

# 2016

LOCAL GOVT SERVICES

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## Cumberland County Utilities Authority

# Authority Budget

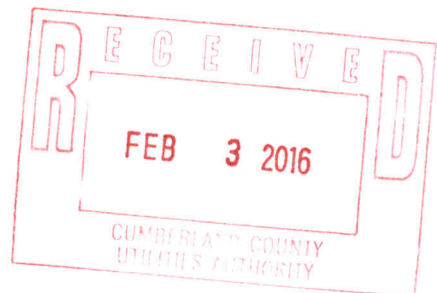
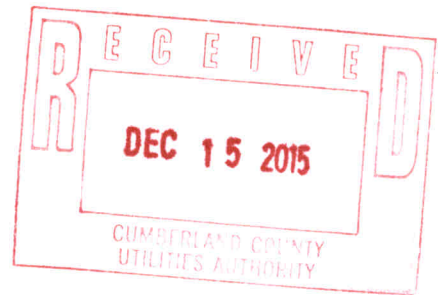
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<http://ccua.info>  
(Authority Web Address)

Department Of



Community  
Affairs



Division of Local Government Services



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**2016 AUTHORITY BUDGET**

**Certification Section**

2016

# Cumberland County Utilities Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016**

**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: *C.M. Zapinski* Date: 12/01/15

### **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: *Christine M. Zapinski* Date: 1/20/16

## 2016 PREPARER'S CERTIFICATION

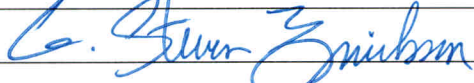
# Cumberland County Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016**

It is hereby certified that the Authority Budget, including both 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 itemization, 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:			
Name:	G. Steven Errickson		
Title:	Director		
Address:	333 Water Street Bridgeton, New Jersey 08302		
Phone Number:	856-455-7120	Fax Number:	856-459-0470
E-mail address	director@ccua.comcastbiz.net		

## 2016 APPROVAL CERTIFICATION

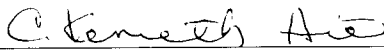
# Cumberland County Utilities Authority

## AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

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 of the Cumberland County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 15th day of October, 2015.

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

Officer's Signature:			
Name:	C. Kenneth Hill		
Title:	Secretary		
Address:	333 Water Street Bridgeton, New Jersey 08302		
Phone Number:	856-455-7120	Fax Number:	856-459-0470
E-mail address	boardsec@ccua.comcastbiz.net		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

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
- Commencing with 2013, 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
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately 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
- Beginning January 1, 2013, 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

G. Steven Errickson

Title of Officer Certifying compliance

Director

Signature



# CUMBERLAND COUNTY UTILITIES AUTHORITY

COMMISSIONER	AYE	NAY	ABSTAIN	ABSENT
EDWARD BETHEA	x			
ANGELIA EDWARDS	x			
HARVEY FRIEDMAN	x			
ZARKO RAJACICH				x
DOUG VANSANT				x
KEITH WASSERMAN	x			
ALBERT JONES	x			

RESOLUTION 2701

Offered By Wasserman

Seconded By Edwards

Dated October 15, 2015

## A RESOLUTION AUTHORIZING THE INTRODUCTION OF THE 2016 BUDGET

WHEREAS, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Commissioners of the Cumberland County Utilities Authority at its open public meeting of October 15, 2015; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$6,692,000 and Total Appropriations of \$6,772,000, and Total Unrestricted Net Position utilized of \$80,000; and

WHEREAS, the Capital Budget as introduced reflects Total Appropriations of \$2,950,000, Total Unrestricted Net Position planned to be utilized as funding thereof of \$150,000 and Renewal & Replacement Reserve is planned to be utilized as funding thereof, of \$300,000; and

WHEREAS, the schedule of rates, 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 Commissioners of the Cumberland County Utilities Authority as follows:



*Cumberland County Utilities Authority*

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2. That a Public Hearing on the 2016 Budget be scheduled at the November 23, 2015 open public meeting of the Authority, notice of which will be published in the South Jersey Times (formally Bridgeton Evening News) at least twenty (20) days prior to the date of the Public Hearing, after which it will be scheduled for adoption.

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget and Capital 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 members of the Cumberland County Utilities Authority will consider the Annual Budget and Capital Budget for adoption on December 17, 2015.

Passed and adopted at the regular meeting of the Cumberland County Utilities Authority, held at the Authority's Administration Building, 333 Water Street, Bridgeton, New Jersey, on Thursday afternoon, October 15, 2015 at 4:30 p.m. prevailing time.

DATED: October 15, 2015

Cumberland County  
Utilities Authority

The foregoing is certified to be a true and complete copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority at a meeting thereof duly called and held on October 15, 2015.

  
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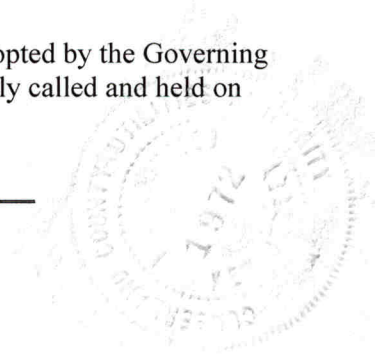
*Cumberland County Utilities Authority*

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The foregoing is certified to be a true and complete copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority at a meeting thereof duly called and held on December 17, 2015.

*C. Kenneth Hill*

\_\_\_\_\_  
C. Kenneth Hill, Secretary



**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET COMPARISON**

Pg	<u>Adopted 2016</u>	<u>Amended 2016</u>	<u>Proposed 2017</u>
<b>SALARIES AND WAGES</b>			
3	486,810	0	0
15	1,387,563	0	0
4	1,278,400	0	0
	3,152,773	0	0
<b>ADMINISTRATIVE EXPENSES</b>			
5	40,900	0	0
6	225,300	0	0
7	75,100	0	0
8	2,000	0	0
9	18,000	0	0
10	9,000	0	0
11	40,000	0	0
12	40,000	0	0
13	78,250	0	0
14	6,500	0	0
	535,050	0	0
<b>OPERATING/MAINTENANCE EXPENSES</b>			
16	36,000	0	0
17	106,000	0	0
18	43,700	0	0
12	500,000	0	0
19	105,000	0	0
20	63,000	0	0
21	105,000	0	0
22	388,000	0	0
14	3,500	0	0
23	6,000	0	0
	1,356,200	0	0
<b>DEBT SERVICE</b>			
24	1,327,977	0	0
<b>CAPITAL OUTLAY</b>			
24	50,000	0	0
24	300,000	0	0
24	50,000	0	0
	400,000	0	0
<b>TOTALS</b>	<b>6,772,000</b>	<b>0</b>	<b>0</b>

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET REVENUES**

	<u>2016 Adopted</u>	<u>2016 Amended</u>	<u>2017 Proposed</u>
Sewerage Treatment Fees	6,426,000	0	0
Septage Fees	225,000	0	0
Investment Income	20,000	0	0
Industrial Pretreatment Fees	21,000	0	0
Use of Unrestricted Net Position	80,000	0	0
<b>TOTAL</b>	<u><b>6,772,000</b></u>	<u><b>0</b></u>	<u><b>0</b></u>



**2016 AUTHORITY BUDGET**

**Narrative and Information Section**

# 2016 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Cumberland County Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

*Answer all questions below. Attach additional pages and schedules as needed.*

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

**The 2016 proposed budget reflects a 1.42% increase from the 2015 amended budget. The increase is primarily attributed to the necessary repair of aging infrastructure along with increases in Fringe Benefits, Professional Fees, Sludge Disposal and Laboratory Expenses. The capital budget reflects the Mayor Aitken Drive Pump Replacement.**

**Residential Charges – Variable amount that cannot be accurately predicted year to year**

**Investment Revenues – Based on estimated earnings to be achieved in 2015**

**Fringe Benefits Expense – Increased premiums and replacement of retired employees**

**Sludge Disposal – Increase in sludge disposal to ACUA after closing of GCUA incinerators**

**Professional Fees – Increase for engineering consulting on solar project**

**Laboratory Expense – Increase in use of outside services for testing**

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% from the current year adopted budget.

