

**2026 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**2026**

Middletown 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: 1/15/2026

# 2026 PREPARER'S CERTIFICATION

Middletown 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:	tmartinez@tomsanj.com
Name:	Thahisha Martinez
Title:	Supervising Accountant
Address:	100 Beverly Way Belford NJ 07718
Phone Number:	732-495-1010
Fax Number:	732-495-4565
E-mail Address:	tmartinez@tomsanj.com

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.tomsanj.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:

Paul T Thomson

Title of Officer Certifying Compliance:

Executive Director

Signature:

pthomson@tomsanj.com

# 2026 APPROVAL CERTIFICATION

Middletown 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 Middletown Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 17, 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.

<b>Officer's Signature:</b>	pthomson@tomsanj.com
<b>Name:</b>	Paul T Thomson
<b>Title:</b>	Executive Director
<b>Address:</b>	100 Beverly Way, Belford , NJ 07718
<b>Phone Number:</b>	732-495-1010
<b>Fax Number:</b>	732-495-4565
<b>E-mail Address:</b>	pthomson@tomsanj.com



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# 2026 ADOPTION CERTIFICATION

Middletown 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 Middletown Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on December 15, 2025.

<b>Officer's Signature:</b>	pthomson@tomsanj.com		
<b>Name:</b>	Paul T Thomson		
<b>Title:</b>	Executive Director		
<b>Address:</b>	100 Beverly Way, Belford , NJ 07718		
<b>Phone Number:</b>	732-495-1010	<b>Fax:</b>	732-495-4565
<b>E-mail address:</b>	pthomson@tomsanj.com		

# 2026 ADOPTED BUDGET RESOLUTION

## Middletown Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Middletown 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 Middletown Sewerage Authority at its open public meeting of December 15, 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 \$18,039,609.00, Total Appropriations, including any Accumulated Deficit, if any, of \$14,391,359.00, and Total Unrestricted Net Position utilized of \$680,526.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$12,636,000.00 and Total Unrestricted Net Position Utilized of \$2,191,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Middletown Sewerage Authority at an open public meeting held on December 15, 2025 that the Annual Budget and Capital Budget/Program of the Middletown 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.

Eskelly@tomsa.com  
(Secretary's Signature)

12/15/2025  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Steven Schweizer	X			
Michael Iannaci	X			
Edward Skelly	X			
Charles W. Rogers	X			
Roseann Eteson				X
Scott Weikel	X			

**2026 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Middletown 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 Township of Middletown Sewerage Authority (TOMSA) budget presents a significant increase from the 2025 Budget. As a direct and continued result of critical failures due to aging infrastructure and end of life assets. For a length of time, TOMSA was understaffed although continuing to run operations. Hence to continue operations of the plant safely, effectively, & efficiently various positions as well as newly created positions have led to significant increases in staffing cost to TOMSA. Underbudgeting of various key operational expenses along with the rising cost of these expenses have increased significantly throughout the fiscal year and from the last bid. Inflation as well as other economic and environmental factors may also cause pricing of materials & service contracts to be bid for 2025 to see an increase in 2026. During the 2024 Fiscal year, Middletown Sewerage Authority invested in obtaining an outside consultant to come to plant and perform a current asset critical failure / life expectancy evaluation. The study is made up of many components that determine in providing a professional recommendation and action plan. From this study TOMSA has been made aware that to be able to maintain operations a plan must be determined for repairs and maintenance of current capacities which could exceed replacement cost of more than \$20 million dollars in the first five years. Rate Increase continues to be a delicate issue within TOMSA budgetary analysis and assessment years, TOMSA administration has not planned effectively in determining the incremental increase in rates necessary to create enough revenue for the needed current and future asset repair and maintenance that should have been forecasted. As a result, TOMSA must plan now to begin the necessary replacement as critical failures are currently happening. Due to past administration not effectively planning for the future of the plant capacity and maintenance Rate Increases and future cost of living rate increases will be required moving forward.

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

The Township of Middletown's economy is strong with a median household income of \$144,546.00 per the 2023 US Census Bureau. In the past budgets, TOMSA has relied on connections fees and unrestricted net position to fund the Operational and Capital Budget. This is no longer a sustainable option as connection fees are an unknown. The amount of revenue generated from this fee yearly fluctuates substantially whereas can dramatically positively or negatively affect the budgeting process. In 2026, TOMSA will require a \$20.00 per quarter or \$80.00 yearly increase per customer to fund operations. The plant is over 50 years old and is in need of critical repairs and maintenance as well as expansion prep for the future buildout of Middletown. Effectively, the strength of the local economy will be able to support this increase.

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 2026 TOMSA Operational Budget will not be using any Unrestricted Net Position other than the \$680,526.00 Municipality / County appropriation. As for the 2026 TOMSA Capital Budget, \$2,191,000.00 Unrestricted Net Position will be used to be able to perform the Capital Projects necessary to continue repairing and upgrading operations as well as trying to reduce the debt service that the authority would have to obtain to cover these necessary improvements

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Middletown 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.)

In 2026, \$680,526.00 will be transferred to County / Municipality as required.

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.

TOMSA continues to implement internal controls to better manage operational and capital budgeting expenses and look forward to tightening those controls in 2026. Better planning and forecasting as well as management accountability will also be able to provide better guidance in revenue and expenditures appropriation for 2026 and beyond.

**(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

Middletown 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 2026 Township of Middletown Sewerage Authority (TOMSA) will have the following increase:

1. The 2026 TOMSA budget will require a \$20.00 per Quarter increase per customer or \$80.00 yearly increase per customer fully fund it without using Unrestricted Net Assets and Connection Fees for Operational and Capital Expenditures. The Board has designated a Capital Reserve Fund, which will be funded by the Connection Fees.

Our Staff and entire Team is focused on adhering to a higher safety operational standard with an emphasis on budgetary regulatory compliance by effectively planning and preparing for capital repairs and operational expenses. TOMSA will be planning and efficiently executing work plans limiting operating on an emergency-based repair plan system as they have in the past. Planning for the future with planned project and upgrade timelines is the emphasis for a successful operation and will be key to operating until financing from I-Bank is received. Although current assets failures continue to occur

B. Multiple projects have taken place in 2024/2025 that were underestimated in cost and therefore were under budgeted. Some of the underestimation was due to the existing shape of some of the plant assets and components which provided to the larger unanticipated cost expenses an repairs as the initial project advanced.

C. Regarding past Operational and Capital Budget appropriations the adopted methodology differs significantly than what the methodology and emphasis of the 2026 Operational & Capital Budget. The 2026 Operational & Capital Budget and future plans of TOMSA is to effectively address and maintain the operations in order to provide its citizens with the services due.

