881	928,716	6.0%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	9,830,900	6,590,697	-	-	-	-	16,421,597	15,492,881	928,716	6.0%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	945,380	187,915					1,133,295	706,622	426,673	60.4%
Total Unrestricted Net Position Utilized	945,380	187,915	-	-	-	-	1,133,295	706,622	426,673	60.4%
TOTAL NET APPROPRIATIONS	\$ 8,885,520	\$ 6,402,782	\$ -	\$ -	\$ -	\$ -	\$ 15,288,302	\$ 14,786,259	\$ 502,043	3.4%

* 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 \$ 323,539.44 \$ 263,515.25 \$ - \$ - \$ - \$ - \$ - \$ 587,054.69

**JACKSON TOWNSHIP MUA
2021 APPROPRIATION SCHEDULES DETAIL LIST**

Account Id	Account Description	Proposed
WATER		
Administration - Other (List)		
05-55-101-100-001	W OPER:Ad's & Notices	6,000
05-55-103-100-001	W OPER:Bank-Credit Card Fees	13,500
05-55-109-100-001	W OPER:Communications/IT	107,100
05-55-111-100-001	W OPER:Community Relations	5,000
05-55-113-100-001	W OPER:Dues/Subscript/Membership	7,000
05-55-115-100-001	W OPER:Education/Class/Training	15,000
05-55-120-100-001	W OPER:Insurance	116,000
05-55-141-100-001	W OPER:Postage	20,000
05-55-143-100-001	W OPER:Pro Fee-Auditor	24,300
05-55-143-100-002	W OPER:Pro Fee-Auditor-Sp Proj	-
05-55-143-100-003	W OPER:Pro Fee-Eng-Sp Projects	1,000
05-55-143-100-004	W OPER:Pro Fee-Fin Advisor	-
05-55-143-100-005	W OPER:Pro Fee-General Counsel	25,000
05-55-143-100-006	W OPER:Pro Fee-Labor Counsel	-
05-55-143-100-007	W OPER:Pro Fee-Bond Counsel	26,000
05-55-143-100-008	W OPER:Pro Fee-Litigation	-
05-55-149-100-001	W OPER:Supplies-Admin	20,000
05-55-149-100-003	W OPER:Supplies-Field	40,500
05-55-151-100-001	W OPER:Taxes-Water Use	10,500
05-55-153-100-001	W OPER:Trans-Fuel	20,000
05-55-153-100-002	W OPER:Trans-Registration	100
05-55-153-100-004	W OPER:Trans-Repairs/Maintenance	25,000
05-55-153-100-005	W OPER:Trans-Supplies	3,000
05-55-153-100-006	W OPER:Trans-Travel Expense	1,000
05-55-155-100-001	W OPER:Trustee Fees	7,225
05-55-349-100-003	W SFGA:Supplies-Field	-
		<u>493,225</u>
WATER		
COPS - Other (List)		
05-55-105-100-001	W OPER:Bulk Water Purchase	2,000
05-55-107-100-001	W OPER:Chemicals	162,000
05-55-119-100-001	W OPER:Equipment Rental	1,000
05-55-121-100-001	W OPER:Lab Tests	45,000
05-55-125-100-001	W OPER:Lic/Permits/Applic Fees	25,235
05-55-127-100-001	W OPER:Meter Testing	3,000
05-55-131-100-002	W OPER:Out Serv-Mailing	1,700
05-55-131-100-004	W OPER:Out Serv-Payroll	8,000
05-55-131-100-005	W OPER:Out Serv-Refuse Removal	2,470
05-55-131-100-006	W OPER:Out Serv-Serv Contracts	52,764
05-55-131-100-007	W OPER:Out Serv-SCADA	7,000
05-55-137-100-001	W OPER:Penalty/Fines	200
05-55-139-100-001	W OPER:Personal Safety Equip	17,000
05-55-145-100-001	W OPER:Repair - Outside Contracts	100,000
05-55-145-100-003	W OPER:Repairs/Maintenance - In-house	50,400
05-55-145-100-010	W OPER:Buildings & Grounds	68,000
05-55-147-100-001	W OPER:Shipping/Freight/Delivery	2,400
05-55-157-100-001	W OPER:Uniforms	12,000
05-55-159-100-001	W OPER:Utilities-Gas	6,500
05-55-159-100-002	W OPER:Utilities-Electric	350,000
05-55-159-100-003	W OPER:Utilities-Phone	-
05-55-165-100-001	W OPER:Write-offs	5,000
05-55-307-100-001	W SFGA:Chemicals	-
05-55-319-100-001	W SFGA:Equipment rental	-
05-55-321-100-001	W SFGA:Lab Tests	-
05-55-325-100-001	W SFGA:Lic/Perm/Applic Fees	-
05-55-331-100-005	W SFGA:Out Serv-Refuse Removal	-
05-55-331-100-006	W SFGA:Out Serv-Serv Contracts	-
05-55-345-100-001	W SFGA:Repairs and Maintenance	-
05-55-347-100-001	W SFGA:Shipping/Freight/Delivery	-
05-55-351-100-001	W SFGA:Taxes-Water Use	-
05-55-369-100-003	W SFGA:Utilities-Phone	-
05-55-832-100-003	W NON-OP:NJEIT Loan Trust 2007	18,450
05-55-833-100-003	W NON-OP:NJEIT Loan Trust 2013	609
05-55-834-100-030	W NON-OP:NJEIT Loan Trust 2020 (MANH)	5,085
05-55-836-100-030	W NON-OP:NJEIT Loan Trust 2018 (WWWME)	2,321
05-55-836-100-030	W NON-OP:NJEIT Loan Trust 2018 (SF WTP)	6,143
		<u>854,276</u>

