

Authority Budget of:

ADOPTED COPY

Cumberland County Utilities Authority

State Filing Year

2018

APPROVED COPY

For the Period:

January 1, 2018

to

December 31, 2018

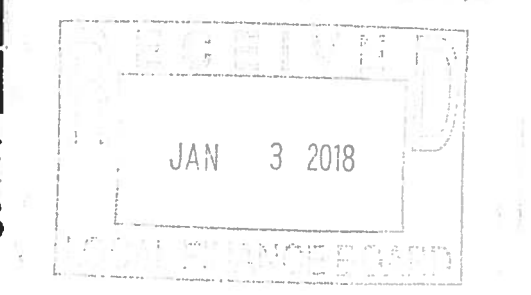
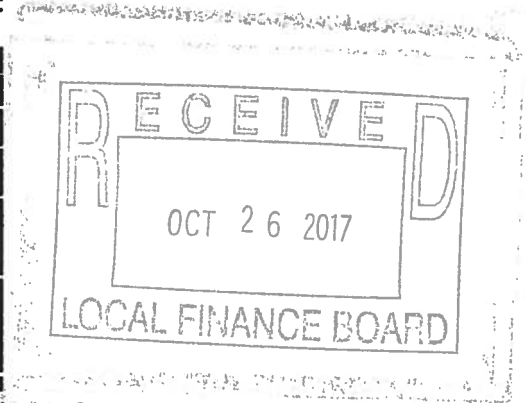
www.ccua.info

Authority Web Address

Department Of



**Community
Affairs**



Division of Local Government Services

2018 AUTHORITY BUDGET

Certification Section

RECEIVED
OCT 26 2017
LOCAL FINANCE BOARD

RECEIVED
JAN 3 2018
LOCAL FINANCE BOARD

2018

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

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: Paul D. Cwert Date: 11/28/2017

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: Paul D. Cwert CPA RMA Date: 11/19/2018

2018 PREPARER'S CERTIFICATION

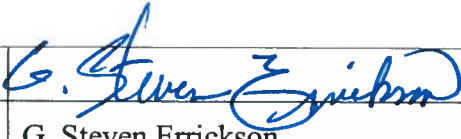
Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2018 **TO:** DECEMBER 31, 2018

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.info		

2018 APPROVAL CERTIFICATION


Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2018 TO: DECEMBER 31, 2018

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 19 day of October, 2017.

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.info		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	http://ccua.info/
---------------------------------	---

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
ANGELIA EDWARDS	X			
HARVEY FRIEDMAN	X			
ZARKO RAJACICH	X			
DOUG VANSANT	X			
JERRY YOUNG				X
KEITH WASSERMAN				X
ALBERT JONES	X			

RESOLUTION #2862
 Offered By VanSant
 Seconded By Edwards
 Dated October 19, 2017

A RESOLUTION AUTHORIZING THE INTRODUCTION OF THE 2018 BUDGET

WHEREAS, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Commissioners of the Cumberland County Utilities Authority at its open public meeting of October 19, 2017; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$6,845,000.00 and Total Appropriations of \$6,970,000.00, and Total Unrestricted Net Position utilized of \$125,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Appropriations of \$873,884.00 Total Unrestricted Net Position planned to be utilized as funding thereof of \$150,000.00 and Renewal & Replacement Reserve is planned to be utilized as funding thereof, of \$723,884.00; 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:

1. At a open public meeting held on October 19, 2017, that the Annual Budget, including all related schedules, and the Capital Budget of the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2018 and ending December 31, 2018 is hereby recommended for approval; and

Cumberland County Utilities Authority

2. That a Public Hearing on the 2018 Budget be scheduled at the November 20, 2017 open public meeting of the Authority, notice of which will be published in the South Jersey Times (formerly 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 21, 2017.

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 19, 2017 at 4:30 p.m. prevailing time.

DATED: October 19, 2017

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 19, 2017.



C. Kenneth Hill, Secretary

**CUMBERLAND COUNTY UTILITIES AUTHORITY
BUDGET COMPARISON**

Pg		<u>Adopted 2017</u>	<u>Amended 2017</u>	<u>Proposed 2018</u>
	SALARIES AND WAGES			
3	Administrative Employees	442,715	387,512	395,677
15	Operating and Maintenance	1,410,509	1,357,209	1,432,926
4	Employee Benefits and Pensions	1,386,460	1,340,780	1,378,800
		<hr/> 3,239,684	<hr/> 3,085,501	<hr/> 3,207,403
	ADMINISTRATIVE EXPENSES			
5	Office Supplies and Expense	39,950	40,750	41,500
6	Professional Fees	285,300	335,300	348,000
7	Insurance	70,200	66,200	72,300
8	Bad Debts	2,000	2,000	2,000
9	Conferences and Education	18,000	18,000	18,000
10	Dues and Subscriptions	9,000	10,000	10,000
11	Maintenance-Gen. Property	45,710	45,710	45,710
12	Utilities	44,000	50,000	50,000
13	Permits and Fees	63,750	69,253	70,750
14	Administrative Fees and Expenses	6,500	6,500	6,500
		<hr/> 584,410	<hr/> 643,713	<hr/> 664,760
	OPERATING/MAINTENANCE EXPENSES			
16	Automotive Expenses	36,000	46,000	37,000
17	Chemicals Used in Treatment	113,500	118,500	118,500
18	Materials and Supplies	44,500	47,000	47,000
12	Utilities	504,000	505,500	510,500
19	Fuels and Lubricants	105,000	65,000	105,000
20	Laboratory Expenses	58,000	45,000	51,000
21	Repairs and Replacement	115,000	115,000	115,000
22	Sludge/Waste/Recycling Disposal	488,000	388,000	488,000
14	Other	3,500	3,500	3,500
23	IPP	6,000	23,500	15,500
		<hr/> 1,473,500	<hr/> 1,357,000	<hr/> 1,491,000
	DEBT SERVICE			
24	Principal & Interest on Bonds	1,310,286	1,310,286	757,953
	CAPITAL OUTLAY			
24	Plant Reconstr. or Replacement	50,000	50,000	50,000
24	Capital Improvements	307,000	461,000	723,884
24	Cost of Issuance	0	0	25,000
24	User Revenue Reserve Fund	50,000	50,000	50,000
		<hr/> 407,000	<hr/> 561,000	<hr/> 848,884
	TOTALS	7,014,880	6,957,500	6,970,000

