

# **NEW JERSEY WATER SUPPLY AUTHORITY**

## **MANASQUAN RESERVOIR SYSTEM**

### **FISCAL YEAR 2025 BUDGET**

**(July 1, 2024 - June 30, 2025)**

**Proposed  
May 6, 2024**

## **RARITAN BASIN SYSTEM**

### **FISCAL YEAR 2025 BUDGET**

**(July 1, 2024 - June 30, 2025)**

**Proposed  
May 6, 2024**

## **MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM**

### **FISCAL YEAR 2025 BUDGET**

**(July 1, 2024 - June 30, 2025)**

**Presentation Only**

# NEW JERSEY WATER SUPPLY AUTHORITY



## MANASQUAN RESERVOIR SYSTEM

## FISCAL YEAR 2025 BUDGET

(July 1, 2024 - June 30, 2025)

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**PROPOSED**

FISCAL YEAR 2025 BUDGET  
(July 1, 2024-June 30, 2025)

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NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**PROPOSED FISCAL YEAR 2025 BUDGET SUMMARY**

(7/1/24-6/30/25)

	ADOPTED F/Y2024 <u>Reservoir Budget</u>	PROPOSED F/Y2025 <u>Reservoir Budget</u>
Proposed Operating Expense Budget (Schedule 2)	\$ 2,867,454	\$ 3,170,011
Proposed Capital Equipment Budget (Schedule 13)	32,000	-
Allocation of Headquarters General & Administrative Expenses to the Manasquan Reservoir System (Schedule 5)	<u>770,000</u>	<u>805,000</u>
 Total Operating Expense Budget & Capital Equipment Budget	 \$ 3,669,454	 \$ 3,975,011
 Adjustment for F/Y22 Salary & Fringe Expenses to be paid from the WTP/TS Account	 \$ 19,615	 \$ 86,605
Adjustment for F/Y21 Salary & Fringe Expenses to be paid from the WTP/TS Account	\$ -	\$ -
 Contributions to Debt Service and Reserve Funds		
Renewal & Replacement	\$ 120,000	\$ 120,000
Sediment Reserve	10,000	10,000
Formal Dam Inspection Reserve	5,000	5,000
High Voltage Testing Reserve	15,000	15,000
Delayed Debt Service Fund (120 percent coverage)	712,459	710,513
NJEIFP Debt Service	177,405	176,921
Source Water Protection Program	106,742	106,450
Capital Fund Component	3,208,429	3,199,663
Other Post Employment Benefits Reserve	-	-
Supplemental Renewal & Replacement	-	-
Total Contributions to Debt Service and Reserve Funds	<u>\$ 4,355,036</u>	<u>\$ 4,343,547</u>
 Total Proposed Budget	 <u>\$ 8,044,105</u>	 <u>\$ 8,405,163</u>
 Revenues		
Operating and Maintenance Component	\$ 3,161,689	\$ 3,161,716
Appropriation from General Fund (Rate Stabilization)	587,180	824,500
Delayed Debt Service (120 percent coverage)	712,459	710,513
NJEIFP Debt Service	177,405	176,921
Source Water Protection Program Component	106,742	106,450
Capital Fund Component	3,208,429	\$ 3,199,663
F/Y20 interest earnings were estimated at .25 percent, long- term investments were estimated at 1.3 percent.	<u>90,200</u>	<u>225,400</u>
Total Revenue	<u>\$ 8,044,105</u>	<u>\$ 8,405,163</u>

Table 1

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**RATE HISTORY OF WATER CHARGES PER MILLION GALLONS OF RAW WATER DAILY  
FY2006-FY2025 – INITIAL WATER USERS**

INITIAL WATER PURCHASER 14.98 mgd JULY 1, 2015  
SHORELANDS .028 mgd July 1, 2006

Effective Date	O&M Charge	Source Water Protection	Debt Repayment 2/1/91-8/01/20	NJEIFP Debt Component	Capital Fund Component	Total Charge per MG	Percent Increase (Decrease)
July 1, 2005	295.41	15	584.6			\$895.01	-2.89%
July 1, 2006	295.41	15	522.86			\$833.27	-6.90%
July 1, 2007	302.52	15	528.54			\$846.06	1.53%
July 1, 2008	302.52	15	566.59			\$884.11	4.50%
July 1, 2009	396.79	15	568.26			\$980.05	10.85%
July 1, 2010	396.79	15	568.69			\$980.48	0.04%
July 1, 2011	347.39	15	618.09	35.42		\$1,015.90	3.61%
July 1, 2012	345.95	15	619.53	35.42		\$1,015.90	0.00%
July 1, 2013	356.61	15	619.87	24.42		\$1,015.90	0.00%
July 1, 2014	356.61	15	619.87	24.42		\$1,015.90	0.00%
July 1, 2015	386.00	10.00	636.61	24.79		\$1,057.40	4.09%
July 1, 2016	432.87	10.00	636.61	25.10		\$1,104.58	4.46%
July 1, 2017	432.87	15.00	570.55	24.93		\$1,043.35	-5.54%
July 1, 2018	432.87	15.00	570.55	24.93		\$1,043.35	0.00%
July 1, 2019	432.87	15.00	570.55	24.93		\$1,043.35	0.00%
July 1, 2020	445.82	15.00	0.00	24.93	525.00	\$1,010.75	-3.12%
July 1, 2021	445.82	15.00	0.00	24.93	525.00	\$1,010.75	0.00%
July 1, 2022	445.82	15.00	0.00	24.93	525.00	\$1,010.75	0.00%
July 1, 2023	445.82	15.00	0.00	24.93	525.00	\$1,010.75	0.00%
<b>July 1, 2024</b>	<b>445.82</b>	<b>15.00</b>	<b>0.00</b>	<b>24.93</b>	<b>525.00</b>	<b>\$1,010.75</b>	<b>0.00%</b>

Table 2

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**RATE HISTORY OF WATER CHARGES PER MILLION GALLONS OF RAW WATER DAILY  
FY2011-FY2025 – DELAYED WATER USERS**

DELAYED WATER PURCHASER NJ-AMERICAN 1 mgd JULY 1, 2001  
1.935 mgd OCTOBER 1, 2002  
1.500 mgd JANUARY 1, 2005

<u>Effective Date</u>	<u>O&amp;M Charge</u>	<u>Source Water Protection</u>	<u>Debt Repayment 2/1/02-8/01/31</u>	<u>NJEIFP Debt Component</u>	<u>Capital Fund Component</u>	<u>Total Charge per MG</u>	<u>Percent Increase (Decrease)</u>
July 1, 2010	396.79	15.00	756.19			\$1,167.98	-0.60%
July 1, 2011	347.39	15.00	770.90	35.42		\$1,168.71	0.06%
July 1, 2012	345.95	15.00	772.12	35.42		\$1,168.49	-0.02%
July 1, 2013	356.61	15.00	772.46	24.42		\$1,168.49	0.00%
July 1, 2014	356.61	15.00	772.46	24.42		\$1,168.49	0.00%
July 1, 2015	386.00	10.00	770.07	24.79		\$1,190.86	1.91%
July 1, 2016	432.87	10.00	770.07	25.10		\$1,238.04	3.96%
July 1, 2017	432.87	15.00	664.96	24.93		\$1,137.76	-8.10%
July 1, 2018	432.87	15.00	664.96	24.93		\$1,137.76	0.00%
July 1, 2019	432.87	15.00	664.96	24.93		\$1,137.76	0.00%
July 1, 2020	445.82	15.00	438.92	24.93	200.00	\$1,124.67	-1.15%
July 1, 2021	445.82	15.00	438.92	24.93	200.00	\$1,124.67	0.00%
July 1, 2022	445.82	15.00	438.92	24.93	200.00	\$1,124.67	0.00%
July 1, 2023	445.82	15.00	438.92	24.93	200.00	\$1,124.67	0.00%
<b>July 1, 2024</b>	<b>445.82</b>	<b>15.00</b>	<b>438.92</b>	<b>24.93</b>	<b>200.00</b>	<b>\$1,124.67</b>	<b>0.00%</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**DEBT SERVICE COVERAGE**

FISCAL YEAR 2025  
(7/1/24-6/30/25)

DEBT SERVICE COVERAGE	<u>Budgeted F/Y2025</u>
<u>Revenues</u>	
Uninterruptible Water Sales	\$ 7,357,372
Interest Income	<u>\$ 225,400</u>
Total Revenues	<u><u>\$ 7,582,772</u></u>
 <u>Expenses</u>	
O&M Costs	\$ 3,170,011
Overhead Allocation	<u>\$ 805,000</u>
Total O&M	<u><u>\$ 3,975,011</u></u>
Cash Available for Debt Service - A	\$ 3,607,761
Net Debt Service Expense	\$ 578,463
Debt Service Coverage Calculation - A/B	6.24
Cash After Debt Service A-B	\$ 3,029,299

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**TOTAL OPERATIONS & MAINTENANCE BUDGET**

FISCAL YEAR 2025  
(7/01/24-6/30/25)

	F/Y2024 Reservoir Adopted	F/Y2025 Reservoir Proposed
Salaries & Fringe Benefits (Schedule 6)	1,518,655	1,732,508
O & M Direct Expense (Schedule 3)	1,179,949	1,293,484
G&A Expenses (Schedule 4)	168,851	144,019
Total Operations & Maintenance Budget	<u>\$2,867,454</u>	<u>\$3,170,011</u>
Estimate	<u>\$2,867,450</u>	<u>\$3,170,010</u>



NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**PROPOSED OPERATIONS & MAINTENANCE DIRECT EXPENSE BUDGET (40)**

FISCAL YEAR 2025  
(7/01/24-6/30/25)

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>RESERVOIR DIRECT</u>	
		<u>ADOPTED FY24</u>	<u>PROPOSED FY25</u>
5200	Residences	\$ -	\$ -
5210	Heating Fuel	1,600	2,000
5220	Utilities -Electrical Service	86,725	92,100
5230	-Gas Service	11,700	12,450
5240	-Propane	-	-
5250	Electricity for Pumping Station	305,000	356,000
5260	Fuel - Vehicular	-	-
5270	Oil & Grease	-	-
5280	Tires	-	-
5290	Maintenance Supplies	14,700	14,700
5300	Maint. Supplies - Vehicular	-	-
5310	Major Vehicle Service & Repair	-	-
5320	Agricultural Supplies	-	-
5330	Maintenance Equipment	51,500	51,500
5340	Serv. & Maintenance Contracts	46,650 (Sch. 9)	35,000
5350	Equipment Rental	10,000	10,000
5360	Household - Safety Supplies	1,000	1,000
5370	Uniforms	-	-
5380	Special & Professional Services	112,850 (Sch. 11)	93,850
5390	Protective Services	381,416 (Sch. 14)	470,076
5400	Telephone	9,008	9,008
5410	Postage & Freight Out	-	-
5420	Data Processing	-	-
5430	Printing & Office Supplies	2,000	2,000
5440	Scientific & Photographic	5,500	3,500
5450	Dues & Subscriptions	-	-
5460	Advertising & Promotional	2,000	2,000
5470	Travel & Subsistence	-	-
5480	Staff Training & Tuition Aid	-	-
5490	Fees & Permits	38,000	38,000
5500	In - Lieu Taxes	38,300	38,300
5510	Sediment Removal	62,000	62,000
<b>TOTAL O&amp;M DIRECT EXPENSE BUDGET</b>		<b>\$ 1,179,949</b>	<b>\$ 1,293,484</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**PROPOSED GENERAL & ADMINISTRATIVE EXPENSE BUDGET (60)**

FISCAL YEAR 2025  
(7/01/24-6/30/25)

<u>CODE</u>	<u>ACCOUNT</u>	ADOPTED G&A <u>FY24</u>	PROPOSED G&A <u>FY25</u>
	Salaries & Fringe Benefits	\$ 3,286,875	\$3,623,550
5200	Residences	-	-
5210	Heating Fuel	-	-
5220	Utilities -Electrical Service	-	-
5230	-Gas Service	-	-
5240	-Propane	-	-
5250	Electricity for Pumping Station	-	-
5260	Fuel - Vehicular	46,800	33,600
5270	Oil & Grease	8,300	8,300
5280	Tires	12,000	12,000
5290	Maintenance Supplies	15,000	27,300
5300	Maint. Supplies - Vehicular	20,000	11,600
5310	Major Vehicle Service & Repair	52,000	35,000
5320	Agricultural Supplies	9,100	8,100
5330	Maintenance Equipment	12,000	10,100
5340	Serv. & Maintenance Contracts	25,852 (Sch. 10)	28,100
5350	Equipment Rental	4,300	4,300
5360	Household - Safety Supplies	13,700	13,700
5380	Special & Professional Services	12,900 (Sch. 12)	10,000
5390	Protective Services	-	-
5400	Telephone	7,200	7,200
5410	Postage & Freight Out	1,200	1,200
5420	Data Processing	5,000	5,000
5430	Printing & Office Supplies	7,400	5,960
5440	Scientific & Photographic	300	300
5450	Dues & Subscriptions	3,000	3,000
5460	Advertising & Promotional	2,000	2,000
5470	Travel & Subsistence	1,000	1,000
5480	Staff Training & Tuition Aid	10,000	8,400
5490	Fees & Permits	6,500	6,500
5500	In - Lieu Taxes	-	-
5510	Residual Removal	-	-
5520	Water Treatment Chemicals	-	-
5525	GAC Replacement	-	-
	SUB-TOTAL G&A EXPENSE BUDGET	<u>\$ 275,552</u>	<u>\$ 242,660</u>
	TOTAL G&A WITH SALARIES & FRINGE	<u>\$ 3,562,427</u>	<u>\$ 3,866,210</u>

Allocation of Direct General & Administrative Expense Budget - See Appendix I for basis of Allocation.  
(Page 6, Columns 2, 3, & 4)

Reservoir System	\$ 168,851	\$ 144,019
Treatment/Transmission System	\$ 106,701	\$ 98,641
Total	\$ 275,552	\$ 242,660

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**RECAP OF ALLOCATION OF HEADQUARTERS GENERAL AND ADMINISTRATIVE EXPENSES  
CHARGED TO THE MANASQUAN RESERVOIR WATER SUPPLY SYSTEM**

FISCAL YEAR 2025  
(7/01/24-6/30/25)

	<b>Total Headquarters Charge</b>	<b>Manasquan Reservoir System</b>	<b>Manasquan WTP/TS</b>
Budgeted-Appendix I, amount to be charged to Manasquan System for FY25 (7/1/24-6/30/25)	\$932,551	\$804,512	\$128,039
F/Y23 Adjustment as per audited Expenditures:			
Budgeted as per rate schedule for F/Y23 (7/1/22-6/30/23). Amounts paid during F/Y21 to Raritan Basin System.	\$749,000	\$646,000	\$103,000
Actual allocation based upon audited expenditures F/Y23 (7/1/22-6/30/23) - Appendix II	<u>\$749,946</u>	<u>\$646,961</u>	<u>\$102,985</u>
Adjustments F/Y23	<u>\$946</u>	<u>\$961</u>	<u>(\$15)</u>
Net Allocation for F/Y2025 Budget	<u>\$933,497</u>	<u>\$805,473</u>	<u>\$128,024</u>
Estimate	<u>\$933,000</u>	<u>\$805,000</u>	<u>\$128,000</u>

**Note:**

Amounts in this schedule may differ from the allocation reports attached because of adjustments made as a result of OPEB-related data released from the State of NJ after this schedule was prepared. Any differences will be addressed in this schedule in following year(s).

