

Authority Budget of: **ADOPTED COPY**

Town of Hackettstown Municipal Utilities Authority

State Filing Year **2019**

For the Period:

December 1, 2019 to November 30, 2020

www.hmua.com

Authority Web Address

Department Of



**Community
Affairs**

APPROVED COPY

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LOCAL GOVT SERVICES

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES
AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM December 1, 2019 TO November 30, 2020

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. Cwert CPA, RMA Date: 10/24/2019

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. Cwert CPA, RMA Date: 11/21/2019

2019 PREPARER'S CERTIFICATION


TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: Dec. 1, 2019 **TO:** Nov. 30, 2020

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:	Kathleen Corcoran, PE, PP, PMP		
Title:	Executive Director		
Address:	Hackettstown MUA 424 Hurley Drive, P.O. Box 450 Hackettstown, NJ 07840		
Phone Number:	908-852-3622	Fax Number:	908-852-2681
E-mail address	kcorcoran@hmua.com		

2019 APPROVAL CERTIFICATION


TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** Dec. 1, 2019 **TO:** Nov. 30, 2020

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 Town of Hackettstown Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 8th day of October, 2019.

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:	Kathleen Corcoran, PE, PP, PMP		
Title:	Executive Director and Secretary		
Address:	424 Hurley Drive, P.O. Box 450 Hackettstown, NJ 07840		
Phone Number:	908-852-3622	Fax Number:	908-852-2681
E-mail address	kcorcoran@hmua.com		

INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities
- 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 annual audits 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

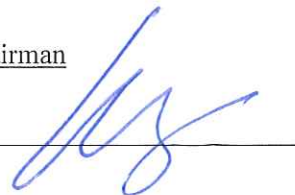
William Kuster

Title of Officer Certifying compliance

Chairman

Signature

Page C-4



2019 AUTHORITY BUDGET RESOLUTION TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Dec. 1, 2019 TO: Nov. 30, 2020

WHEREAS, the Annual Budget and Capital Budget for the Town of Hackettstown Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending November 30, 2020 has been presented before the governing body of the Town of Hackettstown Municipal Utilities Authority at its open public meeting of October 8, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,931,000, Total Appropriations, including any Accumulated Deficit if any, of \$4,931,000 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,325,000 and Total Unrestricted Net Position planned to be utilized as funding thereof of \$0; Total Renewal and Replacement planned to be utilized of \$1,375,000; Total Other Sources (Construction Aid Fund) planned to be utilized of \$1,027,000; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Town of Hackettstown Municipal Utilities Authority, at an open public meeting held on October 8, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Town of Hackettstown Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending November 30, 2020 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 Town of Hackettstown Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 12, 2019.

Kathleen Colocian
(Secretary's Signature)

10/10/19
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
William Kuster, Jr.	X			
Gerald DiMaio, Jr.				X
John DiMaio	X			
William Harper	X			
Leonard Kunz	X			

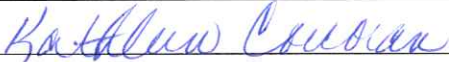
2019 ADOPTION CERTIFICATION

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** Dec. 1, 2019 **TO:** Nov. 30, 2020

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 Town of Hackettstown Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 12th day of November, 2019.

Officer's Signature:			
Name:	Kathleen Corcoran, PE, PP, PMP		
Title:	Executive Director and Secretary		
Address:	424 Hurley Drive, P.O. Box 450 Hackettstown, NJ 07840		
Phone Number:	908-852-3622	Fax Number:	908-852-2681
E-mail address	kcorcoran@hmua.com		

2019 ADOPTED BUDGET RESOLUTION

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** Dec. 1, 2019 **TO:** Nov. 30, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the Town of Hackettstown Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending November 30, 2020 has been presented for adoption before the governing body of the Town of Hackettstown Municipal Utilities Authority at its open public meeting of November 12, 2019; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,931,000, Total Appropriations, including any Accumulated Deficit if any, of \$4,931,000 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$2,402,000 and Total Unrestricted Net Position planned to be utilized of \$0; Total Renewal and Replacement planned to be utilized of \$1,375,000; Total Other Sources (Construction Aid Fund) planned to be utilized of \$1,027,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Town of Hackettstown Municipal Utilities Authority, at an open public meeting held on November 12, 2019 that the Annual Budget and Capital Budget/Program of the Town of Hackettstown Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending November 30, 2020 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.