**CUMBERLAND COUNTY UTILITIES AUTHORITY
BUDGET REVENUES**

	<u>2017 Adopted</u>	<u>2017 Amended</u>	<u>2018 Proposed</u>
Sewerage Treatment Fees	6,623,880	6,445,000	6,579,000
Septage Fees	225,000	350,000	225,000
Investment Income	20,000	20,000	20,000
Industrial Pretreatment Fees	21,000	17,500	21,000
Use of Unrestricted Net Position	125,000	125,000	125,000
TOTAL	<u>7,014,880</u>	<u>6,957,500</u>	<u>6,970,000</u>

Use of Unrestricted Net Position

Mayor Aitken Drive Pump Replacement (Capital Budget)	150,000
Use of Unrestricted Funds to Balance Budget	<u>125,000</u>
	<u><u>275,000</u></u>

2018 ADOPTION CERTIFICATION

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2018 TO: DECEMBER 31, 2018

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 Cumberland County Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 21 day of, December, 2017.

Officer's Signature:	<i>C. Kenneth Hill</i>		
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.info		

CUMBERLAND COUNTY UTILITIES AUTHORITY

COMMISSIONER	AYE	NAY	ABSTAIN	ABSENT
ANGELIA EDWARDS	X			
HARVEY FRIEDMAN	X			
ZARKO RAJACICH	X			
DOUG VANSANT				X
JERRY YOUNG	X			
KEITH WASSERMAN	X			
ALBERT JONES	X			

RESOLUTION #2868
 Offered By Friedman
 Seconded By Wasserman
 Dated December 21, 2017

**A RESOLUTION ADOPTING THE 2018 BUDGET
 CUMBERLAND COUNTY UTILITIES AUTHORITY
 FISCAL YEAR PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018**

WHEREAS, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year period beginning January 1, 2018 and ending December 31, 2018 has been presented and adopted before the Commissioners of the Authority at its open public meeting of November 20, 2017; 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 as presented for adoption reflects Total Revenues of \$6,845,000.00 Total Appropriations, including any Accumulated Deficit, if any, of \$6,970,000.00 and Total Unrestricted Net Position utilized of \$125,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$873,884.00, Total Unrestricted Net Position planned to be utilized of \$150,000.00, and Total Renewal & Replacement Reserve Fund planned to be utilized of \$723,884.00.

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of the Cumberland County Utilities Authority, at an open public meeting held on November 20, 2017, that the Annual Budget and Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and shall constitute an 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.

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, December 21, 2017, 2017 at 4:30 p.m. prevailing time.

DATED: December 21, 2017

Cumberland County Utilities Authority

The foregoing is a true copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority on December 21, 2017.

Charles K. Hill

Charles K. Hill, Secretary

2018 AUTHORITY BUDGET

Narrative and Information Section

2018 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2018 TO: DECEMBER 31, 2018

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

1. Complete a brief statement on the 2018/2018-2019 proposed Annual Budget and make comparison to the 2017/2017-2018 adopted budget for each operation. Explain any variances over +/-10% (As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 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 2018 proposed budget reflects a 0.18% increase from the 2017 amended budget. The increase is primarily attributed to the necessary repair of aging infrastructure of the plant along with annual increases in Employee Benefits and Pensions, Sludge disposal and transportation cost for the disposal of the sludge. The capital budget reflects several projects to update clarifiers and pumps at our plant and pump stations.

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

Investment Revenues – Based on estimated earnings to be achieved in 2017.

Fringe Benefits – Increase due to (2) retirements in 2017 and their replacements.

Principal Payments on loans decreased due to loan payment for Series 2006A lowering in 2018.

Sludge Disposal – Budget reflects original 2017 proposed due to this being second year the authority is doing all the hauling to Delcora.

Other – Authority budgeted for DEP fee for new loan that will go into effect in 2018

Capital Budget – Money saved from decrease in loan payments used to update aging infrastructure of the plant such as clarifiers and pumps.

Employee Cost sharing contribution is \$105,684.00 for 2018. This is \$1,256.00 higher than 2017 employee cost sharing contribution of \$104,428.00. Retiree's are not subject to having an employee cost sharing contribution.

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% (As shown on budget page F-2 explain reason for change for each revenue changing more than 10%) from the current year adopted budget.

