End Year 2025 **Fiscal Year**

Authority Budget of:

Essex County Utilities Authority

State Filing Year

For the Period:

January 1, 2025 to

December 31, 2025

Ecuanj.com **Authority Web Address**



Division of Local Government Services

AUTHORITY BUDGET CERTIFICATION SECTION

FISCAL YEAR

Essex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

State of New Jersey

Department of Community Affairs

Director of the Division of Local Government Services

By:	Date:
CERTIFICAT	FION OF ADOPTED BUDGET
It is hereby certified that the adopted Budget i	made a part hereof has been compared with the approved
Budget previously certified by the Division, an	nd any amendments made thereto. This adopted Budget is
certified with respect to such amendments and	d comparisons only.
	State of New Jersey
Depar	rtment of Community Affairs
Director of the L	Division of Local Government Services
Ву:	Date:

PREPARER'S CERTIFICATION

Essex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

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

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

Preparer's Signature:	jfaccone@sklein-cpa.com		
Name: Joseph J. Faccone			
Title:	Financial Consultant		
Address:	550 Broad Street 11th Floor Newark, New Jersey 07102		
Phone Number:	(973) 624-6100		
Fax Number:	(973) 624-6101		
E-mail Address:	jfaccone@sklein-cpa.com		

AUTHORITY INTERNET WEBSITE CERTIFICATION

	Authority's Web Address:	Ecuanj.com	
	The purpose of the website or webpage sha activities. N.J.S.A. 40A:5A-17.1 requires to	Internet website or a webpage on the municipall be to provide increased public access to the he following items to be included on the Authboxes below to certify the Authority's complision.	authority's operations and nority's website at a
7	A description of the Authority's mission and	d responsibilities.	
V	The budgets for the current fiscal year and i	immediately preceding two prior years.	
✓	(Similar information includes items such as	nancial Report (Unaudited) or similar financial Revenue and Expenditure pie charts, or other public in understanding the finances/budge	r types of charts, along with
✓	The complete (all pages) annual audits (not two prior years.	the Audit Synopsis) for the most recent fisca	year and immediately preceding
~	The Authority's rules, regulations and offic to the interests of the residents within the A	ial policy statements deemed relevant by the authority's service area or jurisdiction.	governing body of the Authority
7	Notice posted pursuant to the "Open Public date, location and agenda of each meeting.	Meetings Act" for each meeting of the Author	ority, setting forth the time
7	The approved minutes of each meeting of the least three consecutive fiscal years.	ne Authority including all resolutions of the b	oard and their committees; for at
✓	The name, mailing address, electronic mail supervision or management over some or all	address and phone number of every person will of the operations of the Authority.	rho exercises day-to-day
7		d any other person, firm, business, partnership meration of \$17,500 or more during the prece Authority.	-
		orized representative of the Authority that the the minimum statutory requirements of N.J.S signifies compliance.	•
	Name of Officer Certifying Compliance:	Elmer J. Herrmann	
	Title of Officer Certifying Compliance:	Acting Executive Director	,
	Signature:	info@ecuanj.com	
		Page C-3	

APPROVAL CERTIFICATION

Essex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Essex County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 15, 2024.

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

Officer's Signature:	info@ecuanj.com
Name:	Victor A. Afanador
Title:	Secretary
Address:	Leroy F. Smith Jr. Building - 60 Nelson Place
	Newark, New Jersey 07102
Phone Number:	(973) 792-9060
Fax Number:	(973) 792-9066
E-mail Address:	info@ecuanj.com

AUTHORITY BUDGET RESOLUTION

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

WHEREAS, the Annual Budget for Essex County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Essex County Utilities Authority at its open public meeting of October 15, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$45,921,650.00, Total Appropriations including any Accumulated Deficit, if any, of \$47,216,300.00, and Total Unrestriced Net Position planned to be utilized as funding thereof, of \$1,294,650.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$0.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Essex County Utilities Authority, at an open public meeting held on October 15, 2024 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Essex County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Essex County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 19, 2024.

info@ecuanj.com	10/15/2024
(Secretary's Signature)	(Date)
Governing Rody Recorded Vote	

Member	Aye	Nay	Abstain	Absent
Caren Freyer-De Souza				
Victor A. Afanador				
Louis J. Stanzione				
Jessica F. Battaglia				
Joseph S. Tyrrell				
Quinzell R. McKenzie				
				EAH

ADOPTION CERTIFICATION

Essex County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Essex County Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on January 00, 1900.

Officer's Signature:					
Name:	Victor A. Afanador	Victor A. Afanador			
Title:	Secretary				
	Leroy F. Smith Jr. Bui	Leroy F. Smith Jr. Building - 60 Nelson Place 6th Floor			
Address:	Newark, New Jersey 0	Newark, New Jersey 07102			
Phone Number:	(973) 792-9060	Fax:	(973) 792-9066		
E-mail address:	info@ecuanj.com				

ADOPTED BUDGET RESOLUTION

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

WHEREAS, the Annual Budget and Capital Budget/Program for the Essex County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Essex County Utilities Authority at its open public meeting of January 0, 1900; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$0.00, Total Appropriations, including any Accumulated Deficit, if any, of \$0.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$0.00 and Total Unrestriced Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Essex County Utilities Authority at an open public meeting held on that the Annual Budget and Capital Budget/Program of the Essex County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 is hereby adopted and shall constitute appropriations for the purposes stated; and

(Secretary's Signature)

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

(Date)

Member	Aye	Nay	Abstain	Absent
Nicholas A. Grieco				
Caren Freyer-De Souza				
Victor A. Afanador				
Louis J. Stanzione				
Jessica F. Battaglia				
Joseph S. Tyrrell				
Quinzell R. McKenzie				

AUTHORITY BUDGET NARRATIVE AND INFORMATION SECTION

AUTHORITY BUDGET MESSAGE & ANALYSIS

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year proposed Annual Budget and make comparison to the Fiscal Year -1 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.
Interest and Miscellaneous Revenues anticipated in 2025 show a slight increase.
2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned
Capital Program. The economy is strong for the Municipalities served by the Authority.
The second state of the state o
3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be
answered.
Net Position is being utilized to stablize the tipping fees and to balance the budget.