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2026

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

<b>Name of Authority:</b>	Middletown Sewerage Authority		
<i>Federal ID Number:</i>	22-1819523		
<i>Address:</i>	PO Box 205		
	100 Beverly Way		
<i>City, State, Zip:</i>	Belford	NJ	07718
<i>Phone: (ext.)</i>	732-495-1010	<i>Fax:</i>	732-495-4565

<b>Preparer's Name:</b>	Thahisha Martinez- Supervising Accountant		
<i>Preparer's Address:</i>	PO Box 205		
<i>City, State, Zip:</i>	Belford	NJ	07718
<i>Phone: (ext.)</i>	732-495-1010	<i>Fax:</i>	732-495-4565
<i>E-mail:</i>	<a href="mailto:tmartinez@tomsanj.com">tmartinez@tomsanj.com</a>		

<b>Chief Executive Officer*</b>	Paul T Thomson, Executive Director		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	732*495-1010	<i>Fax:</i>	732-495-4565
<i>E-mail:</i>	<a href="mailto:pthomson@tomsanj.com">pthomson@tomsanj.com</a>		

<b>Chief Financial Officer*</b>	Thahisha Martinez, Supervising Accountant		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	732-495-1010	<i>Fax:</i>	732-495-4565
<i>E-mail:</i>	<a href="mailto:tmartinez@tomsanj.com">tmartinez@tomsanj.com</a>		

<b>Name of Auditor:</b>	Brian Waldron- CPA		
<i>Name of Firm:</i>	HFA-CPA		
<i>Address:</i>	194 East Beren Place		
<i>City, State, Zip:</i>	Red Bank	NJ	07701
<i>Phone: (ext.)</i>	732-747-0010	<i>Fax:</i>	
<i>E-mail:</i>	<a href="mailto:bwaldron@hfcpas.com">bwaldron@hfcpas.com</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Middletown 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:

49

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:

\$ 3,844,904.26

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:

2

*(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?

Yes

*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)

## Middletown 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                      | No |
| b. Travel for companions                              | No |
| c. Tax indemnification and gross-up payments          | No |
| d. Discretionary spending account                     | No |
| e. Housing allowance or residence for personal use    | No |
| f. Payments for business use of personal residence    | No |
| g. Vehicle/auto allowance or vehicle for personal use | No |
| h. Health or social club dues or initiation fees      | No |
| i. Personal services (i.e. maid, chauffeur, chef)     | No |

*If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.*

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

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

**14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?**

*If "yes", provide explanation, including amount paid.* No

**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)

Middletown 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.)?  No

*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)

Middletown Sewerage Authority

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

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

Question 9: Board compensation is set at the Reorganization Meeting and is done by Resolution. Compensation for all other Management personnel is set by Contract and passed by resolution. All other employees are covered under a collectively bargained union contract which is approved by resolution.

Question 10: TOMSA has paid for a staff breakfast and a staff picnic totalling \$2100.00

Question 11: The Authority provided Commissioners and certain staff expenses for AEANJ, NJWEA and WEFTEC conferences

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

**Middletown 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.

**Middletown 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 Steven Schweizer	CHAIR		X				\$ 2,150.00			\$ 2,150.00	
2 Roseann Eteson	MEMBER		X				\$ 1,750.00			\$ 1,750.00	
3 Charles W. Rogers III	MEMBER		X				\$ 1,750.00			\$ 1,750.00	
4 Michael Iannaci	VICE CHAIR		X				\$ 1,750.00			\$ 1,750.00	
5 Scott Weizel	MEMBER		X				\$ 1,750.00			\$ 1,750.00	
6 Willis Kratz	MEMBER		X				\$ 1,750.00			\$ 1,750.00	
7 Edward Skully	SECRETARY / TREASURER		X				\$ 1,750.00			\$ 1,750.00	
8 Paul Thomson	Executive Director			X			\$ 215,000.00		\$ 5,000.00	\$ 220,000.00	
9 George Nole	Manager				X		\$ 148,128.75		\$ -	\$ 148,128.75	
10 Jonathan Manarrino	Manager				X		\$ 137,156.25		\$ -	\$ 137,156.25	
11 John Ennis	Operations Manager				X				\$ -	\$ -	
12 Thahisha Martinez	Staff Accountant			X			\$ 109,725.00		\$ -	\$ 109,725.00	
13									\$ -	\$ -	
14									\$ -	\$ -	
15	#11 is a 2025 new Hire and do not have reportable income for 2024 W-2									\$ -	
16									\$ -	\$ -	
17									\$ -	\$ -	
18									\$ -	\$ -	
19									\$ -	\$ -	
20									\$ -	\$ -	
21									\$ -	\$ -	
22									\$ -	\$ -	
23									\$ -	\$ -	
24									\$ -	\$ -	
25									\$ -	\$ -	
26									\$ -	\$ -	
27									\$ -	\$ -	
28									\$ -	\$ -	
29									\$ -	\$ -	
30									\$ -	\$ -	
31									\$ -	\$ -	
32									\$ -	\$ -	
33									\$ -	\$ -	
34									\$ -	\$ -	
35									\$ -	\$ -	
<b>Total:</b>							\$ 622,660.00	\$ -	\$ -	\$ 5,000.00	\$ 627,660.00



## Schedule of Health Benefits - Detailed Cost Analysis

Middletown 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)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	9	24,054.61	216,491.49	9	17,818.22	160,363.98	56,127.51	35.0%
Parent & Child	6	43,249.90	259,499.40	6	32,036.96	192,221.76	67,277.64	35.0%
Employee & Spouse (or Partner)	5	47,800.69	239,003.45	5	35,407.92	177,039.60	61,963.85	35.0%
Family	10	65,861.67	658,616.70	10	48,786.42	487,864.20	170,752.50	35.0%
Employee Cost Sharing Contribution (enter as negative - )			(243,186.84)			(180,138.40)	(63,048.44)	35.0%
<b>Subtotal</b>	<b>30</b>		<b>1,130,424.20</b>	<b>30</b>		<b>837,351.14</b>	<b>293,073.06</b>	<b>35.0%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>			<b>-</b>			<b>-</b>	<b>-</b>	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	13	10,995.97	142,947.61	13	8,145.17	105,887.21	37,060.40	35.0%
Parent & Child	2	29,187.62	58,375.24	2	21,620.46	43,240.92	15,134.32	35.0%
Employee & Spouse (or Partner)	7	30,032.37	210,226.59	7	22,246.20	155,723.40	54,503.19	35.0%
Family	2	60,896.45	121,792.90	2	45,108.48	90,216.96	31,575.94	35.0%
Employee Cost Sharing Contribution (enter as negative - )			(7,126.54)			(5,278.92)	(1,847.62)	35.0%
<b>Subtotal</b>	<b>24</b>		<b>526,215.80</b>	<b>24</b>		<b>389,789.57</b>	<b>136,426.23</b>	<b>35.0%</b>
<b>GRAND TOTAL</b>	<b>54</b>		<b>1,656,640.00</b>	<b>54</b>		<b>1,227,140.71</b>	<b>429,499.29</b>	<b>35.0%</b>

