

Fiscal Year Start Year End Year
 2025 – **2025**

***Authority Budget of:
Eatontown Sewerage Authority***

State Filing Year 2025

For the Period: January 1, 2025 to December 31, 2025

www.theesa.org
Authority Web Address



Division of Local Government Services

**2025 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2025

Eatontown Sewerage 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: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: 1/7/2025

2025 PREPARER'S CERTIFICATION

Eatontown Sewerage 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 assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	roliwa@oliwacpas.com
Name:	Robert S. Oliwa
Title:	Auditor
Address:	3 Broad Street Freehold, NJ 07728
Phone Number:	732-780-5106
Fax Number:	732-780-3522
E-mail Address:	roliwa@oliwacpas.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Annual Comprehensive Financial Report (Unaudited) or similar financial information (*Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority*).
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance: Robert Villee
Title of Officer Certifying Compliance: Executive Director
Signature: rvillee@theesa.org

2025 APPROVAL CERTIFICATION

Eatontown Sewerage 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 Eatontown Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 12, 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@theesa.org
Name:	Peter Berkley
Title:	Secretary
Address:	47 Broad Street Eatontown , NJ 07724
Phone Number:	732-389-7605
Fax Number:	732-935-0785
E-mail Address:	info@theesa.org

2025 ADOPTION CERTIFICATION

Eatontown Sewerage 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 Eatontown Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on December 10, 2024.

Officer's Signature:	info@theesa.org		
Name:	Peter Berkley		
Title:	Secretary		
Address:	47 Broad Street Eatontown , NJ 07724		
Phone Number:	732-389-7605	Fax:	732-935-0785
E-mail address:	info@theesa.org		

2025 ADOPTED BUDGET RESOLUTION

Eatontown Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Eatontown Sewerage 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 Eatontown Sewerage Authority at its open public meeting of December 10, 2024; 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 \$4,189,320.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,169,261.00, and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$921,000.00 and Total Unrestricted Net Position Utilized of \$390,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Eatontown Sewerage Authority at an open public meeting held on December 10, 2024 that the Annual Budget and Capital Budget/Program of the Eatontown Sewerage 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

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.

Peter Berkley
(Secretary's Signature)

12/10/2024
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Kenneth East	X			
Lori Flynn	X			
Peter Berkley	X			
Jeanna Migliacio	X			
Gregory Seitz	X			

**2025 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Eatontown Sewerage 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 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 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.

The 2025 Eatontown Sewerage Authority (ESA) budget appropriations increased \$407,567 over the 2024 appropriations. The primary driver for this increase is the expansion of the ESA are due to the expansion of the Borough of Eatontown from the dissolution of Fort Monmouth and the major change in use of Monmouth Mall. This will result in a 40% increase in connections for the Authority over the next couple of years, as a result the Authority has increased the anticipation of connection fee revenue by \$65,000 over the 2024 level. Additionally, Netflix has purchased 935 acres of property on the former Fort Monmouth for sound stages. At this time the impact on the ESA is unknown, but likely to be significant. These changes necessitate increasing the number of operational staff and making a employee in the office full-time. These staff increases impact all the salary and fringe benefit line items. Also, additional equipment and maintenance are required to bring the authority's infrastructure up to the level of service these new connections will require, resulting in an increase in the repairs and maintenance appropriation of \$64,500. These expenses, including debt service and interest expense will increase in 2025 over the 2024 level by \$118,970. The net result will require a rate increase of \$60 a year to fund the budget, the Authority's anticipated service charge revenue has increased over the 2024 level by \$651,320. The Authority has also anticipated additional interest on deposits of \$150,000 due to the expected return on its deposits.

The increase in anticipated health benefit costs is due to additional employees expected to receive health benefits in 2025.

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

The anticipated level of the local/regional economy activity for 2025 should have no significant impact on the Authority's revenues and expenses.

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.

The Authority anticipates utilizing unrestricted net position of \$390,000 to fund the 2025 capital program. In addition, the Authority is utilizing \$150,000 of unrestricted net position to contribute to the Borough of Eatontown.

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Eatontown Sewerage 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.)

The Authority will transfer \$150,000 to the Borough of Eatontown, pursuant to N.J.S.A. 40A:5A-12.1

5. The proposed budget must not reflect an anticipated deficit from 2024 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.

Not Applicable

(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?

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Eatontown Sewerage 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**".