**Intergovernmental Revenues – The 2016 budget reflects a 3.28% increase over the original adopted budget for 2015. The Authority proposes a 2% increased based off projected flows for 2015.**

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

**The local economy has not recovered from the recession that began in 2008. The 2016 proposed budget was prepared with consideration of the local and state economy.**

4. 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 anticipates a use of Unrestricted Net Position, this question must be answered.

**Unrestricted Net Position will be used as followed:**

**1. 150k for the Mayor Aitken Drive Pump Replacement which is a capital budget item.**

**2. 80k will be used to balance the 2016 budget to offset increased sludge disposal cost for 2016.**

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

**None**

6. The proposed budget must not reflect an anticipated deficit from 2016 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior 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**

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) 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 the rate structure, if applicable.

**See Attached.**

8. Attach a copy of the Authority's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Authority's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include sewer and water billings; parking rents and collections; number of customers; number of available parking spaces; etc. See Local Finance Notice 2014-9 for more information.

**See Attached.**



**EXHIBIT A**

**SCHEDULE OF CONNECTION PERMIT FEES  
EFFECTIVE JANUARY 1, 2015**

\$ 2960.00 per Domestic Consumer Unit or Equivalent Domestic Consumer Unit (DCU)

One (1) DCU = 270 gallons per day.

<b>TYPE OF STRUCTURE</b>	<b>UNIT</b>	<b>FEE (\$)</b>
1) Single Family, Twin, Townhouse Residential	1	\$2,960.00
2a) Rental or Condominium Apartment Unit, 2 bedrooms or fewer	0.7	\$2,072.00
2b) Rental or Condominium Apartment Unit, more than 2 bedrooms	1	\$2,960.00
3) Senior Citizen Unit	0.7	\$2,072.00
4) Hotel or Motel (Per living unit)	0.5	\$1,480.00
5) Service Station (W/O car washing facilities)	1	\$2,960.00
6) Service Station (With car washing facilities)	2	\$5,920.00
7) Supermarket	10	\$29,600.00
8) Clubs, Societies, Social Organizations	1	\$2,960.00
9) Clubs, Societies, Social Organizations (with bar and/or dining facilities)	3	\$8,880.00
10) Churches	1	\$2,960.00
11) Commercial Garage (With water fixtures)	1	\$2,960.00
12) Eating Establishments:		
a. Take-out Restaurant (Without seating facilities)	2	\$5,920.00
b. Fast Food, Soda Fountain, Luncheonette (1-25 seating capacity)	1	\$2,960.00
* (Each additional 15 seats or segment thereof)	1	\$2,960.00
c. Diner, Tavern, Restaurant (1-50 seating capacity)	3	\$8,880.00
* (Each additional 15 seats or segment thereof)	1	\$2,960.00
13) Nursing or Convalescent Home (Per each 2 inhabitants and staff)	1	\$2,960.00
14) Laundromat or Self-Service Laundry (Per each washer)	0.2	\$ 592.00
15) Swim Clubs (Wastewater from fixtures only) (NOTE: SWIM POOL DRAINS MAY NOT BE CONNECTED TO SEWER SYSTEM)	2	\$5,920.00

16) Theatre (1-70 seating capacity)	2	\$5,920.00
Each additional 35 seats or segment thereof)	1	\$2,960.00
17) Office Building (Per each 5,000 sq. feet of gross floor area). Additional sq. footage calculation is: <u>Base Rate + (Additional Sq. Ft. x One(1) DCU)</u> 5000	1	\$2,960.00
18) Retail and General Commercial Business (Per first 10,000 sq. feet of gross floor area). Additional sq. footage calculation is: <u>Base Rate + (Additional Sq. Ft. x One(1) DCU)</u> 10,000	1	\$2,960.00
19) Warehouse (Per each 10,000 sq. feet of gross Floor Area – base rate). Additional sq. footage calculation is: <u>Base Rate + (Additional Sq. Ft. x One(1) DCU)</u> 10,000	1	\$2,960.00
20) Industrial or Manufacturing Plant Without Significant Wastewater Generation (Per each 10,000 sq. feet of gross floor area – base rate). Additional sq. footage calculation is: <u>Base Rate + (Additional Sq. Ft. x One(1) DCU)</u> 10,000  Facilities with significant industrial process flows shall be based on the projected flow at 270 gallons per dcu	1	\$2,960.00

\* A FIFTY PERCENT (50%) DISCOUNT FOR CERTAIN AFFORDABLE HOUSING PROJECTS MAY APPLY WITH CREDITS FOR PREVIOUSLY PAID CONNECTIONS PURSUANT TO N.J.S.A. 40:14B-22.3. THE C.C.U.A. RESERVES THE RIGHT TO USE A DIFFERENT UNIT BASIS SHOULD THE USER DISCHARGE A VOLUME OF WASTEWATER GREATER THAN 20,000 GALLONS PER DAY OR HIGHER THAN THE NORMAL LOADINGS OF 50 LBS. BIOCHEMICAL OXYGEN DEMAND PER DAY, 50 LBS. TOTAL SUSPENDED SOLIDS PER DAY, 15 LBS. CHLORINE DEMAND PER DAY EITHER IN THEIR PRODUCT, MANUFACTURING, OR CLEAN-UP.

THE AUTHORITY RESERVES THE RIGHT TO ADJUST ANY OF THE ABOVE SET FORTH CONNECTION PERMIT FEES BASED UPON DCU VALUES.

IN THE EVENT A USER IS NOT DESCRIBED IN THIS SCHEDULE, THE C.C.U.A. SHALL DETERMINE THE MINIMUM EQUIVALENT DOMESTIC CONSUMER UNITS. ONE DOMESTIC CONSUMER UNIT IS 270 GALLONS PER DAY.

ANY PARTY REQUIRED BY THE AUTHORITY'S SEWER USE RULES AND REGULATIONS TO ADMINISTER THE CONNECTION FEE PERMIT POLICY SHALL BE ENTITLED TO RETAIN AN ADMINISTRATIVE FEE AS REIMBURSEMENT FOR SERVICES. ADMINISTRATIVE FEE: 2.5% OF APPLICABLE CONNECTION FEE

## EXHIBIT B

### USER CHARGE RATE STRUCTURE - 2015

VOLUME CHARGE, \$ PER 1,000 GAL	\$ 4.97
COD SURCHARGE, \$ PER 1,000 LBS COD*	\$ 153.00
TSS SURCHARGE, \$ PER 1,000 LBS TSS**	\$ 153.00

\* COD Surcharge applies to concentrations in excess of 825 mg/l

\*\* TSS Surcharge applies to concentrations in excess of 275 mg/l

**EXHIBIT A (proposed)**

**SCHEDULE OF CONNECTION PERMIT FEES  
EFFECTIVE JANUARY 1, 2016**

\$ 2960.00 per Domestic Consumer Unit or Equivalent Domestic Consumer Unit (DCU)

One (1) DCU = 270 gallons per day.

TYPE OF STRUCTURE	UNIT	FEE (\$)
1) Single Family, Twin, Townhouse Residential	1	\$2,960.00
2a) Rental or Condominium Apartment Unit, 2 bedrooms or fewer	0.7	\$2,072.00
2b) Rental or Condominium Apartment Unit, more than 2 bedrooms	1	\$2,960.00
3) Senior Citizen Unit	0.7	\$2,072.00
4) Hotel or Motel (Per living unit)	0.5	\$1,480.00
5) Service Station (W/O car washing facilities)	1	\$2,960.00
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11) Commercial Garage (With water fixtures)	1	\$2,960.00
12) Eating Establishments:		
a. Take-out Restaurant (Without seating facilities)	2	\$5,920.00
b. Fast Food, Soda Fountain, Luncheonette (1-25 seating capacity)	1	\$2,960.00
* (Each additional 15 seats or segment thereof)	1	\$2,960.00
c. Diner, Tavern, Restaurant (1-50 seating capacity)	3	\$8,880.00
* (Each additional 15 seats or segment thereof)	1	\$2,960.00
13) Nursing or Convalescent Home (Per each 2 inhabitants and staff)	1	\$2,960.00
14) Laundromat or Self-Service Laundry (Per each washer)	0.2	\$ 592.00
15) Swim Clubs (Wastewater from fixtures only) (NOTE: SWIM POOL DRAINS MAY NOT BE CONNECTED TO SEWER SYSTEM)	2	\$5,920.00

