

	<u>Start Year</u>	<u>End Year</u>
Fiscal Year	2026	2026

*Authority Budget of:
Buena Municipal Utilities Authority*

State Filing Year **2026**

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

www.buenaboroughmua.com

Authority Web Address



Division of Local Government Services

2026 AUTHORITY BUDGET CERTIFICATION SECTION

2026

Buena Municipal Utilities Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By: _____ Date: _____

2026' PREPARER'S CERTIFICATION

Buena Municipal Utilities Authority

AUTHORITY BUDGET

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

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

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

Preparer's Signature:	c.santore@buenaboroughmua.com
Name:	Mary Ann Chalow
Title:	Consultant
Address:	616 Central Ave PO Box 696 Minotola, NJ 08341
Phone Number:	856-697-1784
Fax Number:	856-697-1434
E-mail Address:	c.santore@buenaboroughmua.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.buenaboroughmua.com
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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 renumeration 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:

Cheryl Santore

Title of Officer Certifying Compliance:

Secretary/Treasurer

Signature:

c.santore@buenaboroughmua.com

2026 APPROVAL CERTIFICATION

Buena Municipal Utilities Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Buena Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 12,2025.

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

Officer's Signature:	c.santore@buenaboroughmua.com
Name:	Cheryl Santore
Title:	Secretary/Treasurer
Address:	616 Central Ave PO Box 696 Minotola, NJ 08341
Phone Number:	856-697-1784
Fax Number:	856-697-1434
E-mail Address:	c.santore@buenaboroughmua.com

2026 AUTHORITY BUDGET RESOLUTION

Buena Municipal Utilities Authority

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

WHEREAS, the Annual Budget for Buena Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the Buena Municipal Utilities Authority at its open public meeting of November 12,2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,780,057.00, Total Appropriations including any Accumulated Deficit, if any, of \$3,278,285.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$498,228.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$7,108,973.00 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 Buena Municipal Utilities Authority, at an open public meeting held on November 12, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Buena Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Buena Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 10, 2025.

c.santore@buenaboroughmua.com

(Secretary's Signature)

11/12/2025

(Date)

Governing Body Recorded Vote

2026 ADOPTION CERTIFICATION

Buena Municipal Utilities Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Buena Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on January 00, 1900.

Officer's Signature:	c.santore@buenaboroughmua.com		
Name:	Cheryl Santore		
Title:	Secretary/Treasurer		
Address:	616 Central Ave PO Box 696 Minotola, NJ 08341		
Phone Number:	856-697-1784	Fax:	856-697-1434
E-mail address:	c.santore@buenaboroughmua.com		

2026 ADOPTED BUDGET RESOLUTION

Buena Municipal Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Buena Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the Buena Municipal Utilities Authority at its open public meeting of January 0, 1900; 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 \$0.00, Total Appropriations, including any Accumulated Deficit, if any, of \$0.00, 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 Buena Municipal Utilities Authority at an open public meeting held on that the Annual Budget and Capital Budget/Program of the Buena Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

c.santore@buenaboroughmua.com

(Secretary's Signature)

12/10/2025

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
David Romeo	X			
Joseph Santagata	X			
Dennis Carolla				X
Ken Barbagli	X			
Jerry Marinacci				N/A DECEASED
Justen Talarico	X			
Matthew Bertonazzi				X

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Buena Municipal Utilities Authority

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

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

1. Complete a brief statement on the Fiscal Year 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

The total Authority Revenues overall reflect a 2.6% Increase largely as a result of increase in Interest earned (\$20000-22.2%) on Authority Funds. The 46.1% decrease in Industrial Service Charges and 7.2% Increase in Commercial are a result of the changes in use of existing facilities. Miscellaneous Operating Revenues have been increased by 10% -\$50,000 based on Actual 2025 Septage Disposal Fees while Penalties on delinquent accounts decrease by 20% -\$10,000 due to timely customer payments. Although the Total Net Appropriations reflect a minimal .8% increase overall, several line items have Increases and Decreases greater than 10%. The Fringe Benefits Increase of 11.8% & 20.1% is directly attributed to the rising cost of Health Insurance. The MUA intends to Update ITS Sewer & Water Maps in 2026 creating a 37.2% increase in Professional Fees. The 50% Increase in Legal ads is a result of higher advertisement cost, The 21.2% Increase in Insurance is attributable to Higher Contributions to the GIF Liability Fund, while the 17.2% Increase in anticipated Repairs and Maintenance is a result of Inflationary Increase for Parts & Labor.

