

Fiscal Year Start Year End Year
 2025 – 2025

Authority Budget of:
Union County Utilities Authority

State Filing Year 2025

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

<https://www.unioncountyutilitiesauthority.org/>
Authority Web Address



Division of Local Government Services

**2025 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2025

Union County Utilities Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

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: 1/15/2025

2025 PREPARER'S CERTIFICATION

Union County Utilities Authority

AUTHORITY BUDGET

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

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

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

Preparer's Signature:	comptroller@ucua.org
Name:	John Cuiffo
Title:	Acting Comptroller
Address:	1499 Routes 1 & 9 North Rahway, NJ 07065
Phone Number:	732-382-9400
Fax Number:	732-382-6557
E-mail Address:	comptroller@ucua.org

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying Compliance: Lisa daSilva
Title of Officer Certifying Compliance: Deputy Executive Director
Signature: ldasilva@ucua.org

2025 APPROVAL CERTIFICATION

Union County Utilities Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Union County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 16, 2024.

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

Officer's Signature:	Margaret McManus
Name:	Margaret McManus
Title:	Secretary
Address:	1499 Routes 1 & 9 North Rahway, NJ 07065
Phone Number:	732-382-9400
Fax Number:	732-382-6557
E-mail Address:	N/A

2025 AUTHORITY BUDGET RESOLUTION

Union County Utilities Authority

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

WHEREAS, the Annual Budget for Union County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Union County Utilities Authority at its open public meeting of October 16, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$48,592,901.00, Total Appropriations including any Accumulated Deficit, if any, of \$48,592,901.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; 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 Union County Utilities Authority, at an open public meeting held on October 16, 2024 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Union County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Union County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 18, 2024.

Margaret McManus

(Secretary's Signature)

10/16/2024

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ray Szpond, Chairperson	X			
Laura Scutari, Vice-Chairperson				X
Roy Eastman, Treasurer	X			
Margaret McManus, Secretary	X			
Manuel Figueiredo	X			
Edward Jackus	X			
Edward Kahn	X			
Kyle Holder	X			
Robert Rachlin	X			
Ronald Scott Bey, Alternate				
Carlos Alma, Alternate	X			
Note: Ronald Scott Bey, Alternate was				

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2025 ADOPTION CERTIFICATION

Union County Utilities Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Union County Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on December 18, 2024.

Officer's Signature:	Margaret McManus		
Name:	Margaret McManus		
Title:	Secretary		
Address:	1499 Routes 1 & 9 North Rahway, NJ 07065		
Phone Number:	732-382-9400	Fax:	732-382-6557
E-mail address:	N/A		

2025 ADOPTED BUDGET RESOLUTION

Union County Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Union County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Union County Utilities Authority at its open public meeting of December 18, 2024; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$48,592,901.00, Total Appropriations, including any Accumulated Deficit, if any, of \$48,592,901.00, and Total Unrestricted Net Position utilized of \$0.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Union County Utilities Authority at an open public meeting held on December 18, 2024 that the Annual Budget and Capital Budget/Program of the Union County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 is hereby adopted and shall constitute appropriations for the purposes stated; and

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.

Margaret McManus

(Secretary's Signature)

12/18/2024

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ray Szpond, Chairperson	X			
Laura Scutari, Vice-Chairperson				X
Roy Eastman, Treasurer	X			
Margaret McManus, Secretary	X			
Manuel Figueiredo	X			
Edward Jackus	X			
Edward Kahn	X			
Kyle Holder	X			
Robert Rachlin	X			
Ronald Scott Bey, Alternate				
Carlos Alma, Alternate	X			

**2025 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Union County Utilities Authority

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

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

1. Complete a brief statement on the Fiscal Year 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

1. The proposed 2025 budget revenues increased approximately \$1,690,069 or 3.6% when compared to the 2024 adopted budget, primarily driven by changes in the tipping fees and budgeted tonnage.
 - a) Non-operating Revenues - Interest Earned decreased \$60,306 (or 17.5%) based on anticipated notes in 2025.
2. The proposed 2025 budget appropriations increased approximately \$1,690,069 or 3.6% when compared to the 2024 adopted budget, primarily driven by changes in waste disposal costs and budgeted tonnage.
 - a) Fringe Benefits increased \$82,726 (or 13.6%) mainly as the result of increased costs under the State Health Benefits Plan. The projected increase in State Health Benefits represents approximately \$54,000 of the \$82,546 budgeted increase in 2025.

