

Authority Budget of: **ADOPTED COPY**

Town of Hackettstown Municipal Utilities Authority

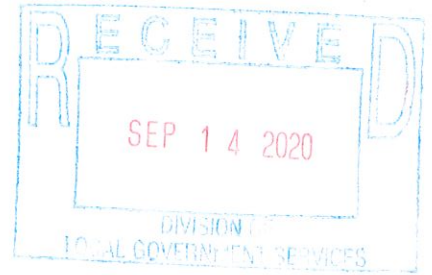
APPROVED COPY

State Filing Year **2020**

For the Period:

December 1, 2020 to November 30, 2021

www.hmua.com
Authority Web Address



Division of Local Government Services

2020 (2020-2021) AUTHORITY BUDGET

Certification Section

2020 (2020-2021)

**TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES
AUTHORITY BUDGET**

FISCAL YEAR: FROM 12/01/2020 TO 11/30/2021

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. Cwert CPA, RMA Date: 9/24/2020

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. Cwert CPA, RMA Date: 10/26/2020

2020 (2020-2021) PREPARER'S CERTIFICATION


TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: 12/01/2020 **TO:** 11/30/2021

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:	Kathleen Corcoran, PE, PP, PMP		
Title:	Executive Director		
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		

2020 (2020-2021) APPROVAL CERTIFICATION

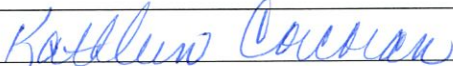
TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

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 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 September, 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:	Kathleen Corcoran, PE, PP, PMP		
Title:	Executive Director		
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 complete 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

Kathleen Corcoran

Title of Officer Certifying compliance

Executive Director

Signature



2020 (2020-2021) AUTHORITY BUDGET RESOLUTION TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

WHEREAS, the Annual Budget and Capital Budget for the Town of Hackettstown Municipal Utilities Authority for the fiscal year beginning December 1, 2020 and ending November 30, 2021 has been presented before the governing body of the Town of Hackettstown Municipal Utilities Authority at its open public meeting of September 8, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,998,020, Total Appropriations, including any Accumulated Deficit if any, of \$5,398,020 and Total Unrestricted Net Position utilized of \$400,000; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$3,300,000 and Total Unrestricted Net Position planned to be utilized as funding thereof of \$0; Total Renewal and Replacement funds planned to be utilized of \$2,315,000; Total Debt Authorization planned to be utilized of \$200,000; Total Other Sources (Construction Aid Fund) planned to be utilized of \$785,000; 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 September 8, 2020 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, 2020 and ending November 30, 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 Town of Hackettstown Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on October 13, 2020.

Matthew Cassiano
(Secretary's Signature)

9/9/20
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
William Kuster	X			
Gerald DiMaio				X
John DiMaio	X			
William Harper	X			

2020 (2020-2021) ADOPTION CERTIFICATION

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

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 13th day of October, 2020.

Officer's Signature:	<i>Kathleen Corcoran</i>		
Name:	Kathleen Corcoran, PE, PP, PMP		
Title:	Executive Director		
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		

2020 (2020-2021) ADOPTED BUDGET RESOLUTION

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

WHEREAS, the Annual Budget and Capital Budget/Program for the Town of Hackettstown Municipal Utilities Authority for the fiscal year beginning December 1, 2020 and ending November 30, 2021 has been presented for adoption before the governing body of the Town of Hackettstown Municipal Utilities Authority at its open public meeting of October 13, 2020; 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 \$4,998,020, Total Appropriations, including any Accumulated Deficit if any, of \$5,398,020 and Total Unrestricted Net Position utilized of \$400,000; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$3,300,000 and Total Unrestricted Net Position planned to be utilized as funding thereof of \$0; Total Renewal and Replacement funds planned to be utilized of \$2,315,000; Total Debt Authorization planned to be utilized of \$200,000; Total Other Sources (Construction Aid Fund) planned to be utilized of \$785,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Town of Hackettstown Municipal Utilities Authority, at an open public meeting held on October 13, 2020 that the Annual Budget and Capital Budget/Program of the Town of Hackettstown Municipal Utilities Authority for the fiscal year beginning December 1, 2020 and ending November 30, 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.