The Authority is anticipating a rate increase for 2025, the rate increase is expected to be adopted at the Authority's meeting on December 10, 2024.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2025

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

Name of Authority:	Eatontown Sewerage Authority		
<i>Federal ID Number:</i>	21-6007161		
<i>Address:</i>	47 Broad Street		
<i>City, State, Zip:</i>	Eatontown	NJ	07724
<i>Phone: (ext.)</i>	732-389-7605	<i>Fax:</i>	732-935-0785

Preparer's Name:	Robert S. Oliwa		
<i>Preparer's Address:</i>	3 Broad Street		
<i>City, State, Zip:</i>	Freehold	NJ	07728
<i>Phone: (ext.)</i>	732-780-5106	<i>Fax:</i>	732-780-3522
<i>E-mail:</i>	roliwa@oliwacpas.com		

Chief Executive Officer*	Robert Villee		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	732-389-7605	<i>Fax:</i>	732-935-0785
<i>E-mail:</i>	info@theesa.org		

Chief Financial Officer*	Michelle Hu		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	732-389-7605	<i>Fax:</i>	732-935-0785
<i>E-mail:</i>	info@theesa.org		

Name of Auditor:	Robert S. Oliwa		
<i>Name of Firm:</i>	Oliwa & Company, CPAs		
<i>Address:</i>	3 Broad Street		
<i>City, State, Zip:</i>	Freehold	NJ	07728
<i>Phone: (ext.)</i>	732-780-5106	<i>Fax:</i>	732-780-3522
<i>E-mail:</i>	roliwa@oliwacpas.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Eatontown Sewerage 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:

13

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:

\$ 458,339.12

3. Provide the number of regular voting members of the governing body:

5

(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 Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

N/A

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

If "no", provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

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 compensated employee?

No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner?

No

If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

**A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.*

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

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)

Eatontown Sewerage Authority

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

10. Did the Authority pay for meals or catering during the current fiscal year? No
If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? No
If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

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 including the name and position of the individual and the amount expended.

13. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes

If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No

If "yes", provide explanation including amount paid.

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No

If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Eatontown Sewerage 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 any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Eatontown Sewerage Authority

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

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

Page N-4 Question 9 - The Authority's Executive Director does performance evaluations and discusses with the Commissioners if employees should receive raises. The Commissioners then discuss and determine raises for all employees in executive session.

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

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

Reportable Compensation (Use the most recent W-2 available): 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.

Eatontown Sewerage Authority
For the Period January 01, 2025 to December 31, 2025

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)				Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Key Employee Officer	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			
1 Kenneth East	Chairman	2	X				\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
2 Lori Flynn	Vice-Chairman	2	X				\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
3 Peter Berkley	Secretary	2	X				\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
4 Jeanna Migliacio	Member	2	X				\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
5 Gregory Seitz	Member	2	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Robert Villee	Executive Director	15		X			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Michelle Hu	CFO	40		X			\$ 80,203.00	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 115,203.00
8												\$ -
9												\$ -
10												\$ -
11												\$ -
12												\$ -
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25												\$ -
26												\$ -
27												\$ -
28												\$ -
29												\$ -
30												\$ -
31												\$ -
32												\$ -
33												\$ -
34												\$ -
35												\$ -
Total:							\$ 84,203.00	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 119,203.00

Schedule of Health Benefits - Detailed Cost Analysis

Eatontown Sewerage Authority

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

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	4	13,476.00	53,904.00	3	13,476.00	40,428.00	13,476.00	33.3%
Parent & Child	1	19,800.00	19,800.00	2	19,800.00	39,600.00	(19,800.00)	-50.0%
Employee & Spouse (or Partner)			-			-	-	
Family	2	34,248.00	68,496.00	1	34,248.00	34,248.00	34,248.00	100.0%
Employee Cost Sharing Contribution (enter as negative -)			(29,000.00)			(26,507.00)	(2,493.00)	9.4%
Subtotal	7		113,200.00	6		87,769.00	25,431.00	29.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	1	13,476.00	13,476.00	1	13,476.00	13,476.00	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	2	20,598.00	41,196.00	2	20,598.00	41,196.00	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal	3		54,672.00	3		54,672.00	-	
GRAND TOTAL	10		167,872.00	9		142,441.00	25,431.00	17.9%

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

**Eatontown Sewerage Authority
ACCUMULATED ABSENCE LIABILITY**

If no accumulated absences, check this box:

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
Theodore Lewis, Jr.	16.00	\$989.00											
Michelle Hu	84.50	\$26,366.90											
Tina Zavalas	3.50	\$797.03											
Kevin Carrino	8.00	\$2,025.97											
Chris Muccie	17.50	\$4,316.52											
Chrystle Hernandez	2.00	\$169.27											
TOTALS (THIS PAGE ONLY)	131.50	\$34,664.69	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Eatontown Sewerage Authority
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

Schedule of Shared Service Agreements (Cont.)

