

Fiscal Year Start Year End Year
 2026 – 2026

*Authority Budget of:
Clinton Sewerage Authority*

State Filing Year 2026

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

<https://clintontwpnj.gov/departments-2/sewer-utilities>
Authority Web Address



Division of Local Government Services

**2026 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2026

Clinton Township Sewerage Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF CONDITIONALLY APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements 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: Christine Zopicchi Date: 10/6/2025

Approval is Granted Contingent on Fulfillment of the Following Conditions:

When the fiscal year 2026 Rate Structure Resolution has been adopted, the Authority should proceed as follows:

Upon the adoption of the fiscal year 2026 Rate Structure Resolution of the Clinton Township Sewerage Authority, the Authority may adopt the 2026 budget and submit the fiscal year 2026 Rate Structure Resolution and the 2026 Adopted Budget, including pages C-6 and C-7 (which refer to the adoption), to the Division for approval.

FISCAL YEAR 2026

Clinton Sewerage Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2026 PREPARER'S CERTIFICATION

Clinton Sewerage Authority

AUTHORITY BUDGET

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

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

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

Preparer's Signature:	la@bkc-cpa.com
Name:	Laura Atwell, CPA, PSA, RMA
Title:	Certified Public Accountant
Address:	39 State Route 12, Ste 2 Flemington, NJ 08822
Phone Number:	908-782-7900
Fax Number:	908-782-4328
E-mail Address:	la@bkc-cpa.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address: https://cmntontwpnj.gov/departments-z/sewer-utility

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 Comprehensive Annual 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: Steven Krommenhoek
Title of Officer Certifying Compliance: Chairman
Signature: skrommenhoek@ctsauthority.org

2026 APPROVAL CERTIFICATION

Clinton Sewerage Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Clinton Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 2, 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:	eschneider@ctsauthority.org
Name:	Edward Schneider
Title:	Secretary
Address:	79 Beaver Ave, Suite 3 Clinton, NJ 08809
Phone Number:	908-735-5026
Fax Number:	n/a
E-mail Address:	eschneider@ctsauthority.org

2026 ADOPTION CERTIFICATION

Clinton Sewerage Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Clinton Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on November 06, 2025.

Officer's Signature:	eschneider@ctsauthority.org		
Name:	Edward Schneider		
Title:	Secretary		
Address:	79 Beaver Ave, Suite 3 Clinton, NJ 08809		
Phone Number:	908-735-5026	Fax:	n/a
E-mail address:	eschneider@ctsauthority.org		

Resolution #48-2025

2026 ADOPTED BUDGET RESOLUTION

Clinton Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Clinton Sewerage Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the Clinton Sewerage Authority at its open public meeting of November 6, 2025; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$1,609,200.00, Total Appropriations, including any Accumulated Deficit, if any, of \$2,167,825.00, and Total Unrestricted Net Position utilized of \$558,625.00; 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 Clinton Sewerage Authority at an open public meeting held on November 6, 2025 that the Annual Budget and Capital Budget/Program of the Clinton Sewerage Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

eschneider@ctsauthority.org

November 6, 2025

(Secretary's Signature)

(Date)

Governing Body Recorded Vote

Table with 5 columns: Member, Aye, Nay, Abstain, Absent. Rows include Steven Krommenhoek, Daniel McTiernan, Edward Schneider, Katrin Glode-Sethna, Joseph Wrba, James McDonald, and several empty rows.

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Clinton Sewerage Authority

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

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

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

Revenues: Interest Income - 20% increase due to interest rate increases.
Misc- 100% increase due to increased connection fee collections.
Expenses: Salaries & Finge Benefits: 26.8% & 25.9% increase due to raises and anticipated new hire.
Administrative: Legal Fees - Special - 20% increase due to anticipated and continued litigation.
Postage - 62% increase due to increased costs, tax sale mailings, and change in mailing method.
Accounting System - 13% increase due to new software implementation.
IT Services - increase due to separating IT and computer charges within budget.
Debt Service Administrative Fee - 52% increase due to fee on new debt.
Cost of Providing Services:
Utilities - 14.3% due to increases in electric cost.
Repairs and maintenance - 19% increase due to anticipated needs.
Treatment Costs - 12% increase due to increase in treatment costs.
Maintenance Labor - Operator - Special - 100% increase due to anticipated need.
Debt service - Principal & Interest - increases, respectively, due to new debt issuance.
Renewals and Replacement - increased to rebuild reserves.