Kathleen Corcoran
(Secretary's Signature)

10/13/20
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
William Kuster	X			
Gerald DiMaio				X
John DiMaio	X			
William Harper	X			

2020 (2020-2021) AUTHORITY BUDGET

Narrative and Information Section

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

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

1. Complete a brief statement on the 2020/2020-2021 proposed Annual Budget and make comparison to the 2019/2019-2020 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.

- The Authority proposes budget appropriations of \$2,214,940 and \$2,783,080 as opposed to \$2,187,000 and \$2,744,000, respectively, for the Water and Sewer Utilities in FY19/20. The proposed budget represents an overall increase of 1.4% in total appropriations.

- The appropriation for salaries and wages for operations personnel has increased 13.1% mainly due to the anticipated retirement of three senior operators and payout of their respective accumulated vacation and sick time through payroll.

- Active Employees Single Coverage decreased 15.6% and Retirees Health Benefits Single Coverage increased 103% due to the retirement of two employees in FY19/20 that are not yet eligible for Medicare.

- The Renewal and Replacement Reserve budget increased by 37.9% to allocate funds planned to be utilized for renewal and replacement of facilities and equipment.

- Revenue Interest Earned is anticipated to decrease 35.5% due to the COVID 19 pandemic and resulting interest rate reductions by the federal government expected to continue into 2021.

- The proposed budget will not have an impact on anticipated revenues; however a rate increase of 2% is planned for February 2021 in order to fund renewal and replacement reserves and future capital projects.

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)

- 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.

- The COVID 19 pandemic has impacted revenues from user charges for water and sewer. HMUA has complied with the state's request to not turn customers' water off for nonpayment, resulting in significantly more delinquent customer accounts.

- Additional capital projects are necessary to properly manage the HMUA's assets, maintain compliance with the Water Quality Accountability Act, in addition to lead service line identification, sampling and removal requirements to be imposed by state and federal government. These requirements will impact future annual and capital budgets.

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.

- Unrestricted Net Position was used to balance the budget.

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.).

- 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.

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 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 reported a \$2,895,289 deficit in its most recent audit report which was caused by the implementation of GASB No. 68 (\$3,828,959) and GASB No. 75 (\$4,847,627). The Authority will continue to pay the pension and health benefit invoices as they come due. This will eliminate the deficit over time.

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"**))

- Current rate schedule is attached. Rates were increased in the last fiscal year and will increase an additional 2% in February 2021. The approving resolution is attached.

AUTHORITY CONTACT INFORMATION 2020 (2020-2021)

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 450		
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 450		
City, State, Zip:	Hackettstown	NJ	07840
Phone: (ext.)	908-852-3622	Fax:	908-852-2681
E-mail:	kcorcoran@hmua.com		

Chief Executive Officer:(1)	Kathleen Corcoran, PE, PP, PMP		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	908-852-3622	Fax:	908-852-2681
E-mail:	kcorcoran@hmua.com		

Chief Financial Officer(1)	Kathleen Corcoran, PE, PP, PMP		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	908-852-3622	Fax:	908-852-2681
E-mail:	kcorcoran@hmua.com		

Name of Auditor:	Paul Cuva, CPA, RMA		
Name of Firm:	Wielkotsz & Company, LLC		
Address:	401 Wanaque Avenue		
City, State, Zip:	Pompton Lakes	NJ	07442
Phone: (ext.)	973-835-7900	Fax:	973-835-6631
E-mail:	pcuva@w-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

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 2018 or 2019) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 20
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2018 or 2019) Transmittal of Wage and Tax Statements: \$1,376,072.30
- 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 per statute for your Authority))
- 4) Provide the number of alternate voting members of the governing body: 0 (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? No. 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, 2019 or 2020 deadline has passed 2019 or 2020) 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 individuals listed on Page N-4 (2 of 2).**

- 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). (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.*

TRAVEL EXPENSES		FISCAL YEAR ENDING NOVEMBER 30, 2020
SL DATE PAID	AMOUNT	EXPLANATION
12/6/2019	182.39	AEA Conference
12/6/2020	146.24	AEA Conference
12/20/2019	39.44	AWWA Conference
12/20/2019	7.35	AWWA Conference
4/10/2020	3.00	NJWEA Tech Seminar - Tolls