The decrease in Utilities (-12.9%-\$40,000) reflecting the market changes, the 11.7% Decrease in Operating Supplies resulting from the MUA 5 Year Capital Program to Replace Existing Water Meters and the 100% Decrease in Municipal Appropriations Offset the Increase noted above

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

The Authority has appropriated funds annually to the Renewal and Replacement Fund to provide for planned Capital Items. The Authority also intends to utilize any/all Grant Funds available to supplement its reserves.

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 using Unrestricted Net Position to balance the budget and stabilize rates.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Buena Municipal Utilities Authority

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

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

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

In 2025, The Authority utilized Unrestricted Net Position to transfer \$137,000 to the Borough of Buena to balance the Municipal Budget.

5. The proposed budget must not reflect an anticipated deficit from 2025 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

N/A

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

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Buena Municipal Utilities Authority

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

Answer the question below using the space provided.

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

Rates are staying the same

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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

Name of Authority:	Buena Municipal Utilities Authority		
<i>Federal ID Number:</i>	22-18998770		
<i>Address:</i>	616 Central Ave. PO Box 696		
<i>City, State, Zip:</i>	Minotola	NJ	08351
<i>Phone: (ext.)</i>	856-697-1784	<i>Fax:</i>	856-697-1434
Preparer's Name:	Mary Ann Chalow		
<i>Preparer's Address:</i>	616 Central Ave. PO Box 696		
<i>City, State, Zip:</i>	Minotola	NJ	08351
<i>Phone: (ext.)</i>	856-697-1784	<i>Fax:</i>	856-697-1434
<i>E-mail:</i>	c.santore@buenaboroughmua.com		
Chief Executive Officer*	Cheryl Santore		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-697-1784	<i>Fax:</i>	856-697-1434
<i>E-mail:</i>	c.santore@buenaboroughmua.com		
Chief Financial Officer*	Cheryl Santore		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-697-1784	<i>Fax:</i>	856-697-1434
<i>E-mail:</i>	c.santore@buenaboroughmua.com		
Name of Auditor:	Stephen P. Testa		
<i>Name of Firm:</i>	Romano, Hearing, Testa & Knorr		
<i>Address:</i>	1830 Gallagher Drive Suite 104		
<i>City, State, Zip:</i>	Vineland	NJ	08360-1557
<i>Phone: (ext.)</i>	856-692-9100	<i>Fax:</i>	856-794-8862
<i>E-mail:</i>	stesta@rhtservices.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Buena Municipal Utilities Authority

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

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

17

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:

\$ 755,197.99

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

5

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

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

2

(Maximum is 2)

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

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)

Buena Municipal Utilities Authority

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

10. Did the Authority pay for meals or catering during the current fiscal year?

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

<input type="checkbox"/> 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)

Buena Municipal Utilities Authority

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

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

No

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Buena Municipal Utilities Authority

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

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

9. Explain the Authority's process for Determining compensation for all persons listed on Page N-4

Plant Employees are compensated based on their negotiated Union Contract

Supervisors and Administrative Employees are paid based on individual Written Employment Contracts approved by Board Resolutions.

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

Buena Municipal Utilities Authority

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

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

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority.
- 3) List all of the Authority's former officers, key employees, and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial officer as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key Employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest Compensated Employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal, and family education benefits, below market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable Compensation (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

Buena Municipal Utilities Authority
For the Period January 01, 2026 to December 31, 2026

Position		Reportable Compensation from Authority (W-2/ 1099)			
Highest Compensated Key Employee Officer Commissioner		Average Hours per Week Dedicated to Position	Base Salary/ Stipend	Bonus	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)
1	David Romeo	Chairman	\$ 10 x	\$ 5,280.00	\$ 5,280.00
2	Joseph Santagata	Vice Chairman	\$ 5 x	\$ 3,700.00	\$ 3,700.00
3	Dennis Carolla	Board Member	\$ 5 x	\$ 3,080.00	\$ 3,080.00
4	Ken Barbagli	Board Member	\$ 5 x	\$ 3,080.00	\$ 3,080.00
5	Jerry Marinacci	Board Member	\$ 5 x	\$ 3,080.00	\$ 3,080.00
6	Justin Talarico	Alt. Board Member	\$ 5 x	\$ 1,600.00	\$ 1,600.00
7	Matthew Bertonazzl	Alt. Board Member	\$ 5 x	\$ 1,600.00	\$ 1,600.00
8	Jonathan Erber	Plant Supervisor	\$ 40 x	\$ 96,512.00	\$ 158,966.00
9	Cheryl Santore	Secy/Treasurer	\$ 40 x	\$ 67,400.00	\$ 54,236.00
10					\$ 121,636.00
11					\$
12					\$
13					\$
14					\$
15					\$
16					\$
17					\$
18					\$
19					\$
20					\$
21					\$
22					\$
23					\$
24					\$
25					\$
26					\$
27					\$
28					\$
29					\$
30					\$
31					\$
32					\$
33					\$
34					\$
35					\$
Total:		\$ 185,332.00	\$ -	\$ -	\$ 116,690.00 \$ 302,022.00