Kathleen Courvan
(Secretary's Signature)

11/12/19
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
William Kuster, Jr.	X			
Gerald DiMaio, Jr.	X			
John DiMaio	X			
William Harper				X
Leonard Kunz	X			

2019 AUTHORITY BUDGET
Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: Dec. 1, 2019 TO: Nov. 30, 2020

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 adopted budget for each operation. Explain any variances over +/-10% (**As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%**) for each line item by operation. 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. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

- The Authority proposes budget appropriations of \$2,187,000 and \$2,744,000 as opposed to \$2,156,000 and \$2,615,500, respectively, for the Water and Sewer Utilities in FY18/19. The proposed budget represents an overall increase of 1.1% in total appropriations. The appropriation for chemicals has increased 21.3% mainly due to a recent 21.5% increase in the cost of orthopolyphosphate and 16% increase for aluminum sulfate. The appropriation for sludge disposal has increased by 26.5% due to a recent 35% increase in the cost for sludge hauling.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% (**As shown on budget page F-2 explain reason for change for each revenue changing more than 10%**) from the current year adopted budget.

- The proposed annual budget will not have an impact on anticipated revenues; however a rate increase of 2% is planned for February 2020 in order to fund renewal and replacement reserves and future capital projects.

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

- Development within the region has been impacted by the Highlands Act. Significant portions of the HMUA's future service area have been eliminated and development has slowed in the remaining portions of the HMUA service area. This reduces revenues from new connections and associated water/sewer services charges. However, additional capital projects are necessary to properly manage the HMUA's assets, which will impact this and future annual and capital budgets.

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

- The proposed budget does not utilize Unrestricted Net Position.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

- Shared services include a fuel depot, sharing of final paving costs following water/sewer repair work, shared equipment and sewer cleaning and TV inspection services.

6. The proposed budget must not reflect an anticipated deficit from 2019/2019-2020 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 caused by the implementation of GASB 68)**

- The Authority reported a \$3,609,489 deficit in its most recent audit report which was caused by the implementation of GASB No. 68 (\$3,817,867) and GASB No. 75 (\$4,798,645). The Authority will continue to pay the pension and health benefit invoices as they come due. This will eliminate the deficit over time.

7. 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**.

- Current rate schedule is attached. Rates were increased in the last fiscal year and will increase an additional 2% in February 2020. The approving resolution is attached.

AUTHORITY CONTACT INFORMATION 2019

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

Name of Authority:	Town of Hackettstown Municipal Utilities Authority		
Federal ID Number:	22-1802633		
Address:	424 Hurley Drive P.O. Box 250		
City, State, Zip:	Hackettstown	NJ	07840
Phone: (ext.)	908-852-3622	Fax:	908-852-2681

Preparer's Name:	Kathleen Corcoran, PE, PP, PMP		
Preparer's Address:	424 Hurley Drive P.O. Box 250		
City, State, Zip:	Hackettstown	NJ	07840
Phone: (ext.)	908-852-3622	Fax:	908-852-2681
E-mail:			

Chief Executive Officer:	Kathleen Corcoran, PE, PP, PMP		
Phone: (ext.)	908-852-3622	Fax:	908-852-2681
E-mail:	kcorcoran@hmua.com		

Chief Financial Officer:	N/A - none		
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	Paul Cuva, CPA, RMA		
Name of Firm:	Ferraioli, Wielkotz, Cerullo & Cuva, P.A.		
Address:	401 Wanaque Avenue		
City, State, Zip:	Pompton Lakes	NJ	07442
Phone: (ext.)	973-835-7900	Fax:	973-835-6631
E-mail:	pcuva@fwcc-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Dec. 1, 2019 TO: Nov. 30, 2020

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 2017 or 2018**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 19
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2017 or 2018**) Transmittal of Wage and Tax Statements: \$1,091,355
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 0
- 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.*
- Board Members Gerald DiMaio and John DiMaio are cousins. There is no business relationship. Board Member William Kuster is the son in law of Board Member William Harper. There is no business relationship.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2018 or 2019 deadline has passed 2018 or 2019**) 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? No*If 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 Authorities procedures for all employees.**

- The process includes review and approval by the HMUA commissioners along with the annual budget, a routine survey of compensation data for comparable positions in similarly sized entities; and periodic performance evaluations.

- 11) Did the Authority pay for meals or catering during the current fiscal year? Yes 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.
- 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)

- The HMUA Employee Handbook allows for reimbursement for employee education expenses.

- The Employee Handbook allows for annual reimbursement of safety shoes.

- The practice has been to provide substantiation of all expenses through receipts or invoices for approval by the Executive Director prior to reimbursement.

- 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? No If "yes," attach explanation including amount paid.
- 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? N/A 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)
- 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.