MEAL EXPENSES

Fiscal Year Ending November 30, 2020

<u>SL DATE PAID</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
12/6/2019	12.23	AEA Conference
12/20/2019	53.52	AWWA Conference
12/20/2019	1,156.89	Tap House Grille (Holiday Party)
1/3/2020	298.75	Piggys Deli (Christmas Eve Lunch)
1/17/2020	16.25	CDL Seminar - Pete & Frank
3/13/2020	35.46	Off Site System Visit
3/13/2020	17.94	Hot Bagels Abroad (Poyer Breakfast)
7/31/2020	39.82	Mama's Café - Rt. 57 Main Break
8/28/2020	350.00	Sauced & Rubbed - Deposit - Retirement Luncheon - Palma



RESOLUTION: #19-3356

DATED: January 8, 2019

The following Resolution #19-3356 was proposed by Kunz who moved its adoption.

Resolution #19-3356

WHEREAS, the Hackettstown Municipal Utilities Authority has not increased general water and sewer rates since 2015 and has previously adopted several rate decreases in 1999 and 2002; and,

WHEREAS, during the last several months, the Hackettstown Municipal Utilities Authority hired a professional to evaluate several different options to develop the proposed rate schedules and has further reviewed comments received regarding the notices published in two newspapers and also forwarded to the municipalities served by the HMUA; therefore,

BE IT RESOLVED, that the Hackettstown Municipal Utilities Authority hereby adopts the attached Rates and Fees; and,

BE IT FURTHER RESOLVED, that the Schedule of Water Utility Service Charges and the Schedule of Sewer Utility Service Charges shall become effective with the February 1, 2019 Billing and that all other Fees and Charges shall remain the same; and

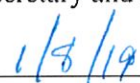
BE IT FURTHER RESOLVED, that effective with the February Billing in 2020 thru 2024 there will be additional rate increases of 2% each year for the Water and Sewer Utility Service Charges, with all other fees and charges remaining the same.

This Resolution was seconded by Harper and upon roll call vote carried:

AYES	Kuster, Jerry DiMaio, John DiMaio, Harper and Kunz
NOES	None
ABSTAINED	None
ABSENT	None

IT IS HEREBY CERTIFIED that this is a true copy of a Resolution adopted by the Hackettstown Municipal Utilities Authority upon a roll call of all Commissioners of the Authority eligible to vote at the meeting held on January 8, 2019.


Secretary and Executive Director


Date

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

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

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 2018 or 2019). 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, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 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

For the Period December 1, 2020 to November 30, 2021

Position (Can Check more than 1 Column for each person) Reportable Compensation from Authority (W-2/ 1099)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	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 Other Public Entities 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 Kathleen Corcoran	Executive Director	40	X	X	X	X		\$ 133,436		\$ 5,000	\$ 29,607	\$ 168,043	none					\$ 168,043	
2 Peter Tynan	Sewer Utility Supt.	40				X		88,183		41,208	129,391	129,391	none					129,391	
3 Charles Volkert	Water Utility Supt.	40			X	X		83,183		40,165	123,348	123,348	none					123,348	
4 Steven Baldwin	Water Chief Oper.	40			X	X		78,072		38,419	116,491	116,491	none					116,491	
5 Deborah Palma	Office Manager	40			X	X		75,855		27,591	103,446	103,446	none					103,446	
6 William Harper	Commissioner	3 X	X					500		22,132	22,632	22,632	none					22,632	
7 Gerald DiMaio	Commissioner	3 X	X					500		11,066	11,566	11,566	Town of Hackettstown Councilman	10	5,198	388	17,162		
8 Gerald DiMaio (add'l info)	Commissioner	3 X						500		22,132	22,632	22,632	DRITBC	40	53,710	4,109	57,819		
9 John DiMaio	Commissioner	3 X	X					500					NJ Assembly	25	49,000	3,749	75,381		
10 William Kuster	Commissioner	3 X						500					Town of Hackettstown Administrator	40	151,637	46,876	199,013		
11 Leonard Kunz	Commissioner	3 X				X		500					Town of Hackettstown Councilman	10			500		
12																		0	
13																		0	
14																		0	
15																		0	
Total:								\$ 461,229	\$ -	\$ 5,000	\$ 232,320	\$ 698,549				\$ 259,545	\$ 55,132	\$ 1,013,226	

