

**2027 AUTHORITY BUDGET
CERTIFICATION SECTION**

2027

Pompton Lakes Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: June 01, 2026 to May 31, 2027

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: 3/19/2026

2027 PREPARER'S CERTIFICATION

Pompton Lakes Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: June 01, 2026 to May 31, 2027

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:	pcuva@w-cpa.com
Name:	Paul J. Cuva
Title:	Auditor
Address:	401 Wanaque Ave Pompton Lakes, NJ 07442
Phone Number:	973-835-7900
Fax Number:	973-835-6631
E-mail Address:	pcuva@w-cpa.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	plbmua.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: Timothy Troast
Title of Officer Certifying Compliance: Secretary
Signature: muacommissioners@plmua.org

2027 APPROVAL CERTIFICATION

Pompton Lakes Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: June 01, 2026 to May 31, 2027

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 Pompton Lakes Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on February 25, 2026.

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:	muacommissioners@plmua.org
Name:	Timothy Troast
Title:	Secretary
Address:	2000 Lincoln Ave Pompton Lakes, NJ 07442
Phone Number:	973-839-3044
Fax Number:	973-616-0434
E-mail Address:	muacommissioners@plmua.org

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2027 ADOPTION CERTIFICATION

Pompton Lakes Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: June 01, 2026 to May 31, 2027

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 Pompton Lakes Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on March 16, 2026.

Officer's Signature:	Timothy Troast		
Name:	Timothy Troast		
Title:	Secretary		
Address:	2000 Lincoln Ave Pompton Lakes, NJ 07442		
Phone Number:	973-839-3044	Fax:	973-616-0434
E-mail address:	muacommissioners@plmua.org		

2027 ADOPTED BUDGET RESOLUTION

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

WHEREAS, the Annual Budget and Capital Budget/Program for the Pompton Lakes Municipal Utilities Authority for the fiscal year beginning June 01, 2026 and ending May 31, 2027 has been presented for adoption before the governing body of the Pompton Lakes Municipal Utilities Authority at its open public meeting of March 16, 2026; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$4,391,200.00, Total Appropriations, including any Accumulated Deficit, if any, of \$4,391,200.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$13,560,000.00 and Total Unrestricted Net Position Utilized of \$325,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pompton Lakes Municipal Utilities Authority at an open public meeting held on March 16, 2026 that the Annual Budget and Capital Budget/Program of the Pompton Lakes Municipal Utilities Authority for the fiscal year beginning June 01, 2026 and ending May 31, 2027 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.

muacommissioners@plmua.org

(Secretary's Signature)

3/16/2026

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Kevin Carroll	X			
Neal Galletta	X			
Erik DeLine	X			
Timothy Troast	X			
Lloyd Kent	X			

**2027 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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 2027 proposed Annual Budget and make comparison to the Fiscal Year 2026 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.

OPERATING REVENUES CONNECTION FEES WAS BUDGETED AT \$299,000 BECAUSE OF AN INCREASE IN NEW CONNECTIONS AS A RESULT OF THE DOWNTOWN REDEVELOPMENT PROGRAM.
MISCELLANEOUS INCOME INCREASING IS A RESULT OF CELL TOWER REVENUE INCREASING AND OTHER MISCELLANEOUS ACTIVITIES INCREASING.
FRINGE BENEFITS ARE DECREASING AS A RESULT OF THE MUA SWITCHING OUT OF THE NJ STATE HEALTH BENEFIT PLAN AND GOING WITH A HIGH DEDUCTIBLE PLAN AND A CORRESPONDING HRA ACCOUNT TO OFFSET DEDUCTIBLE COSTS.
INTEREST ON DEBT SERVICE IS DECREASING AS PRINCIPAL ON DEBT DECREASES, RESULTING IN LESS INTEREST PAID.
OTHER RESERVES ARE BEING INCREASED TO ALLOW THE MUA TO FUND ITS CAPITAL PROJECTS ON A PAY AS YOU GO APPROACH. THIS WAS MADE POSSIBLE BECAUSE OF A DECREASE IN OPERATING COSTS ALLOWING MORE FUNDS AVAILABLE FOR CAPITAL RESERVES.
OTHER OPERATING REVENUES RENTAL INCOME INCREASED \$46,200 AS THE RESULT OF PROPERTY OWNED BY THE MUA BEING RENTED OUT FOR FY 2027.