SEWER

Administration - Other (List)

07-55-101-100-001	S OPER:Ad's & Notices	1,500
07-55-103-100-001	S OPER:Bank-Credit Card Fees	5,600
07-55-109-100-001	S OPER:Communicallons/IT	45,900
07-55-111-100-001	S OPER:Community Relations	1,500
07-55-113-100-001	S OPER:Dues/Subscript/Membership	4,000
07-55-115-100-001	S OPER:Education/Class/Training	7,000
07-55-120-100-001	S OPER:Insurance	50,000
07-55-141-100-001	S OPER:Postage	9,000
07-55-143-100-001	S OPER:Pro Fee-Auditor	10,500
07-55-143-100-002	S OPER:Pro Fee-Auditor-Sp Proj	-
07-55-143-100-003	S OPER:Pro Fee-Eng-Sp Projects	500
07-55-143-100-004	S OPER:Pro Fee-Financial Advis	-
07-55-143-100-005	S OPER:Pro Fee-General Counsel	12,000
07-55-143-100-006	S OPER:Pro Fee-Labor Counsel	-
07-55-143-100-007	S OPER:Pro Fee-Bond Counsel	5,000
07-55-143-100-008	S OPER:Pro Fee-Litigation	-
07-55-149-100-001	S OPER:Supplies-Admin	9,000
07-55-149-100-003	S OPER:Supplies-Field	11,000
07-55-153-100-001	S OPER:Trans-Fuel	12,000
07-55-153-100-002	S OPER:Trans-Registration	50
07-55-153-100-004	S OPER:Trans-Repairs/Maintnenace	23,000
07-55-153-100-005	S OPER:Trans-Supplies	2,000
07-55-153-100-006	S OPER:Trans-Travel Expense	500
07-55-155-100-001	S OPER:Trustee Fees	1,025
07-55-349-100-003	S SFGA:Supplies-Field	500
07-55-501-100-001	S MG:Ad's & Notices	250
07-55-549-100-003	S MG:Supplies-Field	1,000
		<u>212,825</u>

SEWER

COPS - Other (List)