16) Theatre (1-70 seating capacity)	2	\$5,920.00
Each additional 35 seats or segment thereof)	1	\$2,960.00
17) Office Building (Per each 5,000 sq. feet of gross floor area). Additional sq. footage calculation is: <u>Base Rate + Additional Sq. Ft. x \$2,700</u> 5000	1	\$2,960.00
18) Retail and General Commercial Business (Per first 10,000 sq. feet of gross floor area). Additional sq. footage calculation is: <u>Base Rate + Additional Sq. Ft. x \$2,700</u> 10,000	1	\$2,960.00
19) Warehouse (Per each 10,000 sq. feet of gross Floor Area – base rate). Additional sq. footage calculation is: <u>Base Rate + Additional Sq. Ft. x \$2,700</u> 10,000	1	\$2,960.00
20) Industrial or Manufacturing Plant Without Significant Wastewater Generation (Per each 10,000 sq. feet of gross floor area – base rate). Additional sq. footage calculation is: <u>Base Rate + Additional Sq. Ft. x \$2,700</u> 10,000  Facilities with significant industrial process flows shall be based on the projected flow at 270 gallons per dcu	1	\$2,960.00

\* A FIFTY PERCENT (50%) DISCOUNT FOR CERTAIN AFFORDABLE HOUSING PROJECTS MAY APPLY WITH CREDITS FOR PREVIOUSLY PAID CONNECTIONS PURSUANT TO N.J.S.A. 40:14B-22.3. THE C.C.U.A. RESERVES THE RIGHT TO USE A DIFFERENT UNIT BASIS SHOULD THE USER DISCHARGE A VOLUME OF WASTEWATER GREATER THAN 20,000 GALLONS PER DAY OR HIGHER THAN THE NORMAL LOADINGS OF 50 LBS. BIOCHEMICAL OXYGEN DEMAND PER DAY, 50 LBS. TOTAL SUSPENDED SOLIDS PER DAY, 15 LBS. CHLORINE DEMAND PER DAY EITHER IN THEIR PRODUCT, MANUFACTURING, OR CLEAN-UP.

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IN THE EVENT A USER IS NOT DESCRIBED IN THIS SCHEDULE, THE C.C.U.A. SHALL DETERMINE THE MINIMUM EQUIVALENT DOMESTIC CONSUMER UNITS. ONE DOMESTIC CONSUMER UNIT IS 270 GALLONS PER DAY.

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## EXHIBIT B *(proposed)*

### USER CHARGE RATE STRUCTURE - 2016

VOLUME CHARGE, \$ PER 1,000 GAL	\$ 5.07
COD SURCHARGE, \$ PER 1,000 LBS COD*	\$ 156.00
TSS SURCHARGE, \$ PER 1,000 LBS TSS**	\$ 156.00

\* COD Surcharge applies to concentrations in excess of 825 mg/l

\*\* TSS Surcharge applies to concentrations in excess of 275 mg/l

**THE CUMBERLAND COUNTY UTILITIES AUTHORITY**

**SECONDARY MARKET DISCLOSURE**

**CERTAIN FINANCIAL AND OPERATING DATA OF THE  
AUTHORITY AND CERTAIN OTHER OBLIGATIONS**

**LABOR FORCE STATISTICS**

<u>Year</u>	<u>Political Entity</u>	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment Rate</u>	
2014	BRIDGETON	8,357	7,406	11.4	%
2014	UPPER DEERFIELD	3,491	3,230	7.5	%
	TOTAL OR AVERAGE	11,848	10,636	10.2	%
2014	CUMBERLAND COUNTY	67,165	60,536	9.9	%

**TEN LARGEST NON-GOVERNMENTAL EMPLOYERS  
CUMBERLAND COUNTY**

<u>Employer</u>	<u>Municipality</u>	<u># of Employees</u>
Inspira Health Network	Various	2,827
Durand Glass Manufacturing Company/ARC International	Millville	1,000
Wal-Mart	Various	846 (1)
Gerresheimer Glass	Millville/Vineland	832
Shop Rite	Various	766 (1)
F & S Produce	Rosenhayn	587 (1)
Seabrook Brothers & Sons, Inc	Upper Deerfield	550 (1)
Sheppard Bus Service	Faifield Twp.	550 (1)
Bayada Nurses	Millville/Vineland	543
Omni Baking	Vineland	515

(1) Includes Seasonal and Part-Time Workers



**TOP TEN TAXPAYERS FOR THE CITY OF BRIDGETON**

**FY2015**

<u>Name</u>	<u>Assessment</u>
White Wave, Inc.	\$ 8,812,800
RCT Realty, LLC	8,359,200
Individual Number 1	8,352,400
NIA Associates	7,945,400
Hamilton East Associates, LLC	7,154,900
Ardagh Glass Containers, Inc.	6,131,000
Relleg Group, LLC	5,712,900
Alfieri-Bridgeton Associates	5,074,900
Walgreens Company	4,339,900
Paramount Properties	4,189,700

**TOP TEN TAXPAYERS FOR THE TOWNSHIP OF UPPER DEERFIELD**

**2015**

<u>Name</u>	<u>Assessment</u>
Walmart TRS LLC	\$ 13,954,900
Cedar-Carll's Corner LLC	10,755,600
KMT Properties LLC	9,335,700
Seabrook Brothers & Sons, Inc.	7,137,900
Pappas, Clement & Co., Inc.	6,864,000
Upper Deerfield Station LP	6,629,700
Founders Realty III	6,153,400
Upper Deerfield Adult Living LLC	4,600,000
Bridgeton Realty Assoc., LLC	3,616,400
Atlantic City Electric Co.	3,203,300

NET ASSESSED VALUATION  
Of  
REAL PROPERTY BY CLASSIFICATION

Year	Municipality	Residential	Apartment	Farm	Commercial	Industrial	Vacant Land	Total
FY2014	Bridgeton	\$ 315,742,500	\$ 34,623,400	\$ 271,200	\$ 93,925,700	\$ 37,194,700	\$ 5,229,700	\$ 486,987,200
2014	Upper Deerfield	425,772,600	7,026,800	51,540,700	117,960,900	13,592,800	14,348,600	630,242,400
	Total	\$ 741,515,100	\$ 41,650,200	\$ 51,811,900	\$ 211,886,600	\$ 50,787,500	\$ 19,578,300	\$ 1,117,229,600

**NET ASSESSED VALUATION AND  
EQUALIZED VALUATION OF REAL AND PERSONAL TANGIBLE PROPERTY**

<u>Bridgeton</u>	<u>FY2014</u>
Net Assessed Valuation :	
Land & Improvements	\$ 365,571,600
Personal Tangible	<u>3,052,903</u>
Total Assessed Valuation	\$ 368,624,503
% Increase (Decrease) Over Prior Year	1.49%
Equalized Ratio (1)	79.89%
Equalized Valuation of Property (1)	\$ 460,646,594
% Increase (Decrease) Over Prior Year	-3.99%

<u>Upper Deerfield</u>	<u>2014</u>
Net Assessed Valuation :	
Land & Improvements	\$ 630,542,400
Personal Tangible	<u>1,418,846</u>
Total Assessed Valuation	\$ 631,961,246
% Increase (Decrease) Over Prior Year	0.61%
Equalized Ratio (1)	99.53%
Equalized Valuation of Property (1)	\$ 634,644,073
% Increase (Decrease) Over Prior Year	2.58%

(1) As Calculated by State of New Jersey Treasury Department

**APPORTIONMENT TAX RATES  
( per \$100 of assessed valuation )**

<u>Taxing Unit</u>	<u>Fiscal Year</u>	<u>Bridgeton</u>	<u>Calendar Year</u>	<u>Upper Deerfield</u>
	2014		2014	
Municipality		\$ 3.221		\$ 0.061
Local School		0.982		1.099
Regional School		-		0.450
County		1.404		1.035
Library		0.044		-
Open Space		0.014		-
		<u>\$ 5.665</u>		<u>\$ 2.645</u>
Tax rate				

**TAX LEVY APPORTIONMENT**

Political Entity

<u>Bridgeton:</u>	<u>FY2014</u>
Municipal	\$ 11,985,942
County	5,360,530
Local School	3,844,502
Library	159,935
	<u>21,350,909</u>
Tax Levy	<u>\$ 21,350,909</u>