AUTHORITY BUDGET MESSAGE & ANALYSIS

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

Not Applicable

5. The proposed budget must not reflect an anticipated deficit from -1 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.
The Authority is still seeking prospective buyers for this Water Operation. The only expense is for a Licensed Water Operator which is needed under State Guidelines. The deficit will be eliminated once the operation is sold.

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

AUTHORITY BUDGET MESSAGE & ANALYSIS

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

Answer the question below using the space provided.

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

See attached.

AUTHORITY CONTACT INFORMATION FISCAL YEAR

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

Name of Authority:	Essex County Utilities Authority				
Federal ID Number:	22-3215170				
4.4.4	The Leroy Smith, Jr. Public Safety Building				
Address:	60 Nelson Place, 6th Floor				
City, State, Zip:	Newark		NJ	07102	
Phone: (ext.)	(973) 792-9060 Fax: (973) 792-9066				
Preparer's Name:	Joseph J. Faccone				
Preparer's Address:	550 Broad Street 11th Floor		-		
City, State, Zip:	Newark		NJ	07102	
Phone: (ext.)	(973) 624-6100	Fax:	(973) 62	24-6101	
E-mail:	jfaccone@sklein-cpa.com				
				-	
Chief Executive Officer*	Elmer J. Herrmann				
*Or person who performs these funct	ons under another title.				
Phone: (ext.)	(973) 792-9060 Fax: (973) 792-9066			92-9066	
E-mail:	info@ecuanj.com				
Chief Financial Officer*	Bethany O'Toole				
*Or person who performs these funct	ons under another title.				
Phone: (ext.)	(973) 792-9060	(973) 792-9060 Fax:		(973) 792-9066	
E-mail:	botoole@essexutil.com				
Name of Auditor:	James H. Ruitenberg				
Name of Firm:	Bederson and Company, LLC				
Address:	100 Passaic Avenue				
City, State, Zip:	Fairfield		NJ	07004	
Phone: (ext.)	(973) 736-3333 Fax: (973) 736-3367				
E-mail:	jruitenberg@bederson.com				

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:	7	
2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:	\$ 47	3,659.00
3. Provide the number of regular voting members of the governing body:	7	(5 or 7 per State statute, possibly more for regional authorities)
4. Provide the number of alternate voting members of the governing body:	0	(Maximum is 2)
5. Regional Authorities Only - Did all individuals that were required to file a Financial because of their relationship with the Authority file the form as required? Check to see if individuals filed their FDS on the FDS webpage: https://www.nj.gov/dallf "no", provide a list of those individuals who failed to file a Financial Disclosure their failure to file.	Yes ca/divisions/dlgs/r	esources/fds.html.
6. Does the Authority have any amounts receivable from current or former commission compensated employee? If "yes", provide a list of those individuals, their position, the amount receivable, and a	No	
7. Was the Authority a party to a business transaction with one of the following parties: a. A current or former commissioner, officer, key employee, or highest compensate b. A family member of a current or former commissioner, officer, key employee, or c. An entity of which a current or former commissioner, officer, key employee, or h (or family member thereof) was an officer or direct or indirect owner? If the answer to any of the above is "yes", provide a description of the transaction includes the employee, or highest compensated employee (or family member thereof) of the Aut to the individual or family member; the amount paid; and whether the transaction was	d employee? highest compensate dighest compensate dighest compensate the name of hority; the name of	the commissioner, officer, of the entity and relationship
8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*? *A personal benefit contract is generally any life insurance, annuity, or endowment co the transferor, a member of the transferor's family, or any other person designated by If "yes", provide a description of the arrangement, the premiums paid, and indicate the	the transferor.	·

for

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

10. Did the Authority pay for meals or catering during the current fiscal year?	Yes
If "yes", provide a detailed list of all meals and/or catering invoices for the current fisca	ıl year
and provide an explanation for each expenditure listed.	
11. Did the Authority pay for travel expenses for any employee of individual listed on Pa If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide a detailed list of all travel expenses for the current fiscal year and provide a detailed list of all travel expenses for the current fiscal year and provide a detailed list of all travel expenses for the current fiscal year.	
12. Did the Authority provide any of the following to or for a person listed on Page N-4	or any other employee of the Authority?
a. First class or charter travel	No
b. Travel for companions	No
c. Tax indemnification and gross-up payments	No
d. Discretionary spending account	No
e. Housing allowance or residence for personal use	No
f. Payments for business use of personal residence	No
g. Vehicle/auto allowance or vehicle for personal use	No
h. Health or social club dues or initiation fees	No
i. Personal services (i.e. maid, chauffeur, chef)	No
If the answer to any of the above is "yes", provide a description of the transaction included and the amount expended.	ding the name and position of the individual
13. Did the Authority follow a written policy regarding payment or reimbursement for exand/or commissioners during the course of Authority business and does that policy requi	
of expenses through receipts or invoices prior to reimbursement?	Yes
If "no", attach an explanation of the Authority's process for reimbursing employees and	
(If your authority does not allow for reimbursements, indicate that in answer).	
14. Did the Authority make any payments to current or former commissioners or employ	vees for severance or termination?
If "yes", provide explanation, including amount paid.	No
15. Did the Authority make payments to current or former commissioners or employees the performance of the Authority or that were considered discretionary bonuses? [If "yes", provide explanation including amount paid.	that were contingent upon No
16. Did the Authority receive any notices from the Department of Environmental Protect entity regarding maintenance or repairs required to the Authority's systems to bring them with current regulations and standards that it has not yet taken action to remediate? If "yes", provide explanation as to why the Authority has not yet undertaken the require the Authority's plan to address the conditions identified.	into compliance

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or a	ny other enti	ty
due to noncompliance with current regulations (i.e. sewer overflow, etc.)?	No	
If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the	e fine/assessr	nen

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

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

9 There are written employment contracts in place.
10 The Authority spends approximately \$5,000 on meals for volunteers who donate their time for various clean-ups.