07-55-107-100-001	S OPER:Chemicals	25,000
07-55-119-100-001	S OPER:Equipment Rental	100
07-55-121-100-001	S OPER:Lab Tests	1,220
07-55-125-100-001	S OPER:Lic/Permits/Applic Fees	4,300
07-55-129-100-001	S OPER:OCUA Regional Sewer Fee	3,030,665
07-55-129-100-002	S OPER:NJA Sewer Fees	16,000
07-55-129-100-003	S OPER:TR Sewer Fees	35,000
07-55-131-100-002	S OPER:Out Serv-Mailing	730
07-55-131-100-004	S OPER:Out Serv-Payroll	3,400
07-55-131-100-005	S OPER:Out Serv-Refuse Removal	840
07-55-131-100-006	S OPER:Out Serv-Serv Contracts	20,256
07-55-131-100-007	S OPER:Out Serv-SCADA	2,900
07-55-137-100-001	S OPER:Penalty/Fines	100
07-55-139-100-001	S OPER:Personal Safety Equip	6,000
07-55-145-100-001	S OPER:Repair - Outside Contracts	85,000
07-55-145-100-003	S OPER:Repairs/Maintenance - In-house	45,000
07-55-145-100-010	S OPER:Buildings & Grounds	20,000
07-55-147-100-001	S OPER:Shipping/Freight/Delivery	1,500
07-55-157-100-001	S OPER:Uniforms	5,140
07-55-159-100-001	S OPER:Utilities-Gas	8,500
07-55-159-100-002	S OPER:Utilities-Electric	70,000
07-55-159-100-003	S OPER:Utilities-Phone	-
07-55-165-100-001	S OPER:Write-offs	5,000
07-55-307-100-001	S SFGA:Chemicals	7,000
07-55-325-100-001	S SFGA:Lic/Perm/Appl Fees	640
07-55-329-100-001	S SFGA:OCUA Region Sewer Fees	250
07-55-331-100-006	S SFGA:Out Serve-Serve Contrac	550
07-55-345-100-001	S SFGA:Repairs/Maintenance	1,000
07-55-347-100-001	S SFGA:Shipping/Freight/Delivery	75
07-55-359-100-001	S SFGA:Utilities-Gas	100
07-55-507-100-001	S MG:Chemicals	200
07-55-521-100-001	S MG:Lab Tests	4,800
07-55-525-100-001	S MG:Lic/Permits/Applic Fees	4,000
07-55-531-100-006	S MG:Out Serv-Serv Contract	1,500
07-55-545-100-001	S MG:Repairs/Maintenance	8,000
07-55-547-100-001	S MG:Ship/Fri/Del Charges	130
07-55-559-100-002	S MG:Utilities-Electric	15,000
07-55-559-100-003	S MG:Utilities-Phone	1,000
07-55-561-100-001	S MG:Wastewater/Sludge Removal	4,000
07-55-833-100-003	S NON-OP:NJEIT Loan Trust 2013	426
		<u>3,436,322</u>

Prior Year Adopted Appropriations Schedule

Jackson Township Municipal Utilities Authority

	FY 2020 Adopted Budget						Total All Operations
	Water	Sewer	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 671,115	\$ 287,621					\$ 958,736
Fringe Benefits	416,915	180,262					597,177
Total Administration - Personnel	1,088,030	467,883	-	-	-	-	1,555,913
<i>Administration - Other (List)</i>							
Admin Expense	451,402	196,479					647,881
GASB 68 Pension Expense	205,000	89,000					294,000
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	656,402	285,479	-	-	-	-	941,881
Total Administration	1,744,432	753,362	-	-	-	-	2,497,794
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,326,384	591,133					1,917,517
Fringe Benefits	809,306	365,987					1,175,293
Total COPS - Personnel	2,135,690	957,120	-	-	-	-	3,092,810
<i>Cost of Providing Services - Other (List)</i>							
COPS Expense	1,038,410	3,523,119					4,561,529
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,038,410	3,523,119	-	-	-	-	4,561,529
Total Cost of Providing Services	3,174,100	4,480,239	-	-	-	-	7,654,339
Total Principal Payments on Debt Service in Lieu of Depreciation	1,168,211	180,661	-	-	-	-	1,348,872
Total Operating Appropriations	6,086,743	5,414,262	-	-	-	-	11,501,005
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	290,434	37,092	-	-	-	-	327,526
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	2,516,859	1,147,491					3,664,350
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	2,807,293	1,184,583	-	-	-	-	3,991,876
TOTAL APPROPRIATIONS	8,894,036	6,598,845	-	-	-	-	15,492,881
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	8,894,036	6,598,845	-	-	-	-	15,492,881
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	532,750	173,872					706,622
Total Unrestricted Net Position Utilized	532,750	173,872	-	-	-	-	706,622
TOTAL NET APPROPRIATIONS	\$ 8,361,286	\$ 6,424,973	\$ -	\$ -	\$ -	\$ -	\$ 14,786,259