Eatontown Sewerage 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.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

**2025 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

Eatontown Sewerage Authority
For the Period: January 01, 2025 to December 31, 2025

	FY 2025 Proposed Budget						FY 2024 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 3,951,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,951,320	\$ 3,235,000	\$ 716,320	22.1%
Total Non-Operating Revenues	238,000	-	-	-	-	-	238,000	84,000	154,000	183.3%
Total Anticipated Revenues	4,189,320	-	-	-	-	-	4,189,320	3,319,000	870,320	26.2%
APPROPRIATIONS										
Total Administration	756,490	-	-	-	-	-	756,490	516,421	240,069	46.5%
Total Cost of Providing Services	2,836,450	-	-	-	-	-	2,836,450	2,760,295	76,155	2.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	374,831	-	-	-	-	-	374,831	275,831	99,000	35.9%
Total Operating Appropriations	3,967,771	-	-	-	-	-	3,967,771	3,552,547	415,224	11.7%
Total Interest Payments on Debt	51,490	-	-	-	-	-	51,490	31,520	19,970	63.4%
Total Other Non-Operating Appropriations	150,000	-	-	-	-	-	150,000	177,627	(27,627)	-15.6%
Total Non-Operating Appropriations	201,490	-	-	-	-	-	201,490	209,147	(7,657)	-3.7%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,169,261	-	-	-	-	-	4,169,261	3,761,694	407,567	10.8%
Less: Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000	442,694	(292,694)	-66.1%
Net Total Appropriations	4,019,261	-	-	-	-	-	4,019,261	3,319,000	700,261	21.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ 170,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,059	\$ -	\$ 170,059	#DIV/0!

Eatontown Sewerage Authority
For the Period: January 01, 2025 to December 31, 2025

FY 2025 Proposed Budget							FY 2024 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
OPERATING REVENUES	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
<i>Service Charges</i>										
Residential	2,809,840						\$ 2,809,840	\$ 2,240,000	\$ 569,840	25.4%
Business/Commercial	1,009,800						1,009,800	896,000	113,800	12.7%
Industrial							-	-	-	#DIV/0!
Intergovernmental	31,680						31,680	64,000	(32,320)	-50.5%
Other							-	-	-	#DIV/0!
Total Service Charges	3,851,320	-	-	-	-	-	3,851,320	3,200,000	651,320	20.4%
<i>Connection Fees</i>										
Residential	100,000						100,000	35,000	65,000	185.7%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	100,000	-	-	-	-	-	100,000	35,000	65,000	185.7%
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenues	3,951,320	-	-	-	-	-	3,951,320	3,235,000	716,320	22.1%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	200,000						200,000	50,000	150,000	300.0%
Penalties	38,000						38,000	34,000	4,000	11.8%
Other							-	-	-	#DIV/0!
Total Interest	238,000	-	-	-	-	-	238,000	84,000	154,000	183.3%
Total Non-Operating Revenues	238,000	-	-	-	-	-	238,000	84,000	154,000	183.3%
TOTAL ANTICIPATED REVENUES	\$ 4,189,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,189,320	\$ 3,319,000	\$ 870,320	26.2%

Eatontown Sewerage Authority

FY 2024 Adopted Budget

	Sewage						Total All Operations
	Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	2,240,000						\$ 2,240,000
Business/Commercial	896,000						896,000
Industrial							-
Intergovernmental	64,000						64,000
Other							-
Total Service Charges	3,200,000	-	-	-	-	-	3,200,000
<i>Connection Fees</i>							
Residential	35,000						35,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	35,000	-	-	-	-	-	35,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	3,235,000	-	-	-	-	-	3,235,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	50,000						50,000
Penalties	34,000						34,000
Other							-
Total Interest	84,000	-	-	-	-	-	84,000
Total Non-Operating Revenues	84,000	-	-	-	-	-	84,000
TOTAL ANTICIPATED REVENUES	\$ 3,319,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,319,000

Appropriations Schedule

Eatontown Sewerage Authority
For the Period: January 01, 2025 to December 31, 2025