(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, 2020 to November 30, 2021

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Prior year Year Cost		% Increase (Decrease)	
	Proposed Budget	Employee Proposed Budget	Employee Proposed Budget	Employee Proposed Budget	Proposed Budget	Proposed Budget	Current Year	Current Year	Current Year	Current Year	Year Cost	Year Cost	Year Cost	Year Cost
Active Employees - Health Benefits - Annual Cost														
Single Coverage	3	\$ 10,358	\$ 31,074	4	\$ 9,200	\$ 36,800	4	9,200	\$ 9,200	\$ 36,800	\$ (5,726)	-15.6%		
Parent & Child	1	20,204	20,204	1	20,000	20,000	1	20,000	20,000	20,000	204	1.0%		
Employee & Spouse (or Partner)	8	19,753	158,024	8	18,100	144,800	8	18,100	18,100	144,800	13,224	9.1%		
Family	7	29,692	207,844	7	28,000	196,000	7	28,000	28,000	196,000	11,844	6.0%		
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!	
Subtotal	19		417,146	20		397,600				397,600	19,546	4.9%		
Commissioners - Health Benefits - Annual Cost														
Single Coverage	1	13,279	13,279	1	12,200	12,200	1	12,200	12,200	12,200	1,079	8.8%		
Parent & Child			-			-				-	-	-	#DIV/0!	
Employee & Spouse (or Partner)	2	26,558	53,116	2	24,300	48,600	2	24,300	24,300	48,600	4,516	9.3%		
Family			-			-				-	-	-	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!	
Subtotal	3		66,395	3		60,800				60,800	5,595	9.2%		
Retirees - Health Benefits - Annual Cost														
Single Coverage	5	7,794	38,971	4	4,800	19,200	4	4,800	4,800	19,200	19,771	103.0%		
Parent & Child			-			-				-	-	-	#DIV/0!	
Employee & Spouse (or Partner)	1	7,834	7,834	1	7,920	7,920	1	7,920	7,920	7,920	(86)	-1.1%		
Family			-			-				-	-	-	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!	
Subtotal	6		46,805	5		27,120				27,120	19,685	72.6%		
GRAND TOTAL	28		\$ 530,346	28		\$ 485,520				\$ 485,520	\$ 44,826	9.2%		

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)

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, 2020 to November 30, 2021

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	372	\$ 37,940	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Michael Brady	191.5	22,750	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Earl Cruets	88.5	14,163	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
A. E. Gabinski	143.5	17,751	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Joseph King	193.5	19,427	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Arthur Klein	95.5	12,742	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Deborah Palma	108	18,817	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Diane Pilipenko	101	13,797	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Edward Poyer	297.5	19,284	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Michael Snyder	322.5	40,077	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Peter Tynan	504.75	51,211	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Charles Volkert	104	22,094	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
R. Clegg, A. Armstrong, K. Corcoran, Biank	151.05	25,677	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
D. Tillou, D. Youds, J. Kopeski, Lasch	203	24,533	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Total liability for accumulated compensated absences at beginning of current year		\$ 340,263			

*Legal Basis for Benefit
(check applicable items)*

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

2020 (2020-2021) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Town of Hackettstown Municipal Utilities Authority
 For the Period December 1, 2020 to November 30, 2021