Intergovernmental Revenues – The 2018 budget reflects a 2% increase over the 2017 budget. The 2% increase is proposed by the Authority based off projected flows for 2017.

IPP Fees increased due to one of the authority's customers paid the 2017 fee in 2016. Budget was amended in 2017 to reflect this. We expect all customers to pay in 2018.

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 2018 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 Mayor Aiken Drive Pump Replacement which is a capital budget item.**
2. **125k will be used to balance the 2018 budget to offset increased sludge disposal cost and fringe benefit expense for 2018.**

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 2018/2018-2019 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. **(Prepare a response to deficits caused by the implementation of GASB 68)**

N/A

7. Attach 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 the rate structure, if applicable.

See Attached.

EXHIBIT A

**SCHEDULE OF CONNECTION PERMIT FEES
EFFECTIVE JANUARY 1, 2018**

\$ 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
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 \$2,960</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 \$2,960</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 \$2,960</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 \$2,960</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

PROPOSED USER CHARGE RATE STRUCTURE - 2018

VOLUME CHARGE, \$ PER 1,000 GAL	<u>\$ 5.27</u>
COD SURCHARGE, \$ PER 1,000 LBS COD*	<u>\$ 162.00</u>
TSS SURCHARGE, \$ PER 1,000 LBS TSS**	<u>\$ 162.00</u>

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

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

EXHIBIT A

**SCHEDULE OF CONNECTION PERMIT FEES
EFFECTIVE JANUARY 1, 2017**

\$ 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
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 \$2,960</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 \$2,960</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 \$2,960</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 \$2,960</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 - 2017

VOLUME CHARGE, \$ PER 1,000 GAL	<u>\$ 5.17</u>
COD SURCHARGE, \$ PER 1,000 LBS COD*	<u>\$ 159.00</u>
TSS SURCHARGE, \$ PER 1,000 LBS TSS**	<u>\$ 159.00</u>

* 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>	
2016	BRIDGETON	8,346	7,615	8.8	%
2016	UPPER DEERFIELD	3,534	3,329	5.8	%
	TOTAL OR AVERAGE	11,880	10,944	7.9	%
2016	CUMBERLAND COUNTY	67,209	62,184	7.5	%

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

<u>Employer</u>	<u>Municipality</u>	<u># of Employees</u>
Inspira Health Network	Vineland/Bridgeton	2,894
Durand Glass Manufacturing Company/ARC International	Millville	1,000
Wal-Mart	Bridgeton/Vineland/Upper Deerfield	910
Shop Rite	Vineland/Millville/Upper Deerfield	767
Sheppard Bus Service	Fairfield Twp.	650
F & S Produce	Rosenhayn	600
Seabrook Brothers & Sons, Inc.	Upper Deerfield	575
WaWa, Inc.	Various	552
Omni Baking	Vineland	500
Elwyn New Jersey	Vineland	448

TOP TEN TAXPAYERS FOR THE CITY OF BRIDGETON

2017

<u>Name</u>	<u>Assessment</u>
White Wave, Inc.	\$ 8,812,800
RCT Realty, LLC	8,790,200
Individual Number 1	8,269,000
NIA Associates	7,945,400
Ardagh Glass Containers, Inc.	6,186,100
Relleg Group, LLC	5,712,900
Alfieri-Bridgeton Associates	5,074,900
Paramount Properties	4,189,700
Bridgeton H&V Realty	4,175,000
Walgreens Company	4,000,000

As prepared by Municipality

TOP TEN TAXPAYERS FOR THE TOWNSHIP OF UPPER DEERFIELD

2017

<u>Name</u>	<u>Assessment</u>
Walmart TRS LLC	\$ 13,954,900
Cedar-Carl's Corner LLC	10,755,600
KMT Properties LLC	9,335,700
Seabrook Brothers & Sons. Inc.	7,469,100
Lassonde Pappas & Co Inc.	7,363,100
Upper Deerfield Station LP	6,629,700
Founders Realty III	6,153,400
Upper Deerfield Adult Living LLC	4,600,000
Atlantic City Electric Co.	3,203,300
Pappas Properties LLC	3,192,400

As prepared by Municipality

**NET ASSESSED VALUATION
OF
REAL PROPERTY BY CLASSIFICATION**

<u>Year</u>	<u>Municipality</u>	<u>Residential</u>	<u>Apartment</u>	<u>Farm</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Vacant Land</u>	<u>Total</u>
2016	Bridgeton	\$ 314,862,800	\$ 32,842,900	\$ 276,000	\$ 95,925,300	\$ 36,579,700	\$ 5,386,600	\$ 485,873,300
2016	Upper Deerfield	425,913,400	7,026,800	51,546,600	117,739,200	13,592,800	12,954,300	628,773,100
	Total	<u>\$ 740,776,200</u>	<u>\$ 39,869,700</u>	<u>\$ 51,822,600</u>	<u>\$ 213,664,500</u>	<u>\$ 50,172,500</u>	<u>\$ 18,340,900</u>	<u>\$ 1,114,646,400</u>