TRAVEL EXPENSES for Fiscal Year Ending November 30, 2018

Name

<u>SL DATE</u>	<u>PAID</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
12/22/2017		1.35	Reimbursement for Tolls to attend a Conference	KC
3/30/2018		235.52	Reimbursement for Hotel to attend a Conference	BV
3/30/2018		5.00	Reimbursement for Parking to attend a Meeting	BV
3/30/2018		14.00	Reimbursement for Tolls & Parking to attend a Conference	KC
3/30/2018		249.97	Reimbursement for Hotel to attend a Conference	KC
5/11/2018		300.42	Reimbursement for Hotel to attend a Conference	DAP
5/25/18		144.76	Reimbursement for Hotel to attend a Conference	MSB
5/25/18		156.15	Reimbursement for Hotel to attend a Conference	PT
7/20/18		250.40	Reimbursement for Airfare to attend a Conference (WEFTEC)	PT
10/26/18		344.62	Reimbursement for Hotel & Tolls to attend a Conference (NJWA)	KC
11/9/18		191.34	Reimbursement for Hotel to attend a Conference (NJWA)	BV
11/9/18		1,291.51	Reimbursement for Hotel & Baggage Fees to attend a Conference (WEFTEC)	PT

MEAL EXPENSES for Fiscal Year Ending November 30, 2018

SL DATE	PAID	AMOUNT	EXPLANATION	
12/8/2017	107.05		Food for utility staff during emergency work (1) & customer compliment (1)	
2/2/2018	100.00		Food for utility staff during emergency work (3)	
3/2/2018	12.09		Reimbursement for food costs while attending a meeting	KC
3/2/2018	54.21		Reimbursement for food costs while attending a meeting	KC
3/30/2018	188.35		Food for utility staff during emergency work (2) & customer compliments (2)	
3/30/2018	57.91		Reimbursement for food costs while attending a meeting	BV
3/30/2018	61.87		Reimbursement for food costs while attending a meeting	KC
5/11/2018	44.06		Reimbursement for food costs while attending a meeting	KC
5/11/2018	15.98		Reimbursement for food costs while attending a conference	DAP
5/25/2018	5.96		Reimbursement for food costs while attending a conference	MSB
5/25/2018	9.12		Reimbursement for food costs while attending a conference	PT
6/8/2018	58.60		Food for utility staff for customer compliment	
7/6/2018	16.89		Reimbursement for food costs while attending a meeting	KC
8/17/2018	230.25		Food for utility staff during emergency work (6)	
10/26/2018	8.84		Reimbursement for food costs while attending a meeting (AEA)	KC
10/26/2018	1,000.00		Annual Holiday Dinner Deposit	
11/9/2018	27.86		Reimbursement for food costs while attending a meeting (NJWA)	BV
11/9/2018	10.22		Reimbursement for food costs while attending a meeting (NJWA)	KC
11/9/2018	116.66		Reimbursement for food costs while attending a meeting (WEFTEC)	PT

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

FISCAL YEAR: FROM: Dec. 1, 2020 TO: Nov. 30, 2019

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 2017 or 2018. 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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 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)

Town of Hackettstown Municipal Utilities Authority

November 30, 2020

For the Period #####-####-####

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

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 account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority (1) See note below Column O	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below Column O	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			
																			Executive Director	Sewer Utility Supt.	Water Utility Supt.
1 Kathleen Corcoran	Executive Director	40	X	X	X	X		\$ 128,722		\$ 5,000	\$ 27,714	\$ 161,436	none					\$ 161,436			
2 Peter Tynan	Sewer Utility Supt.	40	X	X	X	X		83,862		51,076	134,938	134,938	none					134,938			
3 Charles Volkert	Water Utility Supt.	40	X	X	X	X		80,468		41,310	121,778	121,778	none					121,778			
4 Steven Baldwin	Water Chief Oper.	40	X	X	X	X		76,034		47,894	123,928	123,928	none					123,928			
5 Deborah Palma	Office Manager	40	X	X	X	X		73,961		27,769	101,730	101,730	none					101,730			
6 William Harper	Commissioner	3						500		22,446	22,446	22,446	none					22,446			
7 Gerald DiMaio	Commissioner	3	X					500		11,223	11,223	11,223	11,723 Town of Hackettstown	Councilman	10	5,198	16,921	16,921			
8 Gerald DiMaio (add'l info)	Commissioner	3						500		22,446	22,446	22,446	0 JRTBC	Toll Person	40	36,116	5,417	41,533			
9 John DiMaio	Commissioner	3	X					500		22,446	22,446	22,446	500 NJ Assembly	Assemblyman	25	49,000	7,350	79,296			
10 William Kuster	Commissioner	3	X					500		22,446	22,446	22,446	500 Town of Hackettstown	Administrator	40	138,157	47,062	185,719			
11 Leonard Kunz	Commissioner	3						500		11,223	11,223	11,223	500 Town of Hackettstown	Councilman	10	138,157	47,062	185,719			
12																		500			
13																		0			
14																		0			
15																		0			
Total:											\$ 445,547	\$ -	\$ 5,000	\$ 251,878	\$ 702,425				\$ 228,471	\$ 59,823	\$ 950,725