	<i>FY 2021 Proposed Budget</i>				<i>FY 2019-20 Adopted Budget</i>		<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Water	Sewer	N/A	N/A	Total All Operations	Total All Operations		
REVENUES								
Total Operating Revenues	\$ 2,189,940	\$ 2,758,080	-	-	\$ 4,948,020	\$ 4,851,000	\$ 97,020	2.0%
Total Non-Operating Revenues	25,000	25,000	-	-	50,000	80,000	(30,000)	-37.5%
Total Anticipated Revenues	2,214,940	2,783,080	-	-	4,998,020	4,931,000	67,020	1.4%
APPROPRIATIONS								
Total Administration	565,423	567,780	-	-	1,133,203	1,151,258	(18,055)	-1.6%
Total Cost of Providing Services	1,365,246	1,558,376	-	-	2,923,622	2,742,155	181,467	6.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	17,049	23,544	-	-	40,593	38,874	1,719	4.4%
Total Operating Appropriations	1,947,718	2,149,700	-	-	4,097,418	3,932,287	165,131	4.2%
Total Interest Payments on Debt	34,891	48,183	-	-	83,074	84,794	(1,720)	-2.0%
Total Other Non-Operating Appropriations	432,331	785,197	-	-	1,217,528	913,919	303,609	33.2%
Total Non-Operating Appropriations	467,222	833,380	-	-	1,300,602	998,713	301,889	30.2%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,414,940	2,983,080	-	-	5,398,020	4,931,000	467,020	9.5%
Less: Total Unrestricted Net Position Utilized	200,000	200,000	-	-	400,000	-	400,000	#DIV/0!
Net Total Appropriations	2,214,940	2,783,080	-	-	4,998,020	4,931,000	67,020	1.4%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	-	-	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Town of Hackettstown Municipal Utilities Authority
For the Period December 1, 2020 to November 30, 2021

	FY 2021 Proposed Budget						FY 2019-20 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	1,433,100	1,944,120					\$ 3,377,220	\$ 3,311,000	\$ 66,220	2.0%
Business/Commercial	379,440	604,860					984,300	965,000	19,300	2.0%
Industrial	147,900	96,900					244,800	240,000	4,800	2.0%
Intergovernmental	30,600	-					30,600	30,000	600	2.0%
Other	198,900	112,200					311,100	305,000	6,100	2.0%
Total Service Charges	2,189,940	2,758,080					4,948,020	4,851,000	97,020	2.0%
<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>										
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
Total Other Revenue							-	-	-	#DIV/0!
Total Operating Revenues	2,189,940	2,758,080					4,948,020	4,851,000	97,020	2.0%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
N/A							-	-	-	#DIV/0!
Total Other Non-Operating Revenue							-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	25,000	25,000					50,000	80,000	(30,000)	-37.5%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	25,000	25,000					50,000	80,000	(30,000)	-37.5%
Total Non-Operating Revenues	25,000	25,000					50,000	80,000	(30,000)	-37.5%
TOTAL ANTICIPATED REVENUES	\$ 2,214,940	\$ 2,783,080	\$ -	\$ -	\$ -	\$ -	\$ 4,998,020	\$ 4,931,000	\$ 67,020	1.4%

Prior Year Adopted Revenue Schedule

Town of Hackettstown Municipal Utilities Authority

		FY 2019-20 Adopted Budget						Total All
		Water	Sewer	N/A	N/A	N/A	N/A	Operations
OPERATING REVENUES								
<i>Service Charges</i>								
Residential		1,405,000	1,906,000					\$3,311,000
Business/Commercial		372,000	593,000					965,000
Industrial		145,000	95,000					240,000
Intergovernmental		30,000	-					30,000
Other		195,000	110,000					305,000
Total Service Charges		2,147,000	2,704,000	-	-	-	-	4,851,000
<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>								
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
Total Other Revenue		-	-	-	-	-	-	-
Total Operating Revenues		2,147,000	2,704,000	-	-	-	-	4,851,000
NON-OPERATING REVENUES								
<i>Other Non-Operating Revenues (List)</i>								
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
N/A								-
Total Other Non-Operating Revenues		-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>								
Interest Earned		40,000	40,000					80,000
Penalties								-
Other								-
Total Interest		40,000	40,000	-	-	-	-	80,000
Total Non-Operating Revenues		40,000	40,000	-	-	-	-	80,000
TOTAL ANTICIPATED REVENUES		\$ 2,187,000	\$ 2,744,000	\$ -	\$ -	\$ -	\$ -	\$ 4,931,000

Appropriations Schedule

Town of Hackettstown Municipal Utilities Authority
For the Period December 1, 2020 to November 30, 2021