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 STABLE, INTEREST RATES ON BORROWING AND INVESTMENTS HAVE BEEN DECREASING. THE COUNTRY'S CURRENT ADMINISTRATION HAS BEEN IMPOSING TARIFFS ON GOODS COMING INTO THE COUNTRY WHICH COULD CAUSE THE PRICE OF GOODS TO 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 AUTHORITY IS UTILIZING ITS UNRESTRICTED NET POSITION IN THE AMOUNT OF \$325,000 IN ITS CAPITAL BUDGET. THIS IS THE AUTHORITY'S ATTEMPT IN A PAY AS YOU GO APPROACH TO MEETING A PORTION OF ITS CURRENT CAPITAL NEEDS.

2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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

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

NOT APPLICABLE. THERE ARE NO SUCH FUNDS INCLUDED IN THE 2027 BUDGET.

5. The proposed budget must not reflect an anticipated deficit from 2026 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The Authority reported a (\$4,609,222) deficit in unrestricted, undesignated net position in its audit report for the year ending May 31, 2025. \$1,992,620 of this deficit is directly attributable to the implementation of GASB Statement No. 68 and \$4,087,919 was attributable to GASB Statement No. 75. The remaining \$1,471,317 unrestricted, undesignated net position was available for use in future budgets as of May 31, 2024. The Authority will continue to pay pension and health benefit invoices as they become due and overtime will eliminate this deficit.

(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?

2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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**".

RATES ARE STAYING THE SAME.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2027

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

Name of Authority:	Pompton Lakes Municipal Utilities Authority		
<i>Federal ID Number:</i>	22-1766190		
<i>Address:</i>	2000 Lincoln Ave		
<i>City, State, Zip:</i>	Pompton Lakes	NJ	07442
<i>Phone: (ext.)</i>	973-839-3044	<i>Fax:</i>	973-616-0434

Preparer's Name:	Paul J. Cuva		
<i>Preparer's 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>	pcuva@w-cpa.com		

Chief Executive Officer*	Kevin Carroll		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	973-839-3044	<i>Fax:</i>	973-616-0434
<i>E-mail:</i>	k p carroll@yahoo.com		

Chief Financial Officer*	Neal Galleta		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	973-839-3044	<i>Fax:</i>	973-616-0434
<i>E-mail:</i>	nealg7901@aol.com		

Name of Auditor:	Paul J. Cuva		
<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>	973-831-6631
<i>E-mail:</i>	pcuva@w-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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

21

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:

\$ 1,132,002.62

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

5

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

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

0

(Maximum is 2)

5. Regional Authorities Only - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

N/A

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

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

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

No

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

7. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

No

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

No

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

No

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

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

No

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

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

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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

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

12. Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

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

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

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

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

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

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

If "yes", provide explanation including amount paid.

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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)

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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

Question 9: The Authority's process includes the following: (1) Review and approval by the commissioners or a committee thereof; (2) study or survey of compensation data of similar size entities; (3) annual or periodic performance evaluation.

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

Pompton Lakes Municipal Utilities Authority

FISCAL YEAR: June 01, 2026 to May 31, 2027

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.