<u>Upper Deerfield:</u>	<u>2014</u>
Municipal	\$ 381,800
County	6,560,772
Local School	6,976,734
Regional School	2,856,157
	<u>16,775,463</u>
Tax Levy	<u>\$ 16,775,463</u>

**TAX LEVIES AND TAX COLLECTIONS**

Political Entity	Current Tax Collected			Total Taxes Collected		
	Current Tax Levy	Amount Collected	Percent	Delinquent Taxes Collected	Amount	Percent
Bridgeton:						
FY2014	\$ 21,350,909	\$ 21,035,780	98.52%	\$ 24,941	\$ 21,060,721	98.64%
Upper Deerfield:						
2014	\$ 16,813,915	\$ 16,141,983	96.00%	\$ 651,952	\$ 16,793,935	99.88%

**DELINQUENT TAX INFORMATION**

Year	Bridgeton		Upper Deerfield	
	FY2014		2014	
Delinquent Taxes	\$ 43,653		\$ 651,952	
Tax Title Liens	587,636		97,314	
Total Delinquent	\$ 631,289		\$ 749,266	
Percent of Current Tax Levy	2.96%		4.46%	
Current Tax Levy	\$ 21,350,909		\$ 16,813,915	

**PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION**

<u>Year</u>	<u>Municipality</u>	<u>Amount</u>
FY2014	Bridgeton	\$ 2,524,800
2014	Upper Deerfield	\$ 544,600

**FUND BALANCES**

<u>Public Entity</u>	<u>Balance as of June 30,</u>	<u>Amount Used in Succeeding Year</u>	<u>Percent of Balance Used</u>
Bridgeton:			
FY2014	\$ 2,436,558	\$ 1,800,000	73.87%
Upper Deerfield:			
2014	\$ 3,066,688	\$ 1,819,015	59.32%

**STATUTORY DEBT INFORMATION ON THE MUNICIPALITIES  
AS OF DECEMBER 31, 2014**

Municipality	Purpose	Debt Authorized But Unissued	Notes Outstanding	Bonds Outstanding	Deductions	Statutory Net Debt
Bridgeton	General	\$ 3,803,229	\$ 6,728,526	\$1,160,243	\$ 5,016	\$11,686,982
	Sewer/Water	836,219	1,300,000	5,228,257	7,364,476	-
	School	-	-	-	-	-
	Solid Waste	-	-	300,000	300,000	-
Upper Deerfield	General	1,230,250	-	-	-	1,230,250
	Sewer/Water	200,000	-	5,646,735	5,846,735	-
	School	-	-	3,682,528	3,682,528	-
	Regional School	-	-	3,424,930	3,424,930	-

**REMAINING STATUTORY BORROWING POWER UNDER N.J.S.A. 40A:2-6  
AS OF DECEMBER 31, 2014**

	<u>Bridgeton</u>	<u>Upper Deerfield</u>
Equalized Valuation (1)	\$ 481,970,727	\$ 622,548,945
Statutory Borrowing Power (2)	16,868,975	21,789,213
Net Statutory Debt (3)	11,686,982	1,230,250
Remaining Statutory Borrowing Power	5,181,994	20,558,963
<b>Debt Ratio:</b>		
Net Statutory Debt Equalized Valuation	2.42%	0.20%

(1) Average for the years 2014, 2013 & 2012

(2) For municipalities, 3.50% of Equalized valuation.

(3) After permitting statutory deductions, includes authorized but unissued debt, outstanding notes and bonds.

**DIRECT AND OVERLAPPING DEBT  
ISSUED AND OUTSTANDING**

	<u>Bridgeton</u>	<u>Upper Deerfield</u>
Direct Debt		
General Purpose	\$ 7,888,769	\$ -
Self-supporting Utility:		
Sewer/Water	6,528,257	5,646,735
Overlapping Debt		
Local School District	-	3,682,528
Regional School District		3,424,930
Cumberland County	4,552,963	6,300,823
Self-supporting		
Cumberland County Utilities Authority	6,060,968	746,749
Cumberland County Improvement Authority	1,950,435	2,699,198
Gross Direct Debt	14,417,026	5,646,735
Net Direct Debt	7,888,769	-
Gross Direct & Overlapping Debt	26,981,392	22,500,963
Net Direct & Overlapping Debt	12,441,732	13,408,281





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**Issuer Details**

**CUMBERLAND CNTY N J UTILS AUTH SWR REV (NJ)\***  
**CUSIP-6: 230576\***

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Displaying 1 - 6 of 6 issues.

<u>Issue Description *</u>	<u>Dated Date Or POS Date</u>	<u>Maturity Dates</u>	<u>Official Statement Or Preliminary OS ▶</u>
SER A	11/15/2001	12/01/2021	<a href="#">Available / Preview</a>
SER B	04/26/2006	2007 to 2021	<a href="#">Available / Preview</a>
<no issue name>	02/01/1992	1995 to 2012	<a href="#">Available / Preview</a>
REF	04/01/1999	2000 to 2012	<a href="#">Available / Preview</a>
REF	09/01/1997	1998 to 2017	<a href="#">Available / Preview</a>
REF-SER A	04/26/2006	2007 to 2021	<a href="#">Available / Preview</a>

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1.0.994-241-5

# AUTHORITY CONTACT INFORMATION

## 2016

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

<b>Name of Authority:</b>	Cumberland County Utilities Authority		
<b>Federal ID Number:</b>	22-2023582		
Address:	333 Water Street		
City, State, Zip:	Bridgeton	NJ	08302
Phone: (ext.)	856-455-7120	Fax:	856-459-0470

<b>Preparer's Name:</b>	G. Steven Errickson		
Preparer's Address:	333 Water Street		
City, State, Zip:	Bridgeton	NJ	08302
Phone: (ext.)	856-455-7120 ext 103	Fax:	856-459-0470
E-mail:	director@ccua.comcastbiz.net		

<b>Chief Executive Officer:</b>	G. Steven Errickson		
Phone: (ext.)	856-455-7120 ext 103	Fax:	856-459-0470
E-mail:	director@ccua.comcastbiz.net		

<b>Chief Financial Officer:</b>	Dominic Buirch		
Phone: (ext.)	856-455-7120 x 105	Fax:	856-459-0470
E-mail:	Business_admin@ccua.comcastbiz.net		

<b>Name of Auditor:</b>	Stephen P. Testa		
Name of Firm:	Romano, Hearing, Testa & Knorr		
Address:	150 South Main Road		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-692-9100 ext 103	Fax:	856-794-8862
E-mail:	stesta@rhtservices.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Cumberland County Utilities Authority

**FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016**

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **38**
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **\$1,614,144.32**
- 3) Provide the number of regular voting members of the governing body: **7**
- 4) Provide the number of alternate voting members of the governing body: **0**
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? **Yes** *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.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) 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," attach 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.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? 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. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) 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 narrative.**

**A committee of the Board of Commissioners reviews a survey of compensation for comparable positions in similarly sized entities. There are periodic performance evaluations and a written employment contract for key employees. The full Board of Commissioners approves all employment agreements.**

- 11) Did the Authority pay for meals or catering during the current fiscal year? **No** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Yes** *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

<b>Golden Nugget Lodging for Annual NJAEA Conference – 6 Attendees</b>	<b>\$414</b>
<b>G. Steven Errickson Hotel, Meals &amp; Tolls – NJAEA Conference</b>	<b>108</b>
<b>Michael Fernandez Tolls – NJAEA Conference</b>	<b>8</b>
<b>Margrethea Jespersen Mileage, Tolls &amp; Parking – Public Purchasing Conf</b>	<b>75</b>
<b>Michael Fernandez Lodging &amp; Tolls – WEF Conference</b>	<b>131</b>

- 13) 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:
- First class or charter travel **No**
  - Travel for companions **No**
  - Tax indemnification and gross-up payments **No**
  - Discretionary spending account **No**
  - Housing allowance or residence for personal use **No**
  - Payments for business use of personal residence **No**
  - Vehicle/auto allowance or vehicle for personal use **No**
  - Health or social club dues or initiation fees **No**
  - Personal services (i.e.: maid, chauffeur, chef) **No**
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) 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.*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any 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," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **Yes – through Trustee** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 18) 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," attach 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.*
- 19) 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," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

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

# Cumberland County Utilities Authority

**FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016**

*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 and any other public entities 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 and any other public entities.
- 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 and any other public entities 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 and any other public entities during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for 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 official as officers. 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 both of the following criteria:

- 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:** The aggregate compensation that is reported (or is 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. For example, for fiscal years ending December 31, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2015, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2016, with 2015 being the most recent calendar year ended).