As prepared by Municipality

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

Bridgeton	2016
Net Assessed Valuation:	
Land & Improvements	\$ 485,613,400
Personal Tangible	3,886,029
Total Net Assessed Valuation	\$ 489,499,429
% Increase (Decrease) Over Prior Year	-0.25%
County Equalized Ratio	104.75%
Equalized Valuation of Property	\$ 481,339,402
% Increase (Decrease) Over Prior Year	-2.48%
Upper Deerfield	2016
Net Assessed Valuation:	
Land & Improvements	\$ 628,773,100
Personal Tangible	1,555,637
Total Net Assessed Valuation	\$ 630,328,737
% Increase (Decrease) Over Prior Year	-0.21%
County Equalized Ratio	102.08%
Equalized Valuation of Property	\$ 624,118,952
% Increase (Decrease) Over Prior Year	-2.62%

As Calculated by the Cumberland County Board of Taxation (Abstract of Ratables 2016)

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

<u>Taxing Unit</u>	<u>Calendar Year</u>	<u>Bridgeton</u>	<u>Calendar Year</u>	<u>Upper Deerfield</u>
	2016		2016	
Municipality		\$ 2.514		\$ 0.095
Local School		0.740		1.146
Regional School		-		0.489
County		1.091		1.105
Library		0.032		-
Open Space		0.010		-
		<u>\$ 4.387</u>		<u>\$ 2.835</u>
Tax rate		<u>\$ 4.387</u>		<u>\$ 2.835</u>

As prepared by Municipality

TAX LEVY APPORTIONMENT

Political Entity

<u>Bridgeton:</u>	<u>2016</u>
Municipal	\$ 12,303,706
County	5,381,439
Local School	3,620,344
Library	156,215
	<u>\$ 21,461,704</u>
Tax Levy	<u>\$ 21,461,704</u>

<u>Upper Deerfield:</u>	<u>2016</u>
Municipal	\$ 598,500
County	6,961,314
Local School	7,218,302
Regional School	3,079,715
	<u>\$ 17,857,831</u>
Tax Levy	<u>\$ 17,857,831</u>

As prepared by Municipality

TAX LEVIES AND TAX COLLECTIONS

Political Entity	Current Tax Levy	Current Tax Collected		Delinquent Taxes Collected	Total Taxes Collected	
		Amount Collected	Percent		Amount	Percent
Bridgeton:						
2016	<u>\$ 21,505,214</u>	<u>\$ 21,077,794</u>	<u>98.01%</u>	<u>\$ 424,886</u>	<u>\$ 21,502,680</u>	<u>99.99%</u>
Upper Deerfield:						
2016	<u>\$ 17,813,327</u>	<u>\$ 16,703,239</u>	<u>93.77%</u>	<u>\$ 481,757</u>	<u>\$ 17,184,996</u>	<u>96.47%</u>

As prepared by Municipality

DELINQUENT TAX INFORMATION

Year	Bridgeton		Upper Deerfield	
	Delinquent Taxes Tax Title Liens	Total Delinquent	Delinquent Taxes Tax Title Liens	Total Delinquent
2016	\$ 51,441 883,793	\$ 935,234	\$ 419,828 126,152	\$ 545,980
		Percent of Current Tax Levy 4.35%		Percent of Current Tax Levy 3.07%
		Current Tax Levy <u>\$ 21,505,214</u>		Current Tax Levy <u>\$ 17,813,327</u>

As prepared by Municipality

PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION

<u>Year</u>	<u>Municipality</u>	<u>Amount</u>
2016	Bridgeton	\$ 3,150,900
2016	Upper Deerfield	\$ 956,700

As prepared by Municipality

FUND BALANCES

<u>Public Entity</u>	<u>Balance as of December 31,</u>	<u>Amount Used in Succeeding Year</u>	<u>Percent of Balance Used</u>
*Bridgeton:			
2016	\$ 3,250,233	\$ 2,255,000	69.38%
Upper Deerfield:			
2016	\$ 26,868,878	\$ 1,690,967	6.29%

* The City transitioned to a Calendar year budget in 2016.

As prepared by Municipality

**STATUTORY DEBT INFORMATION ON THE MUNICIPALITIES
AS OF DECEMBER 31, 2016**

<u>Municipality</u>	<u>Purpose</u>	<u>Debt Authorized But Unissued</u>	<u>Notes Outstanding</u>	<u>Bonds Outstanding</u>	<u>Other</u>	<u>Deductions</u>	<u>Statutory Net Debt</u>
Bridgeton	General	\$ 1,471,754		\$ 8,545,681	\$ 805,915	\$ 2,371,761	\$ 8,451,589
	Sewer/Water		1,250,000		4,473,553	5,723,553	-
	School	-	-	-		-	-
	Solid Waste	-	-	-	180,000	180,000	-
Upper Deerfield	General	1,306,250	-	-			1,306,250
	Sewer/Water	200,000	-	5,396,695		5,596,695	-
	School	-	-	2,370,000		2,370,000	-
	Regional School	-	-	2,982,112		2,982,112	-

**REMAINING STATUTORY BORROWING POWER UNDER N.J.S.A. 40A:2-6
AS OF DECEMBER 31, 2016**

	<u>Bridgeton</u>	<u>Upper Deerfield</u>
Equalized Valuation (1)	\$ 466,978,262	\$ 617,434,387
Statutory Borrowing Power (2)	16,344,239	21,610,204
Net Statutory Debt (3)	8,451,589	1,306,250
Remaining Statutory Borrowing Power	7,892,650	20,303,954
Debt Ratio:		
Net Statutory Debt Equalized Valuation	1.81%	0.21%

(1) Average for the years 2016, 2015 and 2014.