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

**Middletown Sewerage Authority**  
**ACCUMULATED ABSENCE LIABILITY**

If no accumulated absences, check this box:

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
JOHN ALLEN	113.30	\$41,876.90									X		
ROBERT BANTA	39.62	\$13,426.51									X		
CHARLES BOLIN	0.08	\$29.57									X		
EVAN CAPUANO	33.47	\$11,918.87									X		
JAMES CHESEK	15.97	\$5,688.35									X		
SUZANNE CORCORAN	7.35	\$2,202.00									X		
FRANCIS CORRIDON	197.21	\$76,662.59									X		
CHARLES DIEHL	21.69	\$6,636.04									X		
ANTHONY DOLLY	0.39	\$120.10									X		
SCOTT EGAN	0.25	\$69.25									X		
DAVID GRAVES	15.54	\$5,635.62									X		
WILLIAM HARRISON	79.79	\$31,952.54									X		
JAYSON HASBROUCK	10.12	\$3,430.76									X		
MICHAEL HERZOG	1.06	\$378.81									X		
RIDLEY JOSEPH	11.47	\$4,280.70									X		
THOMAS KANE	10.70	\$3,955.47									X		
BRENDAN LUNNEY	3.00	\$899.61									X		
JUSTIN PERSICO	0.04	\$13.80									X		
ERIN RANIERO	25.81	\$5,112.84									X		
JOHN ROCHE	2.13	\$785.92									X		
PAUL SCHIAPPA	3.95	\$1,079.03									X		
THOMAS VIVIAN	26.21	\$8,880.83									X		
CRYSTAL TOPOLESKI	13.67	\$4,091.84									X		
MATTHEW TOPOLESKI	-	\$0.00									X		
THEODORE TOPOLESKI	59.93	\$16,356.44									X		
ROBERT TURNER	52.17	\$19,025.52									X		
SEAN TURNER	0.68	\$204.29									X		
<b>TOTALS (THIS PAGE ONLY)</b>	<b>745.60</b>	<b>\$264,714.20</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			

**Middletown 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
TERRENCE BANE	11.50	\$4,523.07										X	
DEIRDRE COLVIN	5.59	\$1,986.75										X	
JONATHAN MANNARINO	4.16	\$2,261.97										X	
GEORGE NOLE	154.31	\$90,565.01										X	
LAURENCE SCHACHTEL	3.00	\$1,055.92										X	
JAENA-LYNN SIGUE	13.80	\$5,989.28										X	
EDWARD SWITAY	4.13	\$3,022.33										X	
PAUL THOMSON	3.00	\$2,531.93										X	
												X	
<b>TOTALS (THIS PAGE ONLY)</b>	199.49	\$111,936.26	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Middletown 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
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Middletown 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	
<b>TOTALS (ALL PAGES)</b>	945.09	\$376,650.46	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00				
<b>Total Funds Reserved per Most Recently Completed Audit:</b>				<b>Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:</b>										
<b>Total Funds Appropriated in Current Budget:</b>				<b>Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:</b>										

# Schedule of Shared Service Agreements

**Middletown 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.*

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Monmouth County	Middletown Sewerage Authority	Emergency Fuel	only if our facility fuel pump is down	n/a	n/a	\$ 500

## Schedule of Shared Service Agreements (Cont.)

Middletown 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.*

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
MONMOUTH COUNTY	MIDDLETOWN SEWERAGE AUTHORITY	EMERGENCY FUEL	ONLY USED IF OUR FUEL PUMP GOES OFFLINE	N/A	N/A	\$ 500

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

# SUMMARY

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

	<b>FY 2026 Proposed Budget</b>						<b>FY 2025 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	<b>Operation #1</b>	<b>Operation #2</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>REVENUES</b>										
Total Operating Revenues	\$ 17,889,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,889,609	\$ 15,741,077	\$ 2,148,532	13.6%
Total Non-Operating Revenues	150,000	-	-	-	-	-	150,000	150,000	-	
Total Anticipated Revenues	18,039,609	-	-	-	-	-	18,039,609	15,891,077	2,148,532	13.5%
<b>APPROPRIATIONS</b>										
Total Administration	1,683,520	-	-	-	-	-	1,683,520	1,614,040	69,480	4.3%
Total Cost of Providing Services	10,745,946	-	-	-	-	-	10,745,946	11,207,432	(461,486)	-4.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,181,061	-	-	-	-	-	1,181,061	1,153,830	27,231	2.4%
Total Operating Appropriations	13,610,526	-	-	-	-	-	13,610,526	13,975,302	(364,776)	-2.6%
Total Interest Payments on Debt	100,306	-	-	-	-	-	100,306	127,506	(27,200)	-21.3%
Total Other Non-Operating Appropriations	680,526	-	-	-	-	-	680,526	698,765	(18,239)	-2.6%
Total Non-Operating Appropriations	780,832	-	-	-	-	-	780,832	826,271	(45,439)	-5.5%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	14,391,359	-	-	-	-	-	14,391,359	14,801,573	(410,214)	-2.8%
Less: Total Unrestricted Net Position Utilized	680,526	-	-	-	-	-	680,526	698,765	(18,239)	-2.6%
Net Total Appropriations	13,710,833	-	-	-	-	-	13,710,833	14,102,808	(391,975)	-2.8%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ 4,328,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,328,776</b>	<b>\$ 1,788,269</b>	<b>\$ 2,540,507</b>	<b>142.1%</b>

# Revenue Schedule

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

	<b>FY 2026 Proposed Budget</b>						<b>FY 2025 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
	<b>OPERATING REVENUES</b>									
<i>Service Charges</i>										
Residential	14,033,256						\$ 14,033,256	\$ 11,981,760	\$ 2,051,496	17.1%
Business/Commercial	392,259						392,259	335,401	56,858	17.0%
Industrial	1,618,134						1,618,134	1,476,916	141,218	9.6%
Intergovernmental	1,430,000						1,430,000	1,375,000	55,000	4.0%
Other	50,000						50,000	72,000	(22,000)	-30.6%
<b>Total Service Charges</b>	<b>17,523,649</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,523,649</b>	<b>15,241,077</b>	<b>2,282,572</b>	<b>15.0%</b>
<i>Connection Fees</i>										
Residential	350,000						350,000	500,000	(150,000)	-30.0%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Connection Fees</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>500,000</b>	<b>(150,000)</b>	<b>-30.0%</b>
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Parking Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Other Operating Revenues (List)</i>										
RV DUMPING FEE	8,960						8,960	-	8,960	#DIV/0!
INITIAL APPS & FEES	7,000						7,000	-	7,000	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>15,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,960</b>	<b>-</b>	<b>15,960</b>	<b>#DIV/0!</b>
<b>Total Operating Revenues</b>	<b>17,889,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,889,609</b>	<b>15,741,077</b>	<b>2,148,532</b>	<b>13.6%</b>
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	150,000						150,000	150,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Interest</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non-Operating Revenues</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 18,039,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,039,609</b>	<b>\$ 15,891,077</b>	<b>\$ 2,148,532</b>	<b>13.5%</b>