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

LABOR PROJECTION

FISCAL YEAR 2025  
(7/01/24-6/30/25)

TITLES	SALARY	FRINGE BENEFITS	OVERTIME	CLOTHING ALLOWANCE	SHIFT DIFFERENTIAL	TOTAL	ALLOCATION RESERVOIR %	AMOUNT RESERVOIR	ALLOCATION WTP/TS %	AMOUNT WTP/TS
Director	157,900	109,895	-	-	-	267,795	50%	133,897	50%	133,898
Project Engineer II	120,500	83,866	-	-	-	204,366	70%	143,055	30%	61,311
Water Supply Tech.	74,000	51,885	-	550	-	126,435	62%	78,389	38%	48,046
Administrative Assistant	77,400	53,869	-	-	-	131,269	47%	61,695	53%	69,574
Supervisor Technical Facilities Maint	97,500	70,699	3,531	550	-	172,280	43%	74,079	57%	98,201
Sr. Water Supply Tech.	84,900	59,845	536	550	-	145,831	35%	51,040	65%	94,791
Maintenance Worker I	53,000	37,270	-	550	-	90,820	93%	84,461	7%	6,359
Supervisor Operations	113,400	78,924	-	-	-	192,324	25%	48,080	75%	144,244
Equipment Operator	50,600	35,600	-	550	-	86,750	94%	81,544	6%	5,206
Foreman Bldg & Grounds Maint	84,900	59,845	536	550	-	145,831	85%	123,956	15%	21,875
Foreman Facilities Maintenance	84,900	63,045	5,134	550	-	153,629	47%	72,205	53%	81,424
Facilities Mechanic (3 Positions)	198,100	141,626	3,741	1,650	-	345,117	45%	155,301	55%	189,816
Supervisor Plant Operator	70,600	53,057	5,084	550	-	129,291	37%	47,836	63%	81,455
Maintenance Worker I Operations	46,400	32,676	-	550	-	79,626	92%	73,255	8%	6,371
Reservoir Sys Oper./Asst RSO (5 Positions)	266,400	214,002	36,432	2,750	1,900	521,484	95%	495,409	5%	26,075
Plant Operator (6 Positions)	425,900	340,896	60,606	3,300	-	830,702	1%	8,306	99%	822,396
TOTAL: (rounded)	2,006,400	1,487,000	115,600	12,650	1,900	3,623,550		1,732,508		1,891,042

TOTAL = 27 Positions

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**DIRECT EXPENSE BUDGET (40) PROPOSED OPERATING EXPENSE BUDGET FOR FISCAL  
YEAR 2025 AND EXPENDITURES THROUGH 12/31/23 FOR FISCAL YEAR 2024**

CODE	ACCOUNT	ADOPTED BUDGET FY24	PROPOSED BUDGET FY25	EXPENDITURES THRU 12/31/23
5200	ON-SITE RESIDENCE	-	-	-
5210	HEATING FUEL	1,600	2,000	-
5220	UTILITIES-ELECTRICAL SERVICE	86,725	92,100	39,069
5230	UTILITIES-GAS SERVICE & WATER	11,700	12,450	4,554
5240	UTILITIES-PROPANE	-	-	-
5250	ELECTRICITY FOR PUMPING	305,000	356,000	135,359
5260	VEHICULAR FUEL	-	-	-
5270	OIL & GREASE	-	-	-
5280	TIRES	-	-	-
5290	MAINTENANCE SUPPLIES	14,700	14,700	1,353
5300	MAINT. SUPPLIES-VEHICULAR EQUIPMENT	-	-	-
5310	MAJOR SPECIAL VEHICLE SERVICE & REPAIR	-	-	-
5320	AGRICULTURAL SUPPLIES	-	-	-
5330	MAINTENANCE OF EQUIPMENT	51,500	51,500	20,682
5340	SERVICE & MAINTENANCE CONTRACTS	46,650	35,000	15,966
5350	EQUIPMENT RENTAL	10,000	10,000	1,091
5360	HOUSEHOLD-SAFETY & PROTECTIVE SUPPLIES	1,000	1,000	1,523
5370	UNIFORMS	-	-	-
5380	SPECIAL & PROFESSIONAL SERVICES	112,850	93,850	12,688
5390	PROTECTIVE SERVICES	381,416	470,076	214,326
5400	TELEPHONE	9,008	9,008	1,323
5410	POSTAGE & FREIGHT	-	-	-
5420	DATA PROCESSING	-	-	-
5430	PRINTING & OFFICE SUPPLIES	2,000	2,000	2,398
5440	SCIENTIFIC & PHOTOGRAPHIC	5,500	3,500	4,460
5450	DUES & SUBSCRIPTIONS	-	-	-
5460	ADVERTISING	2,000	2,000	789
5470	TRAVEL & SUBSISTENCE	-	-	-
5480	STAFF TRAINING & TUITION AID	-	-	31
5490	FEES & PERMITS	38,000	38,000	37,550
5500	IN-LIEU TAXES	38,300	38,300	36,756
5510	SEDIMENT REMOVAL	62,000	62,000	-
<b>TOTALS</b>		<b>\$1,179,949</b>	<b>\$1,293,484</b>	<b>\$529,917</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR SYSTEM

**GENERAL & ADMINISTRATIVE EXPENSE BUDGET (60) PROPOSED OPERATING  
EXPENSE BUDGET FOR FISCAL YEAR 2025 AND EXPENDITURES THROUGH 12/31/23 FOR  
FISCAL YEAR 2024**

CODE	ACCOUNT	ADOPTED BUDGET FY24	PROPOSED BUDGET FY25	EXPENDITURES THRU 12/31/23
5110	REGULAR SALARIES & WAGES	\$ 1,868,575	\$ 2,020,950	\$ 923,685
5120	OVERTIME-SALARIES & WAGES	100,000	115,600	39,037
5150	FRINGE BENEFITS	1,094,500	1,224,400	540,651
5160	RETIREE HEALTH BENEFITS	218,800	257,600	98,579
5168	WORKERS' COMP. (SELF INSURED)	5,000	5,000	160
	TOTAL SALARY, OVERTIME & FRINGE BENEFITS	\$ 3,286,875	\$ 3,623,550	\$ 1,602,112
5201	ON-SITE RESIDENCE (WINDELER HOUSE)	\$ -	\$ -	\$ -
5210	HEATING FUEL	-	-	-
5220	UTILITIES-ELECTRICAL SERVICE	-	-	-
5230	UTILITIES-GAS SERVICE & WATER	-	-	-
5240	UTILITIES-PROPANE	-	-	-
5250	ELECTRICITY FOR PUMPING	-	-	-
5260	VEHICULAR FUEL	46,800	33,600	14,229
5270	OIL & GREASE	8,300	8,300	151
5280	TIRES	12,000	12,000	4,956
5290	MAINTENANCE SUPPLIES	15,000	27,300	10,083
5300	MAINT. SUPPLIES-VEHICULAR EQUIPMENT	20,000	11,600	5,916
5310	MAJOR SPECIAL VEHICLE SERVICE & REPAIR	52,000	35,000	22,896
5320	AGRICULTURAL SUPPLIES	9,100	8,100	2,233
5330	MAINTENANCE OF EQUIPMENT	12,000	10,100	705
5340	SERVICE & MAINTENANCE CONTRACTS	25,852	28,100	8,374
5350	EQUIPMENT RENTAL	4,300	4,300	1,297
5360	HOUSEHOLD-SAFETY & PROTECTIVE SUPPLIES	13,700	13,700	8,122
5370	UNIFORMS	-	-	-
5380	SPECIAL & PROFESSIONAL SERVICES	12,900	10,000	562
5390	PROTECTIVE SERVICES	-	-	-
5400	TELEPHONE	7,200	7,200	2,201
5410	POSTAGE & FREIGHT	1,200	1,200	1,827
5420	DATA PROCESSING	5,000	5,000	1,320
5430	PRINTING & OFFICE SUPPLIES	7,400	5,960	2,279
5440	SCIENTIFIC & PHOTOGRAPHIC	300	300	-
5450	DUES & SUBSCRIPTIONS	3,000	3,000	90
5460	ADVERTISING	2,000	2,000	567
5470	TRAVEL & SUBSISTENCE	1,000	1,000	-
5480	STAFF TRAINING & TUITION AID	10,000	8,400	6,121
5490	FEES & PERMITS	6,500	6,500	1,902
5500	IN-LIEU TAXES	-	-	-
5510	SEDIMENT REMOVAL	-	-	-
	SUB TOTALS	\$ 275,552	\$ 242,660	\$ 95,832
	<b>TOTALS</b>	<b>\$ 3,562,427</b>	<b>\$ 3,866,210</b>	<b>\$ 1,697,944</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR WATER SUPPLY SYSTEM

**LIST OF CATEGORY 5340 ITEMS RECOMMENDED SERVICE & MAINTENANCE CONTRACTS  
FOR RESERVOIR (40)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 HVAC/Dehumidifier Service	\$ 500	\$ 500
2 Instrumentation & Control System Service/Upgrade	3,000	3,000
3 Electrical Upgrade & Repair	14,000	2,350
4 Overhead Crane Service & Inspection	3,000	3,000
5 Fire & Intrusion Alarm Service	1,500	1,500
6 Potable Well/Septic Service	1,500	1,500
7 Fertilization-Dam Dike	3,750	3,750
8 Underground Fuel Tank Testing & Repair	2,000	2,000
9 Roadway Crack Sealing	3,000	3,000
10 Wood Debris Removal/Herbicide Treatments	2,500	2,500
11 Access Roadway Repairs	2,500	2,500
12 Roofing System Maintenance & Repair	4,000	4,000
13 Reservoir Transmission Line Clearing	3,000	3,000
14 Fios Fiber Optic for Security Cameras	2,400	2,400
	<u>2,400</u>	<u>2,400</u>
Total Service & Maintenance Contracts	<u>\$ 46,650</u>	<u>\$ 35,000</u>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR WATER SUPPLY SYSTEM

**LIST OF CATEGORY 5340 ITEMS RECOMMENDED SERVICE & MAINTENANCE CONTRACTS  
FOR G & A (60)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 Refuse & Waste Disposal	\$ 2,000	\$ 2,000
2 Office Equipment/Computers	1,800	1,800
3 Waste Oil Disposal	300	300
4 Fire Extinguisher Service	1,100	1,100
5 UST Monitor Service	1,752	-
6 SCADA Service Contract	-	2,000
7 Building Maintenance	6,000	6,000
8 Internet Service	2,000	2,000
9 Janitorial Service	8,000	10,000
10 Vehicle Lift Inspection	500	500
11 Underground Fuel Storage Tank Service	2,400	2,400
	<u>\$ 25,852</u>	<u>\$ 28,100</u>
Total Service & Maintenance Contracts		



NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR WATER SUPPLY SYSTEM

**LIST OF CATEGORY 5380 ITEMS RECOMMENDED SPECIAL & PROFESSIONAL SERVICES FOR  
RESERVOIR (40)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 Laboratory Services - Water Quality Sampling	\$ 10,000	\$ 10,000
3 Services-USGS Cooperative Agreement	34,000	40,000
4 Annual Trustee Fund	9,500	9,500
5 Dam Management-Surveying	2,500	2,500
6 Wetland Monitoring Management	8,000	8,000
7 Hydrilla Treatment and Water Quality Study	15,000	15,000
8 Engineering Services	4,000	4,000
9 Financial Advisory Services	4,850	4,850
10 USGS Gaging Station Squankum	25,000	-
<b>Total Special &amp; Professional Services</b>	<b>\$ 112,850</b>	<b>\$ 93,850</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR WATER SUPPLY SYSTEM

**LIST OF CATEGORY 5380 ITEMS RECOMMENDED SPECIAL & PROFESSIONAL SERVICES  
FOR G & A (60)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 Pulmonary Testing	\$ 1,500	\$ 1,500
2 CDL Medical Testing	1,000	1,000
3 EAS Service	4,000	4,000
4 The Bank of NY - Melon	5,200	2,300
5 Pre-Employment Physicals	1,200	1,200
<b>Total Special &amp; Professional Services</b>	<b>\$ 12,900</b>	<b>\$ 10,000</b>

**NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR WATER SUPPLY SYSTEM**

**PROPOSED CAPITAL EQUIPMENT BUDGET**

FISCAL YEAR 2025

Description	(A)Addition (R)Replacemen	Year of Purchase Vehicle/Equipment	Dollar Value	Manasquan Manasquan Reservoir	Manasquan WTP/TS	Reservoir Depreciation Reserve	WTP/TS Depreciation Reserve
				%			
Chevy Colorado	R (617)		40,000	50/50	20,000	20,000	22,292 7,430
			<b>TOTAL</b>		40,000	20,000	20,000 22,292 7,430
*Per Resolution #861, dated 7/12/93 Asset Definition minimum is \$1,000.					-	-	
Less Amount charged to Reservoir Depreciation Reserve					22,292	-	
Less Amount charged to WTP/TS Depreciation Reserve					-	7,430	
Total					(2,292)	12,570	
Additional Depreciation Reserve					-	-	
Estimate					\$ -	\$ 12,570	

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN RESERVOIR WATER SUPPLY SYSTEM

**PROJECTED FY 2025 NEW JERSEY WATER SUPPLY AUTHORITY INSURANCE PROGRAM**

<u>Policy</u>	<u>Raritan Basin System</u>	<u>Manasquan Reservoir System</u>	<u>Manasquan Water Treatment Plant and Transmission System</u>	<u>Total Premium</u>
<b>Property</b> Limit \$150 million, Limit \$25m BI  Deduct: \$100k all perils \$250k Deduct dams, dikes / \$1m Deduct Canal flood Earthen Dam: Builders Risk	\$947,603	\$381,982	\$113,879	\$1,443,464
<b>General/Products Liability</b> Limit \$1 million Deduct: \$150k	\$145,040	\$12,931	\$2,534	\$160,505
<b>Environmental Impairment Liability</b> Limit \$10 million Deduct: \$100k	\$0	\$0	\$0	\$0
<b>Workers' Compensation</b> Limit \$1 million	\$159,505	\$20,495	\$24,059	\$204,059
<b>Employer Liability</b> Limit \$1 million	Included in Workers' Comp	Included in Workers' Comp	Included in Workers' Comp	Included in Workers' Comp
<b>Umbrella Liability</b> Limit \$23 million	\$454,982	\$40,565	\$7,950	\$503,497
<b>Business Automobile</b> Limit: \$1 million G/L, \$0 pd Deduct: \$50k, G/L	\$58,130	\$8,372	\$2,285	\$68,787
<b>Management Liability</b> Public Officials Liability Cyber Risk Fidelity & Crime Limit \$5 million/\$1million/\$1 million Deduct: \$100k/\$10k/\$50k	\$48,924 \$15,358 \$64,282	\$4,362 \$1,369 \$5,731	\$855 \$268 \$4,035 \$5,158	\$54,141 \$16,995 \$4,035 \$75,171
<b>Travel Accident</b> Limit \$2 million	\$0	\$0	\$0	\$0
<b>Drone Coverage</b>	\$1,056			\$1,056
<b>UST</b>	\$3,822			\$3,822
<b>TOTAL:</b>	\$1,834,420	\$470,076	\$155,865	\$2,460,361

NEW JERSEY WATER SUPPLY AUTHORITY  
 MANASQUAN RESERVOIR WATER SUPPLY SYSTEM

**UNANTICIPATED REVENUE - FUNDS TO BE APPROPRIATED INTO RATE STABILIZATION  
 FUND FOR FISCAL YEAR 2025**

			<u>Amount</u>
F/Y2023 Net Year-End Balance			\$ 527,750
Excess D/S Coverage FY2025			\$ 115,000
<u>Overdraft</u>	<u>Invoice No.</u>	<u>Inv. Date</u>	<u>Amount</u>
NJ American	MM-415	Sep-22	\$ 8,102
	MM-419	Oct-22	\$ 125,377
	MM-433	Jan-23	\$ 5,021
	MM-436	Jan-23	\$ 26,961
	MM-437	Feb-23	\$ 7,969
	MM-425	Nov-22	\$ 8,320
Available for use in FY25			\$ 181,750
<u>al Sources</u>			
<b>Total Available</b>			<u>\$ 824,500</u>
<b>Estimate for FY25</b>			<b><u>\$ 824,500</u></b>
<b>Available for Future Years</b>			\$ -

NEW JERSEY WATER SUPPLY AUTHORITY  
 MANASQUAN WATER SUPPLY SYSTEM  
 MANASQUAN RESERVOIR SYSTEM

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5110 SALARIES AND WAGES

The following is a comparison of the subject expenditures for FISCAL YEAR 2025.

	Adopted F/Y24	Proposed F/Y25
Budgeted Positions	27	27
Expenditures:		
Regular Salaries	\$1,868,575	\$2,020,950
Overtime	100,000	115,600
Fringe Benefits	1,094,500	1,224,400
Retiree Health Benefits	218,800	257,600
Worker's Compensation (self-insured)	5,000	5,000
Total Salaries and Fringe Benefits	\$3,286,875	\$3,623,550
Allocation to Reservoir	\$1,518,655	\$1,732,508
Anticipated Increase for F/Y25		\$213,853

5120- OVERTIME  
5140

5150 FRINGE BENEFITS

These expense items cover the fringe benefits based upon the compensation schedule currently in effect.

The fringe benefit account specifically covers all required and approved expenses such as employer contributions for social security, public employee retirement system, unemployment and temporary disability insurance as well as the health benefits program including prescription drugs, dental and vision care programs and allowances for unused sick leave and vacation balances upon retirement and annual allowances required by union agreement.