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

Inflation has impacted the economy, causing increased costs in practically all areas.

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.

Unrestricted Net Position to be utilized to rebuild the reserves, limit rate increases, and to balance the budget.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Clinton Sewerage Authority

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

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

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

Not applicable

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

N/A. There is no deficit in unrestricted net position.

(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

Clinton Sewerage Authority

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

Answer the question below using the space provided.

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

There is a projected annual rate increase of \$40 for 2026, a 7.14% increase over 2025.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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

Name of Authority:	Clinton Sewerage Authority		
<i>Federal ID Number:</i>	22-2128671		
<i>Address:</i>	79 Beaver Ave, Suite 3		
<i>City, State, Zip:</i>	Clinton, NJ 08809		
<i>Phone: (ext.)</i>	908-735-5026	<i>Fax:</i>	

Preparer's Name:	Laura Atwell, CPA, PSA, RMA		
<i>Preparer's Address:</i>	39 State Route 12, Ste 2		
<i>City, State, Zip:</i>	Flemington, NJ 08822		
<i>Phone: (ext.)</i>	908-782-7900	<i>Fax:</i>	908-782-4328
<i>E-mail:</i>	la@bkc-cpa.com		

Chief Executive Officer*	Steven Krommenhoek		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	908-735-5026	<i>Fax:</i>	
<i>E-mail:</i>	skrommenhoek@ctsauthority.org		

Chief Financial Officer*	Meliss Paulus		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	908-735-5026	<i>Fax:</i>	
<i>E-mail:</i>	administrator@ctsauthority.org		

Name of Auditor:	Laura Atwell, CPA, PSA, RMA		
<i>Name of Firm:</i>	BKC, CPAs, PC		
<i>Address:</i>	39 State Route 12, Ste 2		
<i>City, State, Zip:</i>	Flemington, NJ 08822		
<i>Phone: (ext.)</i>	908-782-7900	<i>Fax:</i>	908-782-4328
<i>E-mail:</i>	la@bkc-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Clinton Sewerage Authority

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

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

3

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:

\$ 152,126.08

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:

1

(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)

Clinton Sewerage Authority

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

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

Clinton Sewerage Authority

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

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

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)**

Clinton Sewerage Authority

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

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

#9: Compensation is determined as the finance committee reviews the needs of the Authority and availability of financial resources.

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

Clinton Sewerage Authority

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

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

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

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

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

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

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

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

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

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

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

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)				Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority		
			Commissioner	Officer	Key Employee	Former Highest Compensated	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)					
1 Melissa Paulus	Administrator	35								\$ 84,000.00	\$ 4,000.00		\$ 36,815.46	\$ 124,815.46
2 Steven Krommenhoek	Chairman	5	x	x						\$ 1,100.00				\$ 1,100.00
3 Daniel McTiernan	Vice Chairman	3	x	x						\$ 1,000.00				\$ 1,000.00
4 Edward Schneider	Secretary	3	x	x						\$ 1,000.00				\$ 1,000.00
5 Katrin Glode-Sethna	Treasurer	3	x	x						\$ 1,000.00				\$ 1,000.00
6 Joseph Wirba	Member	3	x							\$ 1,000.00				\$ 1,000.00
7 James McDonald	Alternate member	3	x							\$ 1,000.00				\$ 1,000.00
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														
32														
33														
34														
35														
Total:										\$ 90,100.00	\$ 4,000.00	\$ -	\$ 36,815.46	\$ 130,915.46