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

The local economy is not expected to have an impact on the proposed 2025 Budget.

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.

Not Applicable

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Union County Utilities Authority

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

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

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

The UCUA's negotiated transmittal of \$500,000 to the County of Union is to be used by the County for tax relief in 2025.

5. The proposed budget must not reflect an anticipated deficit from 2024 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

Not Applicable

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

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Union County Utilities Authority

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

Answer the question below using the space provided.

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

2024 Tipping Fee Rates

Type 10 Contract Waste \$ 87.51 Per Ton
Type 10 Program Waste \$119.42 Per Ton
Type 13 Bulky Waste \$114.12 Per Ton

2025 Tipping Fee Rates

\$ 90.34 Per Ton
\$122.25 Per Ton
\$119.12 Per Ton

The rate increase is determined by the contract between Reworld (formerly known as Covanta) & the UCUA and a Resolution is not applicable.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2025

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

Name of Authority:	Union County Utilities Authority		
<i>Federal ID Number:</i>	22-2814515		
<i>Address:</i>	1499 Routes 1 & 9 North		
<i>City, State, Zip:</i>	Rahway	NJ	07065
<i>Phone: (ext.)</i>	732-382-9400	<i>Fax:</i>	732-382-6557

Preparer's Name:	John Cuiffo		
<i>Preparer's Address:</i>	1499 Routes 1 & 9 North		
<i>City, State, Zip:</i>	Rahway	NJ	07065
<i>Phone: (ext.)</i>	732-382-9400	<i>Fax:</i>	732-382-6557
<i>E-mail:</i>			

Chief Executive Officer*	Linda Stender		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	732-382-9400	<i>Fax:</i>	732-382-6557
<i>E-mail:</i>	lstender@ucua.org		

Chief Financial Officer*	John Cuiffo		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	732-382-9400	<i>Fax:</i>	732-382-6557
<i>E-mail:</i>	comptroller@ucua.org		

Name of Auditor:	Steve Wielkotz, Partner		
<i>Name of Firm:</i>	Wielkotz & Company LLC		
<i>Address:</i>	401 Wanaque Ave		
<i>City, State, Zip:</i>	Pompton Lakes	NJ	07442
<i>Phone: (ext.)</i>	973-835-7900	<i>Fax:</i>	973-835-6631
<i>E-mail:</i>	sdw@w-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Union County Utilities Authority

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

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

28

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:

\$ 1,024,128.00

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

9

(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)

Union County Utilities Authority

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

10. Did the Authority pay for meals or catering during the current fiscal year? Yes
If "yes", provide a detailed list of all meals and/or catering invoices for the current 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 | Yes |
| 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? Yes
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)

Union County Utilities Authority

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

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or 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)

Union County Utilities Authority

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

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

(9) Key employee salaries are presented through a resolution which is reviewed and approved by the Personnel, Procurement & Insurance Committee and then presented to the full Board of Commissioners at their regular Monthly Meeting for their final approval.

10)

Date Range: 1/1/2024 - 9/30/2024

Vendor Paid	Date	Amount	Comment
Bella Gina's	2/9/2024	\$ 95.21	Comissioner Meeting Meal
Bella Gina's	5/2/2024	\$ 230.00	Comissioner Meeting Meal
Bella Gina's	6/18/2024	\$ 325.00	Comissioner Meeting Meal
Bella Gina's	7/9/2024	\$ 208.00	Comissioner Meeting Meal
Bella Gina's	9/4/2024	\$ 318.07	Comissioner Meeting Meal
Total		\$ 1,176.28	

11)

Date Range: 1/1/2024 - 9/30/2024

Vendor Paid	Date	Amount	Comment
Edward Kahn	1/1/2024	\$ 471.86	Re-imburement of Travel
Total		\$ 471.86	

12, g) Linda Stender, Acting Executive Director and Lisa daSilva, Deputy Executive Director are permitted use of Authority vehicles for commuting to the office and other official Authority Business.