Schedule of Health Benefits - Detailed Cost Analysis

Buena Municipal Utilities Authority

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

If no health benefits, check this box:

	# of Covered Members	Annual Cost Estimate per Employee	Total Cost Estimate	Proposed Budget	Proposed Budget	# of Covered Members	Annual Cost per (Medical & Rx) Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost										
Single Coverage	4	17,955.96	71,823.85			3	26,636.67	79,910.00	(8,086.15)	-10.1%
Parent & Child	1	35,546.40	35,546.40			1	32,463.00	32,463.00	3,083.40	9.5%
Employee & Spouse (or Partner)	1	38,237.76	38,237.76			1	34,811.76	34,811.76	3,426.00	9.8%
Family	3	53,241.33	159,724.00			3	47,843.67	143,531.00	16,193.00	11.3%
Employee Cost: Sharing Contribution (enter as negative -)			(53,371.00)				(57,435.60)		4,064.60	-7.1%
Subtotal	9		251,961.01			8		233,280.16	18,680.85	8.0%
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	11,421.00	45,684.00			4	8,747.48	34,989.90	10,694.10	30.6%
Parent & Child										
Employee & Spouse (or Partner)	1	15,480.00	15,480.00			2	10,536.75	21,073.49	(5,593.49)	-26.5%
Family	1	54,626.16	54,626.16						54,626.16	
Employee Cost: Sharing Contribution (enter as negative -)										
Subtotal	6		115,790.16			6		56,063.39	59,726.77	106.5%
GRAND TOTAL	15		367,751.17			14		289,343.55	78,407.62	27.1%
Is medical coverage provided by the SHBP (Yes or No)?										
Is prescription drug coverage provided by the SHBP (Yes or No)?										

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Vacation Time
Secy/Treasurer	95.63		\$12,000.00	19.50	\$5,814.60	
Office Clerk	153.75		\$12,000.00	17.00	\$2,725.44	
Plant Supervisor	59.25		\$12,000.00	6.50	\$3,675.36	
Asst. Plant Supervisor	135.25		\$12,000.00	20.00	\$7,596.80	
Teamsters Local Union No. 676	245.52		\$29,194.35	33.50	\$9,193.80	
FICA - Admin			\$1,836.00		\$653.31	
FICA - Operations			\$4,069.37		\$1,565.65	

**Buena Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

N-6 (2) Accumulated Absence Liability

**Buena Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

N-6 (3) Accumulated Absence Liability

**Buena Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

Schedule of Shared Service Agreements

Buena Municipal Utilities Authority

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

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

If no shared services, check this box:

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Paid from Authority	Received by /	Amount to be
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Page N-7

Schedule of Shared Service Agreements (Cont.)

Buena Municipal Utilities Authority

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

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

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

SUMMARY

Buena Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

FY 2026 Proposed Budget							\$ Increase (Decrease) Proposed vs. Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations		
REVENUES								
Total Operating Revenues	\$ 753,756	\$ 1,853,500	\$ -	\$ -	\$ -	\$ 2,607,257	\$ 2,545,256	\$ 62,001 2.4%
Total Non-Operating Revenues	67,800	105,000	-	-	-	172,800	165,000	7,800 4.7%
Total Anticipated Revenues	<u>821,556</u>	<u>1,958,500</u>	-	-	-	<u>2,780,057</u>	<u>2,710,256</u>	<u>69,801</u> 2.6%
APPROPRIATIONS								
Total Administration	271,288	340,288	-	-	-	611,576	524,544	87,032 16.6%
Total Cost of Providing Services	614,358	1,564,337	-	-	-	2,178,695	2,112,288	66,407 3.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	110,965	-	-	-	110,965	104,411	6,554 6.3%
Total Operating Appropriations	885,646	2,015,590	-	-	-	2,901,236	2,741,243	159,993 5.8%
Total Interest Payments on Debt	-	82,049	-	-	-	82,049	83,903	(1,854) -2.2%
Total Other Non-Operating Appropriations	95,000	200,000	-	-	-	295,000	427,000	(132,000) -30.9%
Total Non-Operating Appropriations	<u>95,000</u>	<u>282,049</u>	-	-	-	<u>377,049</u>	<u>510,903</u>	<u>(133,854)</u> -26.2%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	980,646	2,297,639	-	-	-	3,278,285	3,252,146	26,139 0.8%
Less: Total Unrestricted Net Position Utilized	<u>159,090</u>	<u>339,138</u>	-	-	-	<u>498,228</u>	<u>541,890</u>	<u>(43,662)</u> -8.1%
Net Total Appropriations	<u>821,556</u>	<u>1,958,501</u>	-	-	-	<u>2,780,057</u>	<u>2,710,256</u>	<u>69,801</u> 2.6%
ANTICIPATED SURPLUS (DEFICIT)	\$ 0	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0) 333.3%