	FY 2021 Proposed Budget						Total All	FY 2019-20	\$ Increase	% Increase
	Water	Sewer	N/A	N/A	N/A	N/A	Operations	Adopted Budget	Proposed vs. Adopted	Proposed vs. Adopted
							Total All	Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 203,316	\$ 203,316					\$ 406,632	\$ 421,702	\$ (15,070)	-3.6%
Fringe Benefits	110,047	117,764					227,811	246,416	(18,605)	-7.6%
Total Administration - Personnel	313,363	321,080	-	-	-	-	634,443	668,118	(33,675)	-5.0%
<i>Administration - Other (List)</i>										
Postage Phone & Supplies and Svcs.	50,700	47,700					98,400	93,300	5,100	5.5%
Professional Services	77,000	73,000					150,000	148,000	2,000	1.4%
Insurance	65,000	65,000					130,000	126,000	4,000	3.2%
Property Taxes & Regulatory Fees	37,060	36,900					73,960	70,840	3,120	4.4%
Miscellaneous Administration*	22,300	24,100					46,400	45,000	1,400	3.1%
Total Administration - Other	252,060	246,700	-	-	-	-	498,760	483,140	15,620	3.2%
Total Administration	565,423	567,780	-	-	-	-	1,133,203	1,151,258	(18,055)	-1.6%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	609,272	556,020					1,165,292	1,030,611	134,681	13.1%
Fringe Benefits	329,774	322,056					651,830	601,844	49,986	8.3%
Total COPS - Personnel	939,046	878,076	-	-	-	-	1,817,122	1,632,455	184,667	11.3%
<i>Cost of Providing Services - Other (List)</i>										
Maintenance & Supplies	105,000	84,800					189,800	187,500	2,300	1.2%
Electric, Gas, Fuel Oil & Gasoline	252,700	185,000					437,700	458,700	(21,000)	-4.6%
Chemicals and Laboratory	68,500	200,500					269,000	253,500	15,500	6.1%
Sludge Disposal	-	210,000					210,000	210,000	-	0.0%
Miscellaneous COPS*	-	-					-	-	-	#DIV/0!
Total COPS - Other	426,200	680,300	-	-	-	-	1,106,500	1,109,700	(3,200)	-0.3%
Total Cost of Providing Services	1,365,246	1,558,376	-	-	-	-	2,923,622	2,742,155	181,467	6.6%
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>										
	17,049	23,544					40,593	38,874	1,719	4.4%
Total Operating Appropriations	1,947,718	2,149,700	-	-	-	-	4,097,418	3,932,287	165,131	4.2%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	34,891	48,183					83,074	84,794	(1,720)	-2.0%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	377,137	728,024					1,105,161	801,553	303,608	37.9%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	55,194	57,173					112,367	112,366	1	0.0%
Total Non-Operating Appropriations	467,222	833,380	-	-	-	-	1,300,602	998,713	301,889	30.2%
TOTAL APPROPRIATIONS	2,414,940	2,983,080	-	-	-	-	5,398,020	4,931,000	467,020	9.5%
ACCUMULATED DEFICIT										
							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,414,940	2,983,080	-	-	-	-	5,398,020	4,931,000	467,020	9.5%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	200,000	200,000					400,000	-	400,000	#DIV/0!
Total Unrestricted Net Position Utilized	200,000	200,000	-	-	-	-	400,000	400,000	400,000	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 2,214,940	\$ 2,783,080	\$ -	\$ -	\$ -	\$ -	\$ 4,998,020	\$ 4,931,000	\$ 67,020	1.4%

* 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 \$ 97,385.90 \$ 107,485.00 \$ - \$ - \$ - \$ - \$ 204,870.90