14) In August 2024, the Authority entered into a settlement agreement and general release (Reso 43-2024) with a former employee for an amount of \$35,840.58.

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

Union County Utilities Authority

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

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

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner 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.

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

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Officer	Key Employee	Highest Compensated Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 Raymond Szpond	Chairperson	3	X				\$ 4,999.92			\$ 4,999.92	
2 Laura Scutari	Vice-Chairperson	3	X				\$ 3,999.96			\$ 3,999.96	
3 Roy Eastman	Treasuer	3	X				\$ 3,999.96			\$ 3,999.96	
4 Margaret McManus	Secretary	3	X				\$ 3,999.96			\$ 3,999.96	
5 Kyle Holder	Comissioner	3	X				\$ 3,999.96			\$ 3,999.96	
6 Edward Jackus	Comissioner	3	X				\$ 3,999.96			\$ 3,999.96	
7 Edward Kahn	Comissioner	3	X				\$ 3,999.96			\$ 3,999.96	
8 Robert Rachlin	Comissioner	3	X				\$ 3,999.96			\$ 3,999.96	
9 Manuel Figueirido	Comissioner	3	X				\$ 1,999.98			\$ 1,999.98	
10 Clifton People	Comissioner	3	X				\$ 1,999.98			\$ 1,999.98	
11 Carlos Alma	Alt. Commissioner	3	X				\$ 1,500.00			\$ 1,500.00	
12 Ronald Scott Bey	Alt. Commissioner	35	X				\$ 1,500.00			\$ 1,500.00	
13 Linda Stender	Acting Executive Director	35		X			\$ 145,768.00			\$ 145,768.00	
	Deputy Executive Director										
14 Lisa da Silva	Director	35		X			\$ 119,646.00			\$ 119,646.00	
	Dir. Of Solid Waste Enforcment										
15 Jeffrey Hummel		35		X			\$ 122,691.00			\$ 122,691.00	
16									\$ -	-	
17									\$ -	-	
18									\$ -	-	
19									\$ -	-	
20									\$ -	-	
21									\$ -	-	
22									\$ -	-	
23									\$ -	-	
24									\$ -	-	
25									\$ -	-	
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27									\$ -	-	
28									\$ -	-	
29									\$ -	-	
30									\$ -	-	
31									\$ -	-	
32									\$ -	-	
33									\$ -	-	
34									\$ -	-	
35									\$ -	-	
Total:							\$ 428,104.60	\$ -	\$ -	\$ -	\$ 428,104.60

Schedule of Health Benefits - Detailed Cost Analysis

Union County Utilities Authority

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

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	4	18,621.72	74,486.88	4	15,916.00	63,664.00	10,822.88	17.0%
Parent & Child	1	33,520.50	33,520.50	1	28,650.00	28,650.00	4,870.50	17.0%
Employee & Spouse (or Partner)	2	37,086.66	74,173.32	2	31,698.00	63,396.00	10,777.32	17.0%
Family	1	51,985.44	51,985.44	1	44,432.00	44,432.00	7,553.44	17.0%
Employee Cost Sharing Contribution (enter as negative -)			(11,306.00)			(10,872.00)	(434.00)	4.0%
Subtotal	8		222,860.14	8		189,270.00	33,590.14	17.7%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	2	18,261.36	36,522.72	2	15,608.00	31,216.00	5,306.72	17.0%
Parent & Child	2	25,565.67	51,131.34	2	21,851.00	43,702.00	7,429.34	17.0%
Employee & Spouse (or Partner)	4	13,988.52	55,954.08	4	11,956.00	47,824.00	8,130.08	17.0%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal	8		143,608.14	8		122,742.00	20,866.14	17.0%
GRAND TOTAL	16		366,468.28	16		312,012.00	54,456.28	17.5%