Revenue Schedule

Buena Municipal Utilities Authority

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

	FY 2026 Proposed Budget						\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations		
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	556,641	1,093,100					\$ 1,649,741	\$ 1,648,033	\$ 1,708 0.1%
Business/Commercial	93,472	195,486					288,958	269,600	19,358 7.2%
Industrial	1,016	11,415					12,431	23,060	(10,629) -46.1%
Intergovernmental									#DIV/0!
Other	100,871						100,871	99,307	1,564 1.6%
Total Service Charges	752,000	1,300,000					2,052,001	2,040,000	12,001 0.6%
<i>Connection Fees</i>									
Residential	756	3,500					4,256	4,256	- 0.0%
Business/Commercial									#DIV/0!
Industrial									#DIV/0!
Intergovernmental									#DIV/0!
Other									#DIV/0!
Total Connection Fees	756	3,500					4,256	4,256	- 0.0%
<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>									
Miscellaneous	1,000						1,000	1,000	- 0.0%
Septage Hauler Fees		550,000					550,000	500,000	50,000 10.0%
									#DIV/0!
									#DIV/0!
									#DIV/0!
									#DIV/0!
									#DIV/0!
									#DIV/0!
									#DIV/0!
									#DIV/0!
Total Other Revenue	1,000	550,000	-	-	-	-	551,000	501,000	50,000 10.0%
Total Operating Revenues	753,756	1,853,500	-	-	-	-	2,607,257	2,545,256	62,001 2.4%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Water Tower Rental	22,800						22,800	25,000	(2,200) -8.8%
									#DIV/0!
									#DIV/0!
									#DIV/0!
									#DIV/0!
									#DIV/0!
Total Other Non-Operating Revenue	22,800	-	-	-	-	-	22,800	25,000	(2,200) -8.8%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	30,000	80,000					110,000	90,000	20,000 22.2%
Penalties	15,000	25,000					40,000	50,000	(10,000) -20.0%
Other									#DIV/0!
Total Interest	45,000	105,000	-	-	-	-	150,000	140,000	10,000 7.1%
Total Non-Operating Revenues	67,800	105,000	-	-	-	-	172,800	165,000	7,800 4.7%
TOTAL ANTICIPATED REVENUES	\$ 821,556	\$ 1,958,500	\$ -	\$ -	\$ -	\$ -	\$ 2,780,057	\$ 2,710,256	\$ 69,801 2.6%

Prior Year Adopted Revenue Schedule

Buena Municipal Utilities Authority

<i>FY 2025 Adopted Budget</i>							
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	<u>Total All Operations</u>
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	554,933	1,093,100					\$ 1,648,033
Business/Commercial	75,600	194,000					269,600
Industrial	10,160	12,900					23,060
Intergovernmental							-
Other	99,307						99,307
Total Service Charges	740,000	1,300,000					2,040,000
<i>Connection Fees</i>							
Residential	756	3,500					4,256
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	756	3,500					4,256
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees							-
<i>Other Operating Revenues (List)</i>							
Miscellaneous	1,000						1,000
Septage Hauler Fees		500,000					500,000
Total Other Revenue	1,000	500,000					501,000
Total Operating Revenues	741,756	1,803,500					2,545,256
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Water Tower Rentals		25,000					25,000
Other Non-Operating Revenues		25,000					25,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	20,000	70,000					90,000
Penalties	25,000	25,000					50,000
Other							-
Total Interest	45,000	95,000					140,000
Total Non-Operating Revenues	70,000	95,000					165,000
TOTAL ANTICIPATED REVENUES	\$ 811,756	\$ 1,898,500	\$	\$	\$	\$	\$ 2,710,256