Schedule of Health Benefits - Detailed Cost Analysis

Clinton Sewerage Authority

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

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Budget	Budget	Proposed Budget	Proposed Budget		Current Year	Current Year	Year	Year			
Active Employees - Health Benefits - Annual Cost												
Single Coverage	1	19,800.00	19,800.00	19,800.00	19,800.00	1	17,944.20	17,944.20	1,855.80	17,944.20	1,855.80	10.3%
Parent & Child	2	36,300.00	72,600.00	72,600.00	72,600.00	1	32,120.16	32,120.16	40,479.84	32,120.16	40,479.84	126.0%
Employee & Spouse (or Partner)		-	-	-	-		-	-	-	-	-	-
Family		-	-	-	-		-	-	-	-	-	-
Employee Cost Sharing Contribution (enter as negative -)		-	(19,900.00)	(19,900.00)	(19,900.00)		(11,561.46)	(11,561.46)	(8,338.54)	(11,561.46)	(8,338.54)	72.1%
Subtotal	3		72,500.00	72,500.00	72,500.00	2	38,502.90	38,502.90	33,997.10	38,502.90	33,997.10	88.3%
Commissioners - Health Benefits - Annual Cost												
Single Coverage		-	-	-	-		-	-	-	-	-	-
Parent & Child		-	-	-	-		-	-	-	-	-	-
Employee & Spouse (or Partner)		-	-	-	-		-	-	-	-	-	-
Family		-	-	-	-		-	-	-	-	-	-
Employee Cost Sharing Contribution (enter as negative -)		-	-	-	-		-	-	-	-	-	-
Subtotal	3		72,500.00	72,500.00	72,500.00	2	38,502.90	38,502.90	33,997.10	38,502.90	33,997.10	88.3%
Retirees - Health Benefits - Annual Cost												
Single Coverage		-	-	-	-		-	-	-	-	-	-
Parent & Child		-	-	-	-		-	-	-	-	-	-
Employee & Spouse (or Partner)		-	-	-	-		-	-	-	-	-	-
Family		-	-	-	-		-	-	-	-	-	-
Employee Cost Sharing Contribution (enter as negative -)		-	-	-	-		-	-	-	-	-	-
Subtotal	3		72,500.00	72,500.00	72,500.00	2	38,502.90	38,502.90	33,997.10	38,502.90	33,997.10	88.3%

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

Clinton Sewerage Authority
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
TOTALS (ALL PAGES)	164.25	\$24,034.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			
Total Funds Reserved per Most Recently Completed Audit:													
Total Funds Appropriated in Current Budget:													

N-6 (TOTAL) Accumulated Absence Liability

**2026 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

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

	FY 2026 Proposed Budget					FY 2025 Adopted Budget	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	Total All Operations			
REVENUES									
Total Operating Revenues	\$ 1,609,200	\$ -	\$ -	\$ -	\$ -	\$ 1,609,200	\$ 1,482,520	\$ 126,680	8.5%
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
Total Anticipated Revenues	1,609,200	-	-	-	1,609,200	1,482,520	126,680	8.5%	
APPROPRIATIONS									
Total Administration	550,575	-	-	-	550,575	453,265	97,310	21.5%	
Total Cost of Providing Services	1,123,200	-	-	-	1,123,200	1,025,200	98,000	9.6%	
Total Principal Payments on Debt Service in Lieu of Depreciation	131,381	-	-	-	131,381	95,036	36,345	38.2%	
Total Operating Appropriations	1,805,156	-	-	-	1,805,156	1,573,501	231,655	14.7%	
Total Interest Payments on Debt	62,669	-	-	-	62,669	12,000	50,669	422.2%	
Total Other Non-Operating Appropriations	300,000	-	-	-	300,000	-	300,000	#DIV/0!	
Total Non-Operating Appropriations	362,669	-	-	-	362,669	12,000	350,669	2922.2%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,167,825	-	-	-	2,167,825	1,585,501	582,324	36.7%	
Less: Total Unrestricted Net Position Utilized	558,625	-	-	-	558,625	102,981	455,644	442.5%	
Net Total Appropriations	1,609,200	-	-	-	1,609,200	1,482,520	126,680	8.5%	
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