**Pompton Lakes Municipal Utilities Authority
For the Period June 01, 2026 to May 31, 2027**

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 Officer	Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 KEVIN CARROLL	CHARIMAN	1	X				\$ 9,062.00			\$ 9,062.00	
2 NEAL GALLETTA	VICE CHAIRMAN, TREAS		X				\$ 6,817.00			\$ 6,817.00	
3 TIMOTHY TROAST	SECRETARY		X				\$ 6,817.00			\$ 6,817.00	
4 ERIC DELINE	ASST. SECRETARY		X				\$ 6,817.00			\$ 6,817.00	
5 LLOYD KENT	ASST. TREASURER		X				\$ 6,817.00			\$ 6,817.00	
6 JOHN PIETROWSKI	SUPERINTENDENT			X			\$ 193,800.00			\$ 193,800.00	
7 ELIAS SWEENEY	ASST. SUPERINTENDENT			X			\$ 112,010.00			\$ 112,010.00	
8										\$ -	
9										\$ -	
10										\$ -	
11										\$ -	
12										\$ -	
13										\$ -	
14										\$ -	
15										\$ -	
16										\$ -	
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23										\$ -	
24										\$ -	
25										\$ -	
26										\$ -	
27										\$ -	
28										\$ -	
29										\$ -	
30										\$ -	
31										\$ -	
32										\$ -	
33										\$ -	
34										\$ -	
35										\$ -	
Total:							\$ 342,140.00	\$ -	\$ -	\$ 342,140.00	

Schedule of Health Benefits - Detailed Cost Analysis

Pompton Lakes Municipal Utilities Authority

For the Period: June 01, 2026 to May 31, 2027

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	5	8,693.88	43,469.40	5	17,189.00	85,945.00	(42,475.60)	-49.4%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	3	24,153.96	72,461.88	3	34,378.00	103,134.00	(30,672.12)	-29.7%
Family	3	33,647.40	100,942.20	3	47,957.00	143,871.00	(42,928.80)	-29.8%
Employee Cost Sharing Contribution (enter as negative -)			(23,775.00)			(21,464.00)	(2,311.00)	10.8%
Subtotal	11		193,098.48	11		311,486.00	(118,387.52)	-38.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	4	5,223.60	20,894.40	3	12,553.00	37,659.00	(16,764.60)	-44.5%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	3	11,390.68	34,172.04	3	41,232.00	123,696.00	(89,523.96)	-72.4%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			(4,270.00)			(3,890.00)	(380.00)	9.8%
Subtotal	7		50,796.44	6		157,465.00	(106,668.56)	-67.7%
GRAND TOTAL	18		243,894.92	17		468,951.00	(225,056.08)	-48.0%

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

**FISCAL YEAR 2027 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

	<i>FY 2027 Proposed Budget</i>						<i>FY 2026 Adopted Budget</i>	<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 1,310,400	\$ 2,987,800	\$ -	\$ -	\$ -	\$ -	\$ 4,298,200	\$ 3,970,710	\$ 327,490	8.2%
Total Non-Operating Revenues	45,000	48,000	-	-	-	-	93,000	93,000	-	
Total Anticipated Revenues	<u>1,355,400</u>	<u>3,035,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,391,200</u>	<u>4,063,710</u>	<u>327,490</u>	<u>8.1%</u>
APPROPRIATIONS										
Total Administration	406,550	406,550	-	-	-	-	813,100	837,100	(24,000)	-2.9%
Total Cost of Providing Services	632,250	2,116,750	-	-	-	-	2,749,000	2,747,000	2,000	0.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	110,380	192,288	-	-	-	-	302,668	298,336	4,332	1.5%
Total Operating Appropriations	1,149,180	2,715,588	-	-	-	-	3,864,768	3,882,436	(17,668)	-0.5%
Total Interest Payments on Debt	12,737	17,361	-	-	-	-	30,098	35,182	(5,084)	-14.5%
Total Other Non-Operating Appropriations	193,483	302,851	-	-	-	-	496,334	146,092	350,242	239.7%
Total Non-Operating Appropriations	206,220	320,212	-	-	-	-	526,432	181,274	345,158	190.4%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	<u>1,355,400</u>	<u>3,035,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,391,200</u>	<u>4,063,710</u>	<u>327,490</u>	<u>8.1%</u>
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	<u>1,355,400</u>	<u>3,035,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,391,200</u>	<u>4,063,710</u>	<u>327,490</u>	<u>8.1%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