Appropriations Schedule

Buena Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget						FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6				
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 76,084	\$ 76,084					\$ 152,168	\$ 147,184	\$ 4,984	3.4%
Fringe Benefits	52,204	52,204					104,408	93,360	11,048	11.8%
Total Administration - Personnel	128,288	128,288					256,576	240,544	16,032	6.7%
Administration - Other (List)										
OFFICE EXPENSE	34,500	41,500					76,000	69,500	6,500	9.4%
PROFESSIONAL FEES	89,500	132,000					221,500	161,500	60,000	37.2%
LICENSES, FEES & PERMITS	11,500	27,000					38,500	36,000	2,500	6.9%
LEGAL ADVERTISEMENTS	1,500	1,500					3,000	2,000	1,000	50.0%
Miscellaneous Administration*	6,000	10,000					16,000	15,000	1,000	6.7%
Total Administration - Other	143,000	212,000	-	-	-	-	355,000	284,000	71,000	25.0%
Total Administration	271,288	340,288	-	-	-	-	611,576	524,544	87,032	16.6%
Cost of Providing Services - Personnel										
Salary & Wages	214,458	500,401					714,859	688,733	26,126	3.8%
Fringe Benefits	165,400	385,936					551,336	458,890	92,446	20.1%
Total COPS - Personnel	379,858	886,337	-	-	-	-	1,266,195	1,147,623	118,572	10.3%
Cost of Providing Services - Other (List)										
INSURANCE	25,000	55,000					80,000	66,000	14,000	21.2%
SUPPLIES, TESTING MONITORING, CHEMICA	86,500	299,000					385,500	436,665	(51,165)	-11.7%
REPAIRS & Maintenance	25,000	145,000					170,000	145,000	25,000	17.2%
UTILITIES	97,000	174,000					271,000	311,000	(40,000)	-12.9%
Miscellaneous COPS*	1,000	5,000					6,000	6,000	-	0.0%
Total COPS - Other	234,500	678,000	-	-	-	-	912,500	964,665	(52,165)	-5.4%
Total Cost of Providing Services	614,358	1,564,337	-	-	-	-	2,178,695	2,112,288	66,407	3.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	110,965	-	-	-	-	110,965	104,411	6,554	6.3%
Total Operating Appropriations	885,646	2,015,590	-	-	-	-	2,901,236	2,741,243	159,993	5.8%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	-	82,049	-	-	-	-	82,049	83,903	(1,854)	-2.2%
Operations & Maintenance Reserve	95,000	200,000					-	-	-	#DIV/0!
Renewal & Replacement Reserve	-	-					295,000	290,000	5,000	1.7%
Municipality/County Appropriation	95,000	282,049					-	137,000	(137,000)	-100.0%
Other Reserves	-	-					-	-	-	#DIV/0!
Total Non-Operating Appropriations	95,000	377,049	-	-	-	-	510,903	(133,854)	-26.2%	
TOTAL APPROPRIATIONS	980,646	2,297,639	-	-	-	-	3,278,285	3,252,146	26,139	0.8%
ACCUMULATED DEFICIT	980,646	2,297,639	-	-	-	-	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	980,646	2,297,639	-	-	-	-	3,278,285	3,252,146	26,139	0.8%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	137,000	(137,000)	-100.0%	
Other	159,090	339,138					498,228	404,890	93,338	23.1%
Total Unrestricted Net Position Utilized	159,090	339,138	-	-	-	-	498,228	541,890	(43,662)	-8.1%
TOTAL NET APPROPRIATIONS	\$ 821,556	\$ 1,958,501	\$	\$	\$	\$	\$ 2,780,057	\$ 2,710,256	\$ 69,801	2.6%

* 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 \$ 44,282.30 \$ 100,779.50 \$ - \$ - \$ - \$ - \$ - \$ 145,061.80

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Buena Municipal Utilities Authority

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

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

Prior Year Adopted Appropriations Schedule

Buena Municipal Utilities Authority

FY 2025 Adopted Budget							
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 73,592	\$ 73,592					\$ 147,184
Fringe Benefits	46,680	46,680					93,360
Total Administration - Personnel	120,272	120,272					240,544
<i>Administration - Other (List)</i>							
OFFICE EXPENSE	33,000	36,500					69,500
PROFESSIONAL FEES	71,500	90,000					161,500
LICENSES, FEES & PERMITS	11,000	25,000					36,000
LEGAL ADVERTISEMENTS	1,000	1,000					2,000
Miscellaneous Administration*	5,000	10,000					15,000
Total Administration - Other	121,500	162,500					284,000
Total Administration	241,772	282,772					524,544
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	206,620	482,113					688,733
Fringe Benefits	137,669	321,221					458,890
Total COPS - Personnel	344,289	803,334					1,147,623
<i>Cost of Providing Services - Other (List)</i>							
INSURANCE	23,000	43,000					66,000
SUPPLIES, TESTING MONITORING, CHEMICAL	113,500	323,165					436,665
REPAIRS & Maintenance	20,000	125,000					145,000
utilities	97,000	214,000					311,000
Miscellaneous COPS*	1,000	5,000					6,000
Total COPS - Other	254,500	710,165					964,665
Total Cost of Providing Services	598,789	1,513,499					2,112,288
Total Principal Payments on Debt Service in Lieu of Depreciation		104,411					104,411
Total Operating Appropriations	840,561	1,900,682					2,741,243
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt		83,903					83,903
Operations & Maintenance Reserve							
Renewal & Replacement Reserve	90,000	200,000					290,000
Municipality/County Appropriation	42,000	95,000					137,000
Other Reserves							
Total Non-Operating Appropriations	132,000	378,903					510,903
TOTAL APPROPRIATIONS	972,561	2,279,585					3,252,146
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	972,561	2,279,585					3,252,146
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	42,000	95,000					137,000
Other	118,805	286,085					404,890
Total Unrestricted Net Position Utilized	160,805	381,085					541,890
TOTAL NET APPROPRIATIONS	\$ 811,756	\$ 1,898,500	\$	\$	\$	\$	\$ 2,710,256