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

	FY 2026 Proposed Budget						Total All Operations	FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	N/A				
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	1,549,200					\$ 1,549,200	\$ 1,437,520	\$ 111,680	7.8%	
Business/Commercial						-	-	-	#DIV/0!	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Service Charges	1,549,200	-	-	-	-	1,549,200	1,437,520	111,680	7.8%	
<i>Connection Fees</i>										
Residential						-	-	-	#DIV/0!	
Business/Commercial						-	-	-	#DIV/0!	
Industrial						-	-	-	#DIV/0!	
Intergovernmental						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Connection Fees	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Parking Fees</i>										
Meters						-	-	-	#DIV/0!	
Permits						-	-	-	#DIV/0!	
Fines/Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Other Operating Revenues (List)</i>										
Late Charges	10,000					10,000	10,000	-	0.0%	
Miscellaneous - NJEIT Credit & Connection Fees	20,000					20,000	10,000	10,000	100.0%	
Interest Income	30,000					30,000	25,000	5,000	20.0%	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
						-	-	-	#DIV/0!	
Total Other Revenue	60,000	-	-	-	-	60,000	45,000	15,000	33.3%	
Total Operating Revenues	1,609,200	-	-	-	-	1,609,200	1,482,520	126,680	8.5%	
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						-	-	-	#DIV/0!	
Penalties						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Interest	-	-	-	-	-	-	-	-	#DIV/0!	
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!	
TOTAL ANTICIPATED REVENUES	\$ 1,609,200	\$ -	\$ -	\$ -	\$ -	\$ 1,609,200	\$ 1,482,520	\$ 126,680	8.5%	

Prior Year Adopted Revenue Schedule

Clinton Sewerage Authority

	<i>FY 2025 Adopted Budget</i>						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	1,437,520						\$ 1,437,520
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	1,437,520	-	-	-	-	-	1,437,520
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Late Charges	10,000						10,000
Miscellaneous - NJEIT NJIB Credit	10,000						10,000
Interest Income	25,000						25,000
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	45,000	-	-	-	-	-	45,000
Total Operating Revenues	1,482,520	-	-	-	-	-	1,482,520
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-	-
TOTAL ANTICIPATED REVENUES	\$ 1,482,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,482,520

Appropriations Schedule

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

	FY 2026 Proposed Budget						Total All Operations	FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	N/A		Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 209,100						\$ 209,100	\$ 164,885	\$ 44,215	26.8%
Fringe Benefits	112,450					112,450	89,350	23,100		25.9%
Total Administration - Personnel	321,550	-	-	-	-	-	321,550	254,235	67,315	26.5%
<i>Administration - Other (List)</i>										
Professional Fees	144,225					144,225	131,525	12,700		9.7%
Insurance	16,000					16,000	15,225	775		5.1%
Director's Fees	6,100					6,100	6,100	-		0.0%
Office Rent	16,980					16,980	16,980	-		0.0%
Miscellaneous Administration*	45,720					45,720	29,200	16,520		56.6%
Total Administration - Other	229,025	-	-	-	-	-	229,025	199,030	29,995	15.1%
Total Administration	550,575	-	-	-	-	-	550,575	453,265	97,310	21.5%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages						-	-	-		#DIV/0!
Fringe Benefits						-	-	-		#DIV/0!
Total COPS - Personnel						-	-	-		#DIV/0!
<i>Cost of Providing Services - Other (List)</i>										
Treatment Costs	800,000					800,000	715,000	85,000		11.9%
Maintenance Labor- Operator	170,000					170,000	165,000	5,000		3.0%
Maintenance Labor- Contracted	63,500					63,500	64,500	(1,000)		-1.6%
Utilities	44,000					44,000	40,000	4,000		10.0%
Miscellaneous COPS*	45,700					45,700	40,700	5,000		12.3%
Total COPS - Other	1,123,200	-	-	-	-	-	1,123,200	1,025,200	98,000	9.6%
Total Cost of Providing Services	1,123,200	-	-	-	-	-	1,123,200	1,025,200	98,000	9.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	131,381	-	-	-	-	-	131,381	95,036	36,345	38.2%
Total Operating Appropriations	1,805,156	-	-	-	-	-	1,805,156	1,573,501	231,655	14.7%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	62,669					62,669	12,000	50,669		422.2%
Operations & Maintenance Reserve						-	-	-		#DIV/0!
Renewal & Replacement Reserve	300,000					300,000	-	300,000		#DIV/0!
Municipality/County Appropriation						-	-	-		#DIV/0!
Other Reserves						-	-	-		#DIV/0!
Total Non-Operating Appropriations	362,669	-	-	-	-	-	362,669	12,000	350,669	292.2%
TOTAL APPROPRIATIONS	2,167,825	-	-	-	-	-	2,167,825	1,585,501	582,324	36.7%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,167,825	-	-	-	-	-	2,167,825	1,585,501	582,324	36.7%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation						-	-	-		#DIV/0!
Other	558,625					558,625	102,981	455,644		442.5%
Total Unrestricted Net Position Utilized	558,625	-	-	-	-	-	558,625	102,981	455,644	442.5%
TOTAL NET APPROPRIATIONS	\$ 1,609,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,609,200	\$ 1,482,520	\$ 126,680	8.5%