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

**Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)**

For the Period January 1, 2016 to December 31, 2016  
 Cumberland County Utilities Authority

Name	Title	Average Hours per Week Dedicated to Position	Position			Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from Authority (health benefits, pension, etc.)	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Positions held at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Officer	Key Employee	Former Highest Compensated Employee	Base Salary/ Stipend	Bonus						
1 Albert Jones	Chairperson	4	X					\$ 4,000					\$ 4,282	\$ 4,282
2 Doug VanSant	Commissioner	2	X					3,500					3,500	3,500
3 Edward Bethea	Commissioner	2	X					3,500					3,500	3,500
4 Angela Edwards	Commissioner	2	X					3,500	247			92,000	92,000	95,747
5														
6 Keith Wasserman	Commissioner	2	X					3,500					3,500	3,500
7														
8 Harvey Friedman	Commissioner	2	X					3,500	247				3,747	3,747
9 Zarko Rajacich	Commissioner	2	X					3,500					3,500	3,500
10 James Quinn	Treasurer	4						5,000	353			10,200	15,553	15,553
11 C. Kenneth Hill	Secretary	4						8,000					8,000	8,000
12 G. Steven Erickson	Director	40	X	X	X			132,662	9,366			3,000	142,028	145,028
13														
14 Michael Fernandez	Deputy Director	40	X	X	X			123,926	32,872			5,400	156,799	156,799
15														
<b>Total:</b>									\$ 294,589	\$ -	\$ -	\$ 212,600	\$ -	\$ 550,557

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed: 2

# Schedule of Health Benefits - Detailed Cost Analysis

Cumberland County Utilities Authority  
 For the Period January 1, 2016 to December 31, 2016

	Annual Cost		# of Covered Members	# of Covered Members (Medical & Rx)	Annual Cost per Employee	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Estimate Proposed Budget						
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	6	\$ 11,380	\$ 68,281	9	\$ 8,346	\$ 75,114	\$ (6,833)	-9.1%
Parent & Child	4	20,489	81,958	3	18,432	55,296	26,662	48.2%
Employee & Spouse (or Partner)	5	23,496	117,478	5	22,423	112,115	5,363	4.8%
Family	8	31,440	251,518	8	29,448	235,584	15,934	6.8%
Employee Cost Sharing Contribution (enter as negative - )			(100,029)			(100,706)	677	-0.7%
<b>Subtotal</b>	<b>23</b>		<b>419,205</b>	<b>25</b>		<b>377,403</b>	<b>41,802</b>	<b>11.1%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage								#DIV/0!
Parent & Child				1	18,430	18,430	(18,430)	-100.0%
Employee & Spouse (or Partner)				1	29,191	29,191	(29,191)	-100.0%
Family						(1,328)	1,328	-100.0%
Employee Cost Sharing Contribution (enter as negative - )				2		46,293	(46,293)	-100.0%
<b>Subtotal</b>	<b>0</b>			<b>2</b>		<b>46,293</b>	<b>(46,293)</b>	<b>-100.0%</b>
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	9	8,640	77,760	8	6,573	52,584	25,176	47.9%
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)	7	19,607	137,249	8	21,038	168,304	(31,055)	-18.5%
Family	4	31,231	124,924	2	33,816	67,632	57,292	84.7%
Employee Cost Sharing Contribution (enter as negative - )								#DIV/0!
<b>Subtotal</b>	<b>20</b>		<b>339,933</b>	<b>18</b>		<b>288,520</b>	<b>51,413</b>	<b>17.8%</b>
<b>GRAND TOTAL</b>	<b>43</b>		<b>\$ 759,138</b>	<b>45</b>		<b>\$ 712,216</b>	<b>\$ 46,922</b>	<b>6.6%</b>

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

# Schedule of Accumulated Liability for Compensated Absences

Cumberland County Utilities Authority

For the Period

January 1, 2016

to

December 31, 2016

*Complete the below table for the Authority's accrued liability for compensated absences.*

*Legal Basis for Benefit  
(check applicable items)*

	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
SEE ATTACHED WORKSHEET	237.33	\$ 65,092	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Total liability for accumulated compensated absences at beginning of current year</b>		\$ <u>65,092</u>			



**CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**ACCUMULATED ABSENCES ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2016 - DECEMBER 31, 2016**

<u>Individuals Eligible for Benefit</u>	<u>Gross Days of Accumulated Compensated Absences</u>	<u>Dollar Value of Accrued Compensated Absence Liability</u>
McAllister	18.63	\$ 4,179.45
Davis	2.38	\$ 712.50
Jespersen	6.25	\$ 1,252.00
Fernandez	19.63	\$ 8,989.82
Errickson	10.50	\$ 5,149.20
Brown, R	20.00	\$ 5,742.40
Bartholomew	0.60	\$ 128.88
Clay	20.00	\$ 6,100.80
Lewis	9.00	\$ 2,283.12
Waller	20.00	\$ 4,857.60
Stowman	1.38	\$ 350.90
Whyte	1.00	\$ 254.08
Newsome	20.00	\$ 4,035.20
Rauner	0.10	\$ 28.75
Newkirk, R	16.00	\$ 3,699.20
Boardley, B	20.00	\$ 4,992.00
Luczynski	4.63	\$ 1,147.37
Smith	15.00	\$ 3,829.20
Horner	21.00	\$ 5,167.68
Ruggiero	7.13	\$ 1,378.83
Levick	0.10	\$ 25.66
Esposito	4.00	\$ 787.20
<b>TOTAL</b>	<b><u>237.33</u></b>	<b><u>\$ 65,091.84</u></b>

## Schedule of Shared Service Agreements

Cumberland County Utilities Authority

January 1, 2016

to

December 31, 2016

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Cumberland County Improvement Authority	Residents of Cumberland County	Hazardous Waste Disposal	Done Annually	4/22/2015		Paid \$4,000
In addition, the Authority works cooperatively with other local governmental entities whenever possible						

**2016 AUTHORITY BUDGET**

**Financial Schedules Section**

## 2016 Budget Summary

Cumberland County Utilities Authority  
 For the Period January 1, 2016 to December 31, 2016

	Proposed Budget					Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	SEWERAGE	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations		
<b>REVENUES</b>									
Total Operating Revenues	\$ 6,672,000	\$ -	\$ -	\$ -	\$ -	\$ 6,672,000	\$ 6,469,441	\$ 202,559	3.1%
Total Non-Operating Revenues	20,000	-	-	-	20,000	35,000	(15,000)	-42.9%	
Total Anticipated Revenues	6,692,000	-	-	-	6,692,000	6,504,441	187,559	2.9%	
<b>APPROPRIATIONS</b>									
Total Administration	1,318,060	-	-	-	1,318,060	1,344,214	(26,154)	-1.9%	
Total Cost of Providing Services	3,725,963	-	-	-	3,725,963	3,495,327	230,636	6.6%	
Total Principal Payments on Debt Service in Lieu of Depreciation	1,156,304	-	-	-	1,156,304	1,099,842	56,462	5.1%	
Total Operating Appropriations	6,200,327	-	-	-	6,200,327	5,939,383	260,944	4.4%	
Total Interest Payments on Debt	171,673	-	-	-	171,673	197,498	(25,825)	-13.1%	
Total Other Non-Operating Appropriations	400,000	-	-	-	400,000	540,000	(140,000)	-25.9%	
Total Non-Operating Appropriations	571,673	-	-	-	571,673	737,498	(165,825)	-22.5%	
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	6,772,000	-	-	-	6,772,000	6,676,881	95,119	1.4%	
Less: Total Unrestricted Net Position Utilized	80,000	-	-	-	80,000	172,440	(92,440)	-53.6%	
Net Total Appropriations	6,692,000	-	-	-	6,692,000	6,504,441	187,559	2.9%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