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

**Union County Utilities 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
Teamsters Local 125	-	\$0.00	3.00	\$648.80							X		
Non-Union (Deputy Executive Director)	26.00	\$5,982.30	17.50	\$8,053.10								X	
Teamsters Local 125	5.50	\$751.60	5.00	\$1,366.54							X		
Non-Union (Director of Solid Waste Enforcement)	63.00	\$10,000.00	28.00	\$13,212.90								X	
Teamsters Local 125	13.00	\$1,313.83	2.00	\$404.26							X		
Teamsters Local 125	37.00	\$3,645.38	3.00	\$591.14							X		
Non-Union (Senior Bookkeeper and Administrative Assistant)	-	\$0.00	8.50	\$2,298.71								X	
Non-Union (Acting Executive Director)	-	\$0.00	-	\$0.00									
TOTALS (THIS PAGE ONLY)	144.50	\$21,693.11	67.00	\$26,575.45	-	\$0.00	-	\$0.00	-	\$0.00			

**Union County Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

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

**Union County Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

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

Union County Utilities Authority
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
TOTALS (ALL PAGES)	144.50	\$21,693.11	67.00	\$26,575.45	-	\$0.00	-	\$0.00	-	\$0.00			

Total Funds Reserved per Most Recently Completed Audit:	
Total Funds Appropriated in Current Budget:	

Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:	
Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:	

Schedule of Shared Service Agreements

Union County Utilities Authority

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

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
County of Union	Union County Utilities Authority	Website Maintenance, etc.	None	1/1/2022	1/1/2026	\$ 4,000
County of Union - CEHA/OCOHM	Union County Utilities Authority	CEHA/Solid Waste Control	Oversight Fee	5/1/2021	4/30/2026	\$ 150,000
County of Union - DMV	Union County Utilities Authority	Fuel Purchases	\$0.20 Admin. Fee Per Gallon	4/24/2022	4/23/2027	Various \$'s
County of Union	Union County Utilities Authority	Interlocal Agreement	Annual Per Annum Fee	3/21/2012	12/31/2024	\$ 500,000

Schedule of Shared Service Agreements (Cont.)

Union County Utilities Authority

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

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

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

**2025 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

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

	FY 2025 Proposed Budget						FY 2024 Adopted Budget	<i>\$ Increase (Decrease)</i> Proposed vs. Adopted	<i>% Increase (Decrease)</i> Proposed vs. Adopted	
	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
REVENUES										
Total Operating Revenues	\$ 47,851,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,851,000	\$ 46,095,600	\$ 1,755,400	3.8%
Total Non-Operating Revenues	741,901	-	-	-	-	-	741,901	807,232	(65,331)	-8.1%
Total Anticipated Revenues	48,592,901	-	-	-	-	-	48,592,901	46,902,832	1,690,069	3.6%
APPROPRIATIONS										
Total Administration	35,824,000	-	-	-	-	-	35,824,000	34,125,374	1,698,626	5.0%
Total Cost of Providing Services	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Principal Payments on Debt Service in Lieu of Depreciation	4,990,000	-	-	-	-	-	4,990,000	4,765,000	225,000	4.7%
Total Operating Appropriations	40,814,000	-	-	-	-	-	40,814,000	38,890,374	1,923,626	4.9%
Total Interest Payments on Debt	7,778,901	-	-	-	-	-	7,778,901	8,012,458	(233,557)	-2.9%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	7,778,901	-	-	-	-	-	7,778,901	8,012,458	(233,557)	-2.9%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	48,592,901	-	-	-	-	-	48,592,901	46,902,832	1,690,069	3.6%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	48,592,901	-	-	-	-	-	48,592,901	46,902,832	1,690,069	3.6%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