* 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 \$ 90,257.80 \$ - \$ - \$ - \$ - \$ - \$ - \$ 90,257.80

Prior Year Adopted Appropriations Schedule

Clinton Sewerage Authority

FY 2025 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$164,885						\$ 164,885
Fringe Benefits	89,350						89,350
Total Administration - Personnel	254,235	-	-	-	-	-	254,235
<i>Administration - Other (List)</i>							
Professional Fees	131,525						131,525
Insurance	15,225						15,225
Director's Fees	6,100						6,100
Office Rent	16,980						16,980
Miscellaneous Administration*	29,200						29,200
Total Administration - Other	199,030	-	-	-	-	-	199,030
Total Administration	453,265	-	-	-	-	-	453,265
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages							-
Fringe Benefits							-
Total COPS - Personnel		-	-	-	-	-	-
<i>Cost of Providing Services - Other (List)</i>							
Treatment Costs	715,000						715,000
Maintenance Labor- Operator	165,000						165,000
Maintenance Labor- Contracted	64,500						64,500
Utilities	40,000						40,000
Miscellaneous COPS*	40,700						40,700
Total COPS - Other	1,025,200	-	-	-	-	-	1,025,200
Total Cost of Providing Services	1,025,200	-	-	-	-	-	1,025,200
Total Principal Payments on Debt Service in Lieu of Depreciation	95,036	-	-	-	-	-	95,036
Total Operating Appropriations	1,573,501	-	-	-	-	-	1,573,501
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	12,000	-	-	-	-	-	12,000
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	12,000	-	-	-	-	-	12,000
TOTAL APPROPRIATIONS	1,585,501	-	-	-	-	-	1,585,501
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,585,501	-	-	-	-	-	1,585,501
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	102,981						102,981
Total Unrestricted Net Position Utilized	102,981	-	-	-	-	-	102,981
TOTAL NET APPROPRIATIONS	\$ 1,482,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,482,520

* 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 \$ 78,675.05 \$ - \$ - \$ - \$ - \$ - \$ - \$ 78,675.05

Debt Service Schedule - Principal

Clinton Sewerage Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	Fiscal Year Ending in										Total Principal Outstanding		
		2025 (Adopted Budget)	2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter					
N/A	n/a	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	n/a	95,036	101,381	81,987	65,000	-	-	-	-	-	-	-	-	248,368
N/A	n/a	95,036	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000	1,088,383	1,283,383	
N/A		95,036	131,381	111,987	95,000	35,000	35,000	35,000	35,000	35,000	35,000	1,088,383	1,531,751	
Total Principal														
Total Principal														
Total Principal														
Total Principal														
Total Principal														
Total Principal														
TOTAL PRINCIPAL ALL OPERATIONS		\$ 95,036	\$ 131,381	\$ 111,987	\$ 95,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 1,088,383	\$ 1,531,751	

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.