* 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 \$ 42,028.05 \$ 95,034.10 \$ - \$ - \$ - \$ - \$ 137,062.15

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Buena Municipal Utilities Authority

FY 2025 Adopted Budget

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

Debt Service Schedule - Principal (Detail Page)

Buena Municipal Utilities Authority

TOTAL PRINCIPAL ALL OPERATIONS

Page F-6 (Detail)

Debt Service Schedule - Interest

Buena Municipal Utilities Authority

If Authority has no debt, check this box:

	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	Fiscal Year Ending in				Total Interest Payments Outstanding	
			2027	2028	2029	2030		
Water								\$
Total Interest Payments								
Sewer								
USDA SERIES 2013	59,416	57,861	56,274	54,653	52,997	51,306	51,306	944,517
NJ Bank Series 2022 Trust Loan	24,488	24,188	23,438	22,688	21,938	21,188	20,438	363,884
NJ Bank Series 2022 Fund Loan								
Total Interest Payments	83,903	82,049	79,711	77,340	74,934	72,493	71,743	850,130
Operation #3								1,308,401
Total Interest Payments								
Operation #4								
Total Interest Payments								
Operation #5								
Total Interest Payments								
Operation #6								
Total Interest Payments								
TOTAL INTEREST ALL OPERATIONS	\$ 83,903	\$ 82,049	\$ 79,711	\$ 77,340	\$ 74,934	\$ 72,493	\$ 71,743	\$ 850,130
								\$ 1,308,401

Debt Service Schedule - Interest (Detail Page)

Buena Municipal Utilities Authority

	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	Fiscal Year Ending in						Total Interest Payments Outstanding
			2027	2028	2029	2030	2031	Thereafter	
USDA SERIES 2013	\$ 59,416	\$ 57,851	\$ 56,274	\$ 54,653	\$ 52,997	\$ 51,306	\$ 51,306	\$ 620,121	\$ 944,517
NJ IBank Series 2022 Trust Loan	\$ 24,488	\$ 24,188	\$ 23,438	\$ 22,688	\$ 21,938	\$ 21,188	\$ 20,438	\$ 230,009	\$ 363,884
NJ IBank Series 2022 Fund Loan									
TOTAL INTEREST ALL OPERATIONS	\$ 83,903	\$ 82,049	\$ 79,711	\$ 77,340	\$ 74,934	\$ 72,493	\$ 71,743	\$ 850,130	\$ 1,308,401

Net Position Reconciliation

Buena Municipal Utilities Authority

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

FY 2026 Proposed Budget

	Water	Sewer	#3	#4	#5	#6	Operation All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)							
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 1,468,049	\$ 6,592,510					\$ 8,060,559
Less: Restricted for Debt Service Reserve (1)	1,905,138	3,790,499	-				5,695,637
Less: Other Restricted Net Position (1)	-	-	-				-
Total Unrestricted Net Position (1)	(437,089)	2,802,011	-				2,364,922
Less: Designated for Non-Operating Improvements & Repairs	522,233	1,343,202					1,865,435
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	602,036	538,410					1,140,446
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,126,986	1,039,262					2,166,248
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET							
Unrestricted Net Position Utilized to Balance Proposed Budget	769,700	3,036,481	-				3,806,181
Unrestricted Net Position Utilized in Proposed Capital Budget	159,090	339,138	-				498,228
Appropriation to Municipality/County (3)	-	-	-				-
Total Unrestricted Net Position Utilized in Proposed Budget	159,090	339,138	-				498,228
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 610,610	\$ 2,697,343	\$	-	\$	-	\$ 3,307,953

(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
\$ 44,282 \$ 100,780 \$ - \$ - \$ - \$ - \$ 145,062

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

FISCAL YEAR 2026

Buena Municipal Utilities Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Buena Municipal Utilities Authority

(Authority Name)

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

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Buena Municipal Utilities Authority, on November 12, 2025.