* 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	\$ 304,337.15	\$ 270,713.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,050.25
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Debt Service Schedule - Principal

Jackson Township Municipal Utilities Authority

If Authority has no debt X this box

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Fiscal Year Ending in

	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	Total Principal Outstanding
Water									
See Attached									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	\$ 1,168,211	\$ 1,394,196	\$ 1,877,191	\$ 1,900,213	\$ 1,920,296	\$ 1,955,257	\$ 1,972,721	\$ 22,749,004	\$ 33,768,878
Sewer									
See Attached									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	180,661	57,775	57,906	58,057	58,223	58,403	28,595	176,798	495,759
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	180,661	57,775	57,906	58,057	58,223	58,403	28,595	176,798	495,759
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS									
	\$ 1,348,872	\$ 1,451,972	\$ 1,935,097	\$ 1,958,270	\$ 1,978,519	\$ 2,013,661	\$ 2,001,316	\$ 22,925,803	\$ 34,264,637

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

Moody's

Fitch

Standard & Poors

Bond Rating

Year of Last Rating

Aa3

2015

Debt Service Schedule - Principal Detail

Jackson Township Municipal Utilities Authority

If Authority has no debt X this box

	Adopted Budget Year 2020	Proposed Budget Year 2021	Fiscal Year Ending in					Thereafter	Total Principal Outstanding
			2022	2023	2024	2025	2026		
Water									
Series 2004	\$ 287,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2007 NIEFP	614,469	624,015	643,468	661,276	676,121	696,122	708,312	735,526	4,744,839
2013 NIEFP	39,488	39,649	39,837	40,051	40,289	40,546	40,820	252,387	493,581
2020 NIEFP (MANH #010)	118,201	209,667	209,667	209,667	209,667	214,667	214,667	5,492,352	6,760,357
2018 NIEFP (WVME #012)	109,053	102,907	187,281	187,281	187,281	191,984	191,984	4,923,556	5,972,275
2018 NIEFP (SFGA #013)	-	417,958	796,937	801,937	806,937	811,937	816,937	11,345,183	15,797,826
Total Principal	1,168,211	1,394,196	1,877,191	1,900,213	1,920,296	1,955,257	1,972,721	22,749,004	33,768,878
Sewer									
Series 2004	123,000	-	-	-	-	-	-	-	-
2013 NIEFP	27,661	27,775	27,906	28,057	28,223	28,403	28,595	176,798	345,759
SFGA Note	30,000	30,000	30,000	30,000	30,000	30,000	-	-	150,000
Type in Issue Name									
Total Principal	180,661	57,775	57,906	58,057	58,223	58,403	28,595	176,798	495,759
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS									
Total Principal	\$ 1,348,872	\$ 1,451,972	\$ 1,935,097	\$ 1,958,270	\$ 1,978,519	\$ 2,013,661	\$ 2,001,316	\$ 22,925,803	\$ 34,264,637

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 Township Municipal Utilities Authority

If Authority has no debt X this box

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	Adopted Budget Year 2020	Proposed Budget Year 2021	Fiscal Year Ending in					Total Interest Payments Outstanding
			2022	2023	2024	2025	2026	Thereafter
Water								
See Attached								
Type in Issue Name	\$ 290,434	\$ 319,925	\$ 339,795	\$ 316,913	\$ 292,823	\$ 267,571	\$ 240,593	\$ 1,988,533
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	290,434	319,925	339,795	316,913	292,823	267,571	240,593	1,988,533
Sewer								
See Attached								
Type in Issue Name	37,092	6,228	6,096	5,946	5,780	5,599	1,871	6,000
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	37,092	6,228	6,096	5,946	5,780	5,599	1,871	6,000
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS								
	\$ 327,526	\$ 326,153	\$ 345,891	\$ 322,859	\$ 298,603	\$ 273,171	\$ 242,464	\$ 1,994,533
								\$ 3,803,674