Revenue Schedule

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

	FY 2027 Proposed Budget						FY 2026 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	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	994,587	2,008,155					\$ 3,002,742	\$ 3,002,742	\$ -	0.0%
Business/Commercial	42,956	360,467					403,423	403,423	-	0.0%
Industrial	49,602	99,393					148,995	148,995	-	0.0%
Intergovernmental	60,855	56,985					117,840	117,840	-	0.0%
Other							-	-	-	#DIV/0!
Total Service Charges	1,148,000	2,525,000	-	-	-	-	3,673,000	3,673,000	-	0.0%
<i>Connection Fees</i>										
Residential	83,700	215,300					299,000	47,710	251,290	526.7%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	83,700	215,300	-	-	-	-	299,000	47,710	251,290	526.7%
<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>										
RENTAL INCOME	14,300	31,900					46,200	-	46,200	#DIV/0!
MISCELLANEOUS INCOME	64,400	215,600					280,000	250,000	30,000	12.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	78,700	247,500	-	-	-	-	326,200	250,000	76,200	30.5%
Total Operating Revenues	1,310,400	2,987,800	-	-	-	-	4,298,200	3,970,710	327,490	8.2%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	35,000	35,000					70,000	70,000	-	0.0%
Penalties	10,000	13,000					23,000	23,000	-	0.0%
Other							-	-	-	#DIV/0!
Total Interest	45,000	48,000	-	-	-	-	93,000	93,000	-	0.0%
Total Non-Operating Revenues	45,000	48,000	-	-	-	-	93,000	93,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 1,355,400	\$ 3,035,800	\$ -	\$ -	\$ -	\$ -	\$ 4,391,200	\$ 4,063,710	\$ 327,490	8.1%

Prior Year Adopted Revenue Schedule

Pompton Lakes Municipal Utilities Authority

FY 2026 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	994,587	2,008,155					\$ 3,002,742
Business/Commercial	42,956	360,467					403,423
Industrial	49,602	99,393					148,995
Intergovernmental	60,855	56,985					117,840
Other							-
Total Service Charges	1,148,000	2,525,000	-	-	-	-	3,673,000
<i>Connection Fees</i>							
Residential	20,000	27,710					47,710
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	20,000	27,710	-	-	-	-	47,710
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
MISCELLANEOUS INCOME	105,000	145,000					250,000
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	105,000	145,000	-	-	-	-	250,000
Total Operating Revenues	1,273,000	2,697,710	-	-	-	-	3,970,710
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	35,000	35,000					70,000
Penalties	10,000	13,000					23,000
Other							-
Total Interest	45,000	48,000	-	-	-	-	93,000
Total Non-Operating Revenues	45,000	48,000	-	-	-	-	93,000
TOTAL ANTICIPATED REVENUES	\$ 1,318,000	\$ 2,745,710	\$ -	\$ -	\$ -	\$ -	\$ 4,063,710