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

Schedule of Health Benefits - Detailed Cost Analysis

Town of Hackettstown Municipal Utilities Authority
 For the Period December 1, 2019 to November 30, 2020

	Annual Cost		# of Covered Members	# of Covered Members (Medical & Rx)	Total Cost Estimate Proposed Budget	Annual Cost per Employee Current Year	Total Prior year Year Cost (Decrease)	% Increase (Decrease)
	# of Covered Members (Medical & Rx) Proposed Budget	Estimate Proposed Budget						
Active Employees - Health Benefits - Annual Cost								
Single Coverage	4	\$ 9,200	4	4	\$ 36,800	\$ 11,560	\$ 46,240	-20.4%
Parent & Child	1	20,000	1	1	20,000	20,700	20,700	-3.4%
Employee & Spouse (or Partner)	8	18,100	6	6	144,800	23,119	138,714	4.4%
Family	7	28,000	8	8	196,000	32,251	258,008	-24.0%
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	20		19	19	397,600		463,662	-14.2%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	1	12,200	1	1	12,200	11,560	11,560	5.5%
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)	2	24,300	2	2	48,600	23,119	46,238	5.1%
Family								#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	3		3	3	60,800		57,798	5.2%
Retirees - Health Benefits - Annual Cost								
Single Coverage	4	4,800	3	3	19,200	3,996	11,988	60.2%
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)	1	7,920	1	1	7,920	6,600	6,600	20.0%
Family								#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	5		4	4	27,120		18,588	45.9%
GRAND TOTAL	28		25	25	\$ 485,520		\$ 540,048	-10.1%

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

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

Schedule of Accumulated Liability for Compensated Absences

Town of Hackettstown Municipal Utilities Authority

For the Period December 1, 2019 to November 30, 2020

Complete the below table for the Authority's accrued liability for compensated absences.
 X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Steve Baldwin	367.5	\$ 37,492	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Michael Brady	183.5	22,531		<input checked="" type="checkbox"/>	
Earl Cruets	80	12,624		<input checked="" type="checkbox"/>	
A. E. Gabinski	146.5	18,927		<input checked="" type="checkbox"/>	
Joseph King	181.5	18,013		<input checked="" type="checkbox"/>	
Arthur Klein	86.5	11,043		<input checked="" type="checkbox"/>	
Deborah Palma	98.25	15,389		<input checked="" type="checkbox"/>	
Diane Pilipenko	94	12,096		<input checked="" type="checkbox"/>	
Edward Poyer	301.5	21,835		<input checked="" type="checkbox"/>	
Michael Snyder	315	38,770		<input checked="" type="checkbox"/>	
Peter Tynan	494	49,915		<input checked="" type="checkbox"/>	
Charles Volkert	101.75	20,486		<input checked="" type="checkbox"/>	
R. Clegg, A. Armstrong, K. Corcoran	141	23,256		<input checked="" type="checkbox"/>	
D. Tillou, D. Youds, J. Kopeski	170.5	20,487		<input checked="" type="checkbox"/>	
Total liability for accumulated compensated absences at beginning of current year		\$ 322,864			

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

Schedule of Shared Service Agreements

Town of Hackettstown Municipal Utilities Authority

November 30, 2020

December 1, 2019

to

For the Period

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Hackettstown Municipal Utilities Authority	Township of Allamuchy	Sewer Cleaning and TV Inspection				Varies
Town of Hackettstown	Hackettstown Municipal Utilities Authority	Fuel Depot	Discounted Diesel and Gasoline for HMUA vehicles			Varies

If No Shared Services X this Box

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Town of Hackettstown Municipal Utilities Authority
 For the Period December 1, 2019 to November 30, 2020