5210 HEATING FUEL

This account covers the cost of heating oil.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

<b><u>ACCOUNT CODE</u></b>	<b><u>TITLE</u></b>
5220	<p><b><u>UTILITIES - ELECTRICAL SERVICE (OTHER THAN PUMPING)</u></b></p> <p>This account covers facilities electrical usage at the Administration Building, Reservoir Pump Station, Flow Meter/Valve Chamber, Inlet/Outlet Tower, On-Site Residences, and access roadway lighting for security and safety purposes.</p>
5230	<p><b><u>NATURAL GAS</u></b></p> <p>This account covers the cost of heating portions of the Administration Building.</p>
5240	<p><b><u>PROPANE</u></b></p> <p>This account covers the cost of propane fuel.</p>
5250	<p><b><u>ELECTRICITY FOR PUMPING</u></b></p> <p>This account covers the cost of electricity to operate pumps at the Intake Pump Station and Reservoir Pump Station.</p>
5260	<p><b><u>VEHICULAR FUEL</u></b></p> <p>This account covers the cost of unleaded regular and diesel fuel used by the Authority's motor vehicle fleet.</p>
5270	<p><b><u>OIL AND GREASE</u></b></p> <p>This account covers the amount of oil and grease used by the Authority's motor vehicles and equipment. Also included in this account are mineral oil and those specialty oils used in the pumps and motors at the Intake Pump Station, Reservoir Pump Station, Flow Meter/Valve Chamber, Inlet/Outlet Tower and Water Treatment Plant.</p>
5280	<p><b><u>TIRES</u></b></p> <p>This account covers the cost of tires used on the Authority's motor vehicles including cars, trucks, trailers and construction equipment. Also included in this account is tire repair, tubes, etc.</p>
5290	<p><b><u>MAINTENANCE SUPPLIES</u></b></p> <p>This account covers the entire spectrum of materials and tools used in the maintenance and repair of the Authority's assets. The types of material included in this account are kerosene, lumber, fasteners, masonry products, paint and related products, plumbing, (heating and cooling) products, insulation products, electrical items, lighting supplies, fixtures, signs, posts, fencing and fencing material, road, ditch, culvert and bank repair materials, emergency response supplies, small hand and power tools and welding gases.</p>

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5300 **MAINTENANCE SUPPLIES - VEHICULAR EQUIPMENT**

This account covers spare parts for vehicular and marine equipment, as well as, small maintenance equipment, pumps generators, chain saws, hand mowers and valve operators. Also included in this account are batteries and vehicular fluids.

5310 **MAJOR - SPECIALIZED VEHICLE SERVICE AND REPAIR**

This account is a supplement to account code 5300 and includes those services requiring vendors specializing in items such as body and fender work, major repairs to transmissions, front end alignments, radiator repairs and major power train overhauls. This account also includes vehicle and equipment preventive maintenance labor costs as performed by Raritan Basin System personnel or by a vendor.

5320 **AGRICULTURE SUPPLIES**

This account covers those supplies used in maintaining the appearance and control of the grounds, such as grass seed, lime, fertilizers, shrubs, trees, pest and weed control, and aquatic weed control.

5330 **MAINTENANCE OF EQUIPMENT**

This account covers normal repair and service to calculators, typewriters and other office machines and furniture which are not covered under service and maintenance of radio equipment. Also included in this account is maintenance of radio equipment, building maintenance, repairs to engineering and surveying equipment, service to system components of Intake and Reservoir Pumping Stations, Flow Meter/Valve Chamber, Inlet/Outlet Tower, confined space entry equipment, telemarks, recorders and flow meters and all spare parts needed at the reservoir system facilities to sustain continuous and dependable operations.

5340 **SERVICE AND MAINTENANCE CONTRACTS**

This account covers the contracts used for servicing plumbing (heating and cooling), electrical and instrumentation equipment, fire and intrusion alarms, appliances, exterminators, overhead cranes, well and septic systems, UST monitoring system, embankment fertilization, shop machinery and office equipment such as the copier and computers. Also included in this account is refuse disposal and waste removal by private contractors.

5350 **EQUIPMENT RENTAL**

This account covers the rental of specialized construction equipment such as pumps, compressors, etc., specialized office equipment, pagers, entry rugs, the postage machine, the parts washer, and gas cylinders.



**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5360 **HOUSEHOLD, SAFETY AND PROTECTIVE SUPPLIES**

This account covers the cost of materials and supplies of a consumable nature. Covered in this account are such items as janitorial and sanitary supplies, locks and keys, fire extinguishers, first aid and safety supplies, film rentals and related costs for in-house programs, and materials handling and labeling supplies.

5380 **SPECIAL AND PROFESSIONAL SERVICES**

This account covers the estimated cost of professional services such as attorneys, physicians, annual audit fee, Governor's Authority Unit, court reporters, temporary services, engineers, consultants, laboratory services, gaging station agreement, CSL testing service, employee assistance services, etc.

5390 **PROTECTIVE SERVICES**

This account covers the yearly cost of insurance premiums prorated to the Manasquan Reservoir System, covering General Liability, Workmen's Compensation, Vehicular, etc.

5400 **TELEPHONE**

This account covers direct telephone charges including charges for repairs, equipment rental and related expenses.

5410 **POSTAGE AND FREIGHT**

This account covers all postage costs including express and overnight mail. Also covered in this account are charges for incoming and outgoing freight when applicable.

5420 **DATA PROCESSING**

This account covers charges for production of payrolls and required reports under contract with ADP.

5430 **PRINTING AND OFFICE**

This account covers the cost of computer supplies, computer software, letterhead, envelopes, publication costs and forms, archiving of our records, duplication products and all other stationery materials and supplies necessary for the operation of the office. Items that are classified as furniture and equipment with a value of \$1,000 or more are not to be included in this account. Items ordered directly from a vendor or withdrawn from inventory shall be included in this account.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

<b><u>ACCOUNT CODE</u></b>	<b><u>TITLE</u></b>
5440	<b><u>SCIENTIFIC AND PHOTOGRAPHIC</u></b>  This account covers the cost of video and photographic supplies, blueprinting supplies, laboratory supplies, surveying and engineering supplies and recording charts and pens.
5450	<b><u>DUES AND SUBSCRIPTION</u></b>  This account covers the cost of subscriptions to newspapers, magazines, periodicals, reference books, other publications and membership fees in professional societies and associations.
5460	<b><u>ADVERTISING</u></b>  This account covers the cost of legal and classified advertising in newspapers for bids, recruiting, and public notifications.
5470	<b><u>TRAVEL AND SUBSISTENCE</u></b>  This account covers the cost of travel and subsistence expenses reimbursable to an employee or chargeable to the Authority under the provisions of "The Regulations Governing Employee Expense Reimbursements". It includes travel expenses, employee allowances, staff and departmental meal expenses.
5480	<b><u>STAFF TRAINING AND TUITION AID</u></b>  This account provides funds for employees' attendance at various technically related and approved courses, training programs, conferences, etc.
5490	<b><u>FEES AND PERMITS</u></b>  This account covers the estimated cost of fees for UST registration, physical connection, water diversion and stream encroachment permits from the NJDEP and small unclassified items such as notaries, hearing rooms and transcripts, easement renewals, vehicle and equipment registrations, etc.
5500	<b><u>IN-LIEU TAXES</u></b>  This account covers the funds for Reservoir and Intake Facilities in-lieu tax payment.
5510	<b><u>SEDIMENT REMOVAL</u></b>  This account covers the yearly costs associated with residuals handling, removal, moisture reduction and ultimate disposal as it pertains to river sediment.

## DESCRIPTION OF RESERVE ACCOUNTS

### **Self Insurance Reserve (Liability)**

This reserve is used to cover any excess liability payment above the Self-Insurance Retainer. Therefore, a Self-Insurance Fund was established and fully funded at \$250,000.

### **Depreciation Reserve Account**

This reserve is intended to provide for the replacement of Authority machinery and equipment with a value of \$1,000 or more and a useful life in a range from three to ten years. The annual contribution to this reserve fund is predicated on the actual and/or estimated useful lives of three to ten years, depending upon the nature of this equipment. Depreciation has been determined for each such asset. These funds are needed to cushion the impact of replacement equipment purchases in order to provide more stable rates.

### **Reserve for Operations and Maintenance**

A working cash reserve must be established at a level which reflects the amount of the regular annual operating costs plus an allowance for possible extraordinary requirements. The level of this reserve shall not exceed 25 percent of the amount appropriated by the Annual Budget for Operations and Maintenance Expenses for the current fiscal year.

### **Renewal and Replacement Reserve**

The Renewal and Replacement Reserve is to be used for costs of Capital Improvements including repairs to facilities not covered by insurance and payment of extraordinary O & M costs. As per the terms of the project financing this Reserve is to be funded by the excess Debt Service Coverage revenues after 50 percent of the Debt Service Reserve amount has been accumulated.

### **Sediment Reserve**

This reserve account is intended to provide in case extraordinary expenses are encountered with the sediment removal process from within the Intake Pumping Station. The reserve account may also be used to offset costs of future sediment removal projects from the Manasquan River or the sediment intake pool. The reserve account also provides funds that may be necessary to landfill the sediments if quality testing demonstrates some problem material. The reserve account has been determined to be held at a level near \$100,000.

### **Reserve for Formal Dam Inspection**

This reserve, created in FY12, will receive annual contributions equal to one third the cost of the formal dam inspection which occurs every three years. The intention is to level the expenditure and eliminate the spike in expense that would otherwise occur every three years.

### **Other Post-Employment Benefits Reserve**

The purpose of this fund is to establish a reserve for the payout of sick time to retired employees. Employees can receive up to a \$15,000 reimbursement for unused sick days upon their retirement.

# NEW JERSEY WATER SUPPLY AUTHORITY



**EST. 1981**

**RARITAN BASIN SYSTEM**

**FISCAL YEAR 2025 BUDGET**

(July 1, 2024 - June 30, 2025)

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**PROPOSED**

FISCAL YEAR 2025 BUDGET  
(July 1, 2024 – June 30, 2025)

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NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**PROPOSED FISCAL YEAR 2025 BUDGET SUMMARY**

(7/1/24-6/30/25)

	<u>ADOPTED F/Y2024 BUDGET</u>	<u>PROPOSED F/Y2025 BUDGET</u>
Proposed Operating Expense Budget (Schedule 3)	\$ 15,968,713	\$ 17,286,974
Proposed Capital Equipment Budget (Schedule 5)	67,296	367,354
Allocation of Headquarters General & Administrative Expenses to the Manasquan Reservoir System (Schedule 1)	<u>(893,000)</u>	<u>(933,000)</u>
<b>Total Operating Expense Budget &amp; Capital Equipment Budget</b>	<b>\$ 15,143,009</b>	<b>\$ 16,721,328</b>
Contributions to Debt Service and Reserve Funds		
Depreciation Reserve	\$ -	\$ -
Other Post Employment Benefits Reserve	-	-
Pumping Reserve	150,000	150,000
Formal Dam Inspection Reserve	10,000	10,000
Capital Equipment Reserve	150,000	150,000
Debt Service Fund (NJEIFP Debt)	7,274,232	7,254,357
Capital Fund Component	2,202,290	2,196,273
Source Water Protection Component	<u>1,334,721</u>	<u>1,331,075</u>
<b>Total Contributions to Debt Service and Reserve Funds</b>	<b>\$ 11,121,244</b>	<b>\$ 11,091,705</b>
<b>Total Proposed Budget</b>	<b>\$ 26,264,253</b>	<b>\$ 27,813,033</b>
Revenues		
Operating and Maintenance Component	\$ 13,458,459	\$ 13,437,758
NJEIFP Debt Service	7,274,232	7,254,357
Capital Fund Component	2,202,290	2,196,273
Source Water Protection Program Component	1,334,721	1,331,075
Funds to be Appropriated from Rate Stabilization Fund (Schedule 2)	1,862,950	3,292,070
Employee Housing	47,200	47,200
Interest Earnings	<u>84,400</u>	<u>254,300</u>
<b>Total Revenue</b>	<b>\$ 26,264,253</b>	<b>\$ 27,813,033</b>

Table 1

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**DELAWARE AND RARITAN CANAL – SPRUCE RUN / ROUND VALLEY RESERVOIRS SYSTEM  
RATE HISTORY OF WATER CHARGES PER MILLION GALLONS OF RAW WATER DAILY  
FY2008-FY2025**

Effective Date	O&M Charge	1981 Bond Charge 7/1/86-10/30/06	1998 Bond Charge 8/1/98-11/1/13	NJEIFP/NJIB Debt Component	Capital Fund Component	Source Water Protection Component	Total Charge per MG	Percent Increase -Decrease
July 1, 2007	138.71		41.29		33.00	15.00	228.00	0.00%
July 1, 2008	142.34		40.66		33.00	15.00	231.00	1.32%
July 1, 2009	142.39		40.61		33.00	15.00	231.00	0.00%
July 1, 2010	142.55		40.45		33.00	15.00	231.00	0.00%
July 1, 2011	145.66		40.34		30.00	15.00	231.00	0.00%
July 1, 2012	145.84		40.16		30.00	15.00	231.00	0.00%
July 1, 2013	152.00			25.00	30.00	24.00	231.00	0.00%
July 1, 2014	167.00			25.00	30.00	24.00	246.00	6.49%
July 1, 2015	171.00			25.00	33.00	24.00	253.00	2.85%
July 1, 2016	171.00			25.00	33.00	24.00	253.00	0.00%
July 1, 2017	194.00			85.00	33.00	24.00	336.00	32.81%
July 1, 2018	194.00			85.00	33.00	24.00	336.00	0.00%
July 1, 2019	194.00			85.00	33.00	24.00	336.00	0.00%
July 1, 2020	194.00			85.00	33.00	24.00	336.00	0.00%
July 1, 2021	194.00			85.00	33.00	24.00	336.00	0.00%
July 1, 2022	194.00			85.00	33.00	24.00	336.00	0.00%
July 1, 2023	203.00			109.00	33.00	20.00	365.00	8.63%
July 1, 2024	203.00			109.00	33.00	20.00	365.00	0.00%

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**RECAP OF ALLOCATION OF HEADQUARTERS GENERAL AND ADMINISTRATIVE EXPENSES  
CHARGED TO MANASQUAN WATER SUPPLY SYSTEM**

FOR FISCAL YEAR 2025  
(7/1/24-6/30/25)

	<b>Total Headquarters Charge</b>	<b>Manasquan Reservoir System</b>	<b>Manasquan WTP/TS</b>
Budgeted-Appendix I, amount to be charged to Manasquan System for FY25 (7/1/24-6/30/25)	\$932,551	\$804,512	\$128,039
F/Y23 Adjustment as per audited Expenditures:			
Budgeted as per rate schedule for F/Y23(7/1/22-6/30/23). Amounts paid during F/Y22to Raritan Basin System.	\$749,000	\$646,000	\$103,000
Actual allocation based upon audited expenditures F/Y23 (7/1/22-6/30/23) - Appendix II	<u>\$749,946</u>	<u>\$646,961</u>	<u>\$102,985</u>
Adjustments F/Y23	<u>\$946</u>	<u>\$961</u>	<u>(\$15)</u>
Net Allocation for F/Y2025 Budget	<u><u>\$933,497</u></u>	<u><u>\$805,473</u></u>	<u><u>\$128,024</u></u>
Estimate	<u>\$933,000</u>	<u>\$805,000</u>	<u>\$128,000</u>

**Note:**

Amounts in this schedule may differ from the allocation reports attached because of adjustments made as a result of OPEB-related data released from the State of NJ after this schedule was prepared. Any differences will be addressed in this schedule in following year(s).



NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

UNANTICIPATED REVENUE

FUNDS TO BE APPROPRIATED INTO THE RATE STABILIZATION FUND FOR FISCAL YEAR 2025

F/Y2023 Net Year-End Balance	<u>Amount</u>
Transfer from SWP fund	\$640,000
	\$200,000

<u>Overdrafts</u>	<u>Invoice No.</u>	<u>Billed</u>	<u>Amount</u>
Mt Olive Twp.	R352	Nov-22	\$311
Twp of East Brunswick	R353	Nov-22	\$26,882
NJ American	R354	Nov-22	\$1,048,792
Stonebridge Community Assoc.	R355	Nov-22	\$1,947
Hunterdon County Heron Glen	R356	Nov-22	\$731
Morris County MUA	R357	Nov-22	\$707
Middlesex Water Co	R358	Nov-22	\$13,883
Raritan Valley GC	R359	Nov-22	\$2,365
Ridge at Back Brook	R360	Nov-22	\$1,208
Roxiticus	R361	Nov-22	\$1,258
Somerset County Parks	R362	Nov-22	\$1,540
Trump National GC	R363	Nov-22	\$2,469
Middlesex Water Co	R368	Jan-23	\$17,593
Mt Olive Twp.	R369	Jan-23	\$236
NJ American	R370	Jan-23	\$1,332,149

Total	\$2,452,071
<u>Other Sources of Funds</u>	

Grand Total	<u>\$3,292,071</u>
FY25 Budget	<u>\$3,292,070</u>

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**PROPOSED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2025 AND EXPENDITURES  
THROUGH 12/31/23 FOR FISCAL YEAR 2024**

