

Fiscal Year

Start Year

2026

—

End Year

2026

Authority Budget of:
Eatontown Sewerage Authority

State Filing Year

2026

For the Period: ***January 1, 2026*** to ***December 31, 2026***

www.theesa.org

Authority Web Address



Division of Local Government Services

**2026 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2026

Eatontown Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

For Division Use Only

CERTIFICATION OF CONDITIONALLY APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of the Local Finance 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: 10/30/2025

Approval is Granted Contingent on Fulfillment of the Following Conditions:

Upon the adoption of the fiscal year 2026 Rate Structure Resolution for the Eatontown Sewerage Authority, the Authority may adopt the 2026 budget and submit the fiscal year 2026 Rate Structure Resolution and the 2026 Adopted Budget, including pages C-6 and C-7 (which refer to the adoption) in FAST for the Division to approve.

FISCAL YEAR 2026

Eatontown Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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: _____

2026 PREPARER'S CERTIFICATION

Eatontown Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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:	rvillee@eatontownsewer.gov
Name:	Robert A. Vilee
Title:	Executive Director
Address:	47 Broad Street Eatontown , NJ 07724
Phone Number:	732-389-7605
Fax Number:	732-935-0785
E-mail Address:	rvillee@eatontownsewer.gov

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.theesa.org

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@eatontownsewer.gov

2026 APPROVAL CERTIFICATION

Eatontown Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 October 14, 2025.

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:	jscarappa@eatontownsewer.gov
Name:	John Sciarappa
Title:	Secretary
Address:	47 Broad Street Eatontown , NJ 07724
Phone Number:	732-389-7605
Fax Number:	732-935-0785
E-mail Address:	jscarappa@eatontownsewer.gov

2026 AUTHORITY BUDGET RESOLUTION

Eatontown Sewerage Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget for Eatontown Sewerage Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the Eatontown Sewerage Authority at its open public meeting of October 14, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,611,500.00, Total Appropriations including any Accumulated Deficit, if any, of \$4,713,221.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$150,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,345,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$530,000.00; 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 Eatontown Sewerage Authority, at an open public meeting held on October 14, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Eatontown Sewerage Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026, 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 Eatontown Sewerage Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 10, 2025.

jsciarappa@eatontownsewer.gov

(Secretary's Signature)

10/14/2025

(Date)

Governing Body Recorded Vote

[illegible]

2026 ADOPTION CERTIFICATION

Eatontown Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 November 10, 2025.

Officer's Signature:	jsciarappa@eatontownsewer.gov		
Name:	John Sciarappa		
Title:	Secretary		
Address:	47 Broad Street Eatontown , NJ 07724		
Phone Number:	732-389-7605	Fax:	732-935-0785
E-mail address:	jsciarappa@eatontownsewer.gov		

2026 ADOPTED BUDGET RESOLUTION

Eatontown Sewerage Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget and Capital Budget/Program for the Eatontown Sewerage Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the Eatontown Sewerage Authority at its open public meeting of November 10, 2025; 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 \$4,611,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,713,221.00, and Total Unrestricted Net Position utilized of \$150,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$1,345,000.00 and Total Unrestricted Net Position Utilized of \$530,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Eatontown Sewerage Authority at an open public meeting held on November 10, 2025 that the Annual Budget and Capital Budget/Program of the Eatontown Sewerage Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 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.

jsciarappa@eatontownsewer.gov
(Secretary’s Signature)

11/10/2024
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Kenneth East				
Gregory Seitz				
John Sciarappa				
William Diedrichsen				
Juan Vazquez				

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Eatontown Sewerage Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 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 2026 Eatontown Sewerage Authority (ESA) budget appropriations increased \$543,960 over the 2025 appropriations.

The primary drivers for this increase are:

the expansion of the ESA are due to the expansion of the Borough of Eatontown from the dissolution of Fort Monmouth where there is a 300 unit sub-division planned and Netflix has purchased 935 acres for 8 sound stages. There is also a major change in use of Monmouth Mall that will add 1000 housing units. Finally the closing of a golf course will add another 150 residential units.

--- The authority's wastewater disposal plant, Two Rivers Water Reclamation Authority is buying back one of their bond issues which will result in a one-time increase of \$250,000 for debt service payment in 2026. The debt service for Two Rivers will continue to increase over 2027 and 2028 until the ESA share of the debt service will rise to over \$750,000/ year for the next 30 years. Currently it is about \$75,000/year.