	<i>FY 2020 Proposed Budget</i>				<i>FY 2018, 2019 Adopted Budget</i>		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	N/A	N/A	N/A	Total All Operations			All Operations
	Total All Operations	Total All Operations	Total All Operations	Total All Operations	Total All Operations	Total All Operations			All Operations
REVENUES									
Total Operating Revenues	\$ 2,147,000	\$ 2,704,000	\$ -	\$ -	\$ -	\$ 4,695,500	\$ 155,500	3.3%	
Total Non-Operating Revenues	40,000	40,000	-	-	-	76,000	4,000	5.3%	
Total Anticipated Revenues	2,187,000	2,744,000	-	-	-	4,771,500	159,500	3.3%	
APPROPRIATIONS									
Total Administration	581,711	569,547	-	-	-	1,172,252	(20,994)	-1.8%	
Total Cost of Providing Services	1,235,421	1,506,734	-	-	-	2,602,121	140,034	5.4%	
Total Principal Payments on Debt Service in Lieu of Depreciation	16,327	22,547	-	-	-	37,228	1,646	4.4%	
Total Operating Appropriations	1,833,459	2,098,828	-	-	-	3,811,601	120,686	3.2%	
Total Interest Payments on Debt	35,613	49,181	-	-	-	86,440	(1,646)	-1.9%	
Total Other Non-Operating Appropriations	317,928	595,991	-	-	-	913,919	(65,094)	-6.6%	
Total Non-Operating Appropriations	353,541	645,172	-	-	-	1,065,453	(66,740)	-6.3%	
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	2,187,000	2,744,000	-	-	-	4,877,054	53,946	1.1%	
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	105,554	(105,554)	-100.0%	
Net Total Appropriations	2,187,000	2,744,000	-	-	-	4,771,500	159,500	3.3%	
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Revenue Schedule

Town of Hackettstown Municipal Utilities Authority
 For the Period December 1, 2019 to November 30, 2020

	FY 2020 Proposed Budget						FY 2018.2019 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	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	1,405,000	1,906,000					\$ 3,311,000	\$ 3,126,000	\$ 185,000	5.9%
Business/Commercial	372,000	593,000					965,000	990,000	(25,000)	-2.5%
Industrial	145,000	95,000					240,000	225,500	14,500	6.4%
Intergovernmental	30,000	-					30,000	29,000	1,000	3.4%
Other	195,000	110,000					305,000	325,000	(20,000)	-6.2%
Total Service Charges	2,147,000	2,704,000	-	-	-	-	4,851,000	4,695,500	155,500	3.3%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees							-	-	-	#DIV/0!
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees							-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
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!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue							-	-	-	#DIV/0!
Total Operating Revenues	2,147,000	2,704,000	-	-	-	-	4,851,000	4,695,500	155,500	3.3%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Total Other Non-Operating Revenue							-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	40,000	40,000					80,000	76,000	4,000	5.3%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	40,000	40,000	-	-	-	-	80,000	76,000	4,000	5.3%
Total Non-Operating Revenues	40,000	40,000	-	-	-	-	80,000	76,000	4,000	5.3%
TOTAL ANTICIPATED REVENUES	\$ 2,187,000	\$ 2,744,000	\$ -	\$ -	\$ -	\$ -	\$ 4,931,000	\$ 4,771,500	\$ 159,500	3.3%

Prior Year Adopted Revenue Schedule

Town of Hackettstown Municipal Utilities Authority

FY 2018.2019 Adopted Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	1,344,000	1,782,000					\$ 3,126,000
Business/Commercial	395,000	595,000					990,000
Industrial	121,000	104,500					225,500
Intergovernmental	29,000	-					29,000
Other	229,000	96,000					325,000
Total Service Charges	2,118,000	2,577,500	-	-	-	-	4,695,500
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
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)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	2,118,000	2,577,500	-	-	-	-	4,695,500
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	38,000	38,000					76,000
Penalties							-
Other							-
Total Interest	38,000	38,000	-	-	-	-	76,000
Total Non-Operating Revenues	38,000	38,000	-	-	-	-	76,000
TOTAL ANTICIPATED REVENUES	\$ 2,156,000	\$ 2,615,500	\$ -	\$ -	\$ -	\$ -	\$ 4,771,500