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

FY 2025 Proposed Budget							FY 2024 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Operation #1	Operation #2	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	19,406,000					19,406,000	18,825,600	580,400	3.1%
Industrial						-	-	-	#DIV/0!
Intergovernmental	18,790,000					18,790,000	17,615,000	1,175,000	6.7%
Other	9,655,000					9,655,000	9,655,000	-	0.0%
Total Service Charges	47,851,000	-	-	-	-	47,851,000	46,095,600	1,755,400	3.8%
<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>									
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	47,851,000	-	-	-	-	47,851,000	46,095,600	1,755,400	3.8%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Debt Service Reserves	457,375					457,375	462,400	(5,025)	-1.1%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	457,375	-	-	-	-	457,375	462,400	(5,025)	-1.1%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	284,526					284,526	344,832	(60,306)	-17.5%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	284,526	-	-	-	-	284,526	344,832	(60,306)	-17.5%
Total Non-Operating Revenues	741,901	-	-	-	-	741,901	807,232	(65,331)	-8.1%
TOTAL ANTICIPATED REVENUES	\$ 48,592,901	\$ -	\$ -	\$ -	\$ -	\$ 48,592,901	\$ 46,902,832	\$ 1,690,069	3.6%

Prior Year Adopted Revenue Schedule

Union County Utilities Authority

FY 2024 Adopted Budget

	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial	18,825,600						18,825,600
Industrial							-
Intergovernmental	17,615,000						17,615,000
Other	9,655,000						9,655,000
Total Service Charges	46,095,600	-	-	-	-	-	46,095,600
<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>							
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	46,095,600	-	-	-	-	-	46,095,600
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Debt Service Reserves	462,400						462,400
							-
							-
							-
							-
Other Non-Operating Revenues	462,400	-	-	-	-	-	462,400
<i>Interest on Investments & Deposits</i>							
Interest Earned	344,832						344,832
Penalties							-
Other							-
Total Interest	344,832	-	-	-	-	-	344,832
Total Non-Operating Revenues	807,232	-	-	-	-	-	807,232
TOTAL ANTICIPATED REVENUES	\$ 46,902,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,902,832

Appropriations Schedule

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

	FY 2025 Proposed Budget						Total All	FY 2024 Adopted	Budget	\$ Increase	% Increase
	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING APPROPRIATIONS											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 835,000						\$ 835,000	\$ 810,000	\$ 25,000		3.1%
Fringe Benefits	692,500						692,500	609,774	82,726		13.6%
Total Administration - Personnel	1,527,500	-	-	-	-	-	1,527,500	1,419,774	107,726		7.6%
<i>Administration - Other (List)</i>											
Administration - Other	34,296,500						34,296,500	32,705,600	1,590,900		4.9%
Miscellaneous Administration*							-	-	-		#DIV/0!
Total Administration - Other	34,296,500	-	-	-	-	-	34,296,500	32,705,600	1,590,900		4.9%
Total Administration	35,824,000	-	-	-	-	-	35,824,000	34,125,374	1,698,626		5.0%
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages							-	-	-		#DIV/0!
Fringe Benefits							-	-	-		#DIV/0!
Total COPS - Personnel	-	-	-	-	-	-	-	-	-		#DIV/0!
<i>Cost of Providing Services - Other (List)</i>											
Miscellaneous COPS*							-	-	-		#DIV/0!
Total COPS - Other	-	-	-	-	-	-	-	-	-		#DIV/0!
Total Cost of Providing Services	-	-	-	-	-	-	-	-	-		#DIV/0!
Total Principal Payments on Debt Service in Lieu of Depreciation	4,990,000	-	-	-	-	-	4,990,000	4,765,000	225,000		4.7%
Total Operating Appropriations	40,814,000	-	-	-	-	-	40,814,000	38,890,374	1,923,626		4.9%
NON-OPERATING APPROPRIATIONS											
Total Interest Payments on Debt	7,778,901	-	-	-	-	-	7,778,901	8,012,458	(233,557)		-2.9%
Operations & Maintenance Reserve							-	-	-		#DIV/0!
Renewal & Replacement Reserve							-	-	-		#DIV/0!
Municipality/County Appropriation							-	-	-		#DIV/0!
Other Reserves							-	-	-		#DIV/0!
Total Non-Operating Appropriations	7,778,901	-	-	-	-	-	7,778,901	8,012,458	(233,557)		-2.9%
TOTAL APPROPRIATIONS	48,592,901	-	-	-	-	-	48,592,901	46,902,832	1,690,069		3.6%
ACCUMULATED DEFICIT											
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	48,592,901	-	-	-	-	-	48,592,901	46,902,832	1,690,069		3.6%
UNRESTRICTED NET POSITION UTILIZED											
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-		#DIV/0!
Other							-	-	-		#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-		#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 48,592,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,592,901	\$ 46,902,832	\$ 1,690,069		3.6%