Prior Year Adopted Appropriations Schedule

Town of Hackettstown Municipal Utilities Authority

<i>FY 2019-20 Adopted Budget</i>							Total All
	Water	Sewer	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 210,851	\$ 210,851					\$ 421,702
Fringe Benefits	125,820	120,596					246,416
Total Administration - Personnel	336,671	331,447	-	-	-	-	668,118
<i>Administration - Other (List)</i>							
Postage, Phone, Supplies & Service	48,400	44,900					93,300
Professional Services	77,000	71,000					148,000
Insurance	63,000	63,000					126,000
Property Taxes and Regulatory Fees	35,040	35,800					70,840
Miscellaneous Administration*	21,600	23,400					45,000
Total Administration - Other	245,040	238,100	-	-	-	-	483,140
Total Administration	581,711	569,547	-	-	-	-	1,151,258
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	499,911	530,700					1,030,611
Fringe Benefits	298,310	303,534					601,844
Total COPS - Personnel	798,221	834,234	-	-	-	-	1,632,455
<i>Cost of Providing Services - Other (List)</i>							
Maintenance and Supplies	105,000	82,500					187,500
Electric, Gas, Fuel Oil & Gasoline	263,700	195,000					458,700
Chemicals and Laboratory	68,500	185,000					253,500
Sludge Disposal	-	210,000					210,000
Miscellaneous COPS*							-
Total COPS - Other	437,200	672,500	-	-	-	-	1,109,700
Total Cost of Providing Services	1,235,421	1,506,734	-	-	-	-	2,742,155
Total Principal Payments on Debt Service in Lieu of Depreciation	16,327	22,547	-	-	-	-	38,874
Total Operating Appropriations	1,833,459	2,098,828	-	-	-	-	3,932,287
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt Operations & Maintenance Reserve	35,613	49,181	-	-	-	-	84,794
Renewal & Replacement Reserve Municipality/County Appropriation	262,734	538,819					801,553
Other Reserves	55,194	57,172					112,366
Total Non-Operating Appropriations	353,541	645,172	-	-	-	-	998,713
TOTAL APPROPRIATIONS	2,187,000	2,744,000	-	-	-	-	4,931,000
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,187,000	2,744,000	-	-	-	-	4,931,000
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 2,187,000	\$ 2,744,000	\$ -	\$ -	\$ -	\$ -	\$ 4,931,000

* 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
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Debt Service Schedule - Interest

Town of Hackettstown Municipal Utilities Authority

If Authority has no debt X this box

	Adopted Budget Year 2019-20	Proposed Budget Year 2021	<i>Fiscal Year Ending in</i>					Total Interest Payments Outstanding	
			2022	2023	2024	2025	2026		Thereafter
<i>Water</i>									
Series G USDA	\$ 35,613	\$ 34,891	\$ 34,137	\$ 33,350	\$ 32,528	\$ 31,669	\$ 30,773	\$ 350,398	\$ 547,746
N/A									
N/A									
N/A									
Total Interest Payments	35,613	34,891	34,137	33,350	32,528	31,669	30,773	350,398	547,746
<i>Sewer</i>									
Series G USDA	49,181	48,183	47,142	46,055	44,919	43,733	42,495	483,880	756,407
N/A									
N/A									
N/A									
N/A									
Total Interest Payments	49,181	48,183	47,142	46,055	44,919	43,733	42,495	483,880	756,407
N/A									
Total Interest Payments									
N/A									
N/A									
N/A									
N/A									
Total Interest Payments									
N/A									
Total Interest Payments									
N/A									
N/A									
N/A									
N/A									
Total Interest Payments									
TOTAL INTEREST ALL OPERATIONS	\$ 84,794	\$ 83,074	\$ 81,279	\$ 79,405	\$ 77,447	\$ 75,402	\$ 73,268	\$ 834,278	\$ 1,304,153

Net Position Reconciliation

Town of Hackettstown Municipal Utilities Authority
 For the Period December 1, 2020 to November 30, 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)	\$ 24,160,076	\$ 23,910,740					\$ 48,070,816
Less: Invested in Capital Assets, Net of Related Debt (1)	25,233,963	19,665,143					44,899,106
Less: Restricted for Debt Service Reserve (1)	44,895	62,918					107,813
Less: Other Restricted Net Position (1)	1,021,932	3,782,631					4,804,563
Total Unrestricted Net Position (1)	(2,140,714)	400,048					(1,740,666)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	577,311	577,312					1,154,623
Plus: Accrued Unfunded Pension Liability (1)	1,914,480	1,914,479					3,828,959
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	2,423,813	2,423,814					4,847,627
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,620,268	4,161,029					5,781,297
Unrestricted Net Position Utilized to Balance Proposed Budget	200,000	200,000					400,000
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-					-
Appropriation to Municipality/County (3)	-	-					-
Total Unrestricted Net Position Utilized in Proposed Budget	200,000	200,000					400,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,420,268	\$ 3,961,029	\$ -	\$ -	\$ -	\$ -	\$ 5,381,297

(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 \$ 97,386 \$ 107,485 \$ - \$ - \$ - \$ 204,871
 (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.