(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	\$ 9,351,596	\$ -
Self-supporting Utility:		
Sewer/Water	5,723,553	5,396,695
Overlapping Debt		
Local School District	-	2,370,000
Regional School District		2,982,112
Cumberland County	5,057,696	6,561,084
Self-supporting		
Cumberland County Utilities Authority	4,279,422	493,188
Cumberland County Improvement Authority	2,017,862	2,617,667
Gross Direct Debt	15,075,149	5,396,695
Net Direct Debt	9,351,596	-
Gross Direct & Overlapping Debt	26,430,129	20,420,746
Net Direct & Overlapping Debt	14,409,292	11,913,196



Quick Search
Enter CUSIP or Name

ADVANCED SEARCH BROWSE ISSUERS TOOLS AND RESOURCES MARKET ACTIVITY ▾ EMMA HELP

Home > Issuers By State > New Jersey > Issuer Homepage

CUMBERLAND CNTY N J UTILS AUTH SWR REV (NJ)

Click on a tab to access data and documents about this issuer's municipal securities.

- Issues
- Trade Activity
- Pre-Sale Documents
- Official Statements
- Refunded Issues
- Financial Disclosures
- Event-Based Disclosures

Click on the issue description to view details about the issue.

Display **10** results Filter results: [First](#) [Previous](#) **1** [Next](#) [Last](#)

Issue Description	Dated Date
RFDG-SER A	04/26/2006
SER B	04/26/2006
SER A	11/15/2001

Displaying 1 to 3 of 3 results [First](#) [Previous](#) **1** [Next](#) [Last](#)



[About EMMA](#) | [Sitemap](#) | [Privacy Policy](#) | [Terms of Use](#) | [MSRB.org](#) | [MSRB Systems Status](#)
© 2017 Municipal Securities Rulemaking Board (MSRB)

EMMA is a service of the Municipal Securities Rulemaking Board, which protects investors, state and local governments, and the public interest. Portions of EMMA data provided by Standard & Poor's Securities Evaluations, Inc., CUSIP Global Services & American Bankers Association

Ratings data are provided by the following and are reprinted with permission, and copyright notices for the respective owners are as follows. Copyright © 2017, Fitch, Inc. All rights reserved. Copyright © 2017, Kroll Bond Rating Agency, Inc., and/or its licensors and affiliates (together, "KBRA"). All rights reserved. Copyright © 2017, Moody's Corporation, Moody's Investors Service, Inc., Moody's Analytics, Inc. and/or their licensors and affiliates (collectively, "MOODY'S"). All rights reserved. Copyright © 2017, Standard and Poor's Financial Services LLC. All rights reserved.

1 0 3806-243-5

AUTHORITY CONTACT INFORMATION 2018

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

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

Preparer's Name:	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.info		

Chief Executive Officer:	G. Steven Errickson		
Phone: (ext.)	856-455-7120 ext 103	Fax:	856-459-0470
E-mail:	director@ccua.info		

Chief Financial Officer:	Dominic Buirch		
Phone: (ext.)	856-455-7120 ext 105	Fax:	856-459-0470
E-mail:	dbuirch@ccua.info		

Name of Auditor:	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, 2018 TO: DECEMBER 31, 2018

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2016 or 2017) 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 as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2016 or 2017) Transmittal of Wage and Tax Statements: **\$1,567,589.67**
- 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 (**Most Recent Filing that March 31, 2017 or 2018 deadline has passed 2017 or 2018**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **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 a narrative of your Authority's procedures for all employees.**

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? **Yes** *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.*

G. Steven Errickson – NJ DEP Meeting

\$98

- 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.*

Edward Horner Hotel & Meals – Rutgers O&M of Pumps Class	\$903
Albert Jones Hotel Fees – AEA Conference Atlantic City	\$ 22
G. Steven Errickson Hotel & Meals AEA Conference Atlantic City	\$206
Edward Horner Hotel & Meals Rutgers Boiler Training Class	\$343
Lee W Buirch Jr Mileage & Parking WEF Conference	\$127
Dominic Buirch Mileage & Parking QPA Review Class Rutgers	\$313
Richard Stowman Hotel & Mileage WEF Conference	\$300
Francis Bartholomew Mileage S-1 Test	\$ 95
Dominic Buirch Hotel & Mileage GPANJ Conference Atlantic City	\$163

- 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. (If your authority does not allow for reimbursements indicate that in answer)*
- 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, 2018 TO: DECEMBER 31, 2018

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: (Use the Most Recent W-2 available 2017 or 2018. 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, 2018, the most recent W-2 and 1099 should be used 2017 or 2016 (60 days prior to start of budget year is November 1, 2017, with 2016 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2017 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2017 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)

Cumberland County Utilities Authority
 For the Period January 1, 2018 to December 31, 2018