## Prior Year Adopted Revenue Schedule

### Middletown Sewerage Authority

#### FY 2025 Adopted Budget

	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	11,981,760						\$ 11,981,760
Business/Commercial	335,401						335,401
Industrial	1,476,916						1,476,916
Intergovernmental	1,375,000						1,375,000
Other	72,000						72,000
Total Service Charges	15,241,077	-	-	-	-	-	15,241,077
<i>Connection Fees</i>							
Residential	500,000						500,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	500,000	-	-	-	-	-	500,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	15,741,077	-	-	-	-	-	15,741,077
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	150,000						150,000
Penalties							-
Other							-
Total Interest	150,000	-	-	-	-	-	150,000
Total Non-Operating Revenues	150,000	-	-	-	-	-	150,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 15,891,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,891,077</b>

# Appropriations Schedule

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

	<b>FY 2026 Proposed Budget</b>						<b>Total All</b>	<b>FY 2025 Adopted</b>	<b>Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations	
<b>OPERATING APPROPRIATIONS</b>											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 879,100						\$ 879,100	\$ 770,528	\$ 108,572	14.1%	
Fringe Benefits	251,420						251,420	282,012	(30,592)	-10.8%	
Total Administration - Personnel	1,130,520	-	-	-	-	-	1,130,520	1,052,540	77,980	7.4%	
<i>Administration - Other (List)</i>											
Total Prof Serv - Admin	175,000						175,000	165,000	10,000	6.1%	
Total Office/General Expense	378,000						378,000	396,500	(18,500)	-4.7%	
							-	-	-	#DIV/0!	
							-	-	-	#DIV/0!	
Miscellaneous Administration*							-	-	-	#DIV/0!	
Total Administration - Other	553,000	-	-	-	-	-	553,000	561,500	(8,500)	-1.5%	
Total Administration	1,683,520	-	-	-	-	-	1,683,520	1,614,040	69,480	4.3%	
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	4,470,492						4,470,492	4,900,281	(429,789)	-8.8%	
Fringe Benefits	1,221,604						1,221,604	931,560	290,044	31.1%	
Total COPS - Personnel	5,692,096	-	-	-	-	-	5,692,096	5,831,841	(139,745)	-2.4%	
<i>Cost of Providing Services - Other (List)</i>											
TOTAL TREATMENT PLANT EXPENSE	3,768,250						3,768,250	4,147,291	(379,041)	-9.1%	
TOTAL OTHER MAINT EXPENSE	119,800						119,800	71,000	48,800	68.7%	
TOTAL OTHER COLLECTION EXPENSE	618,300						618,300	702,300	(84,000)	-12.0%	
RETIRED EMPLOYEE HEALTHCARE	540,000						540,000	455,000	85,000	18.7%	
Miscellaneous COPS*	7,500						7,500	-	7,500	#DIV/0!	
Total COPS - Other	5,053,850	-	-	-	-	-	5,053,850	5,375,591	(321,741)	-6.0%	
Total Cost of Providing Services	10,745,946	-	-	-	-	-	10,745,946	11,207,432	(461,486)	-4.1%	
Total Principal Payments on Debt Service in Lieu of Depreciation	1,181,061	-	-	-	-	-	1,181,061	1,153,830	27,231	2.4%	
Total Operating Appropriations	13,610,526	-	-	-	-	-	13,610,526	13,975,302	(364,776)	-2.6%	
<b>NON-OPERATING APPROPRIATIONS</b>											
Total Interest Payments on Debt	100,306	-	-	-	-	-	100,306	127,506	(27,200)	-21.3%	
Operations & Maintenance Reserve							-	-	-	#DIV/0!	
Renewal & Replacement Reserve							-	-	-	#DIV/0!	
Municipality/County Appropriation	680,526						680,526	698,765	(18,239)	-2.6%	
Other Reserves							-	-	-	#DIV/0!	
Total Non-Operating Appropriations	780,832	-	-	-	-	-	780,832	826,271	(45,439)	-5.5%	
<b>TOTAL APPROPRIATIONS</b>	<b>14,391,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,391,359</b>	<b>14,801,573</b>	<b>(410,214)</b>	<b>-2.8%</b>	
<b>ACCUMULATED DEFICIT</b>											
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>14,391,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,391,359</b>	<b>14,801,573</b>	<b>(410,214)</b>	<b>-2.8%</b>	
<b>UNRESTRICTED NET POSITION UTILIZED</b>											
Municipality/County Appropriation	680,526	-	-	-	-	-	680,526	698,765	(18,239)	-2.6%	
Other							-	-	-	#DIV/0!	
Total Unrestricted Net Position Utilized	680,526	-	-	-	-	-	680,526	698,765	(18,239)	-2.6%	
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 13,710,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,710,833</b>	<b>\$ 14,102,808</b>	<b>\$ (391,975)</b>	<b>-2.8%</b>	

\* 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     \$ 680,526.32     \$ -     \$ -     \$ -     \$ -     \$ -     \$ -     \$ 680,526.32

# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Middletown Sewerage Authority

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

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

Line Item:	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
SALARIES ADMIN	690,000.00					
OVERTIME ADMIN	20,800.00					
PAYROLL TAXES ADMIN	70,000.00					
WORKERS COMP ADMIN	18,300.00					
PERS ADMIN	80,000.00					
TOTAL SALARY & WAGES ADMIN	879,100.00					
MEDICAL BENEFITS ADMIN	240,000.00					
DENTAL BENEFITS ADMIN	6,420.00					
EYE CARE BENEFITS ADMIN	3,000.00					
CLOTHING ALLOWANCE ADMIN	2,000.00					
TOTAL FRINGE BENEFITS ADMIN	251,420.00					
LEGAL ADMIN	90,000.00					
AUDITING/ACCOUNTING ADMIN	75,000.00					
OTHER PROFESSIONAL SERVICES	10,000.00					
TOTAL PROF SERVICES ADMIN	175,000.00					
NEW EMP EXPENSE/CDL DRUG TEST	3,000.00					
VEHICLE REGISTRATION ADMIN	500.00					
CONTINUING EDUCATION ADMIN	20,000.00					
RECORDING SECRETARY ADMIN	2,000.00					
ADVERTISING ADMIN	7,000.00					
NEW EQUIPMENT ADMIN	15,000.00					
POSTAGE ADMIN	45,000.00					
TELEPHONE ADMIN	15,000.00					
OFFICE SUPPLIES ADMIN	26,000.00					
JANITORIAL ADMIN	10,000.00					
MAINTENANCE - ADMIN	12,500.00					
PRINTING ADMIN	5,000.00					
PAYROLL PROCESSING COST ADMIN	10,000.00					
COMPUTER/SOFTWARE - ADMIN	70,000.00					
GEN LIAB INSURANCE - ADMIN	82,000.00					
PUB OFFICIAL INSURANCE - ADMIN	19,000.00					
TOMSA SUPPLIED CLOTHING	10,000.00					
MEMBER DUES - ADMIN	8,000.00					
TRAVEL/MEETING/MISC EXP	8,000.00					
FREIGHT - ADMIN	10,000.00					
TOTAL OFFICE / GENERAL EXPENSE	378,000.00					

# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Middletown Sewerage Authority

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

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

<i>Line Item:</i>	<i>Operation #1</i>	<i>Operation #2</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
SALARIES TREATMENT PLANT	1,428,925.29					
OVERTIME TREATMENT PLANT	250,000.00					
PAYROLL TAXES TREATMENT PLANT	125,400.00					
WORKERS COMP TREATMENT PLANT	44,000.00					
PERS TREATMENT PLANT	160,000.00					
TOTAL SALARY & WAGES - PLANT	2,008,325.29					
MEDICAL BENEFITS PLANT	465,000.00					
DENTAL BENEFITS PLANT	16,692.00					
EYE CARE BENEFITS PLANT	7,000.00					
CLOTHING ALLOWANCE PLANT	10,200.00					
TOTAL FRINGE BENEFITS PLANT	498,892.00					
ELECTRIC TREATMENT PLANT	430,000.00					
WATER TREATMENT PLANT	25,000.00					
GAS TREATMENT PLANT	70,000.00					
PERMITS/FINES PLANT	25,000.00					
FUEL VEHICLES PLANT	50,000.00					
CONTINUING EDUCATION PLANT	30,000.00					
ENGINEERING PLANT	5,000.00					
INSURANCE TREATMENT PLANT	170,000.00					
MCBOA TREATMENT PLANT	1,010,000.00					
NEW EQUIPMENT	40,000.00					
LAB SUPPLIES	35,000.00					
VEHICLE MAINT - HEAVY	60,000.00					
SAFETY TRAINING PLANT	15,000.00					
SODIUM HYPOCHLORIDE	270,000.00					
POLYMER	175,000.00					
OTHER CHEMICALS	11,000.00					
SLUDGE DISPOSAL/TESTING PLANT	850,000.00					
COMPUTER/SFTWARE PLANT	12,250.00					
REPAIR & MAINT - SUBCONTRACTOR	200,000.00					
VEHICLE MAINT - FLEET	40,000.00					
REPAIR & MAINT - IN-HOUSE	150,000.00					
TRAVEL/MEETING/MISC EXP PLANT	10,000.00					
SAFETY SUPPLIES - PLANT	30,000.00					
REPAIR & MAINT - LAB	10,000.00					
SAFETY - SUBCONTRACTOR	5,000.00					
FREIGHT - PLANT	40,000.00					
TOTAL TREATMENT PLANT EXPENSE	3,768,250.00					

# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Middletown Sewerage Authority

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

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

Line Item:	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
SALARIES TREATMENT MAINT	1,073,010.25					
OVERTIME TREATMENT MAINT	90,000.00					
PAYROLL TAXES TREATMENT MAINT	110,000.00					
WORKERS COMP TREATMENT MAINT	50,000.00					
PERS TREATMENT MAINT	132,000.00					
TOTAL SALARY & WAGES - MAINT	1,455,010.25					
MEDICAL BENEFITS MAINT	460,000.00					
DENTAL BENEFITS MAINT	15,408.00					
EYE CARE BENEFITS MAINT	5,500.00					
CLOTHING ALLOWANCE MAINT	7,100.00					
TOTAL FRINGE BENEFITS MAINT	488,008.00					
INVENTORY / STOCK MAINT	50,000.00					
SUPPLIES MAINT	30,000.00					
CONTINUING EDUCATION MAINT	8,000.00					
NEW EQUIPMENT MAINT	15,000.00					
TRAVEL/MEETINGS/MISC EXP	8,800.00					
FREIGHT - MAINT	8,000.00					
TOTAL OTHER MAINT EXPENSE	119,800.00					
				ENGINEERING - COLLECT	10,000.00	
SALARIES TREATMENT COLLECT	582,656.30			CLEANING/CCTV CONTRACT - COLLECT	100,000.00	
OVERTIME TREATMENT COLLECT	255,000.00			EMERGENCY SEWER REPAIR - COLLECT	150,000.00	
PAYROLL TAXES TREATMENT COLLECT	72,000.00			NEW EQUIPMENT - COLLECT	20,000.00	
WORKERS COMP TREATMENT COLLECT	17,500.00			PERMITS/FINES - COLLECT	7,000.00	
PERS TREATMENT COLLECT	80,000.00			COMPUTER/SOFTWARE SUPPORT - COLLECT	75,000.00	
TOTAL SALARY & WAGES - COLLECT	1,007,156.30			SAFETY SUPPLIES - COLLECT	3,000.00	
				SAFETY SUBCONTRACTOR - COLLECT	5,000.00	
MEDICAL BENEFITS COLLECT	220,000.00			TRAVEL/MEETINGS/MISC EXP - COLLECT	7,000.00	
DENTAL BENEFITS COLLECT	7,704.00			FREIGHT - COLLECT	8,000.00	
EYE CARE BENEFITS COLLECT	3,000.00			TOTAL OTHER COLLECTION EXPENSE	618,300.00	
CLOTHING ALLOWANCE COLLECT	4,000.00					
TOTAL FRINGE BENEFITS COLLECT	234,704.00			RETIRED EMPLOYEE HEALTHCARE	540,000.00	
ELECTRIC - COLLECTION	145,000.00			CASH MANAGEMENT CHARGES	5,500.00	
WATER - COLLECTION	6,300.00					
GAS - COLLECTION	13,000.00			TRUSTEE FEE	2,000.00	
BIOXIDE - COLLECTION	11,000.00					
REPAIR & MAINT - COLLECT	50,000.00					
CONTINUING EDUCATION - COLLECT	8,000.00					
(TOTAL COLLECT CONT ON NEXT COLUMN)						