If Authority has no debt X this box

Fiscal Year Ending in

[illegible]

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

Standard & Poors

Aa3

2015

Net Position Reconciliation

Jackson Township Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

FY 2021 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 33,975,703	\$ 27,798,302					\$ 61,774,005
Less: Invested in Capital Assets, Net of Related Debt (1)	37,611,429	30,772,987					68,384,416
Less: Restricted for Debt Service Reserve (1)	757,301	619,610					1,376,911
Less: Other Restricted Net Position (1)		50,000					50,000
Total Unrestricted Net Position (1)	(4,393,027)	(3,644,295)	-	-	-	-	(8,037,322)
Less: Designated for Non-Operating Improvements & Repairs	3,146,300	2,031,000					5,177,300
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	3,118,358	2,551,384					5,669,742
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	3,864,044	3,161,490					7,025,534
Plus: Estimated Income (Loss) on Current Year Operations (2)	(532,750)	(273,477)					(806,227)
Plus: Other Adjustments (attach schedule)	2,825,149	1,314,164					4,139,313
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,735,474	1,078,266	-	-	-	-	2,813,740
Unrestricted Net Position Utilized to Balance Proposed Budget	945,380	187,915	-	-	-	-	1,133,295
Unrestricted Net Position Utilized in Proposed Capital Budget	790,000	890,000	-	-	-	-	1,680,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	1,735,380	1,077,915	-	-	-	-	2,813,295
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 93	\$ 352	\$ -	\$ -	\$ -	\$ -	\$ 445

- (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 \$ 323,539 \$ 263,515 \$ - \$ - \$ - \$ 587,055
- (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.

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
2021 WATER DEPRECIATION BUDGET
DETAIL FOR "OTHER ADJUSTMENTS" - WATER

Asset ID	Description	Purchase Account	Purchase Date	Purchase Amount	Expected Life	Annual Depreciation
EOY 2019	DEPRECIATION					2,368,964.98
EOY 2019	2019 ADDITIONS - PARTIAL					(34,255.95)
EOY 2020	2019 ADDITIONS - FULL					42,823.32
W2020-401A	HYDRANT SAVER - STANLEY	05-20-020-000-001	05/28/20	11,172.07	5	2,234.41
W2020-402A	HYDRANT - 49 BEAM ST	05-19-400-000-001	02/27/20	11,408.01	20	570.40
W2020-500A	CABINETS/FIREPROOF 4 DRWR	05-16-010-000-001	02/27/20	2,731.25	10	273.13
W2020-501A	CABINETS/FIREPROOF STORAGE	05-16-010-000-001	02/27/20	4,247.93	10	424.79
W2020-503A	FURNITURE/WAREHOUSE OFFICES	05-16-010-000-001	02/27/20	6,482.70	10	648.27
W2020-504A	COMPUTER/INKJET LARGE FORMAT PRINTER	05-20-001-000-001	07/23/20	3,702.50	5	740.50
W2020-506A	CABINETS/WARDROBE LOCKERS	05-20-020-000-001	06/25/20	2,659.28	10	265.93
W2020-760A	STUDY/2019 WATER MASTER PLAN	05-18-400-000-001	01/01/20	62,283.00	5	12,456.60
W2020-761A	STUDY/SFGA WTR TNK GEOTECHNICAL SERVICES	05-19-425-000-001	01/01/20	4,000.00	5	800.00
2020	DEVELOPER CONTRIBUTION					
	NONE ENTERED					
2020	PURCHASED FIXED ASSETS					
	P15-FURN01 - ROTARY CABINETS/CUSTOMER SRVC		01/01/20	5,306.68	5	1,061.34
	P18-PHON01 - NEW PHONE SYSTEM		12/31/20	870.00	4	217.50
	P20-COMP01 - REPLACEMENT SERVER HARDWARE		12/31/20	5,438.33	5	1,087.67
	P19-VEH01 - FORD F-550 CREW CAB W/HAULER BDY		12/31/20	26,130.17	5	5,226.03
	P20-VEH01 - FORD F-150 4X4 EXTENDED CAB		12/31/20	12,505.00	5	2,501.00
	P20-VEH02 - CHEVY SILVERADO 3500 HD		12/31/20	17,623.08	5	3,524.62
	P20-WELL01 - WELL 16 MOTOR REPLACEMENT		12/31/20	18,306.20	10	1,830.62
	P20-FURN01 - EXECUTIVE DESK		12/31/20	1,314.00	5	262.80
	P20-METE01 - NEPTUNE WATER METER ACQUISITION		12/31/20	41,732.14	10	4,173.21
	P20-METE02 - 2020 SENSUS WATER METER		12/31/20	7,500.00	10	750.00
	P14-NJIE02 - MANHATTAN ST 2 MG GROUND TANK		12/31/20	4,614,960.74	37	124,728.67
	P14-NJIE03 - MANHATTAN ST WAREHOUSE		12/31/20	1,718,231.62	37	46,438.69
	P14-NJIE04 - MNHATTAN ST BOOSTERWELL 3		12/31/20	1,209,898.64	37	32,699.96
2020	FULLY DEPRECIATED					(121,549.83)
2021	P14-NJIE06 - WATER MAIN EXTENSION	EXPECTED IN MAY 2021	12/31/21	5,200,000.00		130,000.00
	P14-NJIE08 - GA WTP	EXPECTED IN MAY 2022	12/31/21	15,700,000.00		196,250.00
2021	DEPRECIATION BUDGET - WATER					2,825,148.66