Appropriations Schedule

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

	FY 2027 Proposed Budget						FY 2026 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 196,800	\$ 196,800					\$ 393,600	\$ 380,000	\$ 13,600	3.6%
Fringe Benefits	110,500	110,500					221,000	249,000	(28,000)	-11.2%
Total Administration - Personnel	307,300	307,300	-	-	-	-	614,600	629,000	(14,400)	-2.3%
<i>Administration - Other (List)</i>										
SEE F-4 APPROPRIATION DETAIL	99,250	99,250					198,500	208,100	(9,600)	-4.6%
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	99,250	99,250	-	-	-	-	198,500	208,100	(9,600)	-4.6%
Total Administration	406,550	406,550	-	-	-	-	813,100	837,100	(24,000)	-2.9%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	236,875	710,625					947,500	916,000	31,500	3.4%
Fringe Benefits	118,750	356,250					475,000	539,000	(64,000)	-11.9%
Total COPS - Personnel	355,625	1,066,875	-	-	-	-	1,422,500	1,455,000	(32,500)	-2.2%
<i>Cost of Providing Services - Other (List)</i>										
SEE F-4 APPROPRIATION DETAIL	276,625	1,049,875					1,326,500	1,292,000	34,500	2.7%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	276,625	1,049,875	-	-	-	-	1,326,500	1,292,000	34,500	2.7%
Total Cost of Providing Services	632,250	2,116,750	-	-	-	-	2,749,000	2,747,000	2,000	0.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	110,380	192,288	-	-	-	-	302,668	298,336	4,332	1.5%
Total Operating Appropriations	1,149,180	2,715,588	-	-	-	-	3,864,768	3,882,436	(17,668)	-0.5%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	12,737	17,361	-	-	-	-	30,098	35,182	(5,084)	-14.5%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	193,483	302,851					496,334	146,092	350,242	239.7%
Total Non-Operating Appropriations	206,220	320,212	-	-	-	-	526,432	181,274	345,158	190.4%
TOTAL APPROPRIATIONS	1,355,400	3,035,800	-	-	-	-	4,391,200	4,063,710	327,490	8.1%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,355,400	3,035,800	-	-	-	-	4,391,200	4,063,710	327,490	8.1%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 1,355,400	\$ 3,035,800	\$ -	\$ -	\$ -	\$ -	\$ 4,391,200	\$ 4,063,710	\$ 327,490	8.1%

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

5% of Total Operating Appropriations \$ 57,459.00 \$ 135,779.40 \$ - \$ - \$ - \$ - \$ 193,238.40

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Pompton Lakes Municipal Utilities Authority

For the Period: June 01, 2026 to May 31, 2027

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
OTHER EXPENSES ADMIN						
PROFESSIONAL FEES	2,500.00	2,500.00				
ENGINEERING	12,500.00	12,500.00				
AUDITING FEES	15,000.00	15,000.00				
TRUSTEE FEES	3,500.00	3,500.00				
CUSTOMER BILLING PROGRAM	5,500.00	5,500.00				
COMPUTER PROGRAMMING	3,000.00	3,000.00				
COMPUTER MAINTENANCE	20,000.00	20,000.00				
LEGAL RETAINER	10,250.00	10,250.00				
TRAFFIC CONTROL	4,000.00	4,000.00				
OFFICE SUPPLIES & POSTAGE	6,000.00	6,000.00				
PRINTING & PUBLICATIONS	6,000.00	6,000.00				
SPECIAL ACCOUNTING SERVICE	2,500.00	2,500.00				
LEGAL MISCELLANEOUS	6,500.00	6,500.00				
BANK CHARGES	2,000.00	2,000.00				
TOTAL OTHER EXPENSES ADMIN	99,250.00	99,250.00				
COPS LIST						
TELEPHONE & ALARM	5,000.00	15,000.00				
CHEMICALS	40,000.00	120,000.00				
SYSTEM REPAIR & MAINT.	75,000.00	225,000.00				
CUSTOMER REFUNDS	125.00	375.00				
VEHICLE & EQUIPMENT R&M	5,000.00	15,000.00				
TRUCK EXPENSES	5,000.00	15,000.00				
ELECTRICITY	72,500.00	217,500.00				
WATER PURCHASES	3,750.00	11,250.00				
SLUDGE REMOVAL		220,000.00				
UNIFORMS	2,500.00	7,500.00				
FEES AND PERMITS	11,250.00	33,750.00				
MISC. SUPPLIES & EXP.	6,250.00	18,750.00				
INSURANCE	23,750.00	71,250.00				
BLDG. REPAIR & MAINT.	8,750.00	26,250.00				
HEATING	1,500.00	4,500.00				
LAB EXPENSES	13,750.00	41,250.00				
CONFERENCES & SEMINARS	2,500.00	7,500.00				
TOTAL COPS	276,625.00	1,049,875.00				