It is hereby certified that the governing body of the Buena Municipal Utilities Authority have elected NOT to adopt a 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 Buena Municipal Utilities for the following reason(s):

Officer's Signature:	c.santore@buenaboroughmua.com
Name:	Cheryl Santore
Title:	Secretary/Treasurer
Address:	616 Central Ave PO Box 696 Minotola, NJ 08341
Phone Number:	856-697-1784
Fax Number:	856-697-1434
E-mail Address:	c.santore@buenaboroughmua.com

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Buena Municipal Utilities Authority

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

Answer all questions below using the space provided.

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

Yes

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

Yes

Yes

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).

Rate Increase as necessary

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

none

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

none

Proposed Capital Budget

Buena Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Capital Grants Sources
Water					
Tank Painting & Repairs	\$ 1,000,000			\$ 1,000,000	
Potable Water Study #4	370,000		70,000		300,000
Water Meter & Lead Pipe & Hydrants Replacement	253,750		111,000		142,750
Plant & Office Equipment	199,823		199,823		
Total	1,823,573		380,823	1,000,000	442,750
Sewer					
Sewer Lines & laterals (Including West Jonas)	4,315,000		\$ 25,000		\$ 4,290,000
Septage Receiving Station	239,000		239,000		
Engineering & Contract Management	187,000		187,000		
Plant & Office Upgrades & Equipment	544,400		544,400		
Total	5,285,400		995,400		4,290,000
Operation #3					
Total					
Operation #4					
Total					
Operation #5					
Total					
Operation #6					
Total					
TOTAL PROPOSED CAPITAL BUDGET	\$ 7,108,973		\$ 1,376,223	\$ 1,000,000	\$ 442,750
					\$ 4,290,000

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.

Proposed Capital Budget

Buena Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	Funding Sources				
		Renewal & Replacement		Debt Authorization		Other Sources
		Unrestricted Net Position Utilized	Replacement Reserve	Capital Grants	Debt Authorization	
Tank Painting & Repairs	\$1,000,000				\$1,000,000	
Potable Water Study #4	370,000		\$ 70,000		\$ 300,000	
Trucks	47,000		47,000			
Plant & Office Equip	13,200		13,200			
Air compressor	26,000		26,000			
Hardware & Software for Meter Reading	95,623		95,623			
Water Meter & Lead Pipe & Hydrants Replacement	253,750		253,750			
Mapping Upgrades	60,000		\$ 60,000			
Septage Receiving Station	239,000		239,000			
Sewer Lines & laterals	1,315,000		25,000		1,290,000	
Computer Replacement	45,000		45,000			
Clarifier Rehabilitation	55,000		55,000			
Jet Machine	87,500		\$ 87,500			
Inflow & Infiltration Study	65,000		65,000			
Plant & Office Equipment	38,200		38,200			
Turbidity Meters	18,000		18,000			
MBR Feed Pump	28,000		28,000			
PS #4 Pumps	20,000		20,000			
PS#4 Controls	50,000		\$ 50,000			
Demo Filters	60,000		60,000			
Sewer Line Replacement	3,000,000				3,000,000	
Membrains & Filters	120,000		120,000			
Fencing	22,700		22,700			
Engineering & Contract Management	80,000		80,000			
TOTAL THIS PAGE ONLY	<u>\$7,108,973</u>		<u>\$0</u>	<u>\$ 1,518,973</u>	<u>\$ 1,000,000</u>	<u>\$ 4,590,000</u>

Proposed Capital Budget

Buena Municipal Utilities Authority

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

Estimated Total Cost	\$0	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
TOTAL ALL DETAIL PAGES	<u>\$7,108,973</u>	\$	\$ 1,518,973	\$ 1,000,000	\$ 4,590,000	\$ -