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
2021 SEWER DEPRECIATION BUDGET
DETAIL FOR "OTHER ADJUSTMENTS" - SEWER

Asset ID	Description	Purchase Account	Purchase Date	Purchase Amount	Expected Life	Annual Depreciation
EOY 2019	DEPRECIATION					1,276,766.06
EOY 2019	2018 ADDITIONS - PARTIAL					(35,493.75) <-includes
EOY 2020	2018 ADDITIONS - FULL					55,120.20 Cont. Cap
S2020-300A	EQUIPMENT/SEWER BYPASS PUMP HOSES	07-14-020-000-001	02/27/20	5,447.55	5	1,089.51
S2020-400A	INFRASTRUCTURE/MILLANOVA DR	07-14-350-000-001	01/01/20	120,972.14	40	3,024.30
S2020-500A	CABINETS FIREPROOF 4 DRWR VERTICAL	07-16-010-000-001	02/27/20	2,731.24	10	273.12
S2020-501A	CABINETS/FIREPROOF STORAGE	07-16-010-000-001	02/27/20	4,247.92	10	424.79
S2020-502A	EQUIPMENT/DOUBLIN RD PS VFD REPLACEMENT	07-19-300-000-001	02/27/20	38,713.00	10	3,871.30
S2020-503A	FURNITURE/WAREHOUSE OFFICES	07-16-010-000-001	02/27/20	6,482.70	10	648.27
S2020-504A	COMPUTER/HP INKJET LARGE FORMAT PRINTER	07-20-001-000-001	07/23/20	3,702.50	5	740.50
S2020-505A	EQUIPMENT/WIRELESS HEADSETS FOR VAC TRUCK	07-20-020-000-001	06/25/20	5,815.00	5	1,163.00
S2020-506A	CABINETS/WARDROBE LOCKERS	07-20-020-000-001	06/25/20	2,659.28	10	265.93
2020	DEVELOPER CONTRIBUTION					
	NONE ENTERED					
2020	PURCHASED FIXED ASSETS					
	P18-PHON01 - NEW PHONE SYSTEM		12/31/20	870.00	4	217.50
	P20-COMP01 - REPLACEMENT SERVER HARDWARE		12/31/20	5,438.32	5	1,087.66
	P20-PUMP02 - SUBMERSIBLE-SPARE FLYGHT		12/31/20	64,595.01	10	6,459.50
	P20-PUMP04 - COMMUNUTOR FOR COOKS BRIDGE SWR		12/31/20	33,567.00	10	3,356.70
	P19-VEH01 - FORD F-550 CREW CAB W/HAULER BDY		12/31/20	26,116.17	5	5,223.23
	P20-VEH01 - FORD F-150 4X4 EXTENDED CAB		12/31/20	12,505.00	5	2,501.00
	P20-VEH02 - CHEVY SILVERADO 3500 HD		12/31/20	17,623.08	5	3,524.62
	P20-FURN01 - EXECUTIVE DESK		12/31/20	1,314.00	5	262.80
	P20-METE01 - 2020 NEPTUNE WATER METER		12/31/20	41,732.14	10	4,173.21
	P20-METE02 - 2020 SENSUS WATER METER		12/31/20	7,500.00	10	750.00
2020	FULLY DEPRECIATED					(21,285.51)
2021	DEPRECIATION BUDGET - SEWER					1,314,163.96