## 2016 Revenue Schedule

### Cumberland County Utilities Authority

For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Adopted Budget			\$ Increase (Decrease)	% Increase (Decrease)
	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All			Proposed vs. Adopted	Proposed vs. Adopted
							Total All Operations	Operations	All Operations		
<b>OPERATING REVENUES</b>											
<i>Service Charges</i>											
Residential	\$ 225,000					\$ 225,000	\$ 222,941	\$ 2,059		0.9%	
Business/Commercial						-	-	-		#DIV/0!	
Industrial						-	-	-		#DIV/0!	
Intergovernmental	6,426,000					6,426,000	6,222,000	204,000		3.3%	
Other						-	-	-		#DIV/0!	
<b>Total Service Charges</b>	<b>6,651,000</b>					<b>6,651,000</b>	<b>6,444,941</b>	<b>206,059</b>		<b>3.2%</b>	
<i>Connection Fees</i>											
Residential						-	-	-		#DIV/0!	
Business/Commercial						-	-	-		#DIV/0!	
Industrial						-	-	-		#DIV/0!	
Intergovernmental						-	-	-		#DIV/0!	
Other						-	-	-		#DIV/0!	
<b>Total Connection Fees</b>						<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>	
<i>Parking Fees</i>											
Meters						-	-	-		#DIV/0!	
Permits						-	-	-		#DIV/0!	
Fines/Penalties						-	-	-		#DIV/0!	
Other						-	-	-		#DIV/0!	
<b>Total Parking Fees</b>						<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>	
<i>Other Operating Revenues (List)</i>											
Industrial Pretreatment Fees	21,000					21,000	24,500	(3,500)		-14.3%	
Other Revenue 2						-	-	-		#DIV/0!	
Other Revenue 3						-	-	-		#DIV/0!	
Other Revenue 4						-	-	-		#DIV/0!	
<b>Total Other Revenue</b>	<b>21,000</b>					<b>21,000</b>	<b>24,500</b>	<b>(3,500)</b>		<b>-14.3%</b>	
<b>Total Operating Revenues</b>	<b>6,672,000</b>					<b>6,672,000</b>	<b>6,469,441</b>	<b>202,559</b>		<b>3.1%</b>	
<b>NON-OPERATING REVENUES</b>											
<i>Grants &amp; Entitlements (List)</i>											
Grant #1						-	-	-		#DIV/0!	
Grant #2						-	-	-		#DIV/0!	
Grant #3						-	-	-		#DIV/0!	
Grant #4						-	-	-		#DIV/0!	
<b>Total Grants &amp; Entitlements</b>						<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>	
<i>Local Subsidies &amp; Donations (List)</i>											
Local Subsidy #1						-	-	-		#DIV/0!	
Local Subsidy #2						-	-	-		#DIV/0!	
Local Subsidy #3						-	-	-		#DIV/0!	
Local Subsidy #4						-	-	-		#DIV/0!	
<b>Total Local Subsidies &amp; Donations</b>						<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>	
<i>Interest on Investments &amp; Deposits</i>											
Investments	20,000					20,000	35,000	(15,000)		-42.9%	
Security Deposits						-	-	-		#DIV/0!	
Penalties						-	-	-		#DIV/0!	
Other Investments						-	-	-		#DIV/0!	
<b>Total Interest</b>	<b>20,000</b>					<b>20,000</b>	<b>35,000</b>	<b>(15,000)</b>		<b>-42.9%</b>	
<i>Other Non-Operating Revenues (List)</i>											
Other Non-Operating #1						-	-	-		#DIV/0!	
Other Non-Operating #2						-	-	-		#DIV/0!	
Other Non-Operating #3						-	-	-		#DIV/0!	
Other Non-Operating #4						-	-	-		#DIV/0!	
<b>Total Non-Operating Revenues</b>	<b>20,000</b>					<b>20,000</b>	<b>35,000</b>	<b>(15,000)</b>		<b>-42.9%</b>	
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 6,692,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,504,441</b>	<b>\$ 187,559</b>		<b>2.9%</b>	

# 2015 Adopted Revenue Schedule

## Cumberland County Utilities Authority

	<i>Adopted Budget</i>						<b>Total All Operations</b>
	<b>SEWERAGE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 222,941						\$ 222,941
Business/Commercial							-
Industrial							-
Intergovernmental	6,222,000						6,222,000
Other							-
Total Service Charges	6,444,941	-	-	-	-	-	6,444,941
<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>							
INDUSTRIAL PRE-TREATMENT	24,500						24,500
Other Revenue 2							-
Other Revenue 3							-
Other Revenue 4							-
Total Other Revenue	24,500	-	-	-	-	-	24,500
Total Operating Revenues	6,469,441	-	-	-	-	-	6,469,441
<b>NON-OPERATING REVENUES</b>							
<i>Grants &amp; Entitlements (List)</i>							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements	-	-	-	-	-	-	-
<i>Local Subsidies &amp; Donations (List)</i>							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Investments	35,000						35,000
Security Deposits							-
Penalties							-
Other Investments							-
Total Interest	35,000	-	-	-	-	-	35,000
<i>Other Non-Operating Revenues (List)</i>							
Other Non-Operating #1							-
Other Non-Operating #2							-
Other Non-Operating #3							-
Other Non-Operating #4							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
Total Non-Operating Revenues	35,000	-	-	-	-	-	35,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 6,504,441</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,504,441</b>

## 2016 Appropriations Schedule

Cumberland County Utilities Authority  
For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Total All	Adopted Budget		
	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Operations	Total All	All Operations	All Operations
								Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 486,810						\$ 486,810	\$ 496,094	\$ (9,284)	-1.9%
Fringe Benefits	296,200						296,200	346,000	(49,800)	-14.4%
Total Administration - Personnel	783,010	-	-	-	-	-	783,010	842,094	(59,084)	-7.0%
<i>Administration - Other (List)</i>										
SEE ATTACHED WORKSHEET	535,050						535,050	502,120	32,930	6.6%
Other Admin Expense #2							-	-	-	#DIV/0!
Other Admin Expense #3							-	-	-	#DIV/0!
Other Admin Expense #4							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	535,050	-	-	-	-	-	535,050	502,120	32,930	6.6%
Total Administration	1,318,060	-	-	-	-	-	1,318,060	1,344,214	(26,154)	-1.9%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,387,563						1,387,563	1,441,127	(53,564)	-3.7%
Fringe Benefits	982,200						982,200	799,000	183,200	22.9%
Total COPS - Personnel	2,369,763	-	-	-	-	-	2,369,763	2,240,127	129,636	5.8%
<i>Cost of Providing Services - Other (List)</i>										
SEE ATTACHED WORKSHEET	1,356,200						1,356,200	1,255,200	101,000	8.0%
Other COPS Expense #2							-	-	-	#DIV/0!
Other COPS Expense #3							-	-	-	#DIV/0!
Other COPS Expense #4							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	1,356,200	-	-	-	-	-	1,356,200	1,255,200	101,000	8.0%
Total Cost of Providing Services	3,725,963	-	-	-	-	-	3,725,963	3,495,327	230,636	6.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,156,304	-	-	-	-	-	1,156,304	1,099,842	56,462	5.1%
Total Operating Appropriations	6,200,327	-	-	-	-	-	6,200,327	5,939,383	260,944	4.4%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	171,673	-	-	-	-	-	171,673	197,498	(25,825)	-13.1%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	300,000						300,000	440,000	(140,000)	-31.8%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	100,000						100,000	100,000	-	0.0%
Total Non-Operating Appropriations	571,673	-	-	-	-	-	571,673	737,498	(165,825)	-22.5%
<b>TOTAL APPROPRIATIONS</b>	6,772,000	-	-	-	-	-	6,772,000	6,676,881	95,119	1.4%
<b>ACCUMULATED DEFICIT</b>							-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	6,772,000	-	-	-	-	-	6,772,000	6,676,881	95,119	1.4%
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	80,000						80,000	172,440	(92,440)	-53.6%
Total Unrestricted Net Position Utilized	80,000	-	-	-	-	-	80,000	172,440	(92,440)	-53.6%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 6,692,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,692,000	\$ 6,504,441	\$ 187,559	2.9%

\* 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 \$ 310,016.35 \$ - \$ - \$ - \$ - \$ - \$ 310,016.35

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**PROPOSED APPROPRIATIONS ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2016 - DECEMBER 31, 2016**