Name	Title	Average Hours per Week Dedicated to Position	Position (Can Check more than 1 Column for each person)		Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (See note below)	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions 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
			Highest Compensated Former	Key Employee											
1 Albert Jones	Chairperson	4 X	Commissioner	Officer	4,000			288	4,288	NONE					4,288
2 Doug Vansant	Commissioner	2 X			3,500				3,500	NONE					3,500
3 Jerry Young	Commissioner	2 X			3,500				3,500	NONE					3,500
4 Angelia Edwards	Commissioner	2 X			3,500			252	3,752	South Woods State Pr. Corrections Officer		40	92,000		95,752
5										0 Bridgeton Board of Ed President		3	0		0
6 Keith Wasserman	Commissioner	2 X			3,500				3,500	CCCC	Ex. Dir. Comm & Mkt Information Officer	As Needed	35	87,000	90,500
7										0 Cumberland County			15,000		15,000
8 Harvey Friedman	Commissioner	2 X			3,500			252	3,752	NONE					3,752
9 Zarko Rajacich	Commissioner	2 X			3,500				3,500	NONE					3,500
10 Edward Bethae	Treasurer	4			5,000				5,000	NONE					5,000
11 C. Kenneth Hill	Secretary	4			8,000				8,000	NONE					8,000
12 G. Steven Erickson	Director	40			137,987			10,722	148,709	Landis Sewerage Auth Secretary	Board Secretary	2	3,000		151,709
13										0 Board of Health	Board Secretary	4	5,400		5,400
14 Daniel Jefferson	Deputy Director	40			87,410			31,147	118,557	NONE					118,557
15									0						0
Total:					\$ 263,397	\$ -	\$ -	\$ 42,661	\$ 306,058				\$ 202,400	\$ -	\$ 508,458

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

Cumberland County Utilities Authority
 For the Period January 1, 2018 to December 31, 2018

	# of Covered Members (Medical & Rx)	Annual Cost		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
		Proposed Budget	Employee Estimate Proposed Budget					
Active Employees - Health Benefits - Annual Cost								
Single Coverage	6	\$ 11,502	\$ 69,009	6	\$ 11,473	\$ 68,838	\$ 171	0.2%
Parent & Child	4	20,266	81,064	4	20,266	81,064	(0)	0.0%
Employee & Spouse (or Partner)	3	23,307	69,920	4	23,097	92,388	(22,468)	-24.3%
Family	9	31,983	287,847	9	31,789	286,101	1,746	0.6%
Employee Cost Sharing Contribution (enter as negative -)			(105,684)			(104,428)	(1,256)	1.2%
Subtotal	22		402,156	23		423,963	(21,807)	-5.1%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	10	8,941	89,408	10	9,174	91,740	(2,332)	-2.5%
Parent & Child	1	21,870	21,870			-	21,870	-11.5%
Employee & Spouse (or Partner)	8	23,016	184,127	9	23,122	208,098	(23,971)	3.9%
Family	5	31,546	157,732	5	30,348	151,740	5,992	-
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	24		453,138	24		451,578	1,560	0.3%
GRAND TOTAL	46		\$ 855,293	47		\$ 875,541	\$ (20,248)	-2.3%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)
 Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

Yes	Yes or No
Yes	Yes or No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Accumulated Liability for Compensated Absences

Cumberland County Utilities Authority

For the Period January 1, 2018

to

December 31, 2018

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

X *Box if Authority has no Compensated Absences*

Legal Basis for Benefit

(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
SEE ATTACHED WORKSHEET	221.25	\$ 62,947		X	
Total liability for accumulated compensated absences at beginning of current year		\$ 62,947			

The total Amount Should agree to most recently issued audit report for the Authority

CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET

ACCUMULATED ABSENCES ATTACHMENT
FISCAL YEAR: JANUARY 1, 2018 - DECEMBER 31, 2018

Individuals Eligible for Benefit	SICK HRS	VAC HRS	Gross Days of		Dollar Value of	
			Accumulated Compensated Absences	Absences	Accrued Compensated Absence Liability	Absence Liability
Mick	30		3.75	\$	663.60	\$
Buirch	61	8	8.63	\$	2,368.08	\$
Jefferson	21		2.63	\$	847.98	\$
Errickson	136	80	27.00	\$	13,912.56	\$
Brown, R	160	24	23.00	\$	6,866.88	\$
Bartholomew	29		3.63	\$	733.70	\$
Clay	160		20.00	\$	6,340.80	\$
Jacobs, M	40		5.00	\$	1,281.20	\$
Stowman	1		0.13	\$	33.38	\$
Whyte	26		3.25	\$	856.70	\$
Newsome	160		20.00	\$	4,952.00	\$
Buirch	1		0.13	\$	34.09	\$
Rauner	1		0.13	\$	30.05	\$
Newkirk, R	160		20.00	\$	4,808.00	\$
Smith	110		13.75	\$	3,664.10	\$
Homer	160		20.00	\$	5,204.80	\$
Pancheco	18		2.25	\$	504.72	\$
Harris	100		12.50	\$	2,244.00	\$
Pierce	82		10.25	\$	2,082.80	\$
Wolfe	58		7.25	\$	1,233.08	\$
Esposito	144		18.00	\$	4,284.00	\$
TOTAL			221.25	\$	62,946.52	\$

Schedule of Shared Service Agreements

Cumberland County Utilities Authority

For the Period January 1, 2018

to

December 31, 2018

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		Amount to be Received by/ Paid from Authority
				Effective Date	End Date	
Cumberland County Improvement Authority	Residents of Cumberland County	Hazardous Waste Disposal	Done Annually	1/19/2017		Paid \$4,000
In addition, the Authority works cooperatively with other local governmental entities whenever possible						