The Authority continues to wean itself off the usage of reserves to balance the budget while incorporating the actual cost of operations

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 2026 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 \$530,000 to fund the 2026 capital program. In addition, the Authority is utilizing \$150,000 of unrestricted net position to contribute to the Borough of Eatontown.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Eatontown Sewerage Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2025 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?

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Eatontown Sewerage Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 \$60/year rate increase for 2026.

The rate increase and connection fee will be adopted at a public hearing at the Authority's meeting on December 9, 2025.

The new service charge will be \$500/ year.

The current connection fee is \$4984 and was adopted on March 11, 2025. The previous connection fee was \$2644 and was adopted on December 10, 2024. The new fee still has to be determined.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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 Villee		
<i>Preparer's 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
<i>E-mail:</i>	rvillee@eatontownsewer.gov		

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>	rvillee@eatontownsewer.gov		

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, 2026 to December 31, 2026

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

19

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:

\$ 467,845.15

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, 2026 to December 31, 2026

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 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?

Yes

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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No

No

No

No

No

No

No

No

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, 2026 to December 31, 2026

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, 2026 to December 31, 2026

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

Page N-4 Question 9 - The Authority's Executive Director and Superintendant have Individual Employment Contracts, which are reviewed by legal counsel and approved by the Board. The remaining employees are covered under a Collective Bargaining Agreement with . CWA Local 1075

Page N-4 Question 10: The authority spent a total of \$715 on food. Primarily, these were lunch and learn events, or meetings with the Borough regarding development.

Page N-4 Question 11: The authority paid for travel for the following people listed on N-4:

Christopher Muccie - NJWEA Conference - \$861

Michelle Hu - Edmonds Conference - \$286

Robert Villee -- NJWEA Conference - \$1133; AEANJ Conference - \$305

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

Eatontown Sewerage Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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, 2026 to December 31, 2026

	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	Gregory Seitz	Vice-Chairman	2	X				\$ 333.00	\$ -	\$ -	\$ -	\$ 333.00
3	John Sciarappa	Secretary	2	X				\$ -	\$ -	\$ -	\$ -	\$ -
4	William Diedrichsen	Member	2	X				\$ -	\$ -	\$ -	\$ -	\$ -
5	Juan Vazquez	Member	2	X				\$ -	\$ -	\$ -	\$ -	\$ -
6	Robert Villee	Executive Director	15		X			\$ 28,452.00	\$ -	\$ -	\$ -	\$ 28,452.00
7	Michelle Hu	CFO	40			X		\$ 75,360.00	\$ -	\$ -	\$ 41,418.00	\$ 116,778.00
8	Christophe Muccie	Superintendent	40			X		\$ 96,929.00	\$ -	\$ -	\$ 24,078.00	\$ 121,007.00
9	Peter Berkley	Member		X			X	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
10	Lori Flynn	Member		X			X	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
11	Stacy Fox	Member		X			X	\$ 417.00	\$ -	\$ -	\$ -	\$ 417.00
12	Jenna Migliaccio	Member		X			X	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
13	Theodore Lewis	Executive Director			X		X	\$ 14,849.00	\$ -	\$ -	\$ 15,000.00	\$ 29,849.00
14												\$ -
15												\$ -
16												\$ -
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28												\$ -
29												\$ -
30												\$ -
31												\$ -
32												\$ -
33												\$ -
34												\$ -
35												\$ -
Total:								\$ 220,340.00	\$ -	\$ -	\$ 80,496.00	\$ 300,836.00

Schedule of Health Benefits - Detailed Cost Analysis

Eatontown Sewerage Authority

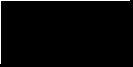
For the Period: January 01, 2026 to December 31, 2026