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

5% of Total Operating Appropriations \$ 2,040,700.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ 2,040,700.00

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Union County Utilities Authority

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

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

<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>
Auditing Services	40,000.00					
ADP Processing Fees	17,000.00					
Advertising	3,000.00					
Auto Gas, Repairs and Maintenance	20,000.00					
Trustee Fees	6,000.00					
Bank Fees	1,500.00					
Computer Consulting Fees	145,000.00					
County Oversight Services	150,000.00					
Dues and Subscriptions	7,000.00					
Financial Consultant	150,000.00					
Rahway Host Community Fee	1,854,000.00					
Legal Services	425,000.00					
Engineering	120,000.00					
Insurance - General Liability	70,000.00					
Miscellaneous Office Expense	15,000.00					
Office Equipment, Copiers and Paper	15,000.00					
Office, Park and Property Maintenance	55,000.00					
Permits and Fees	100,000.00					
Postage and Delivery	12,000.00					
Printing and Office Supplies	9,000.00					
Public Relations	1,000.00					
Safety and First Aid Equipment	1,000.00					
Svc. Fee-Contract Waste-Covanta	17,508,000.00					
Svc. Fee-Program Waste-Covanta	10,353,000.00					
Tipping Fee Rebate to Towns	2,496,000.00					
Tonnage Rebate (\$3/Ton)	180,000.00					
Interlocal Agreement - Union County	500,000.00					
Telephone	14,000.00					
Utilities	14,000.00					
Travel, Seminars and Conferences	4,000.00					
Uniforms and Equipment	9,000.00					
UCUA Meetings	2,000.00					
TOTAL	34,296,500.00					

Prior Year Adopted Appropriations Schedule

Union County Utilities Authority

FY 2024 Adopted Budget

	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 810,000						\$ 810,000
Fringe Benefits	609,774						609,774
Total Administration - Personnel	1,419,774	-	-	-	-	-	1,419,774
<i>Administration - Other (List)</i>							
Administration - Other	32,705,600						32,705,600
Miscellaneous Administration*							-
Total Administration - Other	32,705,600	-	-	-	-	-	32,705,600
Total Administration	34,125,374	-	-	-	-	-	34,125,374
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages							-
Fringe Benefits							-
Total COPS - Personnel	-	-	-	-	-	-	-
<i>Cost of Providing Services - Other (List)</i>							
Miscellaneous COPS*							-
Total COPS - Other	-	-	-	-	-	-	-
Total Cost of Providing Services	-	-	-	-	-	-	-
Total Principal Payments on Debt Service in Lieu of Depreciation	4,765,000	-	-	-	-	-	4,765,000
Total Operating Appropriations	38,890,374	-	-	-	-	-	38,890,374
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	8,012,458	-	-	-	-	-	8,012,458
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	8,012,458	-	-	-	-	-	8,012,458
TOTAL APPROPRIATIONS	46,902,832	-	-	-	-	-	46,902,832
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	46,902,832	-	-	-	-	-	46,902,832
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 46,902,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,902,832

* 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 \$ 1,944,518.70 \$ - \$ - \$ - \$ - \$ - \$ 1,944,518.70

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Union County Utilities Authority