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

Essex County Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

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

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner of officer as defined below and amount of compensation from the Authority.
- 3) List all of the Authority's former officers, key employees, and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority during the most recent fiscal year completed.
- **Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for the purposes of this schedule.
- Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial officer as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.
- **Key Employee:** An employee or independent contractor of the authority (other than a commissioner or officer) who meets a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
 - b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.
- **Highest Compensated Employee:** One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.
- Compensation: All forms of cash and non-cash payments or benefits provided in exchance for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as perosnal vehicles, meals, housing, personal, and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's prperty.

 Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.
- Reportable Compensation (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

Essex County Utilities Authority
For the Period January 01, 2025 to December 31, 2025

			Position		Reportable Compensi	ation fro	Reportable Compensation from Authority (W-2/ 1099)			
Name	Title	Average Hours per Week Dedicated to Position	Highest Compensated Key Employee Officer Commissioner	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
1 Caren Freyer-De Souza	Commissioner	0,	×		\$		\$ -	s		\$
2 Victor A. Afanador	Secreatary	6,		·s	\$		\$	·s		*
3 Louis J. Stanzione	Commissioner	u,	2×	\$	s,		S	·s		S
4 Jessica F. Battaglia	Commissioner			•	\$		\$	s		Ş
5 Joseph S. Tyrrell	Commissioner	5	1 2 4	5			\$ -	s		s
6 Quinzell R. McKenzie	Commissioner	5		S			. \$	\$	-	\$
7 Elmer J. Herrmann	Acting Executor	51	×	45			. \$	s		\$ 120,081.50
8 Bethany O'Toole	Chief Financial Officer	35	×	S.	\$ 00.159,06		\$	٠,	22,445.19	\$ 113,096.19
13 14 16 18 19										, w w w w w w
20 21		ANNUAL IN		100				1/50		va va
22 23 24										W W W
25 26 37										w w w
28										
33										
32 33 34										w w w u
S Total:				-	186,901.00 \$		\$	\sqrt{s}	46,276.69	\$ 233,177.69

Schedule of Health Benefits - Detailed Cost Analysis

Essex County Utilities Authority For the Period: January 01, 2025 to December 31, 2025

	# of Covered Members	Annual Cost		# of Covered				
	(Medical & Rx) Proposed	Estimate per Employee	Total Cost Estimate	Medical & Rx) Emp	Annual Cost per Employee Current	Total Current	\$ Increase	% Increase
	Budget	get	Proposed Budget	Current Year	Year	Year Cost	(Decrease)	(Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	30,089.00	30,089.00	1	29,452.00	29,452.00	637.00	2.2%
Parent & Child			1			ı	ı	
Employee & Spouse (or Partner)	4	36,935.00	36,935.00	1	35,783.00	35,783.00	1,152.00	3.2%
Family			•			•	1	
Employee Cost Sharing Contribution (enter as negative -)			(13,400.00)			(13,400.00)	ı	
Subtotal	2		53,624.00	2		51,835.00	1,789.00	3.5%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			1			•	•	
Parent & Child			•			•	•	
Employee & Spouse (or Partner)			ı			1	ı	
Family			•				•	
Employee Cost Sharing Contribution (enter as negative -)							1	
Subtotal			•			-		
Retirees - Health Benefits - Annual Cost								
Single Coverage			•			•	•	
Parent & Child			•			ı	I	
Employee & Spouse (or Partner)			•			•	•	
Family			4			•	•	
Employee Cost Sharing Contribution (enter as negative -)							•	
Subtotal			1			•		
	ſ		00 800 00			00 100	1 700 00	61.0
GRAND TOTAL	7		1 00.470.00	7		71,835,00	1./87.00	חיח

Yes	Yes	
Is medical coverage provided by the SHBP (Yes or No)?	Is prescription drug coverage provided by the SHBP (Yes or No)?	

Page N-5

Essex County Delities Authority
ACCUMULATED ABSENCE LIABILITY

If no accumulated absences, check this box:											Legal ba	Legal basis for benefit	
		Sick Time	>	Vacation Time	Comic	Compensatory Time	Pe	Personal Time		Other	dde _X_)	("X" applicable frams)	
Bargaining Unit or Non-Union Peatition Eligible for Benefit (List Non-Union Employees by Individual Position Rather	5 ⋖	Dollar Value of	Gross Days of Accumulated	Dollar Value of	Accumulated	Dollar Value of	Accumulated	Doltar Value of	Gross Days of Accumulated	Dollar Value of	Approved	Emplo	Employment
Rayest Barnett Cash Named Individually	Appendix	Compeniated Appendix		compandance	ACRES AND A	Companyation Appendix	MUSSEUCS.	Companyang Appances	America	Compensation Appendix	×	Agranda Agran	The second
Caoso	020	-		256 527 75							×		T
Herman	33.50	\$12,273.06	118.00					A reserve A construction in the last	The second second		×		
Hubains	10.60		8	\$30,053,093		The second second	3.00	\$708.87			×	The second	
OToole	14.60				2.00	\$697.32	Charles	\$1,045.98	No. of the last		×		
Strumolo	46.00			\$32,743.26			MADE L	SCHOOL STORY	Mary Condin		×		
Alensi	3.50		18.00				4.00	\$769.20	THE PERSON NAMED IN		×		
Any payments will be capped at \$15,000.00 in								december of the second state of the second	Special property of the second	STATE STREET STREET, SQUARE, S	The second second second		
accordance with State regulations.			/										-
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N-6 Accumulated Absence Liability