5 Year Capital Improvement Plan

Buena Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

		<i>Fiscal Year Ending in</i>				
<i>Estimated Total Cost</i>		<i>FY 2026 (Proposed Budget)</i>				
		2027	2028	2029	2030	2031
<i>Water</i>						
Tank Painting & Repairs	\$ 1,000,000	\$ 1,000,000				
Well 1&2 Generator & Potable Water Study #4	650,000	370,000	70,000	70,000	70,000	70,000
Water Meter & Lead Pipe & Hydrants Replacement	697,750	253,750	111,000	111,000	111,000	111,000
Plant & Office Equipment & Mapping	265,823	199,823	13,200	13,200	13,200	13,200
Total	2,613,573	1,823,573	194,200	194,200	194,200	194,200
<i>Sewer</i>						
Sewer Lines & laterals	4,440,000	4,315,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Septage Receiving Station	239,000	239,000				
Engineering & Contract Management & Mapping	587,000	187,000	80,000	80,000	80,000	80,000
Plant & Office Upgrades & Equipment	1,597,900	544,400	245,700	245,700	158,200	158,200
Total	6,863,900	5,285,400	350,700	350,700	263,200	263,200
<i>Operation #3</i>						
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
<i>Operation #4</i>						
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
<i>Operation #5</i>						
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
<i>Operation #6</i>						
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
TOTAL	\$ 9,477,473	\$ 7,108,973	\$ 544,900	\$ 544,900	\$ 544,900	\$ 457,400
						\$ 276,400

5 Year Capital Improvement Plan

Buena Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

5 Year Capital Improvement Plan

Buena Municipal Utilities Authority

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

Estimated Total Cost	FY 2026 (Proposed Budget)	<i>Fiscal Year Ending in</i>				
		2027	2028	2029	2030	2031
TOTAL ALL DETAIL PAGES	\$ 9,477,473	\$ 7,108,973	\$ 544,900	\$ 544,900	\$ 544,900	\$ 457,400

5 Year Capital Improvement Plan Funding Sources

Buena Municipal Utilities Authority

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
Tank Painting & Repairs	\$ 1,000,000			\$ 1,000,000		
Well 1&2 Generator & Potable Water Study	650,000		650,000			
Water Meter & Lead Pipe & Hydrants Replace	697,750		697,750			
Plant & Office Equipment & Mapping	265,823		265,823			
Total	2,613,573		1,613,573	1,000,000		
Sewer						
Sewer Lines & laterals	4,440,000		\$ 150,000	\$ 4,290,000		
Septage Receiving Station	239,000		239,000			
Engineering & Contract Management & Map	587,000		587,000			
Plant & Office Upgrades & Equipment	1,597,900		1,597,900			
Total	6,863,900		2,573,900	4,290,000		
<i>Operation #3</i>						
Total						
<i>Operation #4</i>						
Total						
<i>Operation #5</i>						
Total						
<i>Operation #6</i>						
Total						
TOTAL	\$ 9,477,473		\$ 4,187,473	\$ 1,000,000	\$ 4,290,000	\$ -
Total 5 Year Plan per CB-4	\$ 9,477,473					
Balance check						

- If amount is other than zero, verify that projects listed above match projects listed on CB-4.

5 Year Capital Improvement Plan Funding Sources

Buena Municipal Utilities Authority

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

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
Tank Painting & Repairs	\$1,000,000			\$1,000,000	
Potable Water Study #4	650,000		\$ 650,000		
Trucks	47,000		47,000		
Plant & Office Equip	79,200		79,200		
Air compressor	26,000		26,000		
Hardware & Software for Meter Reading	95,623		95,623		
Water Meter & Lead Pipe & Hydrants P	697,750		697,750		
Mapping Upgrades	60,000		\$ 60,000		
Septage Receiving Station	239,000		239,000		
Sewer Lines & laterals	1,440,000		150,000	1,290,000	
Computer Replacement	45,000		\$45,000		
Clarifier Rehabilitation	55,000		55,000		
Jet Machine	350,000		\$ 350,000		
Inflow & Infiltration Study	65,000		65,000		
Plant & Office Equipment	229,200		229,200		
Turbidity Meters	18,000		18,000		
MBR Feed Pump	28,000		28,000		
PS #4 Pumps	20,000		20,000		
PS#4 Controls	50,000		\$ 50,000		
Demo Filters	60,000		60,000		
Sewer Line Replacement	3,000,000			3,000,000	
Membrains & Filters	720,000		720,000		
Fencing	22,700		22,700		
Engineering & Contract Management	480,000		480,000		
TOTAL THIS PAGE ONLY	\$ 9,477,473	\$	\$ 4,187,473	\$ 1,000,000	\$ 4,290,000

5 Year Capital Improvement Plan Funding Sources

Buena Municipal Utilities Authority

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

Estimated Total Cost		Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
		\$ 9,477,473	\$ 4,187,473	\$ 1,000,000	\$ 4,290,000	\$ -

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

Contracting Unit: Buena Municipal Utilities Authority Year Ending: December 31, 2024

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

NONE NOTED

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.

11/25/2025

Date

c.santore@buenaboroughmua.com
Clerk/Secretary to the Governing Body

Appendix to Budget Document