2021 (2021-2022)

JACKSON TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: January 1, 2021 TO: December 31, 2021

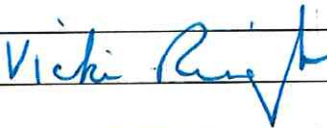
[X] enter X to the left if this paragraph is applicable

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Jackson Township Municipal Utilities Authority, on the 22nd day of October, 2020.

OR

[] enter X to the left if this paragraph is applicable

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

Officer's Signature:			
Name:	Vicki Rickabaugh 		
Title:	Secretary		
Address:	135 Manhattan Street Jackson, NJ 08527		
Phone Number:	(732)928-2222	Fax Number:	(732)928-3589
E-mail address	N/A		

2021 (2021-2022) CAPITAL BUDGET/PROGRAM MESSAGE

JACKSON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2021 **TO:** December 31, 2021

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?

N/A

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

Yes

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

Yes, in conjunction with the JTMUA's Master Plan

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

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

Add additional sheets if necessary.

Proposed Capital Budget

Jackson Township Municipal Utilities Authority
For the Period January 1, 2021 to ,

December 31, 2021

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
See Attached Schedule	\$ 790,000	\$ 790,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	790,000	790,000	-	-	-	-
Sewer						
See Attached Schedule	890,000	\$ 890,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	890,000	890,000	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 1,680,000	\$ 1,680,000	\$ -	\$ -	\$ -

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.

Proposed Capital Budget - Detail

Jackson Township Municipal Utilities Authority

2021 Proposed Capital Budget Detail

For the Period January 1, 2021 to December 31, 2021

	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)	\$ 125,000	125,000			
Building & Grounds Improvements	\$ 15,000	15,000			
Equipment	\$ 10,000	10,000			
SCADA System	\$ 50,000	50,000			
Security Improvements/Fencing	\$ 5,000	5,000			
Vehicle Purchases	\$ 50,000	50,000			
Water Dist. System Modifications	\$ 75,000	75,000			
Water Storage Facility	\$ 5,000	5,000			
Water Studies	\$ -	-			
Well Projects/Rehabilitations	\$ 400,000	400,000			
WTP Improvements	\$ 40,000	40,000			
NIJET Engineering	\$ 5,000	5,000			
Manhattan Street Complex Improvements	\$ -	-			
	\$ -	-			
	\$ -	-			
	\$ -	-			
Total	790,000	790,000			
SEWER					
Administration	10,000	10,000			
Annual Water Meter Bids/Meter Project(s)	125,000	125,000			
Building & Grounds Improvements	15,000	15,000			
Equipment	10,000	10,000			
Sanitary Pump Station Modif.	500,000	500,000			
Sanitary Sewer Rehab/Replacement	150,000	150,000			
SCADA System	25,000	25,000			
Security Improvements	5,000	5,000			
Sewer Studies	-	-			
Vehicle Purchases	50,000	50,000			
NIJET Engineering	-	-			
	-	-			
Total	890,000	890,000			
TOTAL PROPOSED CAPITAL BUDGET	\$ 1,680,000	\$ 1,680,000			