Essex County Utilities Authority
ACCUMULATED ABSENCE LIABILITY

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(List Mon-Union Employees by Individual Position Rather Then Each Named Individual)		Dollar Value of Compensated Absences	Accumulated	Doltar Value of Compensated Absences		Dollar Value of Compensated Absences	Accumulated Absence	Dotlar Value of Compensated Absences	Accumulated Absence	Dollar Value of Commentated Absorption	Approved Labor Acreement Recolution	2 cointon	Employment Angeleration
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N-6 (2) Accumulated Absence Liability

Essex County Utilities Authority
ACCUMULATED ABSENCE LIABILITY

The second secon		Sick Time	ľΛ	Vacation Time	Comp	Compensatory Time	Pa	Personal Time		Other	e_x_)	policable (terns)	
List Non-Union Employees by Individual Position Rather List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of	Gross Days of Accumulated Absence	Dollar Value of	Accumulated	tlar Value of	Labor Employed	Ind Emp	Individual
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N-6 (3) Accumulated Absence Liability

Essex County Utilities Authority
ACCUMULATED ABSENCE LIABILITY

Compensated Absorbed Compensated Absorbed			Sleit Time	N.	Vacation Time	Comp	sentetory Time	ě	Personal Time		Other	, X.	Legal basis for benefit ("X" apolicable hama)	ě T
\$50.055 772.00 \$20.07739 14, 2.00 \$20.005, 20.	Osition Rather		Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	-	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absonces	Accumulated Absence	Dollar Value of	Approv	Em	dividual
\$26.055.00 T772.00 \$200.739.14 \$ 2.00 \$699.24 \$ (10.00) \$2.232.09														
\$38.655 bd 772.00 \$207.739 td 2.00 \$695.32 10.00 \$2.524.65														
\$38.055 58 772.00 \$207.739 14 2.00 \$8997.32 1.0.00 1 \$2.524.69														
\$38.055 bd 772.00 \$207.739 td 2.00 \$697.32 10.00 \$2.524.69														
\$38.055 84 772.00 \$2007.739 14 2.00 \$8967.32 10.0001 \$\$2.524.69														1
\$38,055 54 772.00 \$207.739 14 2.00 \$897.32 1.0.00 \$2.523.63														
\$38.055 84 772.00 \$207.739 14 2.00 \$669.12 10 10.00 \$\$2.524.69						The same of the sa								7
\$38,055 64 772.00 \$207.739 14 2.00 \$897.32 1.0.00 \$25.524.63												100		S. P. Land
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\$38,055 56 772.00 \$207.739 14 2.00 \$897.32 1.0.00 \$2.523.63	And in case of	The second second												
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\$30,555 64 772.00 \$207.739 14 2.00 \$897.32 1.0.00 \$2.523.63	-													
\$38.055 bd 772.00 \$207.739 td 2.00 \$669.32 10.000 \$2.324.69													+	
\$30.055 64 772.00 \$207.739 14 2.00 \$897.32 1.0.00 \$25.524.63	The same of the sa												1	
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\$30.055 84 772.00 \$207.739 14 2.00 \$897.32 1.0.00 \$25.524.65		-					Caff All							
\$38.055 68 772.00 \$207.739 14 2.00 \$867.32 110.00 \$23.524.09			The second secon		1000									
\$38.055 84 772.00 \$207.739 14 2.00 \$8697.32 10.001 \$2.524.63					THE RESERVE THE PARTY OF THE PA									
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\$38,055 bd 772 co \$207.739 14 2.00 \$607.32 (10.00) \$2.524 69							The state of the s					7		
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\$38.055 68 772.00 \$207.739 14 2.00 \$867.32 10.00 \$2.524.09	-													
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\$38.055 bd 772 00 \$207.739 14 2.00 \$807.32 10 00 \$2.524 09			1100							110				
Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:	S (ALL PAGES)		\$38.055 68	772.00		200	\$697.32		\$2,524 05		20 08		1	
	MORE MACANITY C	ompleted Audit			Fotal Employees subject to	accumulated abso	ance restrictions of P.L. 20	07, c. 92:						

N-6 (TOTAL) Accuminated Absence (Jabblin

Schedule of Shared Service Agreements

Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services. If no shared services, check this box:

Amount to be

:		:	Comments (Enter more specifics if	Agreement Effective	Agreement	Received by/ Paid from
Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	(pepagu	Date	End Date	Authority
County of Essex	Essex County Utilities Authority	Payroll Services		1/1/2000	On-going	None
						¥5

					100	

Schedule of Shared Service Agreements (Cont.)

Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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

Amount to be Received by/ Paid from Authority											
An Re Agreement I End Date											
Agreement Effective / Date										8 81	
Comments (Enter more specifics if needed)										3 W 3 T 3 T 3 T 3 T 3 T 3 T 3 T 3 T 3 T	
Type of Shared Service Provided											
Name of Entity Receiving Service											
Name of Entity Providing Service					30						

AUTHORITY BUDGET FINANCIAL SCHEDULES SECTION

SUMMARY

Essex County Utilities Authority For the Period: January 01, 2025 to December 31, 2025

			FY Pro	FY Proposed Budget	ıdget			FY-1 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Solid Waste	Water	Operation #3	Operation Operation Operation #3 #4 #5	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	s All Operations
REVENUES										
Total Operating Revenues	\$ 45,274,650	\$ 18,000	: \$	· •	, \$	· •	\$ 45,292,650	\$ 44,630,350	0 \$ 662,300	1.5%
Total Non-Operating Revenues	629,000	52X	2	37	,		629,000	584,350	0 44,650	7.6%
Total Anticipated Revenues	45,903,650	18,000		1	,	1	45,921,650	45,214,700	0 206,950	1.6%
APPROPRIATIONS										
Total Administration	1,480,000	, t		31	- 1	72	1,480,000	1,480,700	(700)	%0.0 ((
Total Cost of Providing Services	43,338,300	18,000	,	59	3		43,356,300	41,364,000	0 1,992,300	4.8%
Total Principal Payments on Debt Service in Lieu of Depreciation		.53	3	2	12		*		,1	i0/\ld# -
Total Operating Appropriations	44,818,300	18,000		53	9	2.9	44,836,300	42,844,700	0091,600	4.6%
Total Interest Payments on Debt Total Other Non-Operating Appropriations Total Non-Operating Appropriations	2,380,000			· · · ·	30		2,380,000	2,370,000	10,000	#DIV/0! 0.4%
Accumulated Deficit	, [,					10/NIG#
Total Appropriations and Accumulated Deficit	47,198,300	18,000	,	ä		•	47,216,300	45,214,700	2,001,600	4.4%
Less: Total Unrestricted Net Position Utilized	1,294,650		·	·	•		1,294,650		1,294,650	#DIV/0i
Net Total Appropriations	45,903,650	18,000	•	•	*		45,921,650	45,214,700	706,950	1.6%
ANTICIPATED SURPLUS (DEFICIT)	ν,	٠,	\$, S	ν,	5	S	\$	\$	#DIV/0}

Revenue Schedule

\$ Increase

% Increase

Essex County Utilities Authority For the Period: January 01, 2025 to December 31, 2025

			FY	Proposed Bu	dget			FY -1 Adopted Budget	(Decrease) Proposed vs. Adopted	(Decrease) Proposed vs. Adopted
							Total All	Total All		
OPERATING REVENUES	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Operations	Operations	All Operations	All Operations
Service Charges										
Residential							ls .	\$ -	Ś -	#DIV/0!
Business/Commercial									-	#DIV/0!
Industrial								-	_	#DIV/0!
Intergovernmental								_		#DIV/0!
Other		18,000					18,000	18,000		0.0%
Total Service Charges		18,000					18,000	18,000		0.0%
Connection Fees		,					12,000			- 0.070
Residential										#DIV/0!
Business/Commercial							_			#DIV/0!
Industrial										#DIV/0!
Intergovernmental										#DIV/0!
Other										#DIV/0!
Total Connection Fees			-							_
Parking Fees										- #DIV/U:
Meters							1			
							1	•	*	#DIV/0!
Permits								•	-	#DIV/0!
Fines/Penalties								-	-	#DIV/0!
Other							<u> </u>			#DIV/0!
Total Parking Fees	•				•	-	<u>-</u>			#DIV/0!
Other Operating Revenues (List)										
Tipping Fees - Municipal	20,256,250						20,256,250	20,256,250	-	0.0%
Tipping Fees - Type 13	11,080,800						11,080,800	10,885,050	195,750	1.8%
Tipping Fees - Commercial	13,937,600						13,937,600	13,471,050	466,550	3.5%
										#DIV/0!
										#DIV/0!
	Į.							40	9	#DIV/Q!
								*		#DIV/Q!
	1								2	#DIV/Q!
									*	#DIV/0!
										#DIV/0!
L										#DIV/0!
Total Other Revenue	45,274,650	-	-		-	215	45,274,650	44,612,350	662,300	1.5%
Total Operating Revenues	45,274,650	18,000	-		•	- 17	45,292,650	44,630,350	662,300	1.5%
NON-OPERATING REVENUES										261
Other Non-Operating Revenues (List)										
Solid Waste Services Tax Refund	530,000						530,000	524,000	6,000	1.1%
Miscellaneous	14,000						14,000	10,350	3,650	35.3%
							1.00		7,700	#DIV/0!
								- 7		#DIV/0!
							1	0.00		#DIV/0!
							l .	- v		#DIV/Q!
Total Other Non-Operating Revenue	544,000				· · · · · ·		544,000	534,350	9,650	1.8%
Interest on Investments & Deposits (List)							344,000	334,330	3,030	- 1.076
Interest Earned	85,000						85,000	50,000	35,000	70.0%
Penalties	03,000						83,000	30,000	33,000	
Other							8	- 6		#DIV/OI
	06.000					-	25.00-			#DIV/0!
Total Interest	85,000	-					85,000	50,000	35,000	70.0%
Total Non-Operating Revenues	629,000	10.000	-			<	629,000	584,350	44,650	7.6%
TOTAL ANTICIPATED REVENUES	\$ 45,903,650 \$	18,000	\$ -	\$.	\$ -	\$ 16	\$ 45,921,650	\$ 45,214,700	\$ 706,950	1.6%