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)
Active Employees - Health Benefits - Annual Cost							
Single Coverage	1	20,797.00	20,797.00	1	16,638.00	16,638.00	4,159.00
Parent & Child	2	30,097.00	60,194.00	2	24,078.00	48,156.00	12,038.00
Employee & Spouse (or Partner)			-			-	-
Family	3	51,397.00	154,191.00	2	41,118.00	82,236.00	71,955.00
Employee Cost Sharing Contribution (enter as negative -)			(35,855.00)			(34,140.00)	(1,715.00)
Subtotal	6		199,327.00	5		112,890.00	86,437.00
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	2	14,752.00	29,504.00	1	11,802.00	11,802.00	17,702.00
Parent & Child			-			-	-
Employee & Spouse (or Partner)	1	21,105.00	21,105.00	2	16,884.00	33,768.00	(12,663.00)
Family			-			-	-
Employee Cost Sharing Contribution (enter as negative -)							-
Subtotal	3		50,609.00	3		45,570.00	5,039.00
GRAND TOTAL	9		249,936.00	8		158,460.00	91,476.00

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

**% Increase
(Decrease)**



25.0%

25.0%

87.5%

5.0%

76.6%

150.0%

-37.5%

11.1%

57.7%

Eatontown Sewerage Authority
ACCUMULATED ABSENCE LIABILITY

If no accumulated absences, check this box: ☐

[illegible]

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			

Eatontown Sewerage Authority
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	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			

Eatontown Sewerage Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Schedule of Shared Service Agreements

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

If no shared services, check this box: ☒

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

[illegible]

Schedule of Shared Service Agreements (Cont.)

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

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

[illegible]

**2026 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

Eatontown Sewerage Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget							FY 2025 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	\$ 4,376,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,376,500	\$ 3,951,320	\$ 425,180	10.8%
Total Non-Operating Revenues	235,000	-	-	-	-	-	235,000	238,000	(3,000)	-1.3%
Total Anticipated Revenues	4,611,500	-	-	-	-	-	4,611,500	4,189,320	422,180	10.1%
APPROPRIATIONS										
Total Administration	886,800	-	-	-	-	-	886,800	710,500	176,300	24.8%
Total Cost of Providing Services	3,180,200	-	-	-	-	-	3,180,200	2,800,700	379,500	13.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	384,831	-	-	-	-	-	384,831	374,831	10,000	2.7%
Total Operating Appropriations	4,451,831	-	-	-	-	-	4,451,831	3,886,031	565,800	14.6%
Total Interest Payments on Debt	43,150	-	-	-	-	-	43,150	51,490	(8,340)	-16.2%
Total Other Non-Operating Appropriations	218,240	-	-	-	-	-	218,240	231,740	(13,500)	-5.8%
Total Non-Operating Appropriations	261,390	-	-	-	-	-	261,390	283,230	(21,840)	-7.7%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,713,221	-	-	-	-	-	4,713,221	4,169,261	543,960	13.0%
Less: Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000	150,000	-	
Net Total Appropriations	4,563,221	-	-	-	-	-	4,563,221	4,019,261	543,960	13.5%
ANTICIPATED SURPLUS (DEFICIT)	\$ 48,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,279	\$ 170,059	\$ (121,780)	-71.6%

For the Period: January 01, 2026 to December 31, 2026

Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
3,193,000						\$ 3,193,000	\$ 2,809,840	\$ 383,160	13.6%
1,147,500						1,147,500	1,009,800	137,700	13.6%
36,000						36,000	31,680	4,320	13.6%
						-	-	-	#DIV/0!
4,376,500	-	-	-	-	-	4,376,500	3,851,320	525,180	13.6%
						-	100,000	(100,000)	-100.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
-	-	-	-	-	-	-	100,000	(100,000)	-100.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
-	-	-	-	-	-	-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
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						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
4,376,500	-	-	-	-	-	4,376,500	3,951,320	425,180	10.8%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
-	-	-	-	-	-	-	-	-	#DIV/0!
200,000						200,000	200,000	-	0.0%
35,000						35,000	38,000	(3,000)	-7.9%
						-	-	-	#DIV/0!
235,000	-	-	-	-	-	235,000	238,000	(3,000)	-1.3%
235,000	-	-	-	-	-	235,000	238,000	(3,000)	-1.3%
\$ 4,611,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,611,500	\$ 4,189,320	\$ 422,180	10.1%

Eatontown Sewerage Authority

FY 2025 Adopted Budget

	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	2,809,840						\$ 2,809,840
Business/Commercial	1,009,800						1,009,800
Industrial							-
Intergovernmental	31,680						31,680
Other							-
Total Service Charges	3,851,320	-	-	-	-	-	3,851,320
<i>Connection Fees</i>							
Residential	100,000						100,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	100,000	-	-	-	-	-	100,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	3,951,320	-	-	-	-	-	3,951,320
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	200,000						200,000
Penalties	38,000						38,000
Other							-
Total Interest	238,000	-	-	-	-	-	238,000
Total Non-Operating Revenues	238,000	-	-	-	-	-	238,000
TOTAL ANTICIPATED REVENUES	\$ 4,189,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,189,320