Appropriations Schedule

Town of Hackettstown Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

	FY 2020 Proposed Budget						FY 2018.2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	(Decrease) Proposed vs. Adopted	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
							Total All Operations	Total All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 210,851	\$ 210,851					\$ 421,702	\$ 444,624	\$ (22,922)	-5.2%
Fringe Benefits	125,820	120,596				246,416	252,408	(5,992)	-2.4%	
Total Administration - Personnel	336,671	331,447	-	-	-	-	668,118	697,032	(28,914)	-4.1%
<i>Administration - Other (List)</i>										
Postage, Phone & Supplies & Services	48,400	44,900				93,300	93,400	(100)	-0.1%	
Professional Services	77,000	71,000				148,000	147,000	1,000	0.7%	
Insurance	63,000	63,000				126,000	122,000	4,000	3.3%	
Property Taxes & Regulatory Fees	35,040	35,800				70,840	68,320	2,520	3.7%	
Miscellaneous Administration*	21,600	23,400				45,000	44,500	500	1.1%	
Total Administration - Other	245,040	238,100	-	-	-	-	483,140	475,220	7,920	1.7%
Total Administration	581,711	569,547	-	-	-	-	1,151,258	1,172,252	(20,994)	-1.8%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	499,911	530,700				1,030,611	1,005,279	25,332	2.5%	
Fringe Benefits	298,310	303,534				601,844	570,442	31,402	5.5%	
Total COPS - Personnel	798,221	834,234	-	-	-	-	1,632,455	1,575,721	56,734	3.6%
<i>Cost of Providing Services - Other (List)</i>										
Maintenance & Supplies	105,000	82,500				187,500	178,400	9,100	5.1%	
Electric, Gas, Fuel Oil & Gasoline	263,700	195,000				458,700	473,000	(14,300)	-3.0%	
Chemicals & Laboratory	68,500	185,000				253,500	209,000	44,500	21.3%	
Sludge Disposal	-	210,000				210,000	166,000	44,000	26.5%	
Miscellaneous COPS*	-	-				-	-	-	#DIV/0!	
Total COPS - Other	437,200	672,500	-	-	-	-	1,109,700	1,026,400	83,300	8.1%
Total Cost of Providing Services	1,235,421	1,506,734	-	-	-	-	2,742,155	2,602,121	140,034	5.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	16,327	22,547	-	-	-	-	38,874	37,228	1,646	4.4%
Total Operating Appropriations	1,833,459	2,098,828	-	-	-	-	3,932,287	3,811,601	120,686	3.2%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	35,613	49,181	-	-	-	-	84,794	86,440	(1,646)	-1.9%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	262,734	538,819					801,553	870,368	(68,815)	-7.9%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	55,194	57,172					112,366	108,645	3,721	3.4%
Total Non-Operating Appropriations	353,541	645,172	-	-	-	-	998,713	1,065,453	(66,740)	-6.3%
TOTAL APPROPRIATIONS	2,187,000	2,744,000	-	-	-	-	4,931,000	4,877,054	53,946	1.1%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,187,000	2,744,000	-	-	-	-	4,931,000	4,877,054	53,946	1.1%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other							105,554	(105,554)	-	-100.0%
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	105,554	(105,554)	-	-100.0%
TOTAL NET APPROPRIATIONS	\$ 2,187,000	\$ 2,744,000	\$ -	\$ -	\$ -	\$ -	\$ 4,931,000	\$ 4,771,500	\$ 159,500	3.3%

* 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 \$ 91,672.95 \$ 104,941.40 \$ - \$ - \$ - \$ - \$ 196,614.35

Prior Year Adopted Appropriations Schedule

Town of Hackettstown Municipal Utilities Authority

FY 2018,2019 Adopted Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 222,312	\$ 222,312					\$ 444,624
Fringe Benefits	128,365	124,043					252,408
Total Administration - Personnel	350,677	346,355	-	-	-	-	697,032
<i>Administration - Other (List)</i>							
Postage, Phone, Supplies & Service	49,200	44,200					93,400
Professional Services	77,000	70,000					147,000
Insurance	61,000	61,000					122,000
Property Taxes & Regulatory Fees	33,520	34,800					68,320
Miscellaneous Administration*	21,100	23,400					44,500
Total Administration - Other	241,820	233,400	-	-	-	-	475,220
Total Administration	592,497	579,755	-	-	-	-	1,172,252
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	490,225	515,054					1,005,279
Fringe Benefits	283,060	287,382					570,442
Total COPS - Personnel	773,285	802,436	-	-	-	-	1,575,721
<i>Cost of Providing Services - Other (List)</i>							
Maintenance & Supplies	97,700	80,700					178,400
Electric, Gas, Fuel Oil & Gasoline	268,500	204,500					473,000
Chemicals and Laboratory	59,000	150,000					209,000
Sludge Disposal	-	166,000					166,000
Miscellaneous COPS*							-
Total COPS - Other	425,200	601,200	-	-	-	-	1,026,400
Total Cost of Providing Services	1,198,485	1,403,636	-	-	-	-	2,602,121
Total Principal Payments on Debt Service in Lieu of Depreciation	15,636	21,592	-	-	-	-	37,228
Total Operating Appropriations	1,806,618	2,004,983	-	-	-	-	3,811,601
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	36,305	50,135	-	-	-	-	86,440
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	365,000	505,368					870,368
Municipality/County Appropriation							-
Other Reserves	53,631	55,014					108,645
Total Non-Operating Appropriations	454,936	610,517	-	-	-	-	1,065,453
TOTAL APPROPRIATIONS	2,261,554	2,615,500	-	-	-	-	4,877,054
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,261,554	2,615,500	-	-	-	-	4,877,054
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	105,554						105,554
Total Unrestricted Net Position Utilized	105,554						105,554
TOTAL NET APPROPRIATIONS	\$ 2,156,000	\$ 2,615,500	\$ -	\$ -	\$ -	\$ -	\$ 4,771,500

