

Fiscal Year

Start Year

2026

—

End Year

2026

***Authority Budget of:
Essex County Utilities Authority***

State Filing Year

2026

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

Ecuanj.com

Authority Web Address



Division of Local Government Services

**2026 AUTHORITY BUDGET
CERTIFICATION SECTION**

2026

Essex County Utilities 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

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

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

Ecuanj.com

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:

Elmer J. Herrmann

Title of Officer Certifying Compliance:

Acting Executive Director

Signature:

info@ecuanj.com

2026 APPROVAL CERTIFICATION

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

2026 AUTHORITY BUDGET RESOLUTION

Essex County Utilities Authority

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

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$55,034,000.00, Total Appropriations including any Accumulated Deficit, if any, of \$56,830,500.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,796,500.00; and

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

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Essex County Utilities Authority, at an open public meeting held on October 14, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Essex County Utilities Authority for the fiscal year beginning January 01, 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 Essex County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 18, 2025.

info@ecuanj.com

(Secretary's Signature)

10/14/2025

(Date)

Governing Body Recorded Vote

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

--	--	--	--	--

2026 ADOPTION CERTIFICATION

Essex County Utilities 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 Essex County Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on November 18, 2025.

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

2026 ADOPTED BUDGET RESOLUTION

Essex County Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Essex County Utilities 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 Essex County Utilities Authority at its open public meeting of November 18, 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 \$55,034,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$56,830,500.00, and Total Unrestricted Net Position utilized of \$1,796,500.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Essex County Utilities Authority at an open public meeting held on November 18, 2025 that the Annual Budget and Capital Budget/Program of the Essex County Utilities 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.

info@ecuanj.com

(Secretary's Signature)

18-Nov-25

(Date)

Governing Body Recorded Vote

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

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Essex County Utilities 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.

Tipping Fees Revenue - Higher projected tonnage and an increase in tipping fee rates.

Interest Earned increased based on prior year collections.

Service Fees Appropriation - Higher projected tonnage and in increase in contract rates for disposal. Also, one of the service providers has been replaced and assigned to existing vendors.

Net position utilized has increased to stablize rates and to balance the budget.

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

The economy is strong for the Municipalities served by the Authority.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

Net Position is being utilized to stablize the tipping fees and to balance the budget.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Essex County Utilities 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.)

Not Applicable

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.

The Authority is still seeking prospective buyers for this Water Operation. The only expense is for a Licensed Water Operator which is needed under State Guidelines. The deficit will be eliminated once the operation is sold.

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

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Essex County Utilities 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**".

See attached.

**RESOLUTION OF THE ESSEX COUNTY UTILITIES AUTHORITY
ESTABLISHING SOLID WASTE SERVICE CHARGES FOR 2026
WITHIN ESSEX COUNTY**

WHEREAS, The Essex County Utilities Authority (the "Authority") has been duly created by an ordinance of the County of Essex, New Jersey (the "County"), finally adopted by the Board of Chosen Freeholders of the County on July 1, 1992, as a public body corporate and politic of the State of New Jersey pursuant to the Municipal and County Utilities Authorities Law, N.J.S.A. 40A:14B-1 et seq. (the "Act"); and

WHEREAS, pursuant to and in accordance with the provisions of the Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq. (the "Solid Waste Act"), the County has been designated as a "solid waste management district", and as such, is required to, among other things, develop and formulate a Solid Waste Management Plan (the "Plan") and such Plan must include the designation of a department, unit or committee of the County government to supervise the implementation of the Plan (the "Implementing Agency"); and

WHEREAS, pursuant to and in accordance with provisions of the Solid Waste Act, the Board of Chosen Freeholders of the County have developed and adopted a Solid Waste Management Plan (the "Plan"), and such Plan has been amended or modified from time to time; and

WHEREAS, pursuant to and in accordance with the provisions of the Solid Waste Act, the Plan and each amendment thereof has been approved by the New Jersey Department of Environmental Protection; and

WHEREAS, pursuant to the provisions of the ordinance adopted by the County providing for the creation of the Authority, the Authority has been designated as the Implementing Agency for the Plan and, in such capacity, the Authority has the power and responsibility to provide for the disposal of solid waste generated within the geographic boundaries of the County; and