FY 2024 Adopted Budget

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

Line Item:	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
Auditing Services	40,000.00					
ADP Processing Fees	17,000.00					
Advertising	3,000.00					
Auto Gas, Repairs and Maintenance	15,000.00					
Trustee Fees	6,000.00					
Bank Fees	1,500.00					
Computer Consulting Fees	105,000.00					
County Oversight Services	150,000.00					
Dues and Subscriptions	7,000.00					
Financial Consultant	150,000.00					
Rahway Host Community Fee	1,850,000.00					
Legal Services	425,000.00					
Engineering	100,000.00					
Insurance - General Liability	51,000.00					
Insurance Consultant	11,000.00					
Miscellaneous Office Expense	12,000.00					
Office Equipment, Copiers and Paper	12,500.00					
Office, Park and Property Maintenance	25,000.00					
Postage and Delivery	12,000.00					
Printing and Office Supplies	8,500.00					
Public Relations	1,000.00					
Safety and First Aid Equipment	1,000.00					
Svc. Fee-Contract Waste-Covanta	16,370,000.00					
Svc. Fee-Program Waste-Covanta	10,005,000.00					
Svc. Fee-Guaranteed Tons Shortfall	189,000.00					
Tipping Fee Rebate to Towns	2,415,600.00					
Tonnage Rebate (\$3/Ton)	180,000.00					
Interlocal Agreement - Union County	500,000.00					
Telephone	13,500.00					
Utilities	14,000.00					
Travel, Seminars and Conferences	4,000.00					
Uniforms and Equipment	9,000.00					
UCUA Meetings	2,000.00					
TOTAL	32,705,600.00					

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Union County Utilities Authority

FY 2024 Adopted Budget

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

<i>Line Item:</i>	<i>Operation #1</i>	<i>Operation #2</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>

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

Union County Utilities Authority

FY 2024 Adopted Budget

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

<i>Line Item:</i>	<i>Operation #1</i>	<i>Operation #2</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>

Debt Service Schedule - Principal

Union County Utilities Authority

If Authority has no debt, check this box:

Fiscal Year Ending in

	Date of Local Finance Board Approval	2024 (Adopted Budget)	2025 (Proposed Budget)	Fiscal Year Ending in						Total Principal Outstanding
				2026	2027	2028	2029	2030	Thereafter	
Operation #1										
2011A Lease Revenue Bonds	12/22/2011	\$ 2,810,000	\$ 2,950,000	\$ 2,700,000	\$ 4,550,000	\$ 4,750,000	\$ 4,950,000	\$ 5,150,000	\$ 82,100,000	\$ 107,150,000
2011A Solid Waste System Bonds	12/22/2011	-	-	1,580,000	2,220,000	2,310,000	2,400,000	2,495,000	36,240,000	47,245,000
2011B Solid Waste System Bonds	12/22/2011	1,955,000	2,040,000	550,000	-	-	-	-	-	2,590,000
Total Principal		4,765,000	4,990,000	4,830,000	6,770,000	7,060,000	7,350,000	7,645,000	118,340,000	156,985,000
Operation #2										
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #3										
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #4										
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 4,765,000	\$ 4,990,000	\$ 4,830,000	\$ 6,770,000	\$ 7,060,000	\$ 7,350,000	\$ 7,645,000	\$ 118,340,000	\$ 156,985,000

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)

Union County Utilities Authority

Fiscal Year Ending in

	Date of Local Finance Board Approval	2024 (Adopted Budget)	2025 (Proposed Budget)	<i>Fiscal Year Ending in</i>						Total Principal Outstanding
				2026	2027	2028	2029	2030	Thereafter	
										\$ -
										\$ -
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										\$ -
TOTAL PRINCIPAL ALL OPERATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debt Service Schedule - Interest