CODE	ACCOUNT	ADOPTED BUDGET FY24	PROPOSED BUDGET FY25	EXPENDITURES THRU 12/31/23
5110	Regular Salaries & Wages	\$ 7,023,450	\$ 7,522,400	\$ 3,221,948
5120	Overtime-Salaries & Wages	256,400	288,390	129,913
5150	Fringe Benefits	3,753,600	4,050,700	1,716,250
5160	Retiree Health Benefits	731,200	826,900	395,430
5168	Workers' Comp. (Self Insured)	10,000	10,000	508
	Total Salary, Overtime & Fringe Benefits	\$ 11,774,650	\$ 12,698,390	\$ 5,464,049
5200	Residences	\$ 19,600	\$ 25,100	\$ 10,377
5210	Heating Fuel	159,500	128,000	29,336
5220	Utilities-Electrical Service	108,600	120,000	52,518
5230	Utilities-Gas Service & Water	5,900	5,900	2,269
5240	Utilities-Propane	500	500	214
5250	Electricity For Pumping	87,000	87,000	143,962
5260	Vehicular Fuel	222,000	179,750	64,112
5270	Oil & Grease	17,500	19,000	8,927
5280	Tires	24,000	27,000	9,389
5290	Maintenance Supplies	189,700	220,880	88,434
5300	Maint. Supplies-Vehicular Equipment	65,000	82,000	53,004
5310	Major Special Vehicle Service & Repair	85,000	85,000	26,499
5320	Agricultural Supplies	10,750	9,250	1,121
5330	Maintenance Of Equipment	65,600	64,800	23,815
5340	Service & Maintenance Contracts	386,596	429,634	160,015
5350	Equipment Rental	53,693	51,123	10,625
5360	Household-Safety & Protective Supplies	42,740	46,040	22,351
5370	Uniforms	9,660	9,660	1,748
5380	Special & Professional Services	762,882	774,944	288,998
5390	Protective Services	1,503,671	1,834,420	844,191
5400	Telephone	43,600	43,600	16,463
5410	Postage & Freight	7,620	9,255	6,556
5420	Data Processing	27,420	30,000	14,184
5430	Printing & Office Supplies	36,950	48,250	21,543
5440	Scientific & Photographic	6,500	2,000	6,310
5450	Dues & Subscriptions	40,690	37,937	23,334
5460	Advertising & Promotional	11,200	11,200	4,004
5470	Travel & Subsistence	6,680	6,180	1,022
5480	Staff Training & Tuition Aid	41,700	48,200	7,977
5490	Fees & Permits	133,111	133,261	6,162
5500	In-Lieu Taxes	18,700	18,700	18,689
	Sub Totals	\$ 4,194,063	\$ 4,588,584	\$ 1,968,151
<b>TOTALS</b>		<b>\$ 15,968,713</b>	<b>\$ 17,286,974</b>	<b>\$ 7,432,200</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**COMPARATIVE STATEMENT FISCAL YEAR 2025**

CODE	ACCOUNT	FY'21 ACTUAL	FY'22 ACTUAL	FY'23 ACTUAL	FY'24 ADOPTED	FY'25 PROPOSED
5110	Regular Salaries & Wages	\$5,887,597	\$6,220,845	\$6,286,573	\$7,023,450	\$7,522,400
5120	Overtime-Salaries & Wages	209,809	224,347	223,876	256,400	288,390
5130	New positions-Salaries & Wages	0	0	0	0	0
5162	Retiree Unused Sick & Vacation	0	0	0	0	0
5150	Fringe Benefits*	814,296	2,881,719	3,018,587	3,753,600	4,050,700
5167	Retiree Health Benefits	(315,911)	631,394	690,192	731,200	826,900
5168	Workers Comp. (Self Insured)	0	10,000	1,018	10,000	10,000
	<b>Total Salary &amp; Fringe</b>	<b>6,595,791</b>	<b>9,968,305</b>	<b>10,220,245</b>	<b>11,774,650</b>	<b>12,698,390</b>
	<b>Budget Salary &amp; Fringe</b>					
5200	Residences	\$17,096	\$20,854	\$27,183	\$19,600	\$25,100
5210	Heating Fuel	56,739	95,642	83,834	159,500	128,000
5220	Utilities -Electrical Service	110,014	122,051	143,640	108,600	120,000
5230	-Gas Service	5,665	5,661	5,794	5,900	5,900
5240	-Propane	244	0	263	500	500
5250	Electricity for Pumping Station	58,927	70,334	571,996	87,000	87,000
5260	Fuel - Vehicular	77,029	156,251	139,392	222,000	179,750
5270	Oil & Grease	8,996	8,049	12,053	17,500	19,000
5280	Tires	20,564	23,398	25,097	24,000	27,000
5290	Maintenance Supplies	154,004	166,595	220,452	189,700	220,880
5300	Maint. Supplies - Vehicular	51,228	67,914	86,285	65,000	82,000
5310	Major Vehicle Service & Repair	70,862	43,039	78,520	85,000	85,000
5320	Agricultural Supplies	7,516	4,851	4,114	10,750	9,250
5330	Maintenance Equipment	27,023	40,549	41,819	65,600	64,800
5340	Serv. & Maintenance Contracts	222,655	291,030	370,053	386,596	429,634
5350	Equipment Rental	36,896	31,101	23,192	53,693	51,123
5360	Household - Safety Supplies	41,993	39,723	41,988	42,740	46,040
5370	Uniforms	7,856	5,995	7,840	9,660	9,660
5380	Special & Professional Services	549,634	684,138	646,820	762,882	774,944
5390	Protective Services	1,130,377	1,264,101	1,466,128	1,503,671	1,834,420
5400	Telephone	51,862	51,731	58,025	43,600	43,600
5410	Postage & Freight Out	7,656	8,107	8,745	7,620	9,255
5420	Data Processing	25,156	26,188	27,403	27,420	30,000
5430	Printing & Office Supplies	32,383	49,538	28,284	36,950	48,250
5440	Scientific & Photographic	1,627	8,701	7,051	6,500	2,000
5450	Dues & Subscriptions	28,891	42,138	29,216	40,690	37,937
5460	Advertising & Promotional	8,822	3,517	5,561	11,200	11,200
5470	Travel & Subsistence	741	1,348	1,260	6,680	6,180
5480	Staff Training & Tuition Aid	11,461	15,059	22,624	41,700	48,200
5490	Fees & Permits	126,875	121,919	132,061	133,111	133,261
5500	In - Lieu Taxes	18,689	18,689	18,689	18,700	18,700
	<b>Total Other Expenses</b>	<b>\$2,969,482</b>	<b>\$3,488,212</b>	<b>\$4,335,382</b>	<b>\$4,194,063</b>	<b>\$4,588,584</b>
	<b>Total Operating Expenses</b>	<b>\$9,565,274</b>	<b>\$13,456,518</b>	<b>\$14,555,627</b>	<b>\$15,968,713</b>	<b>\$17,286,974</b>
	<b>Annual Increase (Decrease)</b>	<b>-19.66%</b>	<b>40.68%</b>	<b>8.17%</b>	<b>9.71%</b>	<b>8.26%</b>
	<b>Budget -other expenses</b>	<b>3,522,437</b>	<b>3,526,581</b>	<b>3,576,750</b>	<b>4,194,063</b>	<b>4,588,584</b>
	<b>ANNUAL BUDGET</b>	<b>\$13,936,857</b>	<b>\$14,298,436</b>	<b>\$14,730,184</b>	<b>\$15,968,713</b>	<b>\$17,286,974</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**PROPOSED CAPITAL EQUIPMENT BUDGET**

FOR FISCAL YEAR 2025  
(7/1/24-6/30/25)

	Description	Replacement (R) Addition (A)	Year of Purchase	Dollar Value	Depreciaton Reserve	
<b>ENG/FACILITIES</b>	Small Pickup Truck	R (1950)	2005	\$ 40,000	\$ 15,660	
	Current Year Pickup with Utility Body	R (2139)		\$ 75,000	\$ 26,368	
	Cement Sprayer CS	A		\$ 6,000		
	Confined Space Rescue Equipment (3)	R(1924,1925,1926 )	2004	\$ 30,000	\$ 9,746	
<b>GROUNDS</b>	F-250 Utility Pickup with Plow	R (2259)	2015	\$ 75,000	\$ 31,059	
	F-250 Utility Pickup with Plow	R (2258)	2015	\$ 75,000	\$ 31,059	
	Pontoon Boat Trailer	R (1697)	1999	\$ 7,000	\$ 2,650	
	Deckover Power-Tilt Equipment Trailer	A		\$ 17,000		
	Power-Trac Slope Mower w/ Deck	R (2232/2233)	2014	\$ 80,000	\$ 44,535	
	Construction Road Plates w/ Lifting Devices (2)	A		\$ 6,000		
	Storage Racks	A		\$ 12,000		
<b>CANAL</b>	Long Arm Excavator	R (1748)	2000	\$ 640,000	\$ 211,132	
	Single axle dumptruck	R (1774 & 2284)	2000,	\$ 210,000	\$ 111,350	
	Class 2 pickup w/plow (2)	R (2308 & 2213)	2018, 2013	\$ 160,000	\$ 63,563	
	Speedloader w/hook container	R (2234)	2014	\$ 420,000	\$ 178,475	
<b>AUTO SHOP</b>	Snap-On (Zeus) Diagnostic & Info. System	R (2360)	2019	\$ 12,000	\$ 3,821	
<b>IT/HR/WATERSH</b>	ISCO Refrigerated samples with module (watershed)	A		\$ 24,000		
<b>SECURITY</b>	Security Vehicle - Small/Midsize pickup	R (2388)	2021	\$ 40,000	\$ 32,228	
				TOTAL COST	\$ 1,929,000	\$761,646
				LESS AMOUNT CHARGED TO DEPRECIATION RESERVE		(761,646)
				NET TOTAL	<u>\$1,167,354</u>	
				LESS AMOUNT CHARGED TO CAPITAL EQUIPMENT RESERVE		(\$800,000)
				TOTAL		\$367,354

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**LIST OF CATEGORY 5340 ITEMS RECOMMENDED SERVICE & MAINTENANCE CONTRACTS**

FISCAL YEAR 2025

	ADOPTED F/Y24	PROPOSED F/Y25
1. Postage/Fax/ Misc. Machines (Dept. 16)	\$ 1,050	\$ 1,377
2. Wide Copier (Dept. 16)	900	-
3. SHPERA-Safety Software (Dept. 17)	2,200	2,200
4. Comodo- Remote Access Certificates (Dept. 17)	300	300
5. WMWARE (Dept. 17)	1,000	1,000
6. Sage Clients First MAS 100 (Dept. 17)	6,000	6,500
7. Property Fax - Parcel Maps (Dept. 17)	1,400	1,400
8. Sage Fixed Asset (Dept. 17)	3,400	3,400
9. DigiCert Certificate (Dept. 17)	950	950
10. People Trak Support Technical Difference (Dept. 17)	1,600	1,600
11. COMCAST - Cable Internet (Dept. 17)	20,000	28,000
12. Dendroyka - Landscape Software (Dept. 17)	2,000	2,000
13. Weebly (Web Hosting at Clinton) (Dept. 17)	250	300
14. Square Space (Web Hosting Watershed) (Dept. 17)	250	300
15. Symantec Anti-Virus Maintenance-Clinton (Dept. 17)	2,500	2,500
16. Sonic Wall Software (Dept. 17)	1,500	1,500
17. ESRI ArcView Maintenance-Watershed (Dept. 17)	5,400	5,400
18. KNOWBE4 Internet Security (Dept. 17)	1,500	1,500
19. Proofpoint Antispam (Dept. 17)	1,800	1,800
20. Dossier Fleet Maintenance (Dept. 17)	9,700	3,000
21. DLT Solutions Autocad (Dept. 17)	2,800	3,500
22. Fastrax SBPS Monitoring Software (Dept. 17)	900	-
23. ESRI ArcView Maintenance-Clinton (Dept. 17)	500	700
24. Keystone Precision-GPS Software Maint. (Dept. 17)	600	600
25. DATTO SAAS Protection (Dept. 17)	2,400	6,000
26. Clients First-Vipre Antivirus/Antispam (Dept. 17)	400	600
27. EZ Watch Security Video (Dept. 17)	900	900
28. Clients First - Server Software (Dept. 17)	1,000	1,000
29. Delmar Enterprises - Key Systems (Dept. 17)	520	-
30. Docusign (Dept. 17)	400	400
31. Microsoft 365 (Dept. 17)	14,800	16,000
32. Backup Service (Dept. 17)	8,500	10,000
33. MFA Service (Dept. 17)	3,900	3,900
34. Drivestrike Laptop Protection (Dept. 17)	600	800
35. WebTitan Laptop Software (Dept. 17)	600	800
36. Gasboy (Dept. 17)	5,500	5,500
37. ManageEngine (Dept. 17)	-	500
38. Zoho Assist (Dept. 17)	-	150
39. Wix for Web (Dept. 20)	156	357
40. Trimble Catalyst for GPS (Dept. 20)	480	500
41. Trimble Catalyst for GPS (Dept. 30)	500	500
42. Refuse Collection (Dept. 31)	7,500	7,500
43. Janitorial Service (Dept. 31)	33,600	33,600

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NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**LIST OF CATEGORY 5340 ITEMS RECOMMENDED SERVICE & MAINTENANCE CONTRACTS**

FISCAL YEAR 2025

	ADOPTED F/Y24	PROPOSED F/Y25
44. HVAC Service (Dept. 31)	\$ 5,500	\$ 5,500
45. Electrician & Plumber Services (Dept. 31)	5,000	5,000
46. Instrumentation Services (Dept. 31)	4,500	4,500
47. Entry Rugs (Dept. 31)	5,000	5,000
48. Carpet Cleaning (Dept. 31)	10,000	10,000
49. Generator Service-Administration Building (Dept. 31)	1,200	1,200
50. Underground Plant Location Service Notifications (Dept. 31)	1,500	1,500
51. Crane Service and Inspection (Dept. 31)	4,000	4,000
52. Elevator Service-SBPS (Dept. 31)	2,800	2,800
53. Electrical Service-SBPS (Dept. 31)	20,000	-
54. UST Testing and Inspections (Dept. 31)	20,000	40,000
55. Miscellaneous (Dept. 31)	6,900	31,900
56. Janitorial Service (Dept. 32)	15,600	18,600
57. Dumpster Service Canal Office (Dept. 32)	30,000	33,000
58. Dumpster Service Route 1 (Dept. 32)	43,000	40,000
59. CFO Building	-	4,000
60. Instrumentation Service (Dept. 32)	3,000	3,000
61. One Call Concepts (Dept. 32)	2,400	2,400
62. ATS Environmental (Dept. 32)	3,120	3,600
63. HVAC (Dept. 32)	4,000	4,000
64. Wood Disposal Fees (Dept. 32)	4,800	4,800
65. Generator Service-Scudders & Perdicaris (Dept. 32)	3,000	3,000
66. Viking Pest (Dept. 32)	720	1,200
67. Johnny on the Spot - Rt. 202 (Dept. 32)	2,400	2,400
68. Welco Gas (Dept. 33)	1,000	1,000
69. Tree Stump Recycling (Dept. 33)	2,500	2,500
70. Miscellaneous Recycling (Dept. 33)	-	1,500
71. Parts Washer & Hazardous Removal (Dept. 34)	1,000	1,000
72. Boom Lift Annual Inspection (Dept. 34)	1,200	1,200
73. Recycle Used Vehicle Fluids (Dept. 35)	400	400
74. Fire Extinguisher Maintenance (Dept. 36)	10,800	10,800
75. Hazardous Waste Control (Dept. 36)	1,500	1,500
76. Fire Alarm Testing (Dept. 36)	10,000	10,000
77. Vehicle Lifts Annual Testing (Dept. 36)	1,500	1,500
78. Delaware Electric Cellular Service (Dept. 37)	1,200	1,200
79. Emergency Notification System (Dept. 37)	3,600	3,600
80. GPS Tracking (Dept. 37)	1,600	1,600
81. Covert Wireless (Dept. 37)	1,600	1,600
<b>TOTAL</b>	<u>\$ 386,596</u>	<u>\$ 429,634</u>

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**LIST OF CATEGORY 5380 ITEMS RECOMMENDED PROFESSIONAL SERVICES**

FISCAL YEAR 2025

	ADOPTED F/Y24	PROPOSED F/Y25
Services-Governor's Authorities Unit (Dept. 10)	\$ 23,000	\$ 23,000
Consultant-C.P.A. to Conduct Annual Audit (Dept. 13)	60,300	62,000
125 Plan-Family security Insurance Agency (Dept. 13)	2,730	2,730
Archiving (Dept. 13)	6,000	6,000
NJEIT Fee (Dept. 13)	25,000	25,000
Services-Pre-Employment Exams & Tests (Dept. 14)	3,300	2,250
Fidelifax-Background Checks (Dept. 14)	2,248	1,800
Medical CDL Drug Testing (Dept. 14)	2,400	1,800
Employee Advisory Service (Dept. 14)	2,700	2,150
Consultant-Risk Management - to provide assistance to the Authority in the review of insurance coverage and continuation of a Comprehensive Coordinated Risk Management Program (Dept. 15)	45,000	45,000
Insurance Broker-HRH (Dept. 15)	45,000	45,000
GL Administrator (ESIS) (Dept. 15)	5,000	5,000
Services-Attorney General's Office - Assistance of Deputy Attorney General concerning a wide range of legal matters (Dept. 15)	30,000	55,000
MP Water Monitoring Costs - USGS SR @ Glen Gardner (Dept. 20)	13,117	16,080
MP Water Monitoring Costs - USGS SB Raritan @ Stanton (Dept. 20)	11,429	13,467
MP Water Monitoring Costs - USGS Landing Lane (Dept. 20)	72,405	72,539
MP Water Monitoring Costs - USGS Raritan River @ Manville (Dept. 20)	106,395	82,654
Continuous Record Gaging - USGS @ Washington Crossing (Dept. 20)	23,802	24,095
Water Quality Monitoring - USGS @ Washington Crossing (Dept. 20)	4,672	5,507
Water Monitoring Costs ASWQMN- USGS D&R Canal @ Landing Lane (Dept. 20)	15,326	18,467
Water Monitoring Costs ASWQMN - NJDEP Mulhockaway @ Van Syckel (Dept. 20)	9,022	19,068
Additional Flow Measure at SR, Stanton, Manville & Calco Dam (Dept. 20)	8,500	8,500
Water Monitoring-SBWA/URWA now RHA (Dept. 20)	2,000	2,000
Water Monitoring-SBMWA (Dept. 20)	1,500	1,500