Prior Year Adopted Revenue Schedule

Essex County Utilities Authority

			FY	-1 Adopted Budg	get		_
	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All
OPERATING REVENUES	Jolio waste	water	Operation #3	Operation #4	Operation #5	Operation #6	Operations
Service Charges							
Residential							s =
Business/Commercial							*
Industrial							
Intergovernmental							10
Other		18,000					18,000
Total Service Charges	-8	18,000	-	26	le.		18,000
Connection Fees							
Residential							-
Business/Commercial						LL	7.4
Industrial							
Intergovernmental						100	- 5
Other							
Total Connection Fees		9.7			14.		
Parking Fees							
Meters							
Permits							
Fines/Penalties							
Other							19
Total Parking Fees		7-			-		
Other Operating Revenues (List)	-						
Tipping Fees - Municipal	20,256,250						20,256,250
Tipping Fees - Type 13	10,885,050					_	10,885,050
Tipping Fees - Commercial	13,471,050						
ripping rees - commercial	13,471,030						13,471,050
							-
	V						9
							7.5
							- 9
Total Other Revenue	44,612,350		-				44,612,350
Total Operating Revenues	44,612,350	18,000					44,630,350
NON-OPERATING REVENUES	44,012,330	18,000			-		44,030,330
Other Non-Operating Revenues (List)							
Solid Waste Services Tax Refund	524,000						524,000
Miscellaneous	10,350						10,350
Wildelianeous	10,330						10,330
Other Non-Operating Revenues	534,350	-			- 7.0	25.	£34.350
Interest on Investments & Deposits	334,330	-			-		534,350
Interest on investments & Deposits Interest Earned	E0 000						50.000
Penalties	50,000						50,000
Other Total Interest	50,000						50.000
Total Interest	50,000					34	50,000
Total Non-Operating Revenues	584,350	10.000	ė	<u> </u>	je - 100		584,350
TOTAL ANTICIPATED REVENUES	\$ 45,196,700	18,000	2	\$	\$ =	\$ -	\$ 45,214,700

Page F-3

Appropriations Schedule

Essex County Utilities Authority For the Period; January 01, 2025 to December 31, 2025

			EV	Proposed Bu	dant			FY -1 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs.
			r r	rioposeu bu	uget		Total Ali	Total Ali	Adopted	Adopted
	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Operations	Operations	All Operations	All Operations
OPERATING APPROPRIATIONS			· ·	•	•					
Administration - Personnel										
Salary & Wages	\$ 529,480					111	\$ 529,480	\$ 529,480	\$	0.0%
Fringe Benefits	233,500						233,500	233,500	1.0	0.0%
Total Administration - Personnel	762,980		55	3.0		2.0	762,980	762,980	- 3	0.0%
Administration - Other (List)										
							-		2.4	#DIV/0!
V III								1		NDIV/0!
							20	- 2	7.2	#DIV/0!
							190		9	#DIV/0!
Miscellaneous Administration*	717,020						717,020	717,720	(700)	
Total Administration - Other	717,020	150	20		(5)	57	717,020	717,720	(700)	0.1%
Total Administration	1,480,000	150	**				1,480,000	1,480,700	(700)	0.0%
Cost of Providing Services - Personnel										
Salary & Wages									2.0	#DIV/0!
Fringe Benefits							•	-		#DIV/0!
Total COPS - Personne	59			1.0		52		(5)		#DIV/0!
Cost of Providing Services - Other (List)						157				
Service Fees - Convanta Energy	28,557,100						28,557,100	26,950,000	1,607,100	6.0%
Service Fees - Waste Management 13	10,530,000						10,530,000	10,293,750	236,250	2.3%
Service Fees - Waste Management	3,863,700						3,863,700	3,714,750	148,950	4.0%
Host Fees/Interlocal	387,500						387,500	387,500		D.0%
Miscellaneous COPS*	1	18.000					18,000	18,000		0.0%
Total COPS - Other	43,338,300	18,000	27		- 2	- 2	43,356,300	41,364,000	1,992,300	4.8%
Total Cost of Providing Services	43,338,300	18,000	-		-	with	43,356,300	41,364,000	1,992,300	4.8%
Total Principal Payments on Debt Service in Lieu						10	10,000,000	12,551,555	*1000,000	. 4,010
of Depreciation		+		1 12	-	100	V	-	10	#DIV/0!
Total Operating Appropriations	44,818,300	18,000				F-1	44,836,300	42,844,700	1,991,600	4.6%
NON-OPERATING APPROPRIATIONS							,,	,,		
Total Interest Payments on Debt	17	2								#DIV/0!
Operations & Maintenance Reserve							- 4		- 0	#DIV/0!
Renewal & Replacement Reserve								- 7	- 6	#DIV/0!
Municipality/County Appropriation									1.0	#DIV/01
Other Reserves	2,380,000					1	2,380,000	2,370,000	10,000	0.4%
Total Non-Operating Appropriations	2,380,000						2,380,000	2,370,000	10,000	0.4%
TOTAL APPROPRIATIONS	47,198,300	18,000					47,216,300	45,214,700	2,001,600	4.4%
ACCUMULATED DEFICIT	17,730,300	10,000					47,210,300	43,234,700	2,001,000	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED							<u>-</u>			. #019/01
DEFICIT TOTAL APPROPRIATIONS & ACCOMPDISTED	47,198,300	18.000					47,216,300	45,214,700	2,001,600	4.4%
UNRESTRICTED NET POSITION UTILIZED	47,130,300	10,000	-				47,210,300	45,214,700	2,001,600	4.476
Municipality/County Appropriation										#D#1/01
Other	1,294,650			-			1 204 650	170	1 204 550	#DIV/0!
Total Unrestricted Net Position Utilized							1,294,650		1,294,650	#DIV/0!
	1,294,650	10.000	-	-		-	1,294,650	45 334 700	1,294,650	#DIV/D!
TOTAL NET APPROPRIATIONS	\$ 45,903,650 \$	18,000	-	\$ -	\$ -	\$ -	\$ 45,921,650	\$ 45,214,700	\$ 706,950	1.6%

^{*} Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 2,240,915.00 \$ 900.00 \$ - \$ - \$ - \$ 2,241,815.00

AUTHORITY <u>PROPOSED</u> APPROPRIATIONS APPROPRIATION DETAIL PAGE

Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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