If No Shared Services X this Box

2018 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Cumberland County Utilities Authority
For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget						FY 2017 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted		% Increase (Decrease) Proposed vs. Adopted	
	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations	All Operations	All Operations
REVENUES												
Total Operating Revenues	\$ 6,825,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,825,000	\$ 6,812,500	\$ 12,500	0.2%		
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000	20,000	-	0.0%		
Total Anticipated Revenues	6,845,000	-	-	-	-	-	6,845,000	6,832,500	12,500	0.2%		
APPROPRIATIONS												
Total Administration	1,428,537	-	-	-	-	-	1,428,537	1,385,880	42,657	3.1%		
Total Cost of Providing Services	3,934,626	-	-	-	-	-	3,934,626	3,700,334	234,292	6.3%		
Total Principal Payments on Debt Service in Lieu of Depreciation	643,996	-	-	-	-	-	643,996	1,179,355	(535,359)	-45.4%		#DIV/0!
Total Operating Appropriations	6,007,159	-	-	-	-	-	6,007,159	6,265,569	(258,410)	-4.1%		
Total Interest Payments on Debt	113,957	-	-	-	-	-	113,957	130,931	(16,974)	-13.0%		
Total Other Non-Operating Appropriations	848,884	-	-	-	-	-	848,884	561,000	287,884	51.3%		
Total Non-Operating Appropriations	962,841	-	-	-	-	-	962,841	691,931	270,910	39.2%		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	-		#DIV/0!
Total Appropriations and Accumulated Deficit	6,970,000	-	-	-	-	-	6,970,000	6,957,500	12,500	0.2%		
Less: Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000	125,000	-	0.0%		
Net Total Appropriations	6,845,000	-	-	-	-	-	6,845,000	6,832,500	12,500	0.2%		
ANTICIPATED SURPLUS (DEFICIT)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (0)	#DIV/0!		

2018 Revenue Schedule

Cumberland County Utilities Authority

For the Period January 1, 2018 to December 31, 2018

FY 2018 Proposed Budget							FY 2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
OPERATING REVENUES	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
Service Charges										
Residential	225,000						\$ 225,000	\$ 350,000	\$ (125,000)	-35.7%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental	6,579,000						6,579,000	6,445,000	134,000	2.1%
Other							-	-	-	#DIV/0!
Total Service Charges	6,804,000						6,804,000	6,795,000	9,000	0.1%
Connection Fees										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees							-	-	-	#DIV/0!
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees							-	-	-	#DIV/0!
Other Operating Revenues (List)										
Industrial Pretreatment Fees	21,000						21,000	17,500	3,500	20.0%
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue	21,000						21,000	17,500	3,500	20.0%
Total Operating Revenues	6,825,000						6,825,000	6,812,500	12,500	0.2%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Total Other Non-Operating Revenue							-	-	-	#DIV/0!
Interest on Investments & Deposits (List)										
Interest Earned	20,000						20,000	20,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	20,000						20,000	20,000	-	0.0%
Total Non-Operating Revenues	20,000						20,000	20,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 6,845,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,845,000	\$ 6,832,500	\$ 12,500	0.2%

2017 Adopted Revenue Schedule

Cumberland County Utilities Authority

FY 2017 Adopted Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	350,000						\$ 350,000
Business/Commercial							-
Industrial							-
Intergovernmental	6,445,000						6,445,000
Other							-
Total Service Charges	6,795,000	-	-	-	-	-	6,795,000
<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 Pretreatment Fees	17,500						17,500
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	17,500	-	-	-	-	-	17,500
Total Operating Revenues	6,812,500	-	-	-	-	-	6,812,500
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	20,000						20,000
Penalties							-
Other							-
Total Interest	20,000	-	-	-	-	-	20,000
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000
TOTAL ANTICIPATED REVENUES	\$ 6,832,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,832,500

2017 Appropriations Schedule

Cumberland County Utilities Authority
For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget						FY 2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	SEWERAGE	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	\$ 395,677						\$ 395,677	\$ 387,512	\$ 8,165	2.1%
Fringe Benefits	368,100						368,100	354,655	13,445	3.8%
Total Administration - Personnel	763,777	-	-	-	-	-	763,777	742,167	21,610	2.9%
<i>Administration - Other (List)</i>										
SEE ATTACHED WORKSHEET	664,760						664,760	643,713	21,047	3.3%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	664,760	-	-	-	-	-	664,760	643,713	21,047	3.3%
Total Administration	1,428,537	-	-	-	-	-	1,428,537	1,385,880	42,657	3.1%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,432,926						1,432,926	1,357,209	75,717	5.6%
Fringe Benefits	1,010,700						1,010,700	986,125	24,575	2.5%
Total COPS - Personnel	2,443,626	-	-	-	-	-	2,443,626	2,343,334	100,292	4.3%
<i>Cost of Providing Services - Other (List)</i>										
SEE ATTACHED WORKSHEET	1,491,000						1,491,000	1,357,000	134,000	9.9%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	1,491,000	-	-	-	-	-	1,491,000	1,357,000	134,000	9.9%
Total Cost of Providing Services	3,934,626	-	-	-	-	-	3,934,626	3,700,334	234,292	6.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	643,996	-	-	-	-	-	643,996	1,179,355	(535,359)	-45.4%
Total Operating Appropriations	6,007,159	-	-	-	-	-	6,007,159	6,265,569	(258,410)	-4.1%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	113,957	-	-	-	-	-	113,957	130,931	(16,974)	-13.0%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	723,884						723,884	461,000	262,884	57.0%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	125,000						125,000	100,000	25,000	25.0%
Total Non-Operating Appropriations	962,841	-	-	-	-	-	962,841	691,931	270,910	39.2%
TOTAL APPROPRIATIONS	6,970,000	-	-	-	-	-	6,970,000	6,957,500	12,500	0.2%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,970,000	-	-	-	-	-	6,970,000	6,957,500	12,500	0.2%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	125,000						125,000	125,000	-	0.0%
Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000	125,000	-	0.0%
TOTAL NET APPROPRIATIONS	\$ 6,845,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,845,000	\$ 6,832,500	\$ 12,500	0.2%