	Moody's	Standard & Poors
Bond Rating	Fitch	
Year of Last Rating		

Debt Service Schedule - Principal (Detail Page)

Clinton Sewerage Authority

Fiscal Year Ending in

Date of Local Finance Board Approval	2025 (Adopted Budget)	2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	Total Principal Outstanding	-	-	-	-	-	-	-	-	-	-
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
									\$	\$	\$	\$							

Debt Service Schedule - Interest

Clinton Sewerage Authority

If Authority has no debt, check this box:

		<i>Fiscal Year Ending in</i>						Total Interest	
		2027	2028	2029	2030	2031	Thereafter	Payments	Outstanding
Sewer									
	NJ Environmental Inf. - 2004 Issue	-	-	-	-	-	-	-	-
	NJ Environmental Inf. - 2010 Issue	6,250	3,250	-	-	-	-	18,750	-
	NJ Environmental Inf. - 2025 Issue	51,919	50,419	48,919	47,168	45,418	546,260	843,522	-
	Total Interest Payments	58,169	53,669	48,919	47,168	45,418	546,260	862,272	-
N/A									
	Total Interest Payments	-	-	-	-	-	-	-	-
N/A									
	Total Interest Payments	-	-	-	-	-	-	-	-
N/A									
	Total Interest Payments	-	-	-	-	-	-	-	-
N/A									
	Total Interest Payments	-	-	-	-	-	-	-	-
N/A									
	Total Interest Payments	-	-	-	-	-	-	-	-
	TOTAL INTEREST ALL OPERATIONS	\$ 58,169	\$ 53,669	\$ 48,919	\$ 47,168	\$ 45,418	\$ 546,260	\$ 862,272	\$ -

Net Position Reconciliation

Clinton Sewerage Authority

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

FY 2026 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	N/A	Total All Operations
	\$ 8,924,876							\$ 8,924,876
	8,008,770							8,008,770
	-							-
	6,423							6,423
	909,683							909,683
	178,181							178,181

TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)

- Less: Invested in Capital Assets, Net of Related Debt (1)
- Less: Restricted for Debt Service Reserve (1)
- Less: Other Restricted Net Position (1)
- Total Unrestricted Net Position (1)
- Less: Designated for Non-Operating Improvements & Repairs
- Less: Designated for Rate Stabilization
- Less: Other Designated by Resolution
- Plus: Accrued Unfunded Pension Liability (1)
- Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)
- Plus: Estimated Income (Loss) on Current Year Operations (2)
- Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

- Unrestricted Net Position Utilized to Balance Proposed Budget
- Unrestricted Net Position Utilized in Proposed Capital Budget
- Appropriation to Municipality/County (3)
- Total Unrestricted Net Position Utilized in Proposed Budget

PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

Last issued Audit Report (4)

	1,087,864	-	-	-	-	-	-	1,087,864
	558,625							558,625
	-							-
	-							-
	558,625							558,625
	\$ 529,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529,239

(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 \$ 90,258 \$ - \$ - \$ - \$ - \$ - \$ 90,258
 (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

Clinton Sewerage Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Clinton Sewerage Authority

(Authority Name)

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

Check the box for the applicable statement below:

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

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

Officer's Signature:	eschneider@ctsauthority.org
Name:	Edward Schneider
Title:	Secretary
Address:	79 Beaver Ave, Suite 3 Clinton, NJ 08809
Phone Number:	908-735-5026
Fax Number:	n/a
E-mail Address:	eschneider@ctsauthority.org

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Clinton Sewerage Authority

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

Answer all questions below using the space provided.

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

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?

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

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).

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.

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.

Proposed Capital Budget

Clinton Sewerage Authority

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

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
	\$ -					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Proposed Capital Budget

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

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
	\$0				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
	-				
TOTAL ALL DETAIL PAGES	\$0	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

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

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Sewer</i>	\$ -	\$ -					
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

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

Fiscal Year Ending in

	Estimated Total Cost	2026 (Proposed Budget)	2027	2028	2029	2030	2031
	\$ -						
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

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

Fiscal Year Ending in

	Estimated Total Cost	2026 (Proposed Budget)	2027	2028	2029	2030	2031
	\$ -						
TOTAL ALL DETAIL PAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
	\$ -					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ -					
Balance check	-	- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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

Contracting Unit: Clinton Sewerage 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.

N/A

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

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

10/2/2025 clerk@ctsaauthority.org
Date Clerk/Secretary to the Governing Body

Appendix to Budget Document