* 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	\$ 90,330.90	\$ 100,249.15	\$ -	\$ -	\$ -	\$ -	\$ 190,580.05
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Debt Service Schedule - Principal

Town of Hackettstown Municipal Utilities Authority

if Authority has no debt X this box	<i>Fiscal Year Ending in</i>							Total Principal Outstanding	
	Adopted Budget Year 2018-2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025		Thereafter
<i>Water</i>									
Series G USDA	\$ 15,636	\$ 16,327	\$ 17,049	\$ 17,803	\$ 18,591	\$ 19,413	\$ 20,272	\$ 20,272	\$ 818,060
Type in issue Name									
Type in issue Name									
Type in issue Name									
Total Principal	15,636	16,327	17,049	17,803	18,591	19,413	20,272	20,272	818,060
<i>Sewer</i>									
Series G USDA	21,592	22,547	23,544	24,585	25,673	26,808	27,994	27,994	1,129,701
Type in issue Name									
Type in issue Name									
Type in issue Name									
Total Principal	21,592	22,547	23,544	24,585	25,673	26,808	27,994	27,994	1,129,701
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	\$ 37,228	\$ 38,874	\$ 40,593	\$ 42,388	\$ 44,264	\$ 46,221	\$ 48,266	\$ 48,266	\$ 1,947,761

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

Moody's	Fitch	Standard & Poors
N/A	N/A	N/A
Year of Last Rating	N/A	N/A

Debt Service Schedule - Interest

Town of Hackettstown Municipal Utilities Authority

If Authority has no debt, X this box

		<i>Fiscal Year Ending in</i>					Thereafter	Total Interest Payments Outstanding	
		2021	2022	2023	2024	2025			
Adopted Budget Year 2018,2019	Proposed Budget Year 2020								
	\$	36,305	\$ 34,891	\$ 34,137	\$ 33,350	\$ 32,528	\$ 31,669	\$ 381,171	\$ 583,359
Series G USDA									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments		36,305	34,891	34,137	33,350	32,528	31,669	381,171	583,359
Sewer									
Series G USDA									
Type in Issue Name		50,135	48,183	47,142	46,055	44,919	43,733	526,375	805,588
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments		50,135	48,183	47,142	46,055	44,919	43,733	526,375	805,588
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		\$ 86,440	\$ 83,074	\$ 81,279	\$ 79,405	\$ 77,447	\$ 75,402	\$ 907,546	\$ 1,388,947

Net Position Reconciliation

Town of Hackettstown Municipal Utilities Authority

For the Period December 1, 2019 to November 30, 2020

FY 2020 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
	\$ 23,789,750	\$ 23,435,084					\$ 47,224,834
	25,391,713	19,695,262					45,086,975
	45,418	62,720					108,138
	881,827	3,681,361					4,563,188
	(2,529,208)	(4,259)					(2,533,467)
	538,011	538,011					1,076,022
	1,908,934	1,908,933					3,817,867
	2,399,322	2,399,323					4,798,645
							-
							-

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

- Less: Invested in Capital Assets, Net of Related Debt (1)
- Less: Restricted for Debt Service Reserve (1)
- Less: Other Restricted Net Position (1)
- Total Unrestricted Net Position (1)
- Less: Designated for Non-Operating Improvements & Repairs
- Less: Designated for Rate Stabilization
- Less: Other Designated by Resolution
- Plus: Accrued Unfunded Pension Liability (1)
- Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)
- Plus: Estimated Income (Loss) on Current Year Operations (2)
- Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget	1,241,037	3,765,986	-	-	-	-	5,007,023
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	-	-	-	-	-	-	-
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,241,037	\$ 3,765,986	\$ -	\$ -	\$ -	\$ -	\$ 5,007,023

(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 \$ 91,673 \$ 104,941 \$ - \$ - \$ - \$ - \$ 196,614

(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.

2019

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES
AUTHORITY

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Dec. 1, 2019 TO: Nov. 30, 2020

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 Town of Hackettstown Municipal Utilities Authority, on the 8th day of October, 2019.