	FY 2025 Proposed Budget						FY 2024 Adopted Budget			<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>
	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 405,000						\$ 405,000	\$ 205,000	\$ 200,000	97.6%	
Fringe Benefits	110,250						110,250	127,818	(17,568)	-13.7%	
Total Administration - Personnel	515,250	-	-	-	-	-	515,250	332,818	182,432	54.8%	
<i>Administration - Other (List)</i>											
Legal Fees	20,000						20,000	20,000	-	0.0%	
Engineering Fees	25,000						25,000	25,000	-	0.0%	
							-	-	-	#DIV/0!	
							-	-	-	#DIV/0!	
Miscellaneous Administration*	196,240						196,240	138,603	57,637	41.6%	
Total Administration - Other	241,240	-	-	-	-	-	241,240	183,603	57,637	31.4%	
Total Administration	756,490	-	-	-	-	-	756,490	516,421	240,069	46.5%	
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	333,000						333,000	245,000	88,000	35.9%	
Fringe Benefits	133,750						133,750	152,758	(19,008)	-12.4%	
Total COPS - Personnel	466,750	-	-	-	-	-	466,750	397,758	68,992	17.3%	
<i>Cost of Providing Services - Other (List)</i>											
Regional Disposal Fees	2,000,000						2,000,000	2,100,000	(100,000)	-4.8%	
Repairs and Maintenance	187,000						187,000	122,500	64,500	52.7%	
Electricity	38,500						38,500	39,000	(500)	-1.3%	
							-	-	-	#DIV/0!	
Miscellaneous COPS*	144,200						144,200	101,037	43,163	42.7%	
Total COPS - Other	2,369,700	-	-	-	-	-	2,369,700	2,362,537	7,163	0.3%	
Total Cost of Providing Services	2,836,450	-	-	-	-	-	2,836,450	2,760,295	76,155	2.8%	
Total Principal Payments on Debt Service in Lieu of Depreciation	374,831	-	-	-	-	-	374,831	275,831	99,000	35.9%	
Total Operating Appropriations	3,967,771	-	-	-	-	-	3,967,771	3,552,547	415,224	11.7%	
NON-OPERATING APPROPRIATIONS											
Total Interest Payments on Debt	51,490	-	-	-	-	-	51,490	31,520	19,970	63.4%	
Operations & Maintenance Reserve							-	-	-	#DIV/0!	
Renewal & Replacement Reserve							-	-	-	#DIV/0!	
Municipality/County Appropriation	150,000						150,000	177,627	(27,627)	-15.6%	
Other Reserves							-	-	-	#DIV/0!	
Total Non-Operating Appropriations	201,490	-	-	-	-	-	201,490	209,147	(7,657)	-3.7%	
TOTAL APPROPRIATIONS	4,169,261	-	-	-	-	-	4,169,261	3,761,694	407,567	10.8%	
ACCUMULATED DEFICIT											
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,169,261	-	-	-	-	-	4,169,261	3,761,694	407,567	10.8%	
UNRESTRICTED NET POSITION UTILIZED											
Municipality/County Appropriation	150,000	-	-	-	-	-	150,000	177,627	(27,627)	-15.6%	
Other							-	265,067	(265,067)	-100.0%	
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000	442,694	(292,694)	-66.1%	
TOTAL NET APPROPRIATIONS	\$ 4,019,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,019,261	\$ 3,319,000	\$ 700,261	21.1%	

* 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 \$ 198,388.55 \$ - \$ - \$ - \$ - \$ - \$ - \$ 198,388.55

Appropriations Schedule

AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Eatontown Sewerage 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:	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6

Appropriations Schedule

**AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE**

Eatontown Sewerage 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)"

<i>Line Item:</i>	<i>Sewage Disposal</i>	<i>Operation #2</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>