Line Item:	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6
Miscellaneous COPS:						
Water Operator		18,000.00				
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AUTHORITY <u>PROPOSED</u> APPROPRIATIONS APPROPRIATION DETAIL PAGE

Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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

Line Item:	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6
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AUTHORITY <u>PROPOSED</u> APPROPRIATIONS APPROPRIATION DETAIL PAGE

Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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

Line Item:	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6
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8 -8						

Prior Year Adopted Appropriations Schedule

Essex County Utilities Authority

	Solid Wast	6	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS	30110 44830		Water	Operation #3	Operation #4	Operation #3	Operation #0	Operations
Administration - Personnel								
Salary & Wages	\$ 529,4	เรบ						\$ 529,48
Fringe Benefits	233,5							233,50
Total Administration - Personnel	762,9		91				- 2	762,98
Administration - Other (List)	702,5	700	*::					762,90
Administration Street (Elsty								
Miscellaneous Administration*	717,7	20					j	717,72
Total Administration - Other	717,7		- ;				1=	717,72
Total Administration	1,480,7		-				34.	1,480,70
Cost of Providing Services - Personnel							7-1	2,100,70
Salary & Wages				-				
Fringe Benefits								
Total COPS - Personnel				.=1				
Cost of Providing Services - Other (List)								
Service Fees - Convanta Energy	26,950,0	000						26,950,00
Service Fees - Waste Management 13	10,293,7							10,293,75
Service Fees - Waste Management	3,714,7							3,714,75
Host Fees/Interlocal	387,5							387,50
Miscellaneous COPS*	-		18,000					18,00
Total COPS - Other	41,346,0	000	18,000		-			41,364,00
Total Cost of Providing Services	41,346,0		18,000					41,364,00
Total Principal Payments on Debt Service in Lieu								72,501,00
of Depreciation				.=.			140	
Total Operating Appropriations	42,826,7	200	18,000	-			1=1	42,844,70
NON-OPERATING APPROPRIATIONS			·					
Total Interest Payments on Debt		-		-	_		-	
Operations & Maintenance Reserve						21		
Renewal & Replacement Reserve								
Municipality/County Appropriation								
Other Reserves	2,370,0	000						2,370,00
Total Non-Operating Appropriations	2,370,0	000	-	-		-		2,370,00
TOTAL APPROPRIATIONS	45,196,7	700	18,000	-				45,214,70
ACCUMULATED DEFICIT								, ,
TOTAL APPROPRIATIONS & ACCUMULATED								
DEFICIT	45,196,7	00	18,000		_	-		45,214,70
UNRESTRICTED NET POSITION UTILIZED							 -	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Municipality/County Appropriation		-	_	_		-	-	
Other								
Total Unrestricted Net Position Utilized		-	-	-		-	-	
TOTAL NET APPROPRIATIONS	\$ 45,196,7	700 \$	18,000	\$ -	\$ -	\$ -	\$ -	\$ 45,214,70

900.00 \$

\$ 2,141,335.00 \$

- \$ - \$ - \$ - \$ 2,142,235.00

line item must be itemized above.

5% of Total Operating Appropriations

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Essex County Utilities Authority

FY -1 Adopted Budget

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

Line Item:	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6
Miscellaneous COPS:						
Water Operator		19,000,00				
water Operator		18,000.00				
						_
-0						
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AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Essex County Utilities Authority

FY -1 Adopted Budget

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

Line Item:	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6
3						12
					10	
						-

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Essex County Utilities Authority

FY -1 Adopted Budget

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

Line Item:	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6
- Mary III						
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Debt Service Schedule - Principal

Essex County Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	-1 (Adopted Budget)	(Proposed	-	•	4	v	ne de la constant	Total Principal
Solid Waste		forgon		4	7			Inerediter	
									S
									,
Total Principal								52	633
Water									
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Total Princina						5			
Operation #3							:		
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Total Principal		*	,						
Operation #4			1010						
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Total Principal		***	10	•	e	i i	-	10	6
Operation #5									
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Total Principal				403	28	13	-		10
Operation #6									
									•
Total Principal			τ	*:		93	*	**	
TOTAL PRINCIPAL ALL OPERATIONS		\$	\$	\$.	\$	\$	\$:-	\$	\$ \$

Page F-6

Standard & Poors

Fitch

Moody's

Bond Rating Year of Last Rating

Debt Service Schedule - Principal (Detail Page)

Essex County Utilities Authority

Approval	,			7							
		Finance Board Approval	1		1	2	ю	4	5	Thereafter	Total Principal Outstanding
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Debt Service Schedule - Interest

Essex County Utilities Authority

Total Interest
Payments
Outstanding

Thereafter

S . Fiscal Year Ending in (Proposed Budget) -1 (Adopted **Budget**) If Authority has no debt, check this box: TOTAL INTEREST ALL OPERATIONS Total Interest Payments Total Interest Payments **Total Interest Payments** Total Interest Payments Total Interest Payments Operation #3 Operation #4 Operation #6 Operation #5 Solid Waste Water

Page F-7

Debt Service Schedule - Interest (Detail Page)

Essex County Utilities Authority

Budget)	(Proposed Budget)	1	2	m	4	s	Thereafter
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Net Position Reconciliation

Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

FY Proposed Budget

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

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

Less: Restricted for Debt Service Reserve (1)

Less: Other Restricted Net Position (1)

Total Unrestricted Net Position (1)

Less: Designated for Non-Operating Improvements & Repairs

Less: Designated for Rate Stabilization

Less: Other Designated by Resolution

Plus: Accrued Unfunded Pension Liability (1)

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

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

Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget Unrestricted Net Position Utilized in Proposed Capital Budget Appropriation to Municipality/County (3) Total Unrestricted Net Position Utilized in Proposed Budget

PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR Last issued Audit Report (4)