Prior Year Adopted Appropriations Schedule

Pompton Lakes Municipal Utilities Authority

FY 2026 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 190,000	\$ 190,000					\$ 380,000
Fringe Benefits	124,500	124,500					249,000
Total Administration - Personnel	314,500	314,500	-	-	-	-	629,000
<i>Administration - Other (List)</i>							
SEE F-4 APPROPRIATION DETAIL	104,050	104,050					208,100
Miscellaneous Administration*							-
Total Administration - Other	104,050	104,050	-	-	-	-	208,100
Total Administration	418,550	418,550	-	-	-	-	837,100
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	229,000	687,000					916,000
Fringe Benefits	134,750	404,250					539,000
Total COPS - Personnel	363,750	1,091,250	-	-	-	-	1,455,000
<i>Cost of Providing Services - Other (List)</i>							
COPS	268,000	1,024,000					1,292,000
Miscellaneous COPS*							-
Total COPS - Other	268,000	1,024,000	-	-	-	-	1,292,000
Total Cost of Providing Service	631,750	2,115,250	-	-	-	-	2,747,000
Total Principal Payments on Debt							
Service in Lieu of Depreciation	111,212	187,124	-	-	-	-	298,336
Total Operating Appropriat	1,161,512	2,720,924	-	-	-	-	3,882,436
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	14,081	21,101	-	-	-	-	35,182
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves	142,407	3,685					146,092
Total Non-Operating Appropriations	156,488	24,786	-	-	-	-	181,274
TOTAL APPROPRIATIONS	1,318,000	2,745,710	-	-	-	-	4,063,710
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,318,000	2,745,710	-	-	-	-	4,063,710
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utiliz	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 1,318,000	\$ 2,745,710	\$ -	\$ -	\$ -	\$ -	\$ 4,063,710

* 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 Appropria \$ 58,075.60 \$ 136,046.20 \$ - \$ - \$ - \$ - \$ 194,121.80

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

Pompton Lakes Municipal Utilities Authority

FY 2026 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>Water</i>	<i>Sewer</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
OTHER EXPENSES ADMIN						
PROFESSIONAL FEES	2,500.00	2,500.00				
ENGINEERING	20,000.00	20,000.00				
AUDITING FEES	14,050.00	14,050.00				
TRUSTEE FEES	3,500.00	3,500.00				
CUSTOMER BILLING PROGRAM	5,500.00	5,500.00				
COMPUTER PROGRAMMING	3,000.00	3,000.00				
COMPUTER MAINTENANCE	17,500.00	17,500.00				
LEGAL RETAINER	10,000.00	10,000.00				
TRAFFIC CONTROL	5,000.00	5,000.00				
OFFICE SUPPLIES & POSTAGE	6,000.00	6,000.00				
PRINTING & PUBLICATIONS	6,000.00	6,000.00				
SPECIAL ACCOUNTING SERVICE	2,500.00	2,500.00				
LEGAL MISCELLANEOUS	6,500.00	6,500.00				
BANK CHARGES	2,000.00	2,000.00				
TOTAL OTHER EXPENSES ADMIN	104,050.00	104,050.00				
COPS LIST						
TELEPHONE & ALARM	5,000.00	15,000.00				
CHEMICALS	32,500.00	97,500.00				
SYSTEM REPAIR & MAINT.	68,750.00	206,250.00				
CUSTOMER REFUNDS	250.00	750.00				
VEHICLE & EQUIPMENT R&M	5,000.00	15,000.00				
TRUCK EXPENSES	6,250.00	18,750.00				
ELECTRICITY	77,500.00	232,500.00				
WATER PURCHASES	3,750.00	11,250.00				
SLUDGE REMOVAL		220,000.00				
UNIFORMS	2,500.00	7,500.00				
FEES AND PERMITS	11,250.00	33,750.00				
MISC. SUPPLIES & EXP.	6,250.00	18,750.00				
INSURANCE	23,750.00	71,250.00				
BLDG. REPAIR & MAINT.	7,500.00	22,500.00				
HEATING	1,500.00	4,500.00				
LAB EXPENSES	13,750.00	41,250.00				
CONFERENCES & SEMINARS	2,500.00	7,500.00				
TOTAL COPS	268,000.00	1,024,000.00				