(continued on next page)

NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**LIST OF CATEGORY 5380 ITEMS RECOMMENDED PROFESSIONAL SERVICES**

FISCAL YEAR 2025

	ADOPTED F/Y24	PROPOSED F/Y25
Lab Certification WPU/Water Sample Analysis (Dept. 20)	\$ 2,000	\$ 2,000
NJ Invasive Species Strike Team (Dept. 20)	300	300
ISCO Monitoring (Dept. 20)	8,000	8,000
General Lab Analysis (Dept. 20)	4,000	4,000
Services-Emergency Engineering Services (Dept 30)	15,000	15,000
USGS Cooperative Agreement River Gaging - Maintenance of Raritan Basin Stream Gaging Stations and the Delaware & Raritan Canal Gauging at Kingston per USGS/DWR/NJWSA Agreement (Dept. 31)	93,636	93,636
USGS Spruce Run Gage at Glen Gardner (Dept. 31)	11,200	11,200
USGS Clinton Rain Gage (Dept. 31)	3,000	3,000
USGS Washington Crossing Rain Gage (Dept. 31)	3,000	3,000
Water Testing and Sampling to comply with the Safe Water Drinking Act (Dept. 31)	20,000	20,000
Water Sampling and Testing as per NJDWR Requirements - RT 202 Stockpile Site (Dept 32)	30,000	20,500
Maintenance of USGS Gauges at Washington Crossing and 10-mile and others (Dept. 32)	30,000	34,000
Vac Truck Service - IFW, 10 Mile PS (Dept. 32)	5,000	500
Safety Suggestion Program, Poster and Promotional Materials, Safety Incentive Program (Dept. 36)	9,700	12,000
Pulmonary Testing and Physicals (Dept. 36)	5,000	5,000
Annual Contributions to Fire Companies and Rescue Squads (Dept. 36)	500	500
Hepatitis Vaccinations (Dept. 36)	800	800
Calibration for the Pota-Count Respirator (Dept. 36)	900	900
<b>TOTAL</b>	<b>\$ 762,882</b>	<b>\$ 774,943</b>



NEW JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**PROJECTED FY 2025 NEW JERSEY WATER SUPPLY AUTHORITY INSURANCE PROGRAM**

Policy	Raritan Basin System	Manasquan Reservoir System	Manasquan Water Treatment Plant and Transmission System	Total Premium
<b>Property</b> Limit \$150 million, Limit \$25m BI  Deduct: \$100k all perils \$250k Deduct dams, dikes / \$1m Deduct Canal flood Earthen Dam: Builders Risk	\$947,603	\$381,982	\$113,879	\$1,443,464
<b>General/Products Liability</b> Limit \$1 million Deduct: \$150k	\$145,040	\$12,931	\$2,534	\$160,505
<b>Environmental Impairment Liability</b> Limit \$10 million Deduct: \$100k	\$0	\$0	\$0	\$0
<b>Workers' Compensation</b> Limit \$1 million	\$159,505	\$20,495	\$24,059	\$204,059
<b>Employer Liability</b> Limit \$1 million	Included in Workers' Comp	Included in Workers' Comp	Included in Workers' Comp	Included in Workers' Comp
<b>Umbrella Liability</b> Limit \$23 million	\$454,982	\$40,565	\$7,950	\$503,497
<b>Business Automobile</b> Limit: \$1 million G/L, \$0 pd Deduct: \$50k, G/L	\$58,130	\$8,372	\$2,285	\$68,787
<b>Management Liability</b> Public Officials Liability	\$48,924	\$4,362	\$855	\$54,141
<b>Cyber Risk</b>	\$15,358	\$1,369	\$268	\$16,995
<b>Fidelity &amp; Crime</b> Limit \$5 million/\$1million/\$1 million Deduct: \$100k/\$10k/\$50k	\$64,282	\$5,731	\$5,158	\$75,171
<b>Travel Accident</b> Limit \$2 million	\$0	\$0	\$0	\$0
<b>Drone Coverage</b>	\$1,056	\$0	\$0	\$1,056
<b>UST</b>	\$3,822	\$0	\$0	\$3,822
<b>TOTAL:</b>	\$1,834,420	\$470,076	\$155,865	\$2,460,361

JERSEY WATER SUPPLY AUTHORITY  
RARITAN BASIN SYSTEM

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5110 SALARIES AND WAGES

5120- OVERTIME  
5140

5150- FRINGE BENEFITS  
5168

These expense items cover the annual salaries and fringe benefits based upon the compensation schedule currently in effect.

The fringe benefit accounts specifically cover all required and approved expenses such as employer contributions for social security, public employee retirement system, unemployment and temporary disability insurance as well as the health benefits program including prescription drugs, dental and vision care programs and allowance for unused sick leave and vacation balance upon retirement and annual allowances required by union agreement.

The following is a comparison of the subject expenditures for FISCAL YEAR 2025.

	Adopted F/Y24	Proposed F/Y25
Budgeted Positions	100	101
Expenditures:		
Regular Salaries	\$7,023,450	\$7,522,400
Overtime	256,400	288,390
Fringe Benefits	3,753,600	4,050,700
Retiree Health Benefits	731,200	826,900
Worker's Compensation (self-insured)	10,000	10,000
Total Salaries and Fringe Benefits	\$11,774,650	\$12,698,390
Anticipated increase for F/Y25		\$923,740

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5200

**ON-SITE RESIDENCES**

This account covers the cost of maintaining On-Site Residences for Authority personnel. This account covers electrical, heating and general maintenance items. All employees in the residences are subject to an employee housing maintenance fee.

5210

**HEATING FUEL**

This account covers the cost of heating the Administration Building, South Branch Pumping Station, Langenfelder Maintenance Barn, and Facilities Maintenance Building.

5220

**UTILITIES - ELECTRICAL SERVICE (other than pumping)**

This account covers regular electrical use at the Administration Building, South Branch Pumping Station, Langenfelder Maintenance Barn, Reservoir Towers (3) and Vaults (3), Whitehouse Station Release Works, the Raritan Basin System Canal Office, gates and telemarks and street lighting for security and safety purposes.

5230

**UTILITIES - GAS SERVICE & WATER**

This account covers the cost of natural gas at the Raritan Basin System Canal Office. Also covered in this account is the potable water charge at the Langenfelder Maintenance Barn, and South Branch Pumping Station.

5240

**PROPANE**

This account covers the cost of propane fuel at the South Branch Pumping Station.

5250

**ELECTRICITY FOR PUMPING**

This account covers the cost of electricity to operate pumps at the South Branch Pumping Station. Any unanticipated pumping other than normal pumping at the Ten Mile Lock Pumping Station will be charged to the Pumping Reserve.

5260

**VEHICULAR FUEL**

This account covers the cost of unleaded regular and diesel fuel used by the Authority's motor vehicles.

5270

**OIL & GREASE**

This account covers the amount of oil and grease used by the Authority's motor vehicles. Also included in this account are mineral oil and those specialty oils used in the pumps and motors at the South Branch Pumping Station and the Ten Mile Lock Pumping Station.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5280

**TIRES**

This account covers the cost of tires used on the Authority's motor vehicles including cars, trucks, trailers, and construction equipment. Also included in this account is tire repair, tubes, etc.

5290

**MAINTENANCE SUPPLIES**

This account covers the entire spectrum of materials and tools used in the maintenance and repair of the Authority's assets. The types of material included in this account are kerosene, lumber, fasteners, masonry products, electrical items, fixtures, signs, posts, fencing and fencing material, road, ditch culvert and bank repair materials, small hand and power tools and welding gases.

5300

**MAINTENANCE SUPPLIES - VEHICULAR EQUIPMENT**

This account covers spare parts for vehicular and marine equipment, as well as small maintenance equipment, pumps, generators, chain saws, hand mowers and valve operators. Also included in this account are batteries and vehicular fluids.

5310

**MAJOR - SPECIALIZED SERVICE AND REPAIR**

This account is a supplement to account Code 5300 and includes those services that cannot be performed by the Authority's Auto Shop such as body and fender work, major repairs to transmissions, front-end alignments, radiator repairs and major power train overhauls.

5320

**AGRICULTURE SUPPLIES**

This account covers those supplies used in maintaining the appearance and control of the grounds such as grass seed, lime, fertilizers, shrubs, trees, pest and weed control and aquatic weed control.

5330

**MAINTENANCE OF EQUIPMENT**

This account is to cover normal repair and service to calculators, typewriters and other office machines and furniture, which are not covered under service and maintenance contracts. Also included in this account is maintenance of security clocks and radio equipment, repairs to engineering and surveying equipment, service to reservoir pumping stations, telemarks, recorders and flow meters and all spare parts needed at the pumping stations to sustain continuous and dependable operation.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5340

**SERVICE AND MAINTENANCE CONTRACTS**

This account covers contracts used for servicing plumbing (heating and cooling), electrical equipment, elevators, shop machinery and office equipment such as the copier and computers. Also included in this account is refuse disposal and waste removal by private contractors.

5350

**EQUIPMENT RENTAL**

This account covers the rental of specialized construction equipment such as pumps, compressors, etc., specialized office equipment, pagers, entry rugs, and the postage machine.

5360

**HOUSEHOLD, SAFETY AND PROTECTIVE SUPPLIES**

This account is used to show the estimated cost of materials and supplies of a consumable nature. Covered in this account are such items as janitorial and sanitary supplies, locks and keys, lighting supplies, fire extinguishers, first aid and safety supplies, film rentals and related costs for in-house programs.

5370

**UNIFORMS**

This account covers uniforms and related items for Security, Auto Shop Personnel, Survey Crew and Canal Flow Controlmen.

5380

**SPECIAL AND PROFESSIONAL SERVICES**

This account covers the estimated cost of professional services such as attorneys, physicians, annual audit fee, Governor's Authority Unit, court reporters, temporary services, engineers, consultants, CDL testing service, employee assistance service, etc.

5390

**PROTECTIVE SERVICES**

This account covers the yearly cost of insurance premiums prorated to the Raritan Basin System, covering General Liability, Workmen's Compensation, Vehicular, Etc.

5400

**TELEPHONE**

This account covers direct telephone charges for repairs, equipment rental and related expenses.

5410

**POSTAGE AND FREIGHT**

This account covers all postage costs including express and overnight mail. Also covered in this account are charges for incoming and outgoing freight when applicable.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

<b><u>ACCOUNT CODE</u></b>	<b><u>TITLE</u></b>
5420	<b><u>DATA PROCESSING</u></b>  This account covers charges for production of payrolls and required reports under contract with ADP.
5430	<b><u>PRINTING AND OFFICE</u></b>  This account covers the cost of computer supplies, letterhead, envelopes publication costs and forms, archiving of our records, duplication product and all other stationery material and supplies necessary for the operation of the office. Items that are classified as furniture and equipment with a value of \$1,000 are not to be included in this account. Items ordered directly from a vendor or withdrawn from inventory shall be included in this account.
5440	<b><u>SCIENTIFIC AND PHOTOGRAPHIC</u></b>  This account covers the cost of photographic supplies, blueprinting supplies, surveying and engineering supplies, and other charts.
5450	<b><u>DUES AND SUBSCRIPTIONS</u></b>  This account covers the cost of subscriptions to newspapers, magazines, periodicals, reference books, other publications and membership fees in professional societies and associations.
5460	<b><u>ADVERTISING</u></b>  This account covers the cost of legal and classified advertising in newspapers for bids and recruiting.
5470	<b><u>TRAVEL AND SUBSISTENCE</u></b>  This account covers the cost of travel and subsistence expenses reimbursable to an employee or chargeable to the Authority under the provisions of, "The Regulations Governing Employee Expense Reimbursements". It includes travel expense, employee allowances and staff and departmental meal expenses. It will also cover registration fees for attendance at meetings or conventions.
5480	<b><u>STAFF TRAINING AND TUITION AID</u></b>  This account provides funds for employee's attendance at various technically related and approved courses, training programs, etc.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE**

**TITLE**

5490

**FEES AND PERMITS**

This account covers the estimated cost of fees for water diversion and stream encroachment permits from the Division of Water Resources and small-unclassified items such as notaries, hearing rooms and transcripts from the Department of Transportation, etc.

5500

**IN-LIEU TAXES**

This account covers the funds for Reservoirs and Pumping Stations in-lieu tax payment.

DRAFT

## DESCRIPTION OF RESERVE ACCOUNTS

### **Major Rehabilitation Fund**

The purpose of this fund is to establish reserves for the following uses: (i) to complete any project or, to the extent required, any portion of the cost of a project, (ii) for the costs of capital improvements, (iii) for the payment of extraordinary operation and maintenance costs, and (iv) for contingencies, including payments with respect to the prevention or correction of any unusual loss or damage in connection with the System or to prevent a loss of revenue therefrom, all to the extent not provided for in the current Annual budget or by reserves in the Operating Fund or from the proceeds of Bonds. Amounts in the Major Rehabilitation Fund shall not be used for the purposes specified in clauses (i) and (ii) above, unless the Authority has received a certificate from a consulting engineer in connection with the Annual Budget.

The minimum recommended balance to be maintained in this account, after October 1988, is 1.4 million.

### **Depreciation**

This reserve is intended to provide for the renewal and replacement of Authority machinery and equipment with a value of \$1,000 or more and a useful life in a range from three to ten years. The annual contribution to this reserve fund is predicated on the actual and/or estimated cost of communication, automotive, heavy construction, transportation, shop and office equipment depreciated over their estimated useful lives of three to ten years, depending upon the nature of the equipment. Depreciation has been determined for each such asset currently in use, as well as for the current Fiscal Year additions and/or renewals.

### **Pumping Reserve**

This reserve is in addition to the annual electrical costs for pumping provided for under the operating cost category. The operating costs for pumping are related specifically to an annual short-term operation of each of the ten major pumps at the South Branch Pumping Station and related electrical equipment and mechanical components. This is considered to be a minimum requirement for the effective preventive maintenance needs of this large facility. The preventative maintenance program must assure the useful life of the equipment, and further insure that the equipment be operable when it is needed for long-term use.

However, it is also considered a prudent step to maintain a pumping reserve to deal with extraordinary electrical expenditures, which will be required whenever a drought period occurs in the normal water cycle.

### **Operating Fund (O & M Reserve)**

In order for the Authority to operate successfully and maintain its financial integrity and ability to attract future investors, reasonable working cash reserves must be established which are consistent with the regular operating costs plus possible extraordinary requirements. It is a requirement of the Bond Resolution that the Authority maintain a level in this reserve equivalent to three months of operating costs. (See Resolution No. 416, Sec. 505 - Adopted 11/17/88)

### **Self-Insurance Reserve**

This Reserve is used to cover any excess liability payments above the Self-Insurance Retainer.

### **Reserve for Formal Dam Inspection**

This reserve, created in FY12, will receive annual contributions equal to one third the cost of the formal dam inspection which occurs every three years. The intention is to level the expenditure and eliminate the spike in expense that would otherwise occur every three years.



**Capital Equipment Reserve**

The purpose of this fund is to establish a reserve for purchases capital equipment, including computer and facilities equipment, vehicles, and other various pieces of operational equipment.

**Other Post-Employment Benefits Reserve**

The purpose of this fund is to establish a reserve for the payout of sick time to retired employees. Employees can receive up to a \$15,000 reimbursement for unused sick days upon their retirement.