WHEREAS, the Authority has entered into a five-year extension of a contract between the Port Authority of New York and New Jersey and the Essex County Utilities Authority for the delivery of all Essex County Municipal Processible Solid Waste and Commercial Type 10 waste to be delivered to the Essex County Resource Recovery Facility (ECRRF); and

WHEREAS, the Authority, as the regulatory agency for the collection, transportation and disposal of solid waste generated within the boundaries of

Essex County has directed, pursuant to Regulatory Waste Flow Control, all municipal processible solid waste and commercial Type 10 waste to the ECRRF; and

WHEREAS, all non-processible solid waste generated within the geographic boundaries of Essex County will be delivered to Advanced Enterprises, 540 Doremus Avenue, Newark, New Jersey pursuant to a non-discriminatory public bid contract; and

WHEREAS, in accordance with the provisions of N.J.S.A. 40:14B-22.1, the Authority is authorized to charge and collect rates, fees and other charges with respect to the disposal of solid waste generated within the boundaries of Essex County and is further obligated to set tipping fees on an annual basis for the disposal of all processible and non-processible solid waste generated within the boundaries of Essex County; and

WHEREAS, in accordance with the provisions of N.J.S.A. 40:14B-23, the Authority has conducted a public hearing (after advertisement thereof) with respect to the Solid Waste Service Charges to be charged and collected with respect to the disposal of all processible and non-processible solid waste generated within the boundaries of Essex County; and

WHEREAS, the Authority desires to establish and implement a Solid Waste Service Charge in accordance with all relevant requirements of the Act; now therefore,

BE IT RESOLVED BY THE ESSEX COUNTY UTILITIES AUTHORITY, as follows:

Section 1. In accordance with the provisions of N.J.S.A. 40:14B-22.1, and following a public hearing conducted by the Authority, effective January 1, 2026 through December 31, 2026, the Solid Waste Service Charge for the provision of (a) municipal processible solid waste shall be \$ 74.00 per ton; (b) Non-processible solid waste shall be \$ 93.08 per ton; (c) Commercial processible solid waste shall be \$ 91.80 per ton.

Section 2. The Authority's staff and Authority Counsel are hereby authorized to take such actions as are required in order to effectuate the terms of this resolution.

Section 3. This Resolution shall take effect immediately

VOTING RECORD
THE ESSEX COUNTY UTILITIES AUTHORITY

RESOLUTION No. 10-25-34

ADOPTION DATE: October 14, 2025

APPROVED AS TO FORM:

ECUA

BY: _____

Elmer J. Herrmann, Jr., Esq.
Authority Counsel

NAME	MOTION	SECOND	YES	NO	ABSTAIN	ABSENT
BATTAGLIA						✓
MCKENZIE			✓			
STANZIONE	✓		✓			
TYRRELL			✓			
FREYER		✓	✓			
AFANADOR			✓			

BY: _____

Naomi Strumolo

Naomi Strumolo
Assistant Secretary

[SEAL]

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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

Name of Authority:	Essex County Utilities Authority		
<i>Federal ID Number:</i>	22-3215170		
<i>Address:</i>	The Leroy Smith, Jr. Public Safety Building 60 Nelson Place, 6th Floor		
<i>City, State, Zip:</i>	Newark	NJ	07102
<i>Phone: (ext.)</i>	(973) 792-9060	<i>Fax:</i>	(973) 792-9066

Preparer's Name:	Joseph J. Faccone		
<i>Preparer's Address:</i>	550 Broad Street 11th Floor		
<i>City, State, Zip:</i>	Newark	NJ	07102
<i>Phone: (ext.)</i>	(973) 624-6100	<i>Fax:</i>	(973) 624-6101
<i>E-mail:</i>	jfaccone@sklein-cpa.com		

Chief Executive Officer*	Elmer J. Herrmann		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	(973) 792-9060	<i>Fax:</i>	(973) 792-9066
<i>E-mail:</i>	info@ecuanj.com		

Chief Financial Officer*	Bethany O'Toole		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	(973) 792-9060	<i>Fax:</i>	(973) 792-9066
<i>E-mail:</i>	botoole@essexutil.com		

Name of Auditor:	James H. Ruitenber		
<i>Name of Firm:</i>	Bederson and Company, LLC		
<i>Address:</i>	100 Passaic Avenue		
<i>City, State, Zip:</i>	Fairfield	NJ	07004
<i>Phone: (ext.)</i>	(973) 736-3333	<i>Fax:</i>	(973) 736-3367
<i>E-mail:</i>	jruitenberg@bederson.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Essex County Utilities 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:

7

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

Shared Service

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

7

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

0

(Maximum is 2)

5. Regional Authorities Only - Did all individuals that were required to file a Financial 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)

Essex County Utilities 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?