Debt Service Schedule - Principal

Pompton Lakes Municipal Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	FY 2026 (Adopted Budget)	FY 2027 (Proposed Budget)	<i>Fiscal Year Ending in</i>						Total Principal Outstanding
				2028	2029	2030	2031	2032	Thereafter	
<i>Water</i>										
NJEIT 2012A Trust	5/3/2012	\$ 25,000	\$ 23,682	\$ 23,463	\$ 23,466	\$ 23,470	\$ 23,444	\$ 23,401		\$ 140,926
NJEIT 2012A Fund	5/3/2012	62,029	62,029	62,029	62,029	62,029	62,029	27,580		337,725
NJDEP Restoration Loan	3/23/2022	24,183	24,669	25,165	25,671	26,187	26,713	27,250	287,807	443,462
Total Principal		111,212	110,380	110,657	111,166	111,686	112,186	78,231	287,807	922,113
<i>Sewer</i>										
See F-6 Detail		187,124	192,288	195,462	195,648	190,051	89,069			862,518
Total Principal		187,124	192,288	195,462	195,648	190,051	89,069	-	-	862,518
<i>Operation #3</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 298,336	\$ 302,668	\$ 306,119	\$ 306,814	\$ 301,737	\$ 201,255	\$ 78,231	\$ 287,807	\$ 1,784,631

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 - Interest

Pompton Lakes Municipal Utilities Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>									Total Interest Payments Outstanding
	FY 2026 (Adopted Budget)	FY 2027 (Proposed Budget)	2028	2029	2030	2031	2032	Thereafter		
<i>Water</i>										
NJEIT 2012A Trust	\$ 4,848	\$ 3,991	\$ 3,165	\$ 2,461	\$ 1,757	\$ 1,054	\$ 351			\$ 12,779
NJEIT 2012A Fund		-	-	-	-					-
NJDEP Restoration Loan	9,233	8,746	8,251	7,745	7,229	6,703	6,166	29,639		74,479
Total Interest Payments	14,081	12,737	11,416	10,206	8,986	7,757	6,517	29,639		87,258
<i>Sewer</i>										
See F-6 Detail	21,101	17,361	13,498	9,760	6,062	3,289	2,259	4,500		56,729
Total Interest Payments	21,101	17,361	13,498	9,760	6,062	3,289	2,259	4,500		56,729
<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	\$ 35,182	\$ 30,098	\$ 24,914	\$ 19,966	\$ 15,048	\$ 11,046	\$ 8,776	\$ 34,139		\$ 143,987

Net Position Reconciliation

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

FY 2027 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 1,132,589	\$ 1,698,884					\$ 2,831,473
Less: Invested in Capital Assets, Net of Related Debt (1)	2,505,878	3,758,817					6,264,695
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	(1,373,289)	(2,059,933)	-	-	-	-	(3,433,222)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	470,400	705,600					1,176,000
Plus: Accrued Unfunded Pension Liability (1)	797,048	1,195,572					1,992,620
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,635,168	2,452,751					4,087,919
Plus: Estimated Income (Loss) on Current Year Operations (2)	153,885	(51,653)					102,232
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	742,412	831,137	-	-	-	-	1,573,549
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	325,000	-	-	-	-	-	325,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	325,000	-	-	-	-	-	325,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 417,412	\$ 831,137	\$ -	\$ -	\$ -	\$ -	\$ 1,248,549

(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 \$ 57,459 \$ 135,779 \$ - \$ - \$ - \$ - \$ 193,238

(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 2027

Pompton Lakes Municipal Utilities Authority

(Authority Name)

2027 AUTHORITY CAPITAL BUDGET/PROGRAM

2027 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Pompton Lakes Municipal Utilities Authority

(Authority Name)

Fiscal Year: June 01, 2026 to May 31, 2027

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 Pompton Lakes Municipal Utilities Authority, on February 25, 2026.