DRAFT

# NEW JERSEY WATER SUPPLY AUTHORITY



## MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

### FISCAL YEAR 2025 BUDGET

(July 1, 2024 - June 30, 2025)

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**PROPOSED**

FISCAL YEAR 2025 BUDGET  
(July 1, 2024 – June 30, 2025)

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NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**PROPOSED FISCAL YEAR 2025 BUDGET SUMMARY**

(7/01/24-6/30/25)

	<u>ADOPTED F/Y24 WTP/TS BUDGET</u>	<u>PROPOSED F/Y25 WTP/TS BUDGET</u>
Proposed Operating Expense Budget (See Schedule 1)	\$2,853,002	\$3,173,608
Proposed Capital Equipment Budget (See Schedule 10)	57,146	12,570
Allocation of Headquarters General & Administrative Expense charged to the Manasquan WTP/TS (See Schedule 5)	<u>124,000</u>	<u>128,000</u>
Total Proposed Budget	<u><u>\$3,034,148</u></u>	<u><u>\$3,314,178</u></u>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**TOTAL PROPOSED OPERATIONS & MAINTENANCE BUDGET**

FISCAL YEAR 2025  
(7/01/24-6/30/25)

	ADOPTED F/Y24 WATER TREATMENT PLANT & TRANSMISSION SYSTEM	PROPOSED F/Y25 WATER TREATMENT PLANT & TRANSMISSION SYSTEM
Salaries/Fringe (Schedule 4)	\$1,768,221	\$1,891,042
O & M Direct Expense (Schedule 2)	978,080	1,183,925
G & A Expenses (Schedule 3)	<u>106,701</u>	<u>98,641</u>
Total Operations & Maintenance Budget	<u><u>\$2,853,002</u></u>	<u><u>\$3,173,608</u></u>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**PROPOSED OPERATIONS & MAINTENANCE DIRECT EXPENSE BUDGET (50)**

FISCAL YEAR 2025  
(7/01/24-6/30/25)

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED FY24</u>	<u>PROPOSED FY25</u>
5210	Heating Fuel	\$ 9,000	\$ 7,000
5220	Utilities -Electrical Service	306,800	410,000
5230	-Gas Service	38,000	38,000
5240	-Propane		
5250	Electricity for Pumping Station		
5260	Fuel - Vehicular		
5270	Oil & Grease	3,000	2,000
5280	Tires		
5290	Maintenance Supplies	7,100	7,700
5300	Maint. Supplies - Vehicular		
5310	Major Vehicle Service & Repair		
5320	Agricultural Supplies		
5330	Maintenance Equipment	105,500	105,500
5340	Serv. & Maintenance Contracts	57,938 (Sch. 6)	45,000
5350	Equipment Rental	3,200	3,200
5360	Household - Safety Supplies	2,000	2,000
5370	Uniforms		
5380	Special & Professional Services	34,800 (Sch. 8)	35,000
5390	Protective Services	125,042 (Sch. 11)	155,865
5400	Telephone	1,200	1,200
5410	Postage & Freight Out	300	300
5420	Data Processing		
5430	Printing & Office Supplies	9,800	9,800
5440	Scientific & Photographic	15,000	15,000
5450	Dues & Subscriptions		
5460	Advertising & Promotional	1,000	1,000
5470	Travel & Subsistence		
5480	Staff Training & Tuition Aid	1,320	1,320
5490	Fees & Permits	9,000	7,640
5500	In - Lieu Taxes	400	400
5510	Residual Removal	16,000	16,000
5520	Water Treatment Chemicals	166,680	225,000
5525	GAC Replacement	65,000	95,000
	Total Other Expenses	<u>\$ 978,080</u>	<u>\$1,183,925</u>

NEW JERSEY WATER SUPPLY AUTHORITY  
 MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**PROPOSED GENERAL & ADMINISTRATIVE EXPENSE BUDGET (60)**

FISCAL YEAR 2025  
 (7/01/24-6/30/25)

<u>CODE</u>	<u>ACCOUNT</u>	<u>ADOPTED G&amp;A FY24</u>	<u>PROPOSED G&amp;A FY25</u>
	Salaries & Fringe Benefits	\$ 3,286,875	\$3,623,550
5200	Residences	-	-
5210	Heating Fuel	-	-
5220	Utilities -Electrical Service	-	-
5230	-Gas Service	-	-
5240	-Propane	-	-
5250	Electricity for Pumping Station	-	-
5260	Fuel - Vehicular	46,800	33,600
5270	Oil & Grease	8,300	8,300
5280	Tires	12,000	12,000
5290	Maintenance Supplies	15,000	27,300
5300	Maint. Supplies - Vehicular	20,000	11,600
5310	Major Vehicle Service & Repair	52,000	35,000
5320	Agricultural Supplies	9,100	8,100
5330	Maintenance Equipment	12,000	10,100
5340	Serv. & Maintenance Contracts	25,852 (Sch. 10)	28,100
5350	Equipment Rental	4,300	4,300
5360	Household - Safety Supplies	13,700	13,700
5380	Special & Professional Services	12,900 (Sch. 12)	10,000
5390	Protective Services	-	-
5400	Telephone	7,200	7,200
5410	Postage & Freight Out	1,200	1,200
5420	Data Processing	5,000	5,000
5430	Printing & Office Supplies	7,400	5,960
5440	Scientific & Photographic	300	300
5450	Dues & Subscriptions	3,000	3,000
5460	Advertising & Promotional	2,000	2,000
5470	Travel & Subsistence	1,000	1,000
5480	Staff Training & Tuition Aid	10,000	8,400
5490	Fees & Permits	6,500	6,500
5500	In - Lieu Taxes	-	-
5510	Residual Removal	-	-
5520	Water Treatment Chemicals	-	-
5525	GAC Replacement	-	-
	<b>SUB-TOTAL G&amp;A EXPENSE BUDGET</b>	<u>\$ 275,552</u>	<u>\$ 242,660</u>
	<b>TOTAL G&amp;A WITH SALARIES &amp; FRINGE</b>	<u>\$ 3,562,427</u>	<u>\$ 3,866,210</u>

Allocation of Direct General & Administrative Expense Budget - See Appendix I for basis of Allocation.  
 (Page 6, Columns 2, 3, & 4)

Reservoir System	\$ 168,851	\$ 144,019
Treatment/Transmission System	\$ 106,701	\$ 98,641
Total	\$ 275,552	\$ 242,660

NEW JERSEY WATER SUPPLY AUTHORITY  
 MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

LABOR PROJECTION

FISCAL YEAR 2025  
 (7/01/24-6/30/25)

TITLES	SALARY	FRINGE BENEFITS	OVERTIME	CLOTHING ALLOWANCE	SHIFT DIFFERENTIAL	TOTAL	ALLOCATION RESERVOIR %	AMOUNT RESERVOIR	ALLOCATION WTP/TS %	AMOUNT WTP/TS
Director	157,900	109,895	-	-	-	267,795	50%	133,897	50%	133,898
Project Engineer II	120,500	83,866	-	-	-	204,366	70%	143,055	30%	61,311
Water Supply Tech.	74,000	51,885	-	550	-	126,435	62%	78,389	38%	48,046
Administrative Assistant	77,400	53,869	-	-	-	131,269	47%	61,695	53%	69,574
Supervisor Technical Facilities Maint	97,500	70,699	3,531	550	-	172,280	43%	74,079	57%	98,201
Sr. Water Supply Tech.	84,900	59,845	536	550	-	145,831	35%	51,040	65%	94,791
Maintenance Worker I	53,000	37,270	-	550	-	90,820	93%	84,461	7%	6,359
Supervisor Operations	113,400	78,924	-	-	-	192,324	25%	48,080	75%	144,244
Equipment Operator	50,600	35,600	-	550	-	86,750	94%	81,544	6%	5,206
Foreman Bldg & Grounds Maint	84,900	59,845	536	550	-	145,831	85%	123,956	15%	21,875
Foreman Facilities Maintenance	84,900	63,045	5,134	550	-	153,629	47%	72,205	53%	81,424
Facilities Mechanic (3 Positions)	198,100	141,626	3,741	1,650	-	345,117	45%	155,301	55%	189,816
Supervisor Plant Operator	70,600	53,057	5,084	550	-	129,291	37%	47,836	63%	81,455
Maintenance Worker I Operations	46,400	32,676	-	550	-	79,626	92%	73,255	8%	6,371
Reservoir Sys Oper./Asst RSO (5 Positions)	266,400	214,002	36,432	2,750	1,900	521,484	95%	495,409	5%	26,075
Plant Operator (6 Positions)	425,900	340,896	60,606	3,300	-	830,702	1%	8,306	99%	822,396
<b>TOTAL: (rounded)</b>	<b>2,006,400</b>	<b>1,487,000</b>	<b>115,600</b>	<b>12,650</b>	<b>1,900</b>	<b>3,623,550</b>		<b>1,732,508</b>		<b>1,891,042</b>

TOTAL = 27 Positions



NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**RECAP OF ALLOCATION OF HEADQUARTERS GENERAL AND  
ADMINISTRATIVE EXPENSES CHARGED TO THE MANASQUAN WATER  
TREATMENT PLANT AND TRANSMISSION SYSTEM**

FISCAL YEAR 2025  
(7/01/24-6/30/25)

	Total Headquarters Charge	Manasquan Reservoir System	Manasquan WTP/TS
Budgeted-Appendix I, amount to be charged to Manasquan System for FY25 (7/1/24-6/30/25)	\$932,551	\$804,512	\$128,039
F/Y23 Adjustment as per audited Expenditures:			
Budgeted as per rate schedule for F/Y23 (7/1/22-6/30/23). Amounts paid during F/Y21 to Raritan Basin System.	\$749,000	\$646,000	\$103,000
Actual allocation based upon audited expenditures F/Y23 (7/1/22-6/30/23) - Appendix II	<u>\$749,946</u>	<u>\$646,961</u>	<u>\$102,985</u>
Adjustments F/Y23	<u>\$946</u>	<u>\$961</u>	<u>(\$15)</u>
Net Allocation for F/Y2025 Budget	<u>\$933,497</u>	<u>\$805,473</u>	<u>\$128,024</u>
Estimate	<u>\$933,000</u>	<u>\$805,000</u>	<u>\$128,000</u>

**Note:**

Amounts in this schedule may differ from the allocation reports attached because of adjustments made as a result of OPEB-related data released from the State of NJ after this schedule was prepared. Any differences will be addressed in this schedule in following year(s).

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**LIST OF CATEGORY 5340 ITEMS - RECOMMENDED SERVICE &  
MAINTENANCE CONTRACTS FOR THE WATER TREATMENT  
PLANT/TRANSMISSION SYSTEM (50)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 Electrical Service Contract	\$ 2,400	\$ 2,400
2 Instrumentation & Control System Service & Upgrade	8,000	6,000
3 Electrical Upgrade & Repair	4,000	3,000
4 Overhead Crane Service	2,500	2,500
5 Building Cleaning Service and Supplies	3,600	-
6 Fire & Intrusion Alarm Service	3,100	3,000
7 Air Compressor Service	500	-
8 Boiler Service	1,200	1,200
9 Auxiliary Generator Service	3,000	3,000
10 Lab Equipment Service	2,500	3,500
11 Backflow Preventor Service	500	-
12 UPS Battery PM Service and Batteries	6,000	3,600
13 Four Year Electrical Switchgear Testing Service	10,438	2,000
15 Internet Service	10,200	9,800
16 Network Routers	-	2,500
16 XLReporter Software Program Support	-	2,500
	<u>\$ 57,938</u>	<u>\$45,000</u>
Total Service & Maintenance Contracts	<u>\$ 57,938</u>	<u>\$45,000</u>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**LIST OF CATEGORY 5340 ITEMS - RECOMMENDED SERVICE &  
MAINTENANCE CONTRACTS FOR G & A (60)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 Refuse & Waste Disposal	\$ 2,000	\$ 2,000
2 Office Equipment/Computers	1,800	1,800
3 Waste Oil Disposal	300	300
4 Fire Extinguisher Service	1,100	1,100
5 UST Monitor Service	1,752	-
6 SCADA Service Contract	-	2,000
7 Building Maintenance	6,000	6,000
8 Internet Service	2,000	2,000
9 Janitorial Service	8,000	10,000
10 Vehicle Lift Inspection	500	500
11 Underground Fuel Storage Tank Service	2,400	2,400
	<u>2,400</u>	<u>2,400</u>
Total Service & Maintenance Contracts	<u>\$ 25,852</u>	<u>\$ 28,100</u>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**LIST OF CATEGORY 5380 ITEMS - RECOMMENDED SPECIAL &  
PROFESSIONAL SERVICES FOR THE WATER TREATMENT  
PLANT/TRANSMISSION SYSTEM (50)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 Water Quality Sampling	\$ 17,200	\$ 14,900
2 Residual Quality Analysis	800	800
3 Consultant Services	4,000	4,000
4 USGA Allenwood Gage-Parameters	11,000	13,500
5 Underground Markout Service	1,800	1,800
<b>Total Special &amp; Professional Services</b>	<b>\$ 34,800</b>	<b>\$ 35,000</b>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**LIST OF CATEGORY 5380 ITEMS - RECOMMENDED SPECIAL &  
PROFESSIONAL SERVICES FOR G & A (60)**

FISCAL YEAR 2025

	Adopted F/Y24	Proposed F/Y25
1 Pulmonary Testing	\$ 1,500	\$ 1,500
2 CDL Medical Testing	1,000	1,000
3 EAS Service	4,000	4,000
4 The Bank of NY - Melon	5,200	2,300
5 Pre-Employment Physicals	1,200	1,200
Total Special & Professional Services	<u>\$ 12,900</u>	<u>\$ 10,000</u>

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

PROPOSED CAPITAL EQUIPMENT BUDGET

FISCAL YEAR 2025

Description	(A) Addition (R) Replacemen	Year of Purchase Vehicle/Equipment	Dollar Value	%	Manasquan Reservoir	Manasquan WTP/TS	Reservoir Depreciation Reserve	WTP/TS Depreciation Reserve	
	Chevy Colorado	R (617)		40,000	50/50	20,000	20,000	22,292	7,430
TOTAL									
					40,000	20,000	20,000	22,292	7,430
*Per Resolution #861, dated 7/12/93 Asset Definition minimum is \$1,000.					-	-	-	-	
Less Amount charged to Reservoir Depreciation Reserve					22,292	-	-	-	
Less Amount charged to WTP/TS Depreciation Reserve					-	7,430	-	-	
Total					(2,292)	12,570			
Additional Depreciation Reserve					-	-			
Estimate					\$ -	\$ 12,570			

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**PROJECTED INSURANCE PROGRAM**

FISCAL YEAR 2025

Policy	Raritan Basin System	Manasquan Reservoir System	Manasquan Water Treatment Plant and Transmission System	Total Premium
<b>Property</b> Limit \$150 million, Limit \$25m BI  Deduct: \$100k all perils \$250k Deduct dams, dikes / \$1m Deduct Canal flood Earthen Dam:Builders Risk	\$947,603	\$381,982	\$113,879	\$1,443,464
<b>General/Products Liability</b> Limit \$1 million Deduct: \$150k	\$145,040	\$12,931	\$2,534	\$160,505
<b>Environmental Impairment Liability</b> Limit \$10 million Deduct: \$100k	\$0	\$0	\$0	\$0
<b>Workers' Compensation</b> Limit \$1 million	\$159,505	\$20,495	\$24,059	\$204,059
<b>Employer Liability</b> Limit \$1 million	Included in Workers' Comp	Included in Workers' Comp	Included in Workers' Comp	Included in Workers' Comp
<b>Umbrella Liability</b> Limit \$23 million	\$454,982	\$40,565	\$7,950	\$503,497
<b>Business Automobile</b> Limit: \$1 million G/L, \$0 pd Deduct: \$50k, G/L	\$58,130	\$8,372	\$2,285	\$68,787
<b>Management Liability</b> Public Officials Liability Cyber Risk Fidelity & Crime Limit \$5 million/\$1million/\$1 million Deduct: \$100k/\$10k/\$50k	\$48,924 \$15,358  \$64,282	\$4,362 \$1,369  \$5,731	\$855 \$268 \$4,035 \$5,158	\$54,141 \$16,995 \$4,035 \$75,171
<b>Travel Accident</b> Limit \$2 million	\$0	\$0	\$0	\$0
<b>Drone Coverage</b>	\$1,056			\$1,056
<b>UST</b>	\$3,822			\$3,822
<b>TOTAL:</b>	\$1,834,420	\$470,076	\$155,865	\$2,460,361

NEW JERSEY WATER SUPPLY AUTHORITY  
MANASQUAN WATER TREATMENT PLANT AND TRANSMISSION SYSTEM

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025  
OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE TITLE**

5110 SALARIES AND WAGES

The following is a comparison of the subject expenditures for FISCAL YEAR 2025.

	Adopted F/Y24	Proposed F/Y25
Budgeted Positions	27	27
Expenditures:		
Regular Salaries	\$1,868,575	\$2,020,950
Overtime	100,000	115,600
Fringe Benefits	1,094,500	1,224,400
Retiree Health Benefits	218,800	257,600
Worker's Compensation (self-insured)	5,000	5,000
Total Salaries and Fringe Benefits	\$3,286,875	\$3,623,550
Allocation to Treatment Plant	\$1,768,221	\$1,891,042
Anticipated Increase for F/Y25		\$122,821

5120- OVERTIME, NEW POSITIONS AND SEASONAL HELP  
5140

5150 FRINGE BENEFITS

These expense items cover the annual salaries and fringe benefits based upon the compensation schedule currently in effect.

The fringe benefit account specifically covers all required and approved expenses such as employer contributions for social security, public employee retirement system, unemployment and temporary disability insurance as well as the health benefits program including prescription drugs, dental and vision care programs and allowances for unused sick leave and vacation balances upon retirement and annual allowances required by union agreement.

5210 HEATING FUEL



This account covers the cost of fuel required for the stand-by generator at the Water Treatment Plant.

DRAFT

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT**

**CODE   TITLE**

5220      UTILITIES - ELECTRICAL SERVICE (OTHER THAN PUMPING)

This account covers facilities electrical usage at the Water Treatment Plant/Transmission System Meter Vaults, and access roadway lighting for security and safety purposes.

5230      NATURAL GAS

This account covers the cost of heating the Water Treatment Plant.

5240      PROPANE

This account covers the cost of propane fuel at the Water Treatment Plant Laboratory.

5260      VEHICULAR FUEL

This account covers the cost of unleaded regular and diesel fuel used by the Authority's motor vehicle fleet.