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
- 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)

Essex County Utilities 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)

Essex County Utilities Authority

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

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

#9 There are written employment contracts in place.

#10 The Authority spends approximately \$5,000 on meals for volunteers who donate their time for various clean-ups.

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

Essex County Utilities Authority

FISCAL YEAR: January 01, 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.

Essex County Utilities Authority
For the Period January 01, 2026 to December 31, 2026

			Position		Reportable Compensation from Authority (W-2/ 1099)					
		Average Hours per Week Dedicated to Position	Commissioner	Key Employee Officer	Highest Compensated Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
1	Caren Freyer-De Souza	Commissioner	5	x		\$ -	\$ -	\$ -	\$ -	\$ -
2	Victor A. Afanador	Secreatary	5	x		\$ -	\$ -	\$ -	\$ -	\$ -
3	Louis J. Stanzione	Commissioner	5	x		\$ -	\$ -	\$ -	\$ -	\$ -
4	Jessica F. Battaglia	Commissioner	5	x		\$ -	\$ -	\$ -	\$ -	\$ -
5	Joseph S. Tyrrell	Commissioner	5	x		\$ -	\$ -	\$ -	\$ -	\$ -
6	Quinzell R. McKenzie	Commissioner	5	x		\$ -	\$ -	\$ -	\$ -	\$ -
7	Elmer J. Herrmann	Acting Executor	5		x	\$ 99,102.12	\$ -	\$ -	\$ 24,537.68	\$ 123,639.80
8	Bethany O'Toole	Chief Financial Officer	35		x	\$ 94,312.92	\$ -	\$ -	\$ 23,351.88	\$ 117,664.80
9									\$ -	\$ -
10									\$ -	\$ -
11									\$ -	\$ -
12									\$ -	\$ -
13									\$ -	\$ -
14									\$ -	\$ -
15									\$ -	\$ -
16									\$ -	\$ -
17									\$ -	\$ -
18									\$ -	\$ -
19									\$ -	\$ -
20									\$ -	\$ -
21									\$ -	\$ -
22									\$ -	\$ -
23									\$ -	\$ -
24									\$ -	\$ -
25									\$ -	\$ -
26									\$ -	\$ -
27									\$ -	\$ -
28									\$ -	\$ -
29									\$ -	\$ -
30									\$ -	\$ -
31									\$ -	\$ -
32									\$ -	\$ -
33									\$ -	\$ -
34									\$ -	\$ -
35									\$ -	\$ -
Total:						\$ 193,415.04	\$ -	\$ -	\$ 47,889.56	\$ 241,304.60

Schedule of Health Benefits - Detailed Cost Analysis

Essex County Utilities 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)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	34,164.00	34,164.00	1	29,452.00	29,452.00	4,712.00	16.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	1	41,508.00	41,508.00	1	35,783.00	35,783.00	5,725.00	16.0%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			(13,400.00)			(13,400.00)	-	
Subtotal	2		62,272.00	2		51,835.00	10,437.00	20.1%
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			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal			-			-	-	
GRAND TOTAL	2		62,272.00	2		51,835.00	10,437.00	20.1%

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

Essex County Utilities Authority
ACCUMULATED ABSENCE LIABILITY

If no accumulated absences, check this box: ☐

If no accumulated absences, check this box: ☐											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)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Resolution	Individual Employment Agreement
	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			
Barrett	134.50	\$14,330.71	93.00	\$49,544.82			3.00	\$1,598.22			X		
Alessi	21.00	\$1,680.63	16.00	\$6,402.40			3.00	\$1,200.45			X		
Herrman	175.00	\$13,340.60	107.00	\$40,784.12	8.00	\$3,049.28	6.00	\$2,286.96			X		
Huggins	58.00	\$3,025.28	143.00	\$37,294.40							X		
O'Toole	86.00	\$6,239.13	65.00	\$23,578.10							X		
Strumolo	240.00	\$12,570.72	147.00	\$38,497.83			1.00	\$261.89			X		
Any sick payments will be capped at \$15,000.00 in accordance with State regulations.													
TOTALS (THIS PAGE ONLY)	714.50	\$51,187.06	571.00	\$196,101.67	8.00	\$3,049.28	13.00	\$5,347.52	-	\$0.00			