# Prior Year Adopted Appropriations Schedule

## Middletown Sewerage Authority

### FY 2025 Adopted Budget

	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 770,528						\$ 770,528
Fringe Benefits	282,012						282,012
Total Administration - Personnel	1,052,540	-	-	-	-	-	1,052,540
<i>Administration - Other (List)</i>							
SEE ADDITIONAL LIST - TOTAL PROF SERV	165,000						165,000
SEE ADDITIONAL LIST - TOTAL OFFICE/GEN	396,500						396,500
Miscellaneous Administration*							-
Total Administration - Other	561,500	-	-	-	-	-	561,500
Total Administration	1,614,040	-	-	-	-	-	1,614,040
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	4,900,281						4,900,281
Fringe Benefits	931,560						931,560
Total COPS - Personnel	5,831,841	-	-	-	-	-	5,831,841
<i>Cost of Providing Services - Other (List)</i>							
SEE ADDTL LIST - TOTAL TREATMENT PLAN	4,147,291						4,147,291
SEE ADDTL LIST - TOTAL MAINTENANCE	71,000						71,000
SEE ADDTL LIST - TOTAL COLLECTION	702,300						702,300
RETIRED EMPLOYEE HEALTH	455,000						455,000
Miscellaneous COPS*							-
Total COPS - Other	5,375,591	-	-	-	-	-	5,375,591
Total Cost of Providing Services	11,207,432	-	-	-	-	-	11,207,432
Total Principal Payments on Debt Service in Lieu of Depreciation	1,153,830	-	-	-	-	-	1,153,830
Total Operating Appropriations	13,975,302	-	-	-	-	-	13,975,302
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	127,506	-	-	-	-	-	127,506
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	698,765						698,765
Other Reserves							-
Total Non-Operating Appropriations	826,271	-	-	-	-	-	826,271
<b>TOTAL APPROPRIATIONS</b>	<b>14,801,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,801,573</b>
<b>ACCUMULATED DEFICIT</b>							<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>14,801,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,801,573</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	698,765	-	-	-	-	-	698,765
Other							-
Total Unrestricted Net Position Utilized	698,765	-	-	-	-	-	698,765
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 14,102,808</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,102,808</b>

\* 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    \$ 698,765.10    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 698,765.10

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

Middletown Sewerage Authority

FY 2025 Adopted Budget

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

<b>Line Item:</b>	<b>Operation #1</b>	<b>Operation #2</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>
Overtime Admin	20,000.00					
Payroll Taxes Admin	70,000.00					
Workers Comp Admin	18,000.00					
PERS Admin	100,000.00					
TOTAL ADMIN SALARIES / FRINGE	208,000.00					
Legal Admin	90,000.00					
Auditing/Accounting Admin	60,000.00					
Other Professional Services	15,000.00					
TOTAL PROFESSIONAL SERVICES	165,000.00					
New Employee Expenses/CDL Drug T	3,000.00					
Vehicle Registration Admin	500.00					
Continuing Education Admin	25,000.00					
Recording Secretary Admin	2,500.00					
Advertising Admin	7,000.00					
New Equipment Admin	30,000.00					
Postage Admin	40,000.00					
Telephone Admin	23,000.00					
Office Supplies Admin	25,000.00					
Janitorial Admin	10,000.00					
Administrative Maintenance	25,000.00					
Printing Admin	5,000.00					
Payroll Processing Cost Admin	9,500.00					
Computer/Software Support Admin	70,000.00					
General Liability Insurance Admin	58,000.00					
Public Official Liability Insurance Adr	18,000.00					
TOMSA Supplied Shirts/Jackets Adm	10,000.00					
Memberships/Meetings/Travel Adm	8,000.00					
TOTAL OFFICE / GENERAL EXPENSES	369,500.00					

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

Middletown Sewerage Authority

FY 2025 Adopted Budget

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

<b>Line Item:</b>	<b>Operation #1</b>	<b>Operation #2</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>
Overtime Treatment Plant	235,000.00					
Payroll Taxes Treatment Plant	120,000.00					
Workers Comp Treatment Plant	44,000.00					
PERS Treatment Plant	150,000.00					
TOTAL TREATMENT SALARIES/FRINGE	549,000.00					
Electric Treatment Plant	475,000.00					
Water Treatment Plant	35,000.00					
Gas Treatment Plant	50,000.00					
Permits/Fines Treatment Plant	30,000.00					
Fuel Vehicles Treatment Plant	45,000.00					
Continuing Education Treatment Pla	50,000.00					
Engineering Treatment Plant	125,000.00					
Insurance Treatment Plant	160,000.00					
MCBOA Treatment Plant	1,005,291.00					
Lab Expenses Treatment Plant	50,000.00					
Vehicle Maintenance Heavy	100,000.00					
Vehicle Maintenance Fleet	40,000.00					
Safety Equipment/Training Treatme	80,000.00					
Sodium HypoChloride Treatment Pla	320,000.00					
Polymer Treatment Plant	175,000.00					
Other Chemicals Treatment Plant	35,000.00					
Sludge Disposal/Testing Treatment P	1,000,000.00					
Computer/Software Support Treatm	12,000.00					
Maintenance Reserve -Subs Treatme	300,000.00					
Repairs & Maintenace - In House Tre	60,000.00					
TOTAL TREATMENT PLANT	4,147,291.00					
Overtime Maintenance	100,000.00					
Payroll Taxes Maintenance	100,000.00					
Workers Comp Maintenance	50,000.00					
PERS Mainteance	125,000.00					
TOTAL MAIN SALARIES / FRINGE	375,000.00					
Inventory/Stock Maintenance	50,000.00					
Continuing Education Maintenance	6,000.00					
New Equipment Maintenance	15,000.00					
TOTAL MAINTENANCE	71,000.00					

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Middletown Sewerage Authority

FY 2025 Adopted Budget

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

<b>Line Item:</b>	<b>Operation #1</b>	<b>Operation #2</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>
Overtime Collection System	200,000.00					
Payroll Taxes Collection System	55,000.00					
Workers Comp Collection System	14,000.00					
PERS Collection System	80,000.00					
TOTAL COLLECTIONS SALARIES / FRINGE	349,000.00					
Electric Collection System	175,000.00					
Water Collection System	5,300.00					
Gas Collection System	11,000.00					
Bioxide Collection System	30,000.00					
Equipment Maintenance Collection System	50,000.00					
Continuing Education Collection System	6,000.00					
Engineering Collection System	50,000.00					
Cleaning/CCTV Contract Collection System	100,000.00					
Emergency Sewer Repair Collection System	150,000.00					
New Equipment Collection System	50,000.00					
Computer/Software Collection System	50,000.00					
Maintenance Supplies Collection System	25,000.00					
TOTAL COLLECTION SYSTEM	702,300.00					
Retired Employee HealthCare Non-Operational	455,000.00					