OR

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:	<i>Kathleen Corcoran</i>		
Name:	Kathleen Corcoran, PE, PP, PMP		
Title:	Executive Director and Secretary		
Address:	424 Hurley Drive, P.O. Box 450 Hackettstown, NJ 07840		
Phone Number:	908-852-3622	Fax Number:	908-852-2681
E-mail address	kcorcoran@hmua.com		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: Dec. 1, 2019 TO: Nov. 30, 2020

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?
- No. All proposed capital expenditures are consistent with the Upper Delaware Water Quality Management Plan (WQMP) and the Wastewater Management Plans (WMPs) for the five municipalities served. The municipalities provide into the WQMP and WMPs, which are ultimately endorsed by the individual municipalities and affected counties prior to adoption by the NJDEP.
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?
- All capital projects for the 2019-2020 fiscal year and the next 5 years represent projects that need to be completed in order to provide our minimum level of service. The Asset Management Plan includes life cycle costs for all major assets.
3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?
- Yes, an Asset Management Plan has been prepared for the Water Division and a long term capital plan has been developed for both the Water and Sewer Divisions.
4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.
- The proposed capital projects will have an impact on rates in the current and/or future year's rate schedules. The Authority increased rates in the 2018-2019 fiscal year and has also approved a 2% annual increase in the rate structure through year 2023.
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.
- The HMUA Service Area does not include any portions of the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.
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

Town of Hackettstown Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Equip/Valve/Itron/Veh. Replacement	\$ 220,000		\$ 220,000			
Well/Pump Station Improvements	10,000		10,000			
Water Main/Soil Disposal/Paving	260,000		40,000			220,000
New 1.0 MG Tank	-					
Total	490,000	-	270,000	-	-	220,000
<i>Sewer</i>						
Equip. Replacement/Improvements	625,000		\$ 625,000			
Sewer Jet/Camera/Vehicles/Itron	50,000		50,000			
Disinfection System Repl.	430,000		430,000			
Nat. Gas Conversion/Generators	807,000					807,000
Total	1,912,000	-	1,105,000	-	-	807,000
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 2,402,000	\$ -	\$ 1,375,000	\$ -	\$ -	\$ 1,027,000

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

5 Year Capital Improvement Plan

Town of Hackettstown Municipal Utilities Authority

For the Period ##### to November 30, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year					
		2020	2021	2022	2023	2024	2025
<i>Water</i>							
Equip/Valve/Itron/Veh. Replac	\$ 2,240,000	\$ 220,000	\$ 285,000	\$ 490,000	\$ 395,000	\$ 595,000	\$ 255,000
Well/Pump Station Improve	385,000	10,000	40,000			300,000	35,000
Water Main/Soil Disposal/Pavir	2,300,000	260,000	20,000	10,000	360,000	1,650,000	
New 1.0 MG Tank	3,300,000	-		200,000	3,100,000		
Total	8,225,000	490,000	345,000	700,000	3,855,000	2,545,000	290,000
<i>Sewer</i>							
Equip. Replacement/Improvem	4,035,000	625,000	\$ 475,000	\$ 425,000	\$ 495,000	\$ 425,000	\$ 1,590,000
Sewer Jet/Camera/Vehicles/Itr	895,000	50,000	40,000	550,000	255,000		
Disinfection System Repl.	430,000	430,000					
Nat. Gas Conversion/Generator	2,207,000	807,000			400,000	1,000,000	
Total	7,567,000	1,912,000	515,000	975,000	1,150,000	1,425,000	1,590,000
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 15,792,000	\$ 2,402,000	\$ 860,000	\$ 1,675,000	\$ 5,005,000	\$ 3,970,000	\$ 1,880,000

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

5 Year Capital Improvement Plan Funding Sources

Town of Hackettstown Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

		<i>Funding Sources</i>				
Estimated Total		Unrestricted Net	Renewal & Replacement	Debt	Capital Grants	Other Sources
Cost		Position Utilized	Reserve	Authorization		
<i>Water</i>						
Equip/Valve/Itron/Veh. Replace	\$ 2,240,000		\$ 2,240,000			
Well/Pump Station Improve	385,000		385,000			
Water Main/Soil Disposal/Pavir	2,300,000		2,080,000			220,000
New 1.0 MG Tank	3,300,000					3,300,000
Total	8,225,000	-	4,705,000	-	-	3,520,000
<i>Sewer</i>						
Equip. Replacement/Improvem	4,035,000		\$ 4,035,000			
Sewer Jet/Camera/Vehicles/Itrc	895,000		895,000			
Disinfection System Repl.	430,000		430,000			
Nat. Gas Conversion/Generator	2,207,000					2,207,000
Total	7,567,000	-	5,360,000	-	-	2,207,000
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 15,792,000	\$ -	\$ 10,065,000	\$ -	\$ -	\$ 5,727,000
Total 5 Year Plan per CB-4	\$ 15,792,000					
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.