Essex County Utilities Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Essex County Utilities Authority
ACCUMULATED ABSENCE LIABILITY

											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)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Resolution	Individual Employment Agreement
	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			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

ACCUMULATED ABSENCE LIABILITY

[illegible]

Essex County Utilities Authority

If no shared services, check this box: ☐

[illegible]

Essex County Utilities Authority

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

Page N-7(2)

**FISCAL YEAR 2026 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Essex County Utilities 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>
	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
REVENUES									
Total Operating Revenues	\$ 54,351,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 54,369,000	\$ 45,292,650	\$ 9,076,350 20.0%
Total Non-Operating Revenues	665,000	-	-	-	-	-	665,000	629,000	36,000 5.7%
Total Anticipated Revenues	55,016,000	18,000	-	-	-	-	55,034,000	45,921,650	9,112,350 19.8%
APPROPRIATIONS									
Total Administration	1,480,000	-	-	-	-	-	1,480,000	1,480,000	-
Total Cost of Providing Services	53,032,500	18,000	-	-	-	-	53,050,500	43,356,300	9,694,200 22.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Appropriations	54,512,500	18,000	-	-	-	-	54,530,500	44,836,300	9,694,200 21.6%
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	#DIV/0!
Total Other Non-Operating Appropriations	2,300,000	-	-	-	-	-	2,300,000	2,380,000	(80,000) -3.4%
Total Non-Operating Appropriations	2,300,000	-	-	-	-	-	2,300,000	2,380,000	(80,000) -3.4%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	56,812,500	18,000	-	-	-	-	56,830,500	47,216,300	9,614,200 20.4%
Less: Total Unrestricted Net Position Utilized	1,796,500	-	-	-	-	-	1,796,500	1,294,650	501,850 38.8%
Net Total Appropriations	55,016,000	18,000	-	-	-	-	55,034,000	45,921,650	9,112,350 19.8%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Essex County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

<i>FY 2026 Proposed Budget</i>							<i>FY 2025 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential						\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other	18,000					18,000	18,000	-	0.0%
Total Service Charges	-	18,000	-	-	-	18,000	18,000	-	0.0%
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Tipping Fees - Municipal	20,620,000					20,620,000	20,256,250	363,750	1.8%
Tipping Fees - Type 13	16,289,000					16,289,000	11,080,800	5,208,200	47.0%
Tipping Fees - Commercial	17,442,000					17,442,000	13,937,600	3,504,400	25.1%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	54,351,000	-	-	-	-	54,351,000	45,274,650	9,076,350	20.0%
Total Operating Revenues	54,351,000	18,000	-	-	-	54,369,000	45,292,650	9,076,350	20.0%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Solid Waste Services Tax Refund	550,000					550,000	530,000	20,000	3.8%
Miscellaneous	15,000					15,000	14,000	1,000	7.1%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	565,000	-	-	-	-	565,000	544,000	21,000	3.9%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	100,000					100,000	85,000	15,000	17.6%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	100,000	-	-	-	-	100,000	85,000	15,000	17.6%
Total Non-Operating Revenues	665,000	-	-	-	-	665,000	629,000	36,000	5.7%
TOTAL ANTICIPATED REVENUES	\$ 55,016,000	\$ 18,000	\$ -	\$ -	\$ -	\$ 55,034,000	\$ 45,921,650	\$ 9,112,350	19.8%

Prior Year Adopted Revenue Schedule

Essex County Utilities Authority

FY 2025 Adopted Budget

	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other		18,000					18,000
Total Service Charges	-	18,000	-	-	-	-	18,000
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Tipping Fees - Municipal	20,256,250						20,256,250
Tipping Fees - Type 13	11,080,800						11,080,800
Tipping Fees - Commercial	13,937,600						13,937,600
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	45,274,650	-	-	-	-	-	45,274,650
Total Operating Revenues	45,274,650	18,000	-	-	-	-	45,292,650
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Solid Waste Services Tax Refund	530,000						530,000
Miscellaneous	14,000						14,000
							-
							-
							-
<i>Other Non-Operating Revenues</i>	544,000	-	-	-	-	-	544,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	85,000						85,000
Penalties							-
Other							-
Total Interest	85,000	-	-	-	-	-	85,000
Total Non-Operating Revenues	629,000	-	-	-	-	-	629,000
TOTAL ANTICIPATED REVENUES	\$ 45,903,650	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 45,921,650