Appropriations Schedule

Eatontown Sewerage Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget						FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 475,000						\$ 475,000	\$ 405,000	17.3%
Fringe Benefits	146,000						146,000	107,500	35.8%
Total Administration - Personnel	621,000	-	-	-	-	-	621,000	512,500	21.2%
<i>Administration - Other (List)</i>									
Professional Services	115,500						115,500	81,200	42.2%
Other Administrative Costs	79,200						79,200	60,200	31.6%
Office Operations	71,100						71,100	56,600	25.6%
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	265,800	-	-	-	-	-	265,800	198,000	34.2%
Total Administration	886,800	-	-	-	-	-	886,800	710,500	24.8%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	385,000						385,000	333,000	15.6%
Fringe Benefits	194,000						194,000	125,000	55.2%
Total COPS - Personnel	579,000	-	-	-	-	-	579,000	458,000	26.4%
<i>Cost of Providing Services - Other (List)</i>									
TRWRA Service Charge	2,200,000						2,200,000	2,000,000	10.0%
Maintenance Shop Operations	103,300						103,300	92,300	11.9%
Pump Station & Sewer Line Operations	270,400						270,400	221,400	22.1%
Fleet Operations	27,500						27,500	29,000	-5.2%
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	2,601,200	-	-	-	-	-	2,601,200	2,342,700	11.0%
Total Cost of Providing Services	3,180,200	-	-	-	-	-	3,180,200	2,800,700	13.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	384,831	-	-	-	-	-	384,831	374,831	2.7%
Total Operating Appropriations	4,451,831	-	-	-	-	-	4,451,831	3,886,031	14.6%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	43,150	-	-	-	-	-	43,150	51,490	-16.2%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation	150,000						150,000	150,000	0.0%
Other Reserves	68,240						68,240	81,740	-16.5%
Total Non-Operating Appropriations	261,390	-	-	-	-	-	261,390	283,230	-7.7%
TOTAL APPROPRIATIONS	4,713,221	-	-	-	-	-	4,713,221	4,169,261	13.0%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,713,221	-	-	-	-	-	4,713,221	4,169,261	13.0%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	150,000	-	-	-	-	-	150,000	150,000	0.0%
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000	150,000	0.0%
TOTAL NET APPROPRIATIONS	\$ 4,563,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,563,221	\$ 4,019,261	13.5%

* 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 \$ 222,591.55 \$ - \$ - \$ - \$ - \$ - \$ 222,591.55

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

For the Period: January 01, 2026 to December 31, 2026

[illegible]

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

For the Period: January 01, 2026 to December 31, 2026

[illegible]

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

For the Period: January 01, 2026 to December 31, 2026

[illegible]

Appropriations Schedule

Eatontown Sewerage Authority

FY 2025 Adopted Budget

	Sewage Disposal	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 405,000						\$ 405,000
Fringe Benefits	107,500						107,500
Total Administration - Personnel	512,500	-	-	-	-	-	512,500
<i>Administration - Other (List)</i>							
Professional Services	81,200						81,200
Other Administrative Costs	60,200						60,200
Office Operations	56,600						56,600
Miscellaneous Administration*							-
Total Administration - Other	198,000	-	-	-	-	-	198,000
Total Administration	710,500	-	-	-	-	-	710,500
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	333,000						333,000
Fringe Benefits	125,000						125,000
Total COPS - Personnel	458,000	-	-	-	-	-	458,000
<i>Cost of Providing Services - Other (List)</i>							
TRWRA Service Charge	2,000,000						2,000,000
Maintenance Shop Operations	92,300						92,300
Pump Station & Sewer Line Operations	221,400						221,400
Fleet Operations	29,000						29,000
Miscellaneous COPS*							-
Total COPS - Other	2,342,700	-	-	-	-	-	2,342,700
Total Cost of Providing Services	2,800,700	-	-	-	-	-	2,800,700
Total Principal Payments on Debt Service in Lieu of Depreciation	374,831	-	-	-	-	-	374,831
Total Operating Appropriations	3,886,031	-	-	-	-	-	3,886,031
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	51,490	-	-	-	-	-	51,490
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	150,000						150,000
Other Reserves	81,740						81,740
Total Non-Operating Appropriations	283,230	-	-	-	-	-	283,230
TOTAL APPROPRIATIONS	4,169,261	-	-	-	-	-	4,169,261
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,169,261	-	-	-	-	-	4,169,261
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	150,000	-	-	-	-	-	150,000
Other							-
Total Unrestricted Net Position Utilized	150,000	-	-	-	-	-	150,000
TOTAL NET APPROPRIATIONS	\$ 4,019,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,019,261