5270      OIL AND GREASE

This account covers the amount of oil and grease used by the Authority's motor vehicles and equipment. Also included in this account are mineral oil and those specialty oils used in the pumps and motors at the Intake Pump Station, Reservoir Pump Station, Flow Meter/Valve Chamber, Inlet/Outlet Tower, and Water Treatment Plant.

5280      TIRES

This account covers the cost of tires used on the Authority's motor vehicle including cars, trucks, trailers and construction equipment. Also included in this account is tire repair, tubes, etc.

5290      MAINTENANCE SUPPLIES

This account covers the entire spectrum of materials and tools used in the maintenance and repair of the Authority's assets. The types of material included in this account are kerosene, lumber, fasteners, masonry products, paint and related products, plumbing (heating and cooling) products, insulation products, electrical items, lighting supplies, fixtures, signs, posts, fencing and fencing material, road, ditch, culvert and bank repair materials, emergency response supplies, small hand and power tools and welding gases.

5300      MAINTENANCE SUPPLIES-VEHICULAR EQUIPMENT

This account covers spare parts for vehicular and marine equipment, as well as, small maintenance equipment, pumps, generators, chain saws, hand mowers and valve operators. Also included in this account are batteries and vehicular fluids.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE    TITLE**

5310      **MAJOR - SPECIALIZED VEHICLE SERVICE AND REPAIR**

This account is a supplement to account code 5300 and includes those services required by vendors specializing in items such as body and fender work, major repairs to transmissions, front end alignments, radiator repairs and major power train overhauls. This account also includes vehicle and equipment preventive maintenance labor costs as performed by Raritan Basin System personnel or by a vendor.

5320      **AGRICULTURE SUPPLIES**

This account covers those supplies used in maintaining the appearance and control of the grounds, such as grass seed, lime, fertilizers, shrubs, trees, pest and weed control, and aquatic weed control.

5330      **MAINTENANCE OF EQUIPMENT**

This account is to cover normal repair and service to calculators, typewriters and other office machines and furniture which are not covered under service and maintenance contracts. Also included in this account is maintenance of radio equipment, repairs to engineering and surveying equipment, building maintenance, service to system components of the Water Treatment Plant and Transmission System, confined space entry equipment, telemarks, recorders and flow meters and all spare parts needed at the Water Treatment Plant and Transmission System to sustain continuous and dependable operations.

5340      **SERVICE AND MAINTENANCE CONTRACTS**

This account covers the contracts used for servicing plumbing (heating and cooling), electrical and instrumentation equipment, fire and intrusion alarms, fire extinguishers, appliances, exterminators, overhead cranes, septic systems, auxiliary generator, UST monitoring system, embankment fertilization, shop machinery and office equipment such as the copier and computers. Also included in this account is refuse disposal and waste removal by private contractors and contact janitorial services.

5350      **EQUIPMENT RENTAL**

This account covers the rental of specialized construction equipment such as pumps, compressors, etc., specialized office equipment, pagers, entry rugs and the postage machine, the parts washer, and gas cylinder.

5360      **HOUSEHOLD, SAFETY AND PROTECTIVE SUPPLIES**

This account is to show the estimated cost of materials and supplies of a consumable nature. Covered in this account are such items as janitorial and sanitary supplies, locks and keys, fire extinguishers, first aid and safety supplies, film rentals and related costs for in-house programs and materials handling and labeling supplies.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT  
CODE    TITLE**

5380        **SPECIAL AND PROFESSIONAL SERVICES**

This account is to show the estimated cost of Professional Services such as attorneys, physicians, annual audit fee, Governor's Authority Unit, court reporters, temporary services, engineers, consultants, laboratory services, CDL testing service, employee assistance service, etc.

5390        **PROTECTIVE SERVICES**

This account covers the yearly cost of insurance premiums prorated to the Water Treatment Plant/Transmission System covering General Liability, Workmen's Compensation, Vehicular, etc.

5400        **TELEPHONE**

This account covers direct telephone charges including charges for repairs, equipment rental and related expenses.

5410        **POSTAGE AND FREIGHT**

This account covers all postage costs including express and overnight mail. Also covered in this account are charges for incoming and outgoing freight when applicable.

5420        **DATA PROCESSING**

This account covers charges for production of payrolls and required reports under contract with ADP.

5430        **PRINTING AND OFFICE**

This account covers the cost of computer supplies, computer software, letterhead, envelopes, publication costs and forms, archiving of our records, duplication products and all other stationery materials and supplies necessary for the operation of the office. Items that are classified as furniture and equipment with a value of \$1,000 are not to be included in this account. Items ordered directly from a vendor or withdrawn from inventory shall be included in this account.

5440        **SCIENTIFIC AND PHOTOGRAPHIC**

This account covers the cost of video and photographic supplies, blueprinting supplies, laboratory supplies, surveying and engineering supplies and recording charts and pens.

5450        **DUES AND SUBSCRIPTION**

This account covers cost of subscriptions to newspapers, magazines, periodicals reference books, other publications and membership fees in professional societies and associations.

**DEFINITIONS AND EXPLANATION OF THE FISCAL YEAR 2025 OPERATING EXPENSE ACCOUNTS**

**ACCOUNT**  
**CODE    TITLE**

5460        ADVERTISING

This account covers the cost of legal and classified advertising in newspapers for bids, recruiting and public notifications.

5470        TRAVEL AND SUBSISTENCE

This account covers the cost of travel and subsistence expense reimbursable to an employee or chargeable to the Authority under the provisions of, "The Regulations Governing Employee Expense Reimbursements". It includes travel expenses, employee allowances, and staff and departmental meal expenses. It will also cover registration fees for attendance at meetings or conventions.

5480        STAFF TRAINING AND TUITION AID

This account provides funds for employee's attendance at various technically related and approved courses, training programs, conferences, etc.

5490        FEES AND PERMITS

This account covers the estimated cost of fees for safe drinking water UST registration, physical connections, and other permits from the NJDEP and small unclassified items such as notaries, hearing rooms and transcripts, easement renewals, vehicle and equipment registrations, etc.

5500        IN-LIEU TAXES

This account covers the funds for the Water Treatment Plant in-lieu tax payment to the Manasquan Reservoir System.

5510        RESIDUALS REMOVAL

This account covers the yearly costs associated with residuals handling, removal, moisture reduction and ultimate disposal as it pertains to Water Treatment Plant residual solids.

5520        WATER TREATMENT CHEMICALS

This account covers the yearly costs required to treat the raw water to produce a finished drinking water supply. The treatment chemical costs have been based on anticipated chemical feed rates established as a result of plant operating experience.

5525        CARBON REPLACEMENT

This account covers the yearly removal and replacement of 40,000 pounds of granular activated carbon for the GAC System. The carbon replacement cost was initially based on a GAC life of 12 months, but it has been extended to a life of 36 months.

# Appendix I

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)  
AGREED-UPON PROCEDURES REPORT**

FORECASTED COST ALLOCATION SCHEDULES

YEAR ENDING JUNE 30, 2025

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Commissioners of  
New Jersey Water Supply Authority

We have performed the procedures enumerated below on the financial schedules for the fiscal year ending June 30, 2025. The procedures were agreed to by the New Jersey Water Supply Authority (a component unit of the State of New Jersey and responsible party) (the "Authority") solely to assist the Authority in evaluating the financial schedules in connection with setting of water rates for each of the three operating systems (Raritan, Manasquan Reservoir and Manasquan Treatment Plant/Transmission). The Authority's management is responsible for preparing and presenting the financial schedules in accordance with the guidelines for the presentation of schedules established by the American Institute of Certified Public Accountants ("AICPA").

An agreed-upon procedures engagement involves the practitioner performing specific procedures and reporting on findings based on the procedures performed. The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to assist the Authority with evaluating the underlying supporting documentation to determine the accuracy of the financial schedules in connection with setting water rates for each of the three operating systems. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

1. We were provided with the fiscal year 2025 budgeted expenses for each of the three operating systems by the Authority's Director of Finance and Administration, who advised us that the fiscal year 2025 budgeted expenses are based upon preliminary budgets that are subject to approval by the Authority's Commissioners. We performed no procedures in regard to the fiscal year 2025 budgeted expenses.
2. We recalculated the allocated costs on the forecasted cost allocation schedules. We found no exceptions as a result of these procedures.
3. We compared the methodologies used for cost allocation on the forecasted cost allocation schedules to the methodologies used in the Authority's cost allocation schedules for the year ended June 30, 2023, and found them to be consistent.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review of the subject matter, the objective of which would be the expression of an opinion or conclusion, respectively, about whether the forecasted cost allocation schedules are presenting the schedules in accordance with the guidelines for the presentation of schedules established by the AICPA. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES  
(CONTINUED)**

There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Commissioners and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

*Mercadion, P.C.*  
*Certified Public Accountants*

Hamilton, New Jersey

November 2, 2023

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF FORECASTED COST CENTER EXPENSE RECLASSIFICATION  
YEAR ENDING JUNE 30, 2025**

DEPT. #	DEPT./COST CENTER	COST CENTER COSTS	RECLASSIFICATIONS									REVISED COST CENTER COSTS	
			1 HEATING/ ELECTRIC	2 VEHICULAR FUEL	3 PROFESSIONAL FEES	4 INSURANCE	5 TELEPHONE	6 PERMITS	7 WORKERS' COMP.	8 IN LIEU TAXES	9 CHIEF ENGINEER SALARY & FRINGE		
	BUILDING HQ	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,000
	TELEPHONE HQ	-	-	-	-	40,000	-	-	-	-	-	-	40,000
36	SAFETY	237,690	-	-	(5,000)	-	-	-	-	-	-	-	232,690
37	SECURITY	1,159,550	-	-	-	-	-	-	-	-	-	-	1,159,550
14	HUMAN RESOURCES	522,000	-	-	(3,950)	-	-	-	(10,000)	-	-	-	508,050
16	PURCHASING	576,485	-	(179,750)	-	-	(40,000)	(20,000)	-	-	-	-	336,735
17	INFORMATION SYSTEMS	262,300	-	-	-	-	-	-	-	-	-	-	262,300
15	CONTRACTS & RISK MGMT.	2,299,160	-	-	(45,000)	(1,503,671)	-	-	-	(18,700)	-	-	731,789
13	FINANCIAL MGMT.	1,199,960	-	-	(2,730)	-	-	-	-	-	-	-	1,197,230
34	AUTO SHOP	299,000	-	179,750	-	-	-	-	20,000	-	-	-	498,750
35	AUTO SHOP-CANAL	288,640	-	-	-	-	-	-	-	-	-	-	288,640
10	EXEC OFFICE	295,897	4,673	-	-	-	-	-	-	-	-	-	300,570
20 30 31 32 33	WATERSHED, ENGINEERING & O&M (RARITAN SYSTEM)	10,111,852	(92,673)	-	56,680	1,503,671	-	-	10,000	18,700	(19,682)	-	11,588,548
		17,252,534	-	-	-	-	-	-	-	-	(19,682)	-	17,232,852
40-60	MANASQUAN SYSTEM	6,343,619	-	-	-	-	-	-	-	-	19,682	-	6,363,301
		<u>\$ 23,596,153</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,596,153</u>

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF FORECASTED SYSTEM-WIDE ALLOCATED COSTS  
YEAR ENDING JUNE 30, 2025**

DEPT. #	DEPT./COST CENTER	REVISED COST CENTER COSTS	ALLOCATION BASIS												ALLOCATED COST CENTER COSTS	
			SQ. FT. #	# OF TELEPHONES	# OF EMPLOYEES	100 % RARITAN O&M	# OF EMPLOYEES	# OF P.O.s	# OF COMPUTERS	MGD CONTRACTS	O&M BUDGET	# OF VEHICLES	# OF VEHICLES	TIME ESTIMATE		
	BUILDING HQ	\$ 88,000	\$ (88,000)													
	TELEPHONE HQ	40,000	-	\$ (40,000)												
36	SAFETY	232,690	591	435	\$ (233,716)											
37	SECURITY	1,159,550	3,327	1,739	18,133	\$ (1,182,749)										
14	HUMAN RESOURCES	508,050	3,936	1,739	6,044	-	\$ (519,769)									
16	PURCHASING	336,735	4,888	1,304	4,030	-	9,996	\$ (358,953)								
17	INFORMATION SYSTEMS	262,300	881	435	2,015	-	4,998	13,146	\$ (283,775)							
15	CONTRACTS & RISK MGMT.	731,789	2,878	870	4,030	-	9,996	7,837	9,154	\$ (766,554)						
13	FINANCIAL MGMT.	1,197,230	8,398	2,609	12,089	-	29,987	5,899	27,462	-	\$ (1,283,674)					
34	AUTO SHOP	498,750	13,227	870	4,030	-	9,996	15,084	9,154	-	33,626	\$ (584,737)				
35	AUTO SHOP-CANAL	288,640	-	870	2,015	-	4,998	16,938	9,154	-	19,460	-	\$ (342,075)			
10	EXEC OFFICE	300,570	11,622	3,478	2,015	-	4,998	1,770	9,154	-	20,265	-	-	\$ (353,872)		
20 30 31 32 33	WATERSHED, ENGINEERING & O&M (RARITAN SYSTEM)	11,588,548	38,252	25,651	126,930	1,182,749	314,858	156,734	151,042	692,692	781,306	584,737	342,075	334,409	\$ 16,319,983	
40-60	MANASQUAN SYSTEM	6,363,301	-	-	52,385	-	129,942	139,545	68,655	73,862	429,017	-	-	19,463	7,276,170	
		\$ 23,596,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,596,153	

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF FORECASTED COST ALLOCATION FACTORS  
YEAR ENDING JUNE 30, 2025**

ALLOCATION OF: ALLOCATION BASIS:		REQUIRED STATISTICS										
		BUILDING HQ	TELEPHONES	SAFETY	HUMAN RESOURCES	PURCHASING	INFORMATION SYSTEMS	CONTRACTS & RISK MGMT	FINANCE O&M	AUTO SHOP	AUTO SHOP CANAL	EXEC. OFF
DEPT. #	DEPT./COST CENTER	SQ. FT. #	# OF TELEPHONES	# OF EMPLOYEES	# OF EMPLOYEES	# OF P.O.'S	# OF COMPUTERS	MGD CONTRACTS	FUNCTIONAL COST	# OF VEHICLES	# OF VEHICLES	TIME ESTIMATE
	BUILDING HQ											
	TELEPHONE HQ											
36	SAFETY	100	1									
37	SECURITY	563	4	9								
14	HUMAN RESOURCES	666	4	3								
16	PURCHASING	827	3	2	2							
17	INFORMATION SYSTEMS	149	1	1	1	156						
15	CONTRACTS & RISK MGMT.	487	2	2	2	93	2					
13	FINANCIAL MGMT.	1,421	6	6	6	70	6	-				
34	AUTO SHOP	2,238	2	2	2	179	2	-	\$ 498,750			
35	AUTO SHOP-CANAL	-	2	1	1	201	2	-	288,640			
10	EXEC OFFICE	1,967	8	1	1	21	2	-	300,570			
20 30 31 32 33	WATERSHED, ENGINEERING & O&M (RARITAN SYSTEM)	6,473	59	63	63	1,860	33	182	11,588,548	47	47	95
40-60	MANASQUAN SYSTEM	-	-	26	26	1,656	15	19	6,363,301	-	-	6
		<u>14,890</u>	<u>92</u>	<u>116</u>	<u>104</u>	<u>4,236</u>	<u>62</u>	<u>202</u>	<u>\$ 19,039,809</u>	<u>47</u>	<u>47</u>	<u>100 %</u>

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF FORECASTED MANASQUAN SYSTEM ALLOCATED COSTS  
YEAR ENDING JUNE 30, 2025**

	COSTS	ALLOCATION BASIS					ALLOCATED COSTS
		1 TIME STUDY	2 \$ VALUE OF VEHICLES	3 \$ VALUE OF EQUIPMENT	4 TIME STUDY	5 \$ VALUE OF WATER CONTRACTS	
<u>GENERAL &amp; ADMINISTRATIVE</u>							
SALARIES & FRINGES	\$ 3,623,550	\$ (3,623,550)					
VEHICLE RELATED	100,500	-	\$ (100,500)				
MAINT. SUPPLIES & RELATED	91,600	-	-	\$ (91,600)			
OFFICE & MISC.	50,560	-	-	-	\$ (50,560)		
H.Q. OVERHEAD	932,551	-	-	-	-	\$ (932,551)	
RESERVOIR (40)	1,293,484	1,732,508	74,079	45,672	24,174	804,512	\$ 3,974,429
TREAT./TRANS. (50)	1,183,925	1,891,042	26,421	45,928	26,386	128,039	3,301,741
	<u>\$ 7,276,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,276,170</u>

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**NOTES TO FINANCIAL SCHEDULES  
YEAR ENDING JUNE 30, 2025**

---

**NOTE 1     GENERAL**

The New Jersey Water Supply Authority as part of its annual budget and rate making process performs a two-step cost allocation calculation. During the first step, the Authority forecasts its actual expenses by Cost Center. For purposes of this calculation the Authority uses the following Cost Centers:

Raritan System

- Building Headquarters
- Telephone Headquarters
- Safety
- Security
- Human Resources
- Purchasing
- Information Systems
- Contracts & Risk Management
- Financial Management
- Auto Shop
- Auto Shop - Canal
- Executive Office
- Engineering, Watershed Management, Operations and Maintenance (Raritan System)
- Manasquan System

In deriving expenses by Cost Center several expense reclassifications are made on the Schedule of Forecasted Cost Center Expense Reclassification as follows:

1. Heating and electricity expenses related to Building Headquarters ("HQ") and Executive Office are reclassified from Engineering and Operations & Maintenance ("O & M").
2. Vehicular fuel expense related to Auto Shop is reclassified from Purchasing.
3. Professional fees related to O & M are reclassified from the various departments to which they have been charged.
4. Insurance premium expense related to the Raritan System is reclassified from Contracts and Risk Management.
5. Telephone expense is reclassified from Purchasing to a separate Telephone HQ Cost Center.
6. Permit expense related to the Raritan System is reclassified from Contracts and Risk Management and Purchasing.