Union County Utilities Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding	
	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter		
<i>Operation #1</i>										
2011A Lease Revenue Bonds	\$ 5,652,400	\$ 5,507,375	\$ 5,355,500	\$ 5,217,250	\$ 4,984,125	\$ 4,740,500	\$ 4,486,375	\$ 4,221,750	\$ 34,512,875	
2011A Solid Waste System Bonds	2,199,250	2,199,250	2,167,650	2,091,650	2,001,050	1,906,850	1,808,950	10,773,025	22,948,425	
2011B Solid Waste System Bonds	160,808	72,276	13,035	-	-	-	-	-	85,311	
Total Interest Payments	8,012,458	7,778,901	7,536,185	7,308,900	6,985,175	6,647,350	6,295,325	14,994,775	57,546,611	
<i>Operation #2</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<i>Operation #3</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<i>Operation #4</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<i>Operation #5</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
<i>Operation #6</i>										
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OPERATIONS	\$ 8,012,458	\$ 7,778,901	\$ 7,536,185	\$ 7,308,900	\$ 6,985,175	\$ 6,647,350	\$ 6,295,325	\$ 14,994,775	\$ 57,546,611	

Net Position Reconciliation

Union County Utilities Authority

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

FY 2025 Proposed Budget

	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ (99,382,877)						\$ (99,382,877)
Less: Invested in Capital Assets, Net of Related Debt (1)	(129,945,546)						(129,945,546)
Less: Restricted for Debt Service Reserve (1)	23,700,650						23,700,650
Less: Other Restricted Net Position (1)	5,953,152						5,953,152
Total Unrestricted Net Position (1)	908,867	-	-	-	-	-	908,867
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,139,807						2,139,807
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	7,030,037						7,030,037
Plus: Estimated Income (Loss) on Current Year Operations (2)	-						-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	10,078,711	-	-	-	-	-	10,078,711
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	-	-	-	-	-	-	-
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 10,078,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,078,711

(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 \$ 2,040,700 \$ - \$ - \$ - \$ - \$ - \$ 2,040,700

(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 2025

Union County Utilities Authority

(Authority Name)

2025 AUTHORITY CAPITAL BUDGET/PROGRAM

2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Union County Utilities Authority

(Authority Name)

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

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Union County Utilities Authority, on November 08, 2023.

It is hereby certified that the governing body of the Union 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 Union County Utilities Authority, for the following reason(s):

The Authority has no capital projects planned at this time.

Officer's Signature:	Margaret McManus
Name:	Margaret McManus
Title:	Secretary
Address:	1499 Routes 1 & 9 North Rahway, NJ 07065
Phone Number:	732-382-9400
Fax Number:	732-382-6557
E-mail Address:	N/A

2025 CAPITAL BUDGET/PROGRAM MESSAGE

Union County Utilities Authority

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

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the 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?

No

No

No

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

No

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

Union County Utilities Authority

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>						
	\$ -	NONE				
Total	-	-	-	-	-	-
<i>Operation #2</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Union County Utilities Authority

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

Funding Sources

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

5 Year Capital Improvement Plan

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

	Estimated Total Cost	Fiscal Year Ending in					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Operation #1</i>							
	\$ -	\$ -	NONE				
Total	-	-	-	-	-	-	-
<i>Operation #2</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

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

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

5 Year Capital Improvement Plan

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

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

5 Year Capital Improvement Plan

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

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

5 Year Capital Improvement Plan Funding Sources

Union County Utilities Authority

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

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>		NONE				
	\$ -					
Total		-	-	-	-	-
<i>Operation #2</i>						
	-					
Total		-	-	-	-	-
<i>Operation #3</i>						
	-					
Total		-	-	-	-	-
<i>Operation #4</i>						
	-					
Total		-	-	-	-	-
<i>Operation #5</i>						
	-					
Total		-	-	-	-	-
<i>Operation #6</i>						
	-					
Total		-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ -					
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

Union County Utilities Authority

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

Funding Sources

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

5 Year Capital Improvement Plan Funding Sources

Union County Utilities Authority

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

Funding Sources

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

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

Contracting Unit: Union County Utilities Authority Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

There were none.

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.

16-Oct-24
Date

Margaret McManus
Clerk/Secretary to the Governing Body

Appendix to Budget Document