## Debt Service Schedule - Principal

Middletown Sewerage Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	
<i>Operation #1</i>										
NJEIT 2008A		\$ 469,000	\$ 492,000	\$ 512,000	\$ 536,000					\$ 1,540,000
NJEIT 2008B		392,382	391,613	390,074	390,844					1,172,531
NJEIT 2017A		75,000	80,000	80,000	80,000	85,000	90,000	90,000	495,000	1,000,000
NJEIT 2017B		217,448	217,448	217,448	217,448	217,448	217,448	217,448	924,591	2,229,279
Total Principal		<u>1,153,830</u>	<u>1,181,061</u>	<u>1,199,522</u>	<u>1,224,292</u>	<u>302,448</u>	<u>307,448</u>	<u>307,448</u>	<u>1,419,591</u>	<u>5,941,809</u>
<i>Operation #2</i>										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #3</i>										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<u>\$ 1,153,830</u>	<u>\$ 1,181,061</u>	<u>\$ 1,199,522</u>	<u>\$ 1,224,292</u>	<u>\$ 302,448</u>	<u>\$ 307,448</u>	<u>\$ 307,448</u>	<u>\$ 1,419,591</u>	<u>\$ 5,941,809</u>

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating	_____	_____	_____
Year of Last Rating	_____	_____	_____

### Debt Service Schedule - Principal (Detail Page)

Middletown Sewerage Authority

*Fiscal Year Ending in*

	Date of Local Finance Board Approval	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	<i>Fiscal Year Ending in</i>					Total Principal Outstanding
				2027	2028	2029	2030	2031	
									\$ -
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<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Debt Service Schedule - Interest

Middletown Sewerage Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding
	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	
<i>Operation #1</i>									
NJEIT 2008A	\$ 92,750	\$ 69,300	\$ 47,160	\$ 24,120					\$ 140,580
NJEIT 2008B									-
NJEIT 2017A	34,756	31,006	28,606	26,206	23,806	21,256	18,556	49,063	198,499
NJEIT 2017B									-
Total Interest Payments	127,506	100,306	75,766	50,326	23,806	21,256	18,556	49,063	339,079
<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	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 127,506</b>	<b>\$ 100,306</b>	<b>\$ 75,766</b>	<b>\$ 50,326</b>	<b>\$ 23,806</b>	<b>\$ 21,256</b>	<b>\$ 18,556</b>	<b>\$ 49,063</b>	<b>\$ 339,079</b>



## Net Position Reconciliation

### Middletown Sewerage Authority

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

### FY 2026 Proposed Budget

	Operation #1	Operation #2	#3	#4	#5	#6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 39,117,478						\$ 39,117,478
Less: Invested in Capital Assets, Net of Related Debt (1)	47,820,280						47,820,280
Less: Restricted for Debt Service Reserve (1)	1,283,368						1,283,368
Less: Other Restricted Net Position (1)	329,197						329,197
Total Unrestricted Net Position (1)	(10,315,367)	-	-	-	-	-	(10,315,367)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	4,068,922						4,068,922
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	10,469,943						10,469,943
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	4,223,498	-	-	-	-	-	4,223,498
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	2,191,000	-	-	-	-	-	2,191,000
Appropriation to Municipality/County (3)	680,526	-	-	-	-	-	680,526
Total Unrestricted Net Position Utilized in Proposed Budget	2,871,526	-	-	-	-	-	2,871,526
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 1,351,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,351,972

(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      \$ 680,526    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 680,526

(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**

## **Middletown Sewerage Authority**

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(Authority Name)

### **2026 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Middletown 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 Middletown Sewerage Authority, on November 17, 2025.

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

<b>Officer's Signature:</b>	Pthomson@tomsanj.com
<b>Name:</b>	Paul T Thomson
<b>Title:</b>	Executive Director
<b>Address:</b>	100 Beverly Way, Belford , NJ 07718
<b>Phone Number:</b>	732-495-1010
<b>Fax Number:</b>	732-495-4565
<b>E-mail Address:</b>	pthomson@tomsanj.com

# 2026 CAPITAL BUDGET/PROGRAM MESSAGE

Middletown 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

No

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 primary source of funding for the projects will be debt authorization funded by a combination of rate increases and debt retirement in 2028

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.

None

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.

None

# Proposed Capital Budget

## Middletown Sewerage Authority

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

		<i>Funding Sources</i>					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>							
See additional Pages		\$ 2,191,000	\$ 2,191,000				
See additional pages		10,445,000	10,445,000				
		-					
		-					
Total		12,636,000	2,191,000	-	10,445,000	-	-
<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		-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>		<b>\$ 12,636,000</b>	<b>\$ 2,191,000</b>	<b>\$ -</b>	<b>\$ 10,445,000</b>	<b>\$ -</b>	<b>\$ -</b>

*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

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

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
<i>Critical Asset Repair &amp; Maint.</i>	\$800,000	\$800,000			
Fairview Pump Station Rehab	500,000			\$ 500,000	
Fairview force main replacement	7,500,000			7,500,000	
Mcclees pump station rehab	500,000			500,000	
Beacon hill PS replacement	350,000			350,000	
Swimming river pump sta conversion	150,000			150,000	
Meadowview pump sta conv	180,000			180,000	
Hilton park pum stat conv	150,000			\$ 150,000	
Village Green [pump sta rehab	150,000			150,000	
Storm and Stag station rehab	180,000			180,000	
Shady oaks sattion rehab	135,000			135,000	
Emory pump sta paving/fence	150,000			150,000	
scada system	500,000			500,000	
Turblex Blower service	85,000	\$ 85,000			
Primary gear drive spares	50,000	50,000			
Process water pump replacement	35,000	35,000			
Fire alarm system upgrades	35,000	35,000			
backup chiiler for methane boiler	11,000	11,000			
return building roof replacement	60,000	60,000			
carbon scrubber filter media	45,000	\$ 45,000			
gravity thickener replacement pump	60,000	60,000			
Bilco door replacement	40,000	40,000			
fairview pump replacement	50,000	50,000			
main pump VFD control	20,000	20,000			
laboratory fitout- office security	900,000	900,000			
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
<b>TOTAL THIS PAGE ONLY</b>	<u>\$12,636,000</u>	<u>\$2,191,000</u>	<u>\$ -</u>	<u>\$ 10,445,000</u>	<u>\$ -</u>

**Middletown Sewerage 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
	\$0					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
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	-					
	-					
<b>TOTAL THIS PAGE ONLY</b>	<b>\$0</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
		<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

## Proposed Capital Budget

**Middletown 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					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
<b>TOTAL ALL DETAIL PAGES</b>	\$12,636,000	\$ 2,191,000	\$ -	\$ 10,445,000	\$ -	\$ -