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**NOTES TO FINANCIAL SCHEDULES  
YEAR ENDING JUNE 30, 2025**

---

**NOTE 1 GENERAL (CONTINUED)**

7. Workers' compensation expense related to the Raritan System is reclassified from Contracts and Risk Management.
8. In-lieu taxes related to the Raritan System are reclassified from Contracts and Risk Management.
9. Chief Engineer Salary & Fringe Expenses related to the Manasquan System are reclassified from the Engineering Department.

The second step entails a step-down allocation of eleven of the Authority's Cost Centers to the Raritan and Manasquan System Cost Centers. In making this step-down allocation the Authority allocates cost as follows:

1. Building HQ is allocated to each of the Cost Centers based on the amount of space utilized.
2. Telephone HQ is allocated to each of the Cost Centers based on the number of telephones utilized.
3. Safety is allocated to each of the Cost Centers based on the number of employees.
4. Security is allocated entirely to the Raritan System.
5. Human Resources is allocated to each of the Cost Centers based on the number of employees.
6. Purchasing is allocated to each of the respective Cost Centers based on the number of purchase orders issued.
7. Information Systems is allocated to each of the Cost Centers based on the number of computers.
8. Contracts and Risk Management is allocated to each of the Cost Centers based on the number of employees.
9. Financial Management is allocated based on a percentage of the four remaining Cost Centers' budgets.
10. Auto Shop and Auto Shop-Canal are allocated based on the number of vehicles used.
11. Executive Office is allocated based on the amount of executive time utilized in managing each of the Systems.



**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**NOTES TO FINANCIAL SCHEDULES  
YEAR ENDING JUNE 30, 2025**

---

**NOTE 2     MANASQUAN SYSTEM ALLOCATED COST**

The Manasquan Water Supply System's direct and allocated costs are then allocated between the Reservoir System and the Water Treatment Plant/Transmission System. In making this allocation the Authority adds to each System's direct expenses, the indirect costs allocated as follows:

1. Salaries and Fringe Benefits are allocated based on a fiscal year 2025 labor projection prepared by the Authority.
2. Vehicle related expenses are allocated based on the dollar value of vehicles held by each System.
3. Maintenance Supplies and related expenses are allocated based on the dollar value of capital equipment held by each System.
4. Office and miscellaneous expenses are allocated based on the fiscal year 2025 budget prepared by the Authority.
5. Headquarters Overhead expenses are allocated based on the value of water contracts for each System.

# Appendix II

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**EXAMINATION REPORT AND FINANCIAL SCHEDULES**

June 30, 2023

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

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## INDEPENDENT ACCOUNTANTS' REPORT

To the Commissioners of  
New Jersey Water Supply Authority

We have examined the conformity of the financial schedules with the cost allocation criteria set forth in Notes 1 and 2 to Financial Schedules ("Notes 1 and 2"), of the New Jersey Water Supply Authority (a component unit of the State of New Jersey and responsible party) (the "Authority"), for the year ended June 30, 2023, listed in the foregoing table of contents. The Authority's management is responsible for conformity of the financial schedules in accordance with the criteria set forth in Notes 1 and 2. Our responsibility is to express an opinion on the conformity of the financial schedules with the cost allocation criteria set forth in Notes 1 and 2, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and, accordingly, included procedures we considered necessary in the circumstances. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial schedules are in conformity with the cost allocation criteria set forth in Notes 1 and 2, in all material respects. An examination involves performing procedures to obtain evidence about the conformity of the financial schedules with the cost allocation criteria set forth in Notes 1 and 2. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement on the conformity of the financial schedules with the cost allocation criteria set forth in Notes 1 and 2, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our examination agreement.

In our opinion, the financial schedules present the Authority's allocation of costs to the Raritan and Manasquan Systems in accordance with the cost allocation criteria set forth in Notes 1 and 2, in all material respects.

This report is intended for the information and use of the Commissioners and management of the Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Mercadien, P.C.*  
*Certified Public Accountants*

Hamilton, New Jersey

November 2, 2023

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF COST CENTER EXPENSE RECLASSIFICATION  
YEAR ENDED JUNE 30, 2023**

DEPT. #	DEPT./COST CENTER	COST CENTER COSTS	RECLASSIFICATIONS									REVISED COST CENTER COSTS	
			1 HEATING/ ELECTRIC	2 VEHICULAR FUEL	3 PROFESSIONAL FEES	4 INSURANCE	5 TELEPHONE	6 PERMITS	7 WORKERS' COMP.	8 IN LIEU TAXES	9 CHIEF ENGINEER SALARY & FRINGE		
	BUILDING HQ	\$ -	\$ 75,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,421
	TELEPHONE HQ	-	-	-	-	55,129	-	-	-	-	-	-	55,129
36	SAFETY	201,560	-	-	-	-	-	-	-	-	-	-	201,560
37	SECURITY	1,056,416	-	-	-	-	-	-	-	-	-	-	1,056,416
14	HUMAN RESOURCES	449,851	-	-	(4,849)	-	-	-	(1,018)	-	-	-	443,984
16	PURCHASING	497,752	-	(139,392)	-	-	(55,129)	(20,065)	-	-	-	-	283,166
17	INFORMATION SYSTEMS	214,036	-	-	-	-	-	-	-	-	-	-	214,036
15	CONTRACTS & RISK MGMT.	2,019,587	-	-	(29,698)	(1,489,484)	-	(101,778)	-	(18,689)	-	-	379,938
13	FINANCIAL MGMT	956,821	-	-	(2,022)	-	-	-	-	-	-	-	954,799
34	AUTO SHOP	240,095	-	139,392	-	-	-	20,065	-	-	-	-	399,552
35	AUTO SHOP-CANAL	183,371	-	-	-	-	-	-	-	-	-	-	183,371
10	EXEC OFFICE	272,608	7,286	-	-	-	-	-	-	-	-	-	279,894
20 30 31 32 33	WATERSHED, ENGINEERING & O&M (RARITAN SYSTEM)	8,204,426	(82,707)	-	36,569	1,489,484	-	101,778	1,018	18,689	(18,125)	-	9,751,132
		14,296,523	-	-	-	-	-	-	-	-	(18,125)	-	14,278,398
40-60	MANASQUAN SYSTEM	5,274,307	-	-	-	-	-	-	-	-	18,125	-	5,292,432
		\$ 19,570,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,570,830

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF SYSTEM-WIDE ALLOCATED COSTS  
YEAR ENDED JUNE 30, 2023**

DEPT. #	DEPT./COST CENTER	REVISED COST CENTER COSTS	ALLOCATION BASIS											ALLOCATED COST CENTER COSTS	
			SQ. FT. #	# OF TELEPHONES	# OF EMPLOYEES	100 % RARITAN O&M	# OF EMPLOYEES	# OF P.O.s	# OF COMPUTERS	MGD CONTRACTS	O&M BUDGET	# OF VEHICLES	# OF VEHICLES		TIME ESTIMATE
	BUILDING HQ	\$ 75,421	<u>\$ (75,421)</u>												
	TELEPHONE HQ	55,129	-	<u>\$ (55,129)</u>											
36	SAFETY	201,560	507	599	<u>\$ (202,666)</u>										
37	SECURITY	1,056,416	2,852	2,397	15,724	<u>\$ (1,077,389)</u>									
14	HUMAN RESOURCES	443,984	3,374	2,397	5,241	-	<u>\$ (454,996)</u>								
16	PURCHASING	283,166	4,189	1,798	3,494	-	8,750	<u>\$ (301,397)</u>							
17	INFORMATION SYSTEMS	214,036	755	599	1,747	-	4,375	11,100	<u>\$ (232,612)</u>						
15	CONTRACTS & RISK MGMT.	379,938	2,467	1,198	3,494	-	8,750	6,617	7,504	<u>\$ (409,968)</u>					
13	FINANCIAL MGMT	954,799	7,198	3,595	10,483	-	26,250	4,981	22,511	-	<u>\$ (1,029,817)</u>				
34	AUTO SHOP	399,552	11,336	1,198	3,494	-	8,750	12,736	7,504	-	25,868	<u>\$ (470,438)</u>			
35	AUTO SHOP-CANAL	183,371	-	1,198	1,747	-	4,375	14,301	7,504	-	11,872	-	<u>\$ (224,368)</u>		
10	EXEC OFFICE	279,894	9,961	4,794	1,747	-	4,375	1,494	7,504	-	18,121	-	-	<u>\$ (327,890)</u>	
20 30 31 32 33	WATERSHED, ENGINEERING & O&M (RARITAN SYSTEM)	9,751,132	32,782	35,356	110,070	1,077,389	275,622	132,341	123,808	370,465	631,311	470,438	224,368	311,495	\$ 13,546,577
40-60	MANASQUAN SYSTEM	<u>5,292,432</u>	-	-	<u>45,425</u>	-	<u>113,749</u>	<u>117,827</u>	<u>56,277</u>	<u>39,503</u>	<u>342,645</u>	-	-	<u>16,395</u>	<u>6,024,253</u>
		<u>\$ 19,570,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,570,830</u>

See Independent Accountants' Report.

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF COST ALLOCATION FACTORS  
YEAR ENDED JUNE 30, 2023**

		REQUIRED STATISTICS										
ALLOCATION OF:		BUILDING HQ	TELEPHONES	SAFETY	HUMAN RESOURCES	PURCHASING	INFORMATION SYSTEMS	RISK MGMT	FINANCE O&M	AUTO SHOP	AUTO SHOP CANAL	EXEC. OFF
ALLOCATION BASIS:		SQ. FT.	# OF	# OF	# OF	# OF	# OF	MGD	FUNCTIONAL	# OF	# OF	TIME
DEPT. #	DEPT./COST CENTER	#	TELEPHONES	EMPLOYEES	EMPLOYEES	P.O.'S	COMPUTERS	CONTRACTS	COST	VEHICLES	VEHICLES	ESTIMATE
	BUILDING HQ											
	TELEPHONE HQ											
36	SAFETY	100	1									
37	SECURITY	563	4	9								
14	HUMAN RESOURCES	666	4	3								
16	PURCHASING	827	3	2	2							
17	INFORMATION SYSTEMS	149	1	1	1	156						
15	CONTRACTS & RISK MGMT.	487	2	2	2	93	2					
13	FINANCIAL MGMT	1,421	6	6	6	70	6	-				
34	AUTO SHOP	2,238	2	2	2	179	2	-	\$ 399,552			
35	AUTO SHOP-CANAL	-	2	1	1	201	2	-	183,371			
10	EXEC OFFICE	1,967	8	1	1	21	2	-	279,894			
20 30 31 32 33	WATERSHED, ENGINEERING & O&M (RARITAN SYSTEM)	6,472	59	63	63	1,860	33	182	9,751,132	47	47	95
40-60	MANASQUAN SYSTEM	-	-	26	26	1,656	15	19	5,292,432	-	-	5
		<u>14,890</u>	<u>92</u>	<u>116</u>	<u>104</u>	<u>4,236</u>	<u>62</u>	<u>202</u>	<u>\$ 15,906,381</u>	<u>47</u>	<u>47</u>	<u>100 %</u>

See Independent Accountants' Report.



**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**SCHEDULE OF MANASQUAN SYSTEM ALLOCATED COSTS  
YEAR ENDED JUNE 30, 2023**

	ALLOCATION BASIS						ALLOCATED COSTS
	COSTS	1 TIME STUDY	2 \$ VALUE OF VEHICLES	3 \$ VALUE OF EQUIPMENT	4 TIME STUDY	VALUE OF WATER CONTRACTS	
<u>GENERAL &amp; ADMINISTRATIVE</u>							
SALARIES & FRINGES	\$ 2,962,271	\$ (2,962,271)					
VEHICLE RELATED	80,750	-	\$ (80,750)				
MAINT. SUPPLIES & RELATED	69,584	-	-	\$ (69,584)			
OFFICE & MISC.	30,275	-	-	-	\$ (30,275)		
H.Q. OVERHEAD	749,946	-	-	-	-	\$ (749,946)	
RESERVOIR	1,164,726	1,574,649	59,521	34,695	16,093	646,961	\$ 3,496,645
TREAT./TRANS.	966,701	1,387,622	21,229	34,889	14,182	102,985	2,527,608
	<u>\$ 6,024,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,024,253</u>

See Independent Accountants' Report.

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**NOTES TO FINANCIAL SCHEDULES  
YEAR ENDED JUNE 30, 2023**

---

**NOTE 1 GENERAL**

The New Jersey Water Supply Authority as part of its annual budget and rate making process performs a two-step cost allocation calculation. During the first step, the Authority forecasts its actual expenses by Cost Center. For purposes of this calculation the Authority uses the following Cost Centers:

Raritan System

- Building Headquarters
- Telephone Headquarters
- Safety
- Security
- Human Resources
- Purchasing
- Information Systems
- Contracts & Risk Management
- Financial Management
- Auto Shop
- Auto Shop - Canal
- Executive Office
- Engineering, Watershed Management, Operations and Maintenance (Raritan System)
- Manasquan System

In deriving expenses by Cost Center several expense reclassifications are made on the Schedule of Forecasted Cost Center Expense Reclassification as follows:

1. Heating and electricity expenses related to Building Headquarters ("HQ") and Executive Office are reclassified from Engineering and Operations & Maintenance ("O & M").
2. Vehicular fuel expense related to Auto Shop is reclassified from Purchasing.
3. Professional fees related to O & M are reclassified from the various departments to which they have been charged.
4. Insurance premium expense related to the Raritan System is reclassified from Contracts and Risk Management.
5. Telephone expense is reclassified from Purchasing to a separate Telephone HQ Cost Center.
6. Permit expense related to the Raritan System is reclassified from Contracts and Risk Management and Purchasing.

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**NOTES TO FINANCIAL SCHEDULES  
YEAR ENDED JUNE 30, 2023**

---

**NOTE 1 GENERAL (CONTINUED)**

7. Workers' compensation expense related to the Raritan System is reclassified from Contracts and Risk Management.
8. In-lieu taxes related to the Raritan System are reclassified from Contracts and Risk Management.
9. Chief Engineer Salary & Fringe Expenses related to the Manasquan System are reclassified from the Engineering Department.

The second step entails a step-down allocation of eleven of the Authority's Cost Centers to the Raritan and Manasquan System Cost Centers. In making this step-down allocation the Authority allocates cost as follows:

1. Building HQ is allocated to each of the Cost Centers based on the amount of space utilized.
2. Telephone HQ is allocated to each of the Cost Centers based on the number of telephones utilized.
3. Safety is allocated to each of the Cost Centers based on the number of employees.
4. Security is allocated entirely to the Raritan System.
5. Human Resources is allocated to each of the Cost Centers based on the number of employees.
6. Purchasing is allocated to each of the respective Cost Centers based on the number of purchase orders issued.
7. Information Systems is allocated to each of the Cost Centers based on the number of computers.
8. Contracts and Risk Management is allocated to each of the Cost Centers based on the number of employees.
9. Financial Management is allocated based on a percentage of the four remaining Cost Centers' budgets.
10. Auto Shop and Auto Shop-Canal are allocated based on the number of vehicles used.
11. Executive Office is allocated based on the amount of executive time utilized in managing each of the Systems.

**NEW JERSEY WATER SUPPLY AUTHORITY  
(A COMPONENT UNIT OF THE STATE OF NEW JERSEY)**

**NOTES TO FINANCIAL SCHEDULES  
YEAR ENDED JUNE 30, 2023**

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**NOTE 2 MANASQUAN SYSTEM ALLOCATED COST**

The Manasquan Water Supply System's direct and allocated costs are then allocated between the Reservoir System and the Water Treatment Plant/Transmission System. In making this allocation the Authority adds to each System's direct expenses, the indirect costs allocated as follows:

1. Salaries and Fringe Benefits are allocated based on actual time studies performed by each employee throughout Fiscal Year 2023.
2. Vehicle related expenses are allocated based on the dollar value of vehicles held by each System.
3. Maintenance Supplies and related expenses are allocated based on the dollar value of capital equipment held by each System.
4. Office and miscellaneous expenses are allocated based on the time studies performed by each employee throughout Fiscal Year 2023.
5. Headquarters Overhead expenses are allocated based on the value of water contracts for each System.