Appropriations Schedule

Essex County Utilities 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
	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 516,890						\$ 516,890	\$ 529,480	\$ (12,590)	-2.4%
Fringe Benefits	233,950						233,950	233,500	450	0.2%
Total Administration - Personnel	750,840	-	-	-	-	-	750,840	762,980	(12,140)	-1.6%
Administration - Other (List)										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous Administration*	729,160						729,160	717,020	12,140	1.7%
Total Administration - Other	729,160	-	-	-	-	-	729,160	717,020	12,140	1.7%
Total Administration	1,480,000	-	-	-	-	-	1,480,000	1,480,000	-	0.0%
Cost of Providing Services - Personnel										
Salary & Wages							-	-	-	#DIV/0!
Fringe Benefits							-	-	-	#DIV/0!
Total COPS - Personnel	-	-	-	-	-	-	-	-	-	#DIV/0!
Cost of Providing Services - Other (List)										
Service Fees - Convanta Energy	36,970,000						36,970,000	28,557,100	8,412,900	29.5%
Service Fees - Waste Management 13	15,575,000						15,575,000	10,530,000	5,045,000	47.9%
Service Fees - Waste Management							-	3,863,700	(3,863,700)	-100.0%
Host Fees/Interlocal	487,500						487,500	387,500	100,000	25.8%
Miscellaneous COPS*		18,000					18,000	18,000	-	0.0%
Total COPS - Other	53,032,500	18,000	-	-	-	-	53,050,500	43,356,300	9,694,200	22.4%
Total Cost of Providing Services	53,032,500	18,000	-	-	-	-	53,050,500	43,356,300	9,694,200	22.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Appropriations	54,512,500	18,000	-	-	-	-	54,530,500	44,836,300	9,694,200	21.6%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	-	#DIV/0!
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	2,300,000						2,300,000	2,380,000	(80,000)	-3.4%
Total Non-Operating Appropriations	2,300,000	-	-	-	-	-	2,300,000	2,380,000	(80,000)	-3.4%
TOTAL APPROPRIATIONS	56,812,500	18,000	-	-	-	-	56,830,500	47,216,300	9,614,200	20.4%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT							-	-	-	#DIV/0!
DEFICIT	56,812,500	18,000	-	-	-	-	56,830,500	47,216,300	9,614,200	20.4%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other	1,796,500						1,796,500	1,294,650	501,850	38.8%
Total Unrestricted Net Position Utilized	1,796,500	-	-	-	-	-	1,796,500	1,294,650	501,850	38.8%
TOTAL NET APPROPRIATIONS	\$ 55,016,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 55,034,000	\$ 45,921,650	\$ 9,112,350	19.8%

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

5% of Total Operating Appropriations \$ 2,725,625.00 \$ 900.00 \$ - \$ - \$ - \$ - \$ 2,726,525.00

Prior Year Adopted Appropriations Schedule

Essex County Utilities Authority

FY 2025 Adopted Budget

	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 529,480						\$ 529,480
Fringe Benefits	233,500						233,500
Total Administration - Personnel	762,980	-	-	-	-	-	762,980
<i>Administration - Other (List)</i>							
							-
							-
							-
Miscellaneous Administration*	717,020						717,020
Total Administration - Other	717,020	-	-	-	-	-	717,020
Total Administration	1,480,000	-	-	-	-	-	1,480,000
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages							-
Fringe Benefits							-
Total COPS - Personnel	-	-	-	-	-	-	-
<i>Cost of Providing Services - Other (List)</i>							
Service Fees - Convanta Energy	28,557,100						28,557,100
Service Fees - Waste Management 13	10,530,000						10,530,000
Service Fees - Waste Management	3,863,700						3,863,700
Host Fees/Interlocal	387,500						387,500
Miscellaneous COPS*		18,000					18,000
Total COPS - Other	43,338,300	18,000	-	-	-	-	43,356,300
Total Cost of Providing Services	43,338,300	18,000	-	-	-	-	43,356,300
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-
Total Operating Appropriations	44,818,300	18,000	-	-	-	-	44,836,300
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	-	-	-	-	-	-	-
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves	2,380,000						2,380,000
Total Non-Operating Appropriations	2,380,000	-	-	-	-	-	2,380,000
TOTAL APPROPRIATIONS	47,198,300	18,000	-	-	-	-	47,216,300
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	47,198,300	18,000	-	-	-	-	47,216,300
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	1,294,650						1,294,650
Total Unrestricted Net Position Utilized	1,294,650	-	-	-	-	-	1,294,650
TOTAL NET APPROPRIATIONS	\$ 45,903,650	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 45,921,650