* 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 \$ 194,301.55 \$ - \$ - \$ - \$ - \$ - \$ 194,301.55

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

FY 2025 Adopted Budget

[illegible]

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

FY 2025 Adopted Budget

[illegible]

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

FY 2025 Adopted Budget

[illegible]

Appropriations Schedule

Eatontown Sewerage Authority

If Authority has no debt, check this box: ☐

	Date of Local Finance Board Approval	2025 (Adopted Budget)	2026 (Proposed Budget)	Fiscal Year Ending in							Total Principal Outstanding
				2027	2028	2029	2030	2031	Thereafter		
Sewage Disposal											
NJEIT Fund Loan		\$ 168,831	\$ 168,831	\$ 168,831	\$ 78,204	\$ -	\$ -	\$ -	\$ -	\$ 415,866	
NJEIT Loan		66,000	66,000	72,000	71,000	76,000	-	-	-	285,000	
MCIA Bonds		45,000	50,000	50,000	55,000	55,000	-	-	-	210,000	
MCIA Bonds		95,000	100,000	100,000	110,000	115,000	-	-	-	425,000	
Total Principal		374,831	384,831	390,831	314,204	246,000	-	-	-	1,335,866	
Operation #2											
										-	
										-	
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
Operation #3											
										-	
										-	
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
Operation #4											
										-	
										-	
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
Operation #5											
										-	
										-	
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
Operation #6											
										-	
										-	
										-	
Total Principal		-	-	-	-	-	-	-	-	-	
TOTAL PRINCIPAL ALL OPERATIONS		\$ 374,831	\$ 384,831	\$ 390,831	\$ 314,204	\$ 246,000	\$ -	\$ -	\$ -	\$ 1,335,866	

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

	<i>Moody's</i>	<i>Fitch</i>	<i>Standard & Poors</i>
Bond Rating			
Year of Last Rating			

Eatontown Sewerage Authority

Fiscal Year Ending in

Page F-6 (Detail)

Appropriations Schedule

Eatontown Sewerage Authority

If Authority has no debt, check this box: ☐

Fiscal Year Ending in									
	2025 (Adopted Budget)	2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	Total Interest Payments Outstanding
<i>Sewage Disposal</i>									
NJEIT Fund Loan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
NJEIT Loan	14,040	11,400	8,760	5,880	3,040		-	-	29,080
MCIA Bonds	12,750	10,500	8,000	5,500	2,750		-	-	26,750
MCIA Bonds	24,700	21,250	16,250	11,250	5,750		-	-	54,500
Total Interest Payments	51,490	43,150	33,010	22,630	11,540	-	-	-	110,330
<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	\$ 51,490	\$ 43,150	\$ 33,010	\$ 22,630	\$ 11,540	\$ -	\$ -	\$ -	\$ 110,330

Eatontown Sewerage Authority

**Total Interest
Payments
Outstanding**

Page F-7 (Detail)

Appropriations Schedule

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

FY 2026 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)	\$ 14,210,333						\$ 14,210,333
Less: Invested in Capital Assets, Net of Related Debt (1)	9,639,110						9,639,110
Less: Restricted for Debt Service Reserve (1)	725,347						725,347
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	3,845,876	-	-	-	-	-	3,845,876
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	553,307						553,307
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,256,524						1,256,524
Plus: Estimated Income (Loss) on Current Year Operations (2)	48,279						48,279
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	5,703,986	-	-	-	-	-	5,703,986
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	530,000	-	-	-	-	-	530,000
Appropriation to Municipality/County (3)	150,000	-	-	-	-	-	150,000
Total Unrestricted Net Position Utilized in Proposed Budget	680,000	-	-	-	-	-	680,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 5,023,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,023,986