5 Year Capital Improvement Plan

Jackson Township Municipal Utilities Authority

For the Period January 1, 2021 to December 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2021	2022	2023	2024	2025	2026
Water							
See Attached Schedule	\$ 3,936,300	\$ 790,000	\$ 330,000	\$ 547,000	\$ 756,300	\$ 756,500	\$ 756,500
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	3,936,300	790,000	330,000	547,000	756,300	756,500	756,500
Sewer							
See Attached Schedule	2,921,000	890,000	\$ 175,000	\$ 190,000	\$ 1,182,000	\$ 192,000	\$ 292,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	2,921,000	890,000	175,000	190,000	1,182,000	192,000	292,000
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 6,857,300	\$ 1,680,000	\$ 505,000	\$ 737,000	\$ 1,938,300	\$ 948,500	\$ 1,048,500

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 Budget Costs - Detail

Jackson Township Municipal Utilities Authority

2021 Proposed Capital Budget Detail

For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Fiscal Year Beginning in				
		Current Year				
		2022	2023	2024	2025	2026
		Proposed Budget				
WATER						
Administration	\$ 35,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Annual Water Meter Bids/Meter Project(s)	\$ 814,300	125,000	140,000	141,300	141,500	141,500
Building & Grounds Improvements	\$ 15,000	15,000	-	-	-	-
Equipment	\$ 35,000	10,000	5,000	5,000	5,000	5,000
SCADA System	\$ 125,000	50,000	15,000	15,000	15,000	15,000
Security Improvements/Fencing	\$ 30,000	5,000	5,000	5,000	5,000	5,000
Vehicle Purchases	\$ 175,000	50,000	25,000	25,000	25,000	25,000
Water Dist. System Modifications	\$ 1,275,000	75,000	150,000	300,000	300,000	300,000
Water Storage Facility	\$ 5,000	5,000	-	-	-	-
Water Studies	\$ -	-	-	-	-	-
Well Projects/Rehabilitations	\$ 1,282,000	400,000	102,000	260,000	260,000	260,000
WTP Improvements	\$ 40,000	40,000	-	-	-	-
NJIEIT Engineering	\$ 5,000	5,000	-	-	-	-
Manhattan Street Complex Improvements	\$ 100,000	-	100,000	-	-	-
	\$ -	-	-	-	-	-
	\$ -	-	-	-	-	-
	\$ -	-	-	-	-	-
Total	3,936,300	790,000	330,000	547,000	756,300	756,500
						3,146,300
SEWER						
Administration	\$ 35,000	10,000	5,000	5,000	5,000	5,000
Annual Water Meter Bids/Meter Project(s)	\$ 814,500	125,000	140,000	141,500	141,500	141,500
Building & Grounds Improvements	\$ 15,000	15,000	-	-	-	-
Equipment	\$ 31,500	10,000	4,000	4,500	4,500	4,500
Sanitary Pump Station Modif.	\$ 949,500	500,000	-	449,500	-	-
Sanitary Sewer Rehab/Replacement	\$ 365,500	150,000	-	115,500	-	100,000
SCADA System	\$ 100,000	25,000	15,000	15,000	15,000	15,000
Security Improvements	\$ 10,000	5,000	1,000	1,000	1,000	1,000
Sewer Studies	\$ -	-	-	-	-	-
Vehicle Purchase	\$ 600,000	50,000	25,000	450,000	25,000	25,000
NJIEIT Engineering	\$ -	-	-	-	-	-
	\$ -	-	-	-	-	-
Total	2,921,000	890,000	175,000	190,000	1,182,000	292,000
TOTAL PROPOSED CAPITAL BUDGET	\$ 6,857,300	\$ 1,680,000	\$ 505,000	\$ 737,000	\$ 1,938,300	\$ 1,048,500
						\$ 5,177,300

5 Year Capital Improvement Plan Funding Sources

Jackson Township Municipal Utilities Authority
For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
See Attached Schedule	\$ 3,936,300	\$ 3,936,300				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	3,936,300	3,936,300	-	-	-	-
Sewer						
See Attached Schedule	2,921,000	\$ 2,921,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	2,921,000	2,921,000	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
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Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
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Total	-	-	-	-	-	-
N/A						
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Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 6,857,300	\$ 6,857,300	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 6,857,300					
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.