Appropriations Schedule

Eatontown Sewerage Authority

FY 2024 Adopted Budget

	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations
OPERATING APPROPRIATIONS								
<i>Administration - Personnel</i>								
Salary & Wages	\$ 205,000							\$ 205,000
Fringe Benefits	127,818							127,818
Total Administration - Personnel	332,818	-	-	-	-	-		332,818
<i>Administration - Other (List)</i>								
Legal Fees	20,000							20,000
Engineering Fees	25,000							25,000
								-
								-
Miscellaneous Administration*	138,603							138,603
Total Administration - Other	183,603	-	-	-	-	-		183,603
Total Administration	516,421	-	-	-	-	-		516,421
<i>Cost of Providing Services - Personnel</i>								
Salary & Wages	245,000							245,000
Fringe Benefits	152,758							152,758
Total COPS - Personnel	397,758	-	-	-	-	-		397,758
<i>Cost of Providing Services - Other (List)</i>								
Regional Disposal Fees	2,100,000							2,100,000
Repairs and Maintenance	122,500							122,500
Electricity	39,000							39,000
								-
Miscellaneous COPS*	101,037							101,037
Total COPS - Other	2,362,537	-	-	-	-	-		2,362,537
Total Cost of Providing Services	2,760,295	-	-	-	-	-		2,760,295
Total Principal Payments on Debt Service in Lieu of Depreciation	275,831	-	-	-	-	-		275,831
Total Operating Appropriations	3,552,547	-	-	-	-	-		3,552,547
NON-OPERATING APPROPRIATIONS								
Total Interest Payments on Debt	31,520	-	-	-	-	-		31,520
Operations & Maintenance Reserve								-
Renewal & Replacement Reserve								-
Municipality/County Appropriation	177,627							177,627
Other Reserves								-
Total Non-Operating Appropriations	209,147	-	-	-	-	-		209,147
TOTAL APPROPRIATIONS	3,761,694	-	-	-	-	-		3,761,694
ACCUMULATED DEFICIT								
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,761,694	-	-	-	-	-		3,761,694
UNRESTRICTED NET POSITION UTILIZED								
Municipality/County Appropriation	177,627	-	-	-	-	-		177,627
Other	265,067							265,067
Total Unrestricted Net Position Utilized	442,694	-	-	-	-	-		442,694
TOTAL NET APPROPRIATIONS	\$ 3,319,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,319,000

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

5% of Total Operating Appropriations \$ 177,627.35 \$ - \$ - \$ - \$ - \$ - \$ - \$ 177,627.35

Appropriations Schedule

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE**

Eatontown Sewerage Authority

FY 2024 Adopted Budget

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

<i>Line Item:</i>	<i>Sewage Disposal</i>	<i>Operation #2</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>

Appropriations Schedule

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Eatontown Sewerage Authority

FY 2024 Adopted Budget

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

Line Item:	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6

Appropriations Schedule

Eatontown Sewerage Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	Fiscal Year Ending in							Total Principal Outstanding	
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030		Thereafter
<i>Sewage Disposal</i>										
NJEIT Fund Loan		\$ 168,831	\$ 168,831	\$ 168,831	\$ 168,831	\$ 78,204	\$ -	\$ -	\$ -	\$ 584,697
NJEIT Loan		62,000	66,000	66,000	72,000	71,000	76,000	-	-	351,000
MCIA Bonds		45,000	45,000	50,000	50,000	55,000	55,000	-	-	255,000
MCIA Bonds		-	95,000	100,000	100,000	110,000	115,000	-	-	520,000
Total Principal		275,831	374,831	384,831	390,831	314,204	246,000	-	-	1,710,697
<i>Operation #2</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #3</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 275,831	\$ 374,831	\$ 384,831	\$ 390,831	\$ 314,204	\$ 246,000	\$ -	\$ -	\$ 1,710,697

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.			
	Moody's	Fitch	Standard & Poors
Bond Rating	_____	_____	_____
Year of Last Rating	_____	_____	_____

Appropriations Schedule

Eatontown Sewerage Authority

If Authority has no debt, check this box:

Fiscal Year Ending in

	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Total Interest Payments Outstanding
<i>Sewage Disposal</i>									
NJEIT Fund Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NJEIT Loan	16,520	14,040	11,400	8,760	5,880	3,040	-	-	43,120
MCIA Bonds	15,000	12,750	10,500	8,000	5,500	2,750	-	-	39,500
MCIA Bonds	-	24,700	21,250	16,250	11,250	5,750	-	-	79,200
Total Interest Payments	31,520	51,490	43,150	33,010	22,630	11,540	-	-	161,820
<i>Operation #2</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #3</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 31,520	\$ 51,490	\$ 43,150	\$ 33,010	\$ 22,630	\$ 11,540	\$ -	\$ -	\$ 161,820

Appropriations Schedule

Eatontown Sewerage Authority

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

FY 2025 Proposed Budget

	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 13,509,031						\$ 13,509,031
Less: Invested in Capital Assets, Net of Related Debt (1)	9,629,973						9,629,973
Less: Restricted for Debt Service Reserve (1)	185,393						185,393
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	3,693,665	-	-	-	-	-	3,693,665
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	648,511						648,511
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,239,480						1,239,480
Plus: Estimated Income (Loss) on Current Year Operations (2)	170,059						170,059
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	5,751,715	-	-	-	-	-	5,751,715
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	390,000	-	-	-	-	-	390,000
Appropriation to Municipality/County (3)	150,000	-	-	-	-	-	150,000
Total Unrestricted Net Position Utilized in Proposed Budget	540,000	-	-	-	-	-	540,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 5,211,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,211,715

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

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

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

Maximum Allowable Appropriation to Municipality/County	\$ 198,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,389
--	------------	------	------	------	------	------	------------

(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.