2020 (2020-2021)
TOWN OF
HACKETTSTOWN
MUNICIPAL
UTILITIES
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2020 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

TOWN OF HACKETTSTOWN MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

[X]

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 September, 2020.

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		
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		

2020 (2020-2021) CAPITAL BUDGET/PROGRAM MESSAGE

Town of Hackettstown Municipal Utilities Authority

FISCAL YEAR: FROM: 12/01/2020 TO: 11/30/2021

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?
- 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 input 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 2020-2021 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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment 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. 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)
- Primary source of funding the debt service for the debt authorization is rate increase funding.
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, 2020

to

November 30, 2021

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Equip/Meter/Itron/Veh. Replacemen	\$ 270,000		\$ 270,000			
Well/Pump Station Improvements	60,000		60,000			
Water Main/Soil Disposal/Paving	170,000		170,000			
New 1.0 MG Tank	200,000			200,000		
Total	700,000	-	500,000	200,000	-	-
<i>Sewer</i>						
Equip. Replacement/Improvements	675,000		\$ 675,000			
Sewer Jet/Camera/Vehicles/Itron	40,000		40,000			
Disinfection System Replacement	1,100,000		1,100,000			
Nat. Gas Conversion/Generators	785,000					785,000
Total	2,600,000	-	1,815,000	-	-	785,000
<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	\$ 3,300,000	\$ -	\$ 2,315,000	\$ 200,000	\$ -	\$ 785,000

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 December 1, 2020 to November 30, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2021	2022	2023	2024	2025	2026
<i>Water</i>							
Equip./Meter/Itron/Veh. Replacem	\$ 1,805,000	\$ 270,000	\$ 225,000	\$ 395,000	\$ 345,000	\$ 315,000	\$ 255,000
Well/Pump Station Improvements	1,160,000	60,000	100,000	100,000	100,000	500,000	300,000
Water Main/Soil Disposal/Paving	2,830,000	170,000	590,000	140,000	1,910,000	10,000	10,000
New 1.0 MG Tank	3,700,000	200,000	3,500,000				
Total	9,495,000	700,000	4,415,000	635,000	2,355,000	825,000	565,000
<i>Sewer</i>							
Equip. Replacement/Improvements	3,985,000	675,000	\$ 475,000	\$ 495,000	\$ 425,000	\$ 1,090,000	\$ 825,000
Sewer Jet/Camera/Vehicles/Itron	880,000	40,000	550,000	255,000			35,000
Disinfection System Replacement	1,100,000	1,100,000					
Nat. Gas Conversion/Generators	2,185,000	785,000		400,000	1,000,000		
Total	8,150,000	2,600,000	1,025,000	1,150,000	1,425,000	1,090,000	860,000
<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	\$ 17,645,000	\$ 3,300,000	\$ 5,440,000	\$ 1,785,000	\$ 3,780,000	\$ 1,915,000	\$ 1,425,000

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, 2020 to November 30, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources	
<i>Water</i>						
Equip/Meter/Itron/Veh. Replac	\$ 1,805,000		\$ 1,805,000			
Well/Pump Station Improveme	1,160,000		1,160,000			
Water Main/Soil Disposal/Pavir	2,830,000		2,430,000	400,000		
New 1.0 MG Tank	3,700,000			3,700,000		
Total	9,495,000	-	5,395,000	4,100,000	-	
<i>Sewer</i>						
Equip. Replacement/Improvem	3,985,000		\$ 3,985,000			
Sewer Jet/Camera/Vehicles/Itrc	880,000		880,000			
Disinfection System Replaceme	1,100,000		1,100,000			
Nat. Gas Conversion/Generator	2,185,000				2,185,000	
Total	8,150,000	-	5,965,000	-	2,185,000	
<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	\$ 17,645,000	\$ -	\$ 11,360,000	\$ 4,100,000	\$ -	\$ 2,185,000
Total 5 Year Plan per CB-4	\$ 17,645,000					
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.