*Administration - Other*

Office Supplies and Expense	40,900
Professional Fees	225,300
Insurance	75,100
Bad Debts	2,000
Conferences and Education	18,000
Dues and Subscriptions	9,000
Maintenance-Gen. Property	40,000
Utilities	40,000
Permits and Fees	78,250
Administrative Fees and Expenses	6,500
	<hr/>
	\$ 535,050
	<hr/> <hr/>

*Cost of Providing Services - Other*

Automotive Expenses	36,000
Chemicals Used in Treatment	106,000
Materials and Supplies	43,700
Utilities	500,000
Fuels and Lubricants	105,000
Laboratory Expenses	63,000
Repairs and Replacement	105,000
Sludge/Waste/Recycling Disposal	388,000
Other	3,500
IPP	6,000
	<hr/>
	\$ 1,356,200
	<hr/> <hr/>



# 2015 Adopted Appropriations Schedule

## Cumberland County Utilities Authority

	<i>Adopted Budget</i>						<b>Total All Operations</b>
	<b>SEWERAGE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 496,094						\$ 496,094
Fringe Benefits	346,000						346,000
Total Administration - Personnel	842,094	-	-	-	-	-	842,094
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	502,120						502,120
							-
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	502,120	-	-	-	-	-	502,120
Total Administration	1,344,214	-	-	-	-	-	1,344,214
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,441,127						1,441,127
Fringe Benefits	799,000						799,000
Total COPS - Personnel	2,240,127	-	-	-	-	-	2,240,127
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,255,200						1,255,200
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	1,255,200	-	-	-	-	-	1,255,200
Total Cost of Providing Services	3,495,327	-	-	-	-	-	3,495,327
Total Principal Payments on Debt Service in Lieu of Depreciation	1,099,842	-	-	-	-	-	1,099,842
Total Operating Appropriations	5,939,383	-	-	-	-	-	5,939,383
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	197,498	-	-	-	-	-	197,498
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	440,000						440,000
Municipality/County Appropriation							-
Other Reserves	100,000						100,000
Total Non-Operating Appropriations	737,498	-	-	-	-	-	737,498
<b>TOTAL APPROPRIATIONS</b>	<b>6,676,881</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,676,881</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>6,676,881</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,676,881</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	172,440						172,440
Total Unrestricted Net Position Utilized	172,440	-	-	-	-	-	172,440
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 6,504,441</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,504,441</b>

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

5% of Total Operating Appropriations	\$ 296,969.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,969.15
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**CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**CURRENT YEAR APPROPRIATIONS ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2015 - DECEMBER 31, 2015**

*Administration - Other*

Office Supplies and Expense	35,400
Professional Fees	195,800
Insurance	71,720
Bad Debts	7,200
Conferences and Education	16,000
Dues and Subscriptions	8,000
Maintenance-Gen. Property	40,000
Utilities	42,000
Permits and Fees	79,000
Administrative Fees and Expenses	7,000
	<hr/>
	\$ 502,120
	<hr/> <hr/>

*Cost of Providing Services - Other*

Automotive Expenses	36,000
Chemicals Used in Treatment	106,000
Materials and Supplies	43,700
Utilities	498,500
Fuels and Lubricants	105,000
Laboratory Expenses	58,000
Repairs and Replacement	105,000
Sludge/Waste/Recycling Disposal	293,000
Other	3,500
IPP	6,500
	<hr/>
	\$ 1,255,200
	<hr/> <hr/>

# 5 Year Debt Service Schedule - Principal

Cumberland County Utilities Authority

*Fiscal Year Beginning in*

Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding				
SEWERAGE												
SEE ATTACHED WORKSHEET												
Debt Issuance #2	\$ 1,099,842	\$ 1,156,304	\$ 1,179,355	\$ 555,654	\$ 576,791	\$ 594,517	\$ 615,604	\$ 1,872,743	\$ 6,550,968			
Debt Issuance #3												
Debt Issuance #4												
Total Principal	1,099,842	1,156,304	1,179,355	555,654	576,791	594,517	615,604	1,872,743	6,550,968			
N/A												
Debt Issuance #1												
Debt Issuance #2												
Debt Issuance #3												
Debt Issuance #4												
Total Principal	-	-	-	-	-	-	-	-	-			
N/A												
Debt Issuance #1												
Debt Issuance #2												
Debt Issuance #3												
Debt Issuance #4												
Total Principal	-	-	-	-	-	-	-	-	-			
N/A												
Debt Issuance #1												
Debt Issuance #2												
Debt Issuance #3												
Debt Issuance #4												
Total Principal	-	-	-	-	-	-	-	-	-			
N/A												
Debt Issuance #1												
Debt Issuance #2												
Debt Issuance #3												
Debt Issuance #4												
Total Principal	-	-	-	-	-	-	-	-	-			
N/A												
Debt Issuance #1												
Debt Issuance #2												
Debt Issuance #3												
Debt Issuance #4												
Total Principal	-	-	-	-	-	-	-	-	-			
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 1,099,842</b>	<b>\$ 1,156,304</b>	<b>\$ 1,179,355</b>	<b>\$ 555,654</b>	<b>\$ 576,791</b>	<b>\$ 594,517</b>	<b>\$ 615,604</b>	<b>\$ 1,872,743</b>	<b>\$ 6,550,968</b>			

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

	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating			
Year of Last Rating			

CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET

DEBT SERVICE - PRINCIPAL ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2016 - DECEMBER 31, 2016

	2015	2016	2017	2018	2019	2020	2021	Thereafter
SERIES 2001-NJEIT TRUST	\$ 55,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ -
SERIES 2001-NJEIT FUND	50,263	51,725	49,776	51,075	52,212	49,938	51,026	-
SERIES 2006A	650,000	690,000	710,000	70,000	75,000	80,000	85,000	-
SERIES 2006B	165,000	175,000	180,000	185,000	195,000	205,000	210,000	-
SERIES 2010 NJEIT TRUST	35,000	35,000	35,000	40,000	40,000	45,000	45,000	510,000
SERIES 2010 NJEIT FUND	47,735	47,735	47,735	47,735	47,735	47,735	47,735	197,468
SERIES 2013 NJEIT TRUST	20,000	20,000	20,000	20,000	20,000	20,000	25,000	320,000
SERIES 2013 NJEIT FUND	76,844	76,844	76,844	76,844	76,844	76,844	76,843	845,275
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>\$ 1,099,842</b>	<b>\$ 1,156,304</b>	<b>\$ 1,179,355</b>	<b>\$ 555,654</b>	<b>\$ 576,791</b>	<b>\$ 594,517</b>	<b>\$ 615,604</b>	<b>\$ 1,872,743</b>

# 5 Year Debt Service Schedule - Interest

## Cumberland County Utilities Authority

*Fiscal Year Beginning in*

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<b>SEWERAGE</b>									
SEE ATTACHED WORKSHEET									
Debt Issuance #2	\$ 197,498	\$ 171,673	\$ 130,933	\$ 102,301	\$ 85,463	\$ 67,663	\$ 49,273	\$ 199,800	\$ 807,106
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>	197,498	171,673	130,933	102,301	85,463	67,663	49,273	199,800	807,106
<b>N/A</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>N/A</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>N/A</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>N/A</b>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	\$ 197,498	\$ 171,673	\$ 130,933	\$ 102,301	\$ 85,463	\$ 67,663	\$ 49,273	\$ 199,800	\$ 807,106

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**DEBT SERVICE - INTEREST ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2016 - DECEMBER 31, 2016**

	2015	2016	2017	2018	2019	2020	2021	Thereafter
SERIES 2001-NJEIT TRUST	\$ 21,242	\$ 19,638	\$ 16,638	\$ 13,638	\$ 10,388	\$ 6,888	\$ 3,563	\$ -
SERIES 2001-NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2006A	72,733	54,600	26,600	11,000	8,100	5,000	1,700	-
SERIES 2006B	48,685	44,085	36,895	29,413	21,525	13,125	4,410	-
SERIES 2010 NJEIT TRUST	38,521	37,500	35,750	34,000	32,000	30,000	27,750	136,000
SERIES 2010 NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2013 NJEIT TRUST	16,317	15,850	15,050	14,250	13,450	12,650	11,850	63,800
SERIES 2013 NJEIT FUND	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST PAYMENTS</b>	<b>\$ 197,498</b>	<b>\$ 171,673</b>	<b>\$ 130,933</b>	<b>\$ 102,301</b>	<b>\$ 85,463</b>	<b>\$67,663</b>	<b>\$ 49,273</b>	<b>\$ 199,800</b>