(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 \$ 222,592 \$ - \$ - \$ - \$ - \$ - \$ - \$ 222,592

(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 2026

Eatontown Sewerage Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

Appropriations Schedule

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Eatontown Sewerage Authority

(Authority Name)

Fiscal Year: January 01, 2026 to December 31, 2026

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:	John Sciarappa
Title:	Secretary
Address:	47 Broad Street Eatontown , NJ 07724
Phone Number:	732-389-7605
Fax Number:	732-935-0785
E-mail Address:	jscarappa@eatontownsewer.gov

Appropriations Schedule

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Eatontown Sewerage Authority

Fiscal Year: January 01, 2026 to December 31, 2026

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

No

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, 2026 to December 31, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Sewage Disposal						
Vehicles and Equipment	\$ 205,000	\$ 105,000	\$ 100,000	\$ -	\$ -	\$ -
Assest Mangement Plan	115,000	40,000	75,000	-	-	-
Sewer System Improvements	790,000	250,000	90,000	-	-	450,000
Pump Station Improvements	235,000	135,000	100,000	-	-	-
Total	1,345,000	530,000	365,000	-	-	450,000
Operation #2						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #3						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #4						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #5						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
Operation #6						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 1,345,000	\$ 530,000	\$ 365,000	\$ -	\$ -	\$ 450,000

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.

Page CB-3 Detail

Appropriations Schedule

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

[illegible]

Appropriations Schedule

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

		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	\$1,345,000	\$ 530,000	\$ 365,000	\$ -	\$ -	\$ 450,000

Appropriations Schedule

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

Fiscal Year Ending in

	Estimated Total Cost	2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Sewage Disposal</i>							
Vehicles and Equipment	\$ 305,000	\$ 205,000	\$ 55,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Assest Mangement Plan	190,000	115,000	15,000	15,000	15,000	15,000	15,000
Sewer System Improvements	1,520,000	790,000	380,000	200,000	50,000	50,000	50,000
Pump Station Improvements	10,335,000	235,000	100,000	10,000,000	-	-	-
Total	12,350,000	1,345,000	550,000	10,230,000	80,000	80,000	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	\$ 12,350,000	\$ 1,345,000	\$ 550,000	\$ 10,230,000	\$ 80,000	\$ 80,000	\$ 65,000

Eatontown Sewerage Authority
For the Period: January 01, 2026 to December 31, 2026

For the Period: January 01, 2026 to December 31, 2026

**Estimated Total
Cost**

2031

TOTAL THIS PAGE ONLY

Eatontown Sewerage Authority
For the Period: January 01, 2026 to December 31, 2026

Fiscal Year Ending in

Page CB-4 Detail (Totals)

Appropriations Schedule

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

		Funding Sources				
		Renewal &				
	Estimated Total Cost	Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewage Disposal</i>						
Vehicles and Equipment	\$ 305,000	\$ 205,000	\$ 100,000	\$ -	\$ -	\$ -
Assest Mangement Plan	190,000	115,000	75,000	-	-	-
Sewer System Improvements	1,520,000	-	820,000	-	-	700,000
Pump Station Improvements	10,335,000	235,000	100,000	10,000,000	-	-
Total	12,350,000	555,000	1,095,000	10,000,000	-	700,000
<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	\$ 12,350,000	\$ 555,000	\$ 1,095,000	\$ 10,000,000	\$ -	\$ 700,000
Total 5 Year Plan per CB-4	\$ 12,350,000					
Balance check	-	If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Eatontown Sewerage Authority
For the Period: January 01, 2026 to December 31, 2026

**Estimated Total
Cost**

[illegible]

Appropriations Schedule

Eatontown Sewerage Authority

For the Period: January 01, 2026 to December 31, 2026

[illegible]

Appropriations Schedule

Eatontown Sewerage Authority
For the Period: January 01, 2026 to December 31, 2026

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	-					
	-					
	-					
	-					
	-					
	-					
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	-					
TOTAL ALL DETAIL PAGES	\$12,350,000	\$555,000	\$ 1,095,000	\$ 10,000,000	\$ -	\$ 700,000

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, 2024

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.

1/14/2025
Date

jsciarappa@eatontownsewer.gov
Clerk/Secretary to the Governing Body

Appendix to Budget Document