It is hereby certified that the governing body of the Pompton Lakes Municipal Utilities Authority 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 Pompton Lakes Municipal Utilities for the following reason(s):

Officer's Signature:	muacommissioners@plmua.org
Name:	Timothy Troast
Title:	Secretary
Address:	2000 Lincoln Ave Pompton Lakes, NJ 07442
Phone Number:	973-839-3044
Fax Number:	973-616-0434
E-mail Address:	muacommissioners@plmua.org

2027 CAPITAL BUDGET/PROGRAM MESSAGE

Pompton Lakes Municipal Utilities Authority

Fiscal Year: June 01, 2026 to May 31, 2027

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

Yes

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).

Revenues from water and sewer rents.

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.

The Authority is financing two projects through the New Jersey Infrastructure Bank. A six million dollar loan is needed to address the PFAS problems with the water treatment of well number three to comply with the NJDEP water quality standards. The Authority is also financing one million five hundred thousand dollars to replace the North Pumping Station.

Proposed Capital Budget

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
SEE CB-3 DETAIL	\$ 6,575,000	\$ 325,000		\$ 6,250,000		
	-					
	-					
Total	6,575,000	325,000	-	6,250,000	-	-
<i>Sewer</i>						
SEE CB-3 DETAIL (2)	6,985,000			\$ 6,985,000		
	-					
	-					
Total	6,985,000	-	-	6,985,000	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 13,560,000	\$ 325,000	\$ -	\$ 13,235,000	\$ -	\$ -

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please utilize the additional pages. Input total amount of all projects for the operation on single line and enter "See Additional Pages" instead of project description.

5 Year Capital Improvement Plan

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

	Estimated Total Cost	Fiscal Year Ending in				
		FY 2027 (Proposed Budget)	2028	2029	2030	2031
<i>Water</i>						
SEE CB-3 DETAIL	\$ 6,575,000	\$ 6,575,000				
	-	-				
	-	-				
Total	6,575,000	6,575,000	-	-	-	-
<i>Sewer</i>						
SEE CB-3 DETAIL (2)	6,985,000	6,985,000				
	-	-				
	-	-				
Total	6,985,000	6,985,000	-	-	-	-
<i>Operation #3</i>						
	-	-				
	-	-				
	-	-				
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-	-				
	-	-				
	-	-				
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-	-				
	-	-				
	-	-				
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-	-				
	-	-				
	-	-				
Total	-	-	-	-	-	-
TOTAL	\$ 13,560,000	\$ 13,560,000	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		FY 2027 (Proposed Budget)	2028	2029	2030	2031	2032
	\$ -						
TOTAL THIS PAGE ONLY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

5 Year Capital Improvement Plan Funding Sources

Pompton Lakes Municipal Utilities Authority
For the Period: June 01, 2026 to May 31, 2027

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
SEE CB-3 DETAIL	\$ 6,575,000	\$ 325,000		\$ 6,250,000		
-	-					
-	-					
Total	6,575,000	325,000	-	6,250,000	-	-
<i>Sewer</i>						
SEE CB-3 DETAIL (2)	6,985,000			\$ 6,985,000		
-	-					
-	-					
Total	6,985,000	-	-	6,985,000	-	-
<i>Operation #3</i>						
	-					
-	-					
-	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
-	-					
-	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
-	-					
-	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
-	-					
-	-					
Total	-	-	-	-	-	-
TOTAL	\$ 13,560,000	\$ 325,000	\$ -	\$ 13,235,000	\$ -	\$ -
Total 5 Year Plan per CB-4	<u>\$ 13,560,000</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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

Contracting Unit: Pompton Lakes Municipal Utilities Authority Year Ending: May 31, 2025

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

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

2/25/2026
Date

muacommissioners@plmua.org
Clerk/Secretary to the Governing Body

Appendix to Budget Document