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

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

Debt Service Schedule - Principal

Essex County Utilities Authority

If Authority has no debt, check this box: ☒

	Date of Local Finance Board Approval	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	Fiscal Year Ending in						Total Principal Outstanding
				2027	2028	2029	2030	2031	Thereafter	
<i>Solid Waste</i>										
										\$ -
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Water</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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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			

Debt Service Schedule - Principal (Detail Page)

Essex County Utilities Authority

Fiscal Year Ending in

[illegible]

Debt Service Schedule - Interest

Essex County Utilities Authority

If Authority has no debt, check this box: ☒

<i>Fiscal Year Ending in</i>									
	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	Total Interest Payments Outstanding
<i>Solid Waste</i>									
									\$ -
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Water</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Essex County Utilities Authority

[illegible]

Net Position Reconciliation

Essex County Utilities Authority

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

FY 2026 Proposed Budget

	Solid Waste	Water	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 37,529,984						\$ 37,529,984
Less: Invested in Capital Assets, Net of Related Debt (1)	25,548,231						25,548,231
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	11,981,753	-	-	-	-	-	11,981,753
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	190,000						190,000
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	12,171,753	-	-	-	-	-	12,171,753
Unrestricted Net Position Utilized to Balance Proposed Budget	1,796,500	-	-	-	-	-	1,796,500
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	1,796,500	-	-	-	-	-	1,796,500
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 10,375,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,375,253

(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 \$ 2,725,625 \$ 900 \$ - \$ - \$ - \$ - \$ 2,726,525

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

FISCAL YEAR 2026

Essex County Utilities Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Essex County Utilities 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 Essex County Utilities Authority, on October 14, 2025.

☒ It is hereby certified that the governing body of the Essex County Utilities Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Essex County Utilities Authority, for the following reason(s):

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

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Essex County Utilities 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?

Yes

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

Yes

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).

Not Applicable

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

Proposed Capital Budget

Essex County Utilities Authority

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste</i>						
	\$ -					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Water</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Proposed Capital Budget

Essex County Utilities 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					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL THIS PAGE ONLY	\$0	\$0	\$ -	\$ -	\$ -	\$ -

Proposed Capital Budget

Essex County Utilities 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					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL ALL DETAIL PAGES	\$0	\$	- \$	- \$	- \$	- \$

5 Year Capital Improvement Plan

Essex County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Solid Waste</i>							
	\$ -	\$ -					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Water</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Essex County Utilities 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

Patient Information	
First Name	
Last Name	
Address	
City	
State	
Zip	
Phone	
Insurance	
Physician Information	
Physician Name	
Physician Address	
Physician City	
Physician State	
Physician Zip	
Physician Phone	
Physician Insurance	
Referral Information	
Referral Number	
Referral Date	
Referral Type	
Referral Reason	
Referral Physician	
Referral Facility	
Referral Status	
Referral Notes	

\$ -

\$	-	\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---	----	---

Essex County Utilities 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

\$ -

\$	-	\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---	----	---

Essex County Utilities 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

\$ -

\$ - \$ - \$ - \$ -

5 Year Capital Improvement Plan Funding Sources

Essex County Utilities 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
<i>Solid Waste</i>						
	\$ -					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Water</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ -					
Balance check	-	- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Essex County Utilities Authority

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

[illegible]

5 Year Capital Improvement Plan Funding Sources

Essex County Utilities Authority

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

[illegible]

5 Year Capital Improvement Plan Funding Sources

Essex County Utilities Authority

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

[illegible]

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

Contracting Unit: Essex County Utilities Authority Year Ending: December 31, 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.

10/14/2025

Date

info@ecuanj.com

Clerk/Secretary to the Governing Body

Appendix to Budget Document