Appropriations Schedule

FISCAL YEAR 2025

Eatontown Sewerage Authority

(Authority Name)

2025 AUTHORITY CAPITAL BUDGET/PROGRAM

Appropriations Schedule

2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Eatontown Sewerage 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 Eatontown Sewerage Authority, on November 12, 2024.

It is hereby certified that the governing body of the Eatontown Sewerage 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 Eatontown Sewerage Authority, for the following reason(s):

Officer's Signature:	info@theesa.org
Name:	Peter Berkley
Title:	Secretary
Address:	47 Broad Street Eatontown , NJ 07724
Phone Number:	732-389-7605
Fax Number:	732-935-0785
E-mail Address:	info@theesa.org

Appropriations Schedule

2025 CAPITAL BUDGET/PROGRAM MESSAGE

Eatontown Sewerage 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 capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

No

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?

Yes

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

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

The anticipated rate increase will fund any future debt service.

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

Not Applicable

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

Not Applicable

Appropriations Schedule

Eatontown Sewerage Authority

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewage Disposal</i>						
Vehicles and Equipment	\$ 696,000	\$ 200,000		\$ 496,000		
Assest Mangement Plan	40,000	40,000				
Sewer System Improvements	150,000	150,000				
Pump Station Improvements	35,000				35,000	
Total	921,000	390,000	-	496,000	35,000	-
<i>Operation #2</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 921,000	\$ 390,000	\$ -	\$ 496,000	\$ 35,000	\$ -

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.

Appropriations Schedule

Eatontown Sewerage Authority

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

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

Appropriations Schedule

Eatontown Sewerage Authority

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

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
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TOTAL ALL DETAIL PAGES	\$0	\$	-	\$	-	\$
		-	\$	-	\$	-

Appropriations Schedule

Eatontown Sewerage Authority
For the Period: January 01, 2025 to December 31, 2025

Fiscal Year Ending in

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Sewage Disposal</i>							
Vehicles and Equipment	\$ 736,000	\$ 696,000	\$ 40,000				
Assest Mangement Plan	115,000	40,000	15,000	15,000	15,000	15,000	15,000
Sewer System Improvements	1,150,000	150,000	650,000	200,000	50,000	50,000	50,000
Pump Station Improvements	135,000	35,000	100,000				
Total	2,136,000	921,000	805,000	215,000	65,000	65,000	65,000
<i>Operation #2</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 2,136,000	\$ 921,000	\$ 805,000	\$ 215,000	\$ 65,000	\$ 65,000	\$ 65,000

Appropriations Schedule

Eatontown Sewerage Authority
For the Period: January 01, 2025 to December 31, 2025

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
	\$ -						
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Appropriations Schedule

Eatontown Sewerage Authority
For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
	\$ -						
TOTAL ALL DETAIL PAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Appropriations Schedule

Eatontown Sewerage Authority
For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewage Disposal</i>						
Vehicles and Equipment	\$ 736,000	\$ 200,000		\$ 496,000		\$ 40,000
Assest Mangement Plan	115,000	115,000				
Sewer System Improvements	1,150,000	250,000				900,000
Pump Station Improvements	135,000				135,000	
Total	2,136,000	565,000	-	496,000	135,000	940,000
<i>Operation #2</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 2,136,000	\$ 565,000	\$ -	\$ 496,000	\$ 135,000	\$ 940,000
Total 5 Year Plan per CB-4	\$ 2,136,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Appropriations Schedule

Eatontown Sewerage Authority

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

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
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TOTAL THIS PAGE ONLY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Appropriations Schedule

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

Contracting Unit: Eatontown Sewerage Authority Year Ending: December 31, 2023

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 please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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 and certify below.

11/12/2024
Date

Peter Berkley
Clerk/Secretary to the Governing Body

Appendix to Budget Document