8,556,951

\$ (203,622)

8,760,573

\$ 2,241,815

		Operation	Operation	Operation Operation Operation	Operation	Total All
Solid Waste	Water	#3	#4	\$#	9#	Operations
37,600,703 27,677,480	37,600,703 \$ (203,622) 27,677,480		- 3		- 8 T	\$ 37,397,081 27,677,480
9,923,223	(203,622)		•	1	•	9,719,601
132,000			:			132,000
10,055,223	(203,622)	4	1	1	•	9,851,601
1,294,650	•	•	,	1		1,294,650
1 1	1 1	• •				
1,294,650	'			4		1,294,650

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

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

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

\$ 006 2,240,915 \$ Maximum Allowable Appropriation to Municipality/County

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

FISCAL YEAR

Essex County Utilities Authority

(Authority Name)

AUTHORITY CAPITAL BUDGET/PROGRAM

CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Essex County Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2025 to December 31, 2025

Check the box for the applicable statement below:
☐ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of
the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of
governing body of the Essex County Utilities Authority, on November 19, 2024.
It is hereby certified that the governing body of the Essex County Utilities Authority have elected NOT to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Essex County Utilities Authority, for the following reason(s):

Officer's Signature:	
Name:	Victor A. Afanador
Title:	Secretary
A daluaces	Leroy F. Smith Jr. Building - 60 Nelson Place
Address:	Newark, New Jersey 07102
Phone Number:	(973) 792-9060
Fax Number:	(973) 792-9066
E-mail Address:	info@ecuanj.com

CAPITAL BUDGET/PROGRAM MESSAGE

Essex County Utilities Authority

Fiscal Year: January 01, 2025 to December 31, 2025

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the gov certain officials, such as planning boards, Construction Code Officials) as to these projects?	• •
2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?	
3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?	
4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the de Debt Authorizations (example - rate increase).	bt service for the
5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban as defined in the State Development and Redevelopment Plan.	Planning Areas
6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State P designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for the Plan.	_

Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

				nding Sources		
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Solid Waste	_					
	\$ -					
	-					
Total	-	-	-		-	in the
Water						
	-					
Total Operation #3	-			-		-
Speración #3	- :					
Total	-	-			-	
Operation #4						
Total	-	(4)		-	-	7.4
Operation #5						
Total	<u>-</u>				320	
Operation #6		9101		-		
Total		-			< 40,11	-
TOTAL PROPOSED CAPITAL BUDGET	\$ -	\$ -	\$ -	\$ -	\$	\$ -

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

Essex County Utilities Authority

		Fu	nding Sources		
Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Source
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Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

Funding Sources Renewal & **Estimated Total Unrestricted Net** Replacement Debt Other Cost **Position Utilized** Reserve **Authorization Capital Grants** Sources \$0 \$ **TOTAL THIS PAGE ONLY** \$0 - \$ \$ \$

Essex County Utilities Authority

			Fu	nding Sources		
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
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Essex County Utilities Authority

				Fiscal Year En	ding in		
	Estimated Total Cost	(Proposed Budget)	1	2	3	4	5
Solid Waste		٠ (
	\$ - - -	\$ - - -					
Total	-		134	-		1.0	£
Water		· - -	1 5				
Total	-	-			-		-
Operation #3		- [
	-	-					
Total			25			700	
Operation #4		-[
		-					
Total Operation #5		-	•			<u>.</u>	-
		-					
	-						
Total	-	-		-,	•		
Operation #6	-	- - -					
Total	•		19	-	-		
TOTAL	\$ -	\$ -		- \$		**************************************	- 45

Essex County Utilities Authority

				Fiscal Year	Ending in		_
	Estimated Total Cost	(Proposed Budget)	1	2	3	4	5
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Essex County Utilities Authority

			_	Fiscal Year	Ending in		
	Estimated Total Cost	(Proposed Budget)	1	2	3	4	5
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Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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Page CB-4 Detail (Totals)

Essex County Utilities Authority

			Renewal &	inding Sources		
	Estimated Total	Unrestricted Net	Replacement	Debt		
	Cost	Position Utilized	Reserve		Capital Grants	Other Source
olid Waste		TOSITION OTHER	- NESCIVE	Addionization	Cupital Grants	Other Source
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Total	-					191
peration #5		-				
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Total	-	-	-	9.	-	
peration #6						
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Total	-	-	-			
OTAL	\$ -	\$ -	\$ -	\$ -	\$	\$

Essex County Utilities Authority

			Fu	inding Sources		
			Renewal &			
	Estimated Total	Unrestricted Net	Replacement	Debt		
	Cost	Position Utilized	Reserve	Authorization	Capital Grants	Other Source:
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Essex County Utilities Authority

			Fu	nding Sources		
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Source
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Essex County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

Funding Sources Renewal & **Estimated Total Unrestricted Net** Replacement Debt **Authorization Capital Grants Other Sources** Cost **Position Utilized** Reserve

\$

\$

\$

\$

TOTAL ALL DETAIL PAGES

Annual List of Change Orders Approved Pursuant to N.J.A.C. 5:30-11

Contracting Unit:	Essex County Utilities Authority	Year Ending:	December 31, 2023
The following is a complete list of all change orders which caused the originally awarded con please consult <u>N.J.A.C.</u> 5:30-11.1 et seq. Please identify each change order by name of the project.	The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.	ed by more than 20 percent	t. For regulatory details
For each change order listed above, submit with introcthe newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affiliate you have not had a change order exceeding the 20	For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.) If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here	ing the change order and ar ere	er and an Affidavit of Publication for and certify below.
;October 15, 2024 Date		info@ecuanj.com Clerk/Secretary to the Governing Body	m erning Body
h > i i			f=== 6

Appendix to Budget Document