# 5 Year Capital Improvement Plan

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

*Fiscal Year Ending in*

	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Operation #1</i>							
See additional Pages	\$ 39,488,000	\$ 2,191,000	\$ 13,225,000	\$ 4,700,000	\$ 6,886,000	\$ 6,886,000	\$ 5,600,000
See additional Pages	10,445,000	10,445,000					
	-	-					
	-	-					
Total	49,933,000	12,636,000	13,225,000	4,700,000	6,886,000	6,886,000	5,600,000
<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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 49,933,000</b>	<b>\$ 12,636,000</b>	<b>\$ 13,225,000</b>	<b>\$ 4,700,000</b>	<b>\$ 6,886,000</b>	<b>\$ 6,886,000</b>	<b>\$ 5,600,000</b>

# 5 Year Capital Improvement Plan

## Middletown Sewerage Authority

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

*Fiscal Year Ending in*

	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
Primary Settling Tank Rehab	\$ 2,000,000		\$2,000,000				
Vehicle replacement	150,000		\$ 150,000				
Vac truck	800,000		800,000				
Critical Asset Repair & Maint.	800,000	800,000					
Fairview Pump Station Rehab	5,100,000	500,000	4,600,000				
Fairview force main replacement	7,500,000	7,500,000					
Mcclees pump station rehab	4,675,000	500,000	4,175,000				
Beacon hill PS replacement	350,000	350,000					
Swimming river pump sta conveyer	150,000	150,000					
Meadowview pump sta conveyer	180,000	180,000					
Hilton park pump station conveyer	150,000	150,000					
Village Green [pump station rehab]	150,000	150,000					
Storm and Stag station rehab	180,000	180,000					
Shady oaks station rehab	135,000	135,000					
Emory pump station paving/fence	150,000	150,000					
scada system	500,000	500,000					
Turblex Blower service	85,000	85,000					
Primary gear drive spares	50,000	50,000					
Process water pump replacement	35,000	35,000					
Fire alarm system upgrades	35,000	35,000					
backup chiller for methane boiler	11,000	11,000					
return building roof replacement	60,000	60,000					
carbon scrubber filter media	45,000	45,000					
	-	-					
gravity thickener replacement pump	60,000	60,000					
Bilco door replacement	40,000	40,000					
	-	-					
fairview pump replacement	50,000	50,000					
	-	-					
main pump VFD control	20,000	20,000					
Hew Headworks	13,700,000			1,000,000	4,500,000	4,500,000	3,700,000
New gravity thickener	3,872,000			\$ 800,000	\$ 1,086,000	\$ 1,086,000	\$ 900,000
New dewatering facility	1,600,000			1,600,000			
New camera truck	700,000		700,000				
critical asset upgrades/repairs	5,700,000		800,000	1,300,000	1,300,000	1,300,000	1,000,000
Lab fitout office security	900,000	900,000					
<b>TOTAL THIS PAGE ONLY</b>	<b>\$ 49,933,000</b>	<b>\$ 12,636,000</b>	<b>\$ 13,225,000</b>	<b>\$ 4,700,000</b>	<b>\$ 6,886,000</b>	<b>\$ 6,886,000</b>	<b>\$ 5,600,000</b>

# 5 Year Capital Improvement Plan

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

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
	\$ -						
<b>TOTAL THIS PAGE ONLY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# 5 Year Capital Improvement Plan Funding Sources

## Middletown Sewerage Authority

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

		<i>Funding Sources</i>				
		<b>Estimated Total Cost</b>	<b>Unrestricted Net Position Utilized</b>	<b>Renewal &amp; Replacement Reserve</b>	<b>Debt Authorization</b>	<b>Capital Grants Other Sources</b>
<i>Operation #1</i>						
See additional Pages		\$ 10,041,000				
See additional Pages		39,892,000				
		-				
Total		49,933,000	10,041,000	-	39,892,000	-
<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		-	-	-	-	-
<b>TOTAL</b>		<u>\$ 49,933,000</u>	<u>\$ 10,041,000</u>	<u>\$ -</u>	<u>\$ 39,892,000</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4		<u>\$ 49,933,000</u>				
Balance check			<i>- If amount is other than zero, verify that projects listed above match projects listed on CB-4.</i>			

# 5 Year Capital Improvement Plan Funding Sources

## Middletown Sewerage Authority

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

*Funding Sources*

	Estimated Total Cost	Renewal & Debt			
		Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Primary Settling Tank Rehab	\$2,000,000	\$2,000,000			
Vehicle replacement	150,000	\$ 150,000			
Vac truck	800,000			800,000	
Critical Asset Repair & Maint.	800,000	800,000			
Fairview Pump Station Rehab	5,100,000			5,100,000	
Fairview force main replacement	7,500,000			7,500,000	
Mcclees pump station rehab	4,675,000			4,675,000	
Beacon hill PS replacement	350,000			\$ 350,000	
Swimming river pump station conversion	150,000			150,000	
Meadowview pump station conversion	180,000			180,000	
Hilton park pump station conversion	150,000			150,000	
Village Green [pump station rehab	150,000			150,000	
Storm and Stag station rehab	180,000			180,000	
Shady oaks station rehab	135,000			\$ 135,000	
Emory pump station paving/fence	150,000			150,000	
scada system	500,000			500,000	
Turblex Blower service	85,000	85,000			
Primary gear drive spares	50,000	50,000			
Process water pump replacement	35,000	35,000			
Fire alarm system upgrades	35,000	\$ 35,000			
backup chiller for methane boiler	11,000	11,000			
return building roof replacement	60,000	60,000			
carbon scrubber filter media	45,000	45,000			
	-				
gravity thickener replacement	60,000	60,000			
Bilco door replacement	40,000	\$ 40,000			
	-				
fairview pump replacement	50,000	50,000			
	-				
main pump VFD control	20,000	20,000			
Hew Headworks	13,700,000			13,700,000	
New gravity thickener	3,872,000			\$ 3,872,000	
New dewatering facility	1,600,000			1,600,000	
New camera truck	700,000			700,000	
critical asset upgrades/repairs	5,700,000	5,700,000			
Lab fitout office security	900,000	900,000			
<b>TOTAL THIS PAGE ONLY</b>	<b>\$ 49,933,000</b>	<b>\$ 10,041,000</b>	<b>\$ -</b>	<b>\$ 39,892,000</b>	<b>\$ -</b>

# 5 Year Capital Improvement Plan Funding Sources

Middletown Sewerage Authority

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

*Funding Sources*

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

# 5 Year Capital Improvement Plan Funding Sources

**Middletown Sewerage Authority**

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

*Funding Sources*

	Estimated Total Cost	Funding Sources							
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources			
	-								
	-								
	-								
	-								
	-								
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	-								
	-								
	-								
	-								
<b>TOTAL ALL DETAIL PAGES</b>	<b>\$49,933,000</b>	<b>\$10,041,000</b>	<b>\$</b>	<b>-</b>	<b>\$ 39,892,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>