# 2016 Net Position Reconciliation

Cumberland County Utilities Authority  
 For the Period January 1, 2016 to December 31, 2016

## Proposed Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)</b>	\$ 16,584,551						\$ 16,584,551
Less: Invested in Capital Assets, Net of Related Debt (1)	8,498,560						8,498,560
Less: Restricted for Debt Service Reserve (1)	1,434,925						1,434,925
Less: Other Restricted Net Position (1)	674,992						674,992
Total Unrestricted Net Position (1)	5,976,074	-	-	-	-	-	5,976,074
Less: Designated for Non-Operating Improvements & Repairs	2,160,000						2,160,000
Less: Designated for Rate Stabilization	221,180						221,180
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)	413,993						413,993
Plus: Other Adjustments (attach schedule)	-						-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	4,008,887	-	-	-	-	-	4,008,887
Unrestricted Net Position Utilized to Balance Proposed Budget	80,000						80,000
Unrestricted Net Position Utilized in Proposed Capital Budget	150,000						150,000
Appropriation to Municipality/County (3)	-						-
Total Unrestricted Net Position Utilized in Proposed Budget	230,000	-	-	-	-	-	230,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>	\$ 3,778,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,778,887

(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

\$ 310,016 \$ - \$ - \$ - \$ - \$ - \$ - \$ 310,016

(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.

2016

Cumberland County Utilities Authority

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM



**2016 CERTIFICATION OF AUTHORITY CAPITAL  
BUDGET/PROGRAM**

**Cumberland County Utilities Authority**

**FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016**


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, by the governing body of the Cumberland County Utilities Authority, on the 15th day of October, 2015.

**OR**

It is hereby certified that the governing body of the \_\_\_\_\_ 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 for the following reason(s): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Officer's Signature:			
Name:	C. Kenneth Hill		
Title:	Secretary		
Address:	333 Water Street Bridgeton, New Jersey 08302		
Phone Number:	856-455-7120	Fax Number:	856-459-0470
E-mail address	boardsec@ccua.comcastbiz.net		

## 2016 CAPITAL BUDGET/PROGRAM MESSAGE

# Cumberland County Utilities Authority

FISCAL YEAR: FROM: JANUARY 1, 2016 TO: DECEMBER 31, 2016

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?

**Yes. Projects in the 2016 Capital Budget and the 5 Year Capital Budget were developed with the cooperation of the municipalities through monthly minutes and annual Public Hearings.**

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

**Yes. CCUA Engineers prepare an Annual Report based on their inspection and discussions with management. Each project was prepared with a cost projection.**

3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?

**A Wastewater Management Plan, addressing plans for present and future Users, has been submitted to NJDEP.**

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

**The proposed Capital Projects will have little impact on User rates. The Authority anticipates utilizing NJEIT loans whenever practical. The timing of any future loans will coincide with final debt service payments on current outstanding debt. Other projects will be funded through unrestricted net position and renewal and replacement reserves.**

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.

N/A

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.

N/A

*Add additional sheets if necessary.*

# 2016 Proposed Capital Budget

## Cumberland County Utilities Authority

For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	Funding Sources				Capital Grants	Other Sources
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization			
<i>SEWERAGE</i>							
See Attached for Detail	\$ 2,950,000	\$ 150,000	\$ 300,000	\$ 2,500,000			
Project B Description	-						
Project C Description	-						
Project D Description	-						
Total	2,950,000	150,000	300,000	2,500,000	-	-	-
<i>N/A</i>							
Project A Description	-						
Project B Description	-						
Project C Description	-						
Project D Description	-						
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Project A Description	-						
Project B Description	-						
Project C Description	-						
Project D Description	-						
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Project A Description	-						
Project B Description	-						
Project C Description	-						
Project D Description	-						
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Project A Description	-						
Project B Description	-						
Project C Description	-						
Project D Description	-						
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Project A Description	-						
Project B Description	-						
Project C Description	-						
Project D Description	-						
Total	-	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,950,000</b>	<b>\$ 150,000</b>	<b>\$ 300,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

**CUMBERLAND COUNTY UTILITIES AUTHORITY**  
**2016 PROPOSED CAPITAL BUDGET (ATTACHMENT)**

For the Period January 1, 2016 to December 31, 2016

	<i>Funding Sources</i>					
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b><u>2016 PROPOSED CAPITAL BUDGET:</u></b>						
Motor/Pump Replacements	30,000		30,000			
Grinder (Industrial Park)	20,000		20,000			
Mayor Aitken Drive Pump Replacement	150,000	150,000				
Clarifier	50,000		50,000			
Asphalt Repairs	20,000		20,000			
Roof Repairs	12,000		12,000			
Sludge Bins	20,000		20,000			
Boiler	20,000		20,000			
Refurbish Seabrook Pumping Station	1,000,000			1,000,000		
Wastewater Treatment Plant Improvements	1,500,000			1,500,000		
Truck	30,000		30,000			
Fencing, Painting & General Repairs	98,000		98,000			
<b>Total 2016 Proposed Capital Budget</b>	<b>2,950,000</b>	<b>150,000</b>	<b>300,000</b>	<b>2,500,000</b>		
<b><u>2017 PROPOSED CAPITAL BUDGET:</u></b>						
Replace Field Articulated Sludge Applicator	175,000		175,000			
Alternative Energy Project	1,100,000	1,100,000				
Replacement of fleet vehicle	30,000		30,000			

Total 2017 Proposed Capital Budget 1,305,000 1,100,000 205,000

**2018 PROPOSED CAPITAL BUDGET:**

Replacement of Upper Deerfield Force Main 250,000 250,000  
Replacement of fleet vehicle 30,000 30,000  
Total 2018 Proposed Capital Budget 280,000 280,000

**2019 PROPOSED CAPITAL BUDGET:**

Various Building/Site Repairs 125,000 125,000  
Trunk Sewer Improvements 250,000 250,000  
Total 2019 Proposed Capital Budget 375,000 375,000

**2020 PROPOSED CAPITAL BUDGET:**

Long Term Capital Projects 2,000,000 2,000,000  
Total 2020 Proposed Capital Budget 2,000,000 2,000,000

**2021 PROPOSED CAPITAL BUDGET:**

Long Term Capital Projects 2,000,000 2,000,000  
Total 2021 Proposed Capital Budget 2,000,000 2,000,000

**TOTALS** \$ 8,910,000 \$ 1,250,000 \$ 1,160,000 \$ 6,500,000

# 5 Year Capital Improvement Plan

## Cumberland County Utilities Authority

For the Period January 1, 2016 to December 31, 2016

*Fiscal Year Beginning in*

	<b>Estimated Total Cost</b>	<b>Current Year</b>					
	<b>Proposed Budget</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
<i>SEWERAGE</i>							
See Attached for Detail	\$ 8,910,000	\$ 2,950,000	\$ 1,305,000	\$ 280,000	\$ 375,000	\$ 2,000,000	\$ 2,000,000
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	8,910,000	2,950,000	1,305,000	280,000	375,000	2,000,000	2,000,000
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,910,000</b>	<b>\$ 2,950,000</b>	<b>\$ 1,305,000</b>	<b>\$ 280,000</b>	<b>\$ 375,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

*Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.*

# 5 Year Capital Improvement Plan Funding Sources

## Cumberland County Utilities Authority

For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>SEWERAGE</b>						
See Attached for Detail	\$ 8,910,000	\$ 1,250,000	\$ 1,160,000	\$ 6,500,000		
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	<u>8,910,000</u>	<u>1,250,000</u>	<u>1,160,000</u>	<u>6,500,000</u>	-	-
<b>N/A</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	-
<b>N/A</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	-
<b>N/A</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	-
<b>N/A</b>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	-
<b>TOTAL</b>	<u>\$ 8,910,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,160,000</u>	<u>\$ 6,500,000</u>	\$ -	\$ -
Total 5 Year Plan per CB-4	<u>\$ 8,910,000</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.