* 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 \$ 300,357.95 \$ - \$ - \$ - \$ - \$ - \$ - \$ 300,357.95

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

**PROPOSED APPROPRIATIONS ATTACHMENT
FISCAL YEAR: JANUARY 1, 2018 - DECEMBER 31, 2018**

Administration - Other

Office Supplies and Expense	41,500
Professional Fees	348,000
Insurance	72,300
Bad Debts	2,000
Conferences and Education	18,000
Dues and Subscriptions	10,000
Maintenance-Gen. Property	45,710
Utilities	50,000
Permits and Fees	70,750
Administrative Fees and Expenses	6,500
	<u>6,500</u>
	<u>\$ 664,760</u>

Cost of Providing Services - Other

Automotive Expenses	37,000
Chemicals Used in Treatment	118,500
Materials and Supplies	47,000
Utilities	510,500
Fuels and Lubricants	105,000
Laboratory Expenses	51,000
Repairs and Replacement	115,000
Sludge/Waste/Recycling Disposal	488,000
Other	3,500
IPP	15,500
	<u>15,500</u>
	<u>\$ 1,491,000</u>

2017 Adopted Appropriations Schedule

Cumberland County Utilities Authority

FY 2017 Adopted Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 387,512						\$ 387,512
Fringe Benefits	354,655						354,655
Total Administration - Personnel	742,167	-	-	-	-	-	742,167
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	643,713						643,713
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	643,713	-	-	-	-	-	643,713
Total Administration	1,385,880	-	-	-	-	-	1,385,880
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,357,209						1,357,209
Fringe Benefits	986,125						986,125
Total COPS - Personnel	2,343,334	-	-	-	-	-	2,343,334
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,357,000						1,357,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,357,000	-	-	-	-	-	1,357,000
Total Cost of Providing Services	3,700,334	-	-	-	-	-	3,700,334
Total Principal Payments on Debt Service in Lieu of Depreciation	1,179,355	-	-	-	-	-	1,179,355
Total Operating Appropriations	6,265,569	-	-	-	-	-	6,265,569
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	130,931	-	-	-	-	-	130,931
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	461,000						461,000
Municipality/County Appropriation							-
Other Reserves	100,000						100,000
Total Non-Operating Appropriations	691,931	-	-	-	-	-	691,931
TOTAL APPROPRIATIONS	6,957,500	-	-	-	-	-	6,957,500
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,957,500	-	-	-	-	-	6,957,500
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	125,000						125,000
Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000
TOTAL NET APPROPRIATIONS	\$ 6,832,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,832,500

* 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	\$ 313,278.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,278.45
--------------------------------------	---------------	------	------	------	------	------	------	---------------

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

**CURRENT YEAR APPROPRIATIONS ATTACHMENT
FISCAL YEAR: JANUARY 1, 2017 - DECEMBER 31, 2017**

Administration - Other

Office Supplies and Expense	40,750
Professional Fees	335,300
Insurance	66,200
Bad Debts	2,000
Conferences and Education	18,000
Dues and Subscriptions	10,000
Maintenance-Gen. Property	45,710
Utilities	50,000
Permits and Fees	69,253
Administrative Fees and Expenses	6,500
	<u>6,500</u>
	<u>\$ 643,713</u>

Cost of Providing Services - Other

Automotive Expenses	46,000
Chemicals Used in Treatment	118,500
Materials and Supplies	47,000
Utilities	505,500
Fuels and Lubricants	65,000
Laboratory Expenses	45,000
Repairs and Replacement	115,000
Sludge/Waste/Recycling Disposal	388,000
Other	3,500
IPP	23,500
	<u>23,500</u>
	<u>\$ 1,357,000</u>

Debt Service Schedule - Principal

Cumberland County Utilities Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Proposed		Fiscal Year Ending in					Total Principal	
	Adopted Budget Year 2017	Budget Year 2018	2019	2020	2021	2022	2023	Thereafter	Outstanding
SEWERAGE									
SEE ATTACHED WORKSHEET	\$ 1,179,355	\$ 643,996	\$ 683,643	\$ 701,369	\$ 722,456	\$ 301,430	\$ 306,430	\$ 3,064,514	\$ 6,423,838
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	1,179,355	643,996	683,643	701,369	722,456	301,430	306,430	3,064,514	6,423,838
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,179,355	\$ 643,996	\$ 683,643	\$ 701,369	\$ 722,456	\$ 301,430	\$ 306,430	\$ 3,064,514	\$ 6,423,838

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

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

CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET

DEBT SERVICE - PRINCIPAL ATTACHMENT
FISCAL YEAR: JANUARY 1, 2018 - DECEMBER 31, 2018

	2017	2018	2019	2020	2021	2022	2023	Thereafter
SERIES 2001-NJEIT TRUST	\$ 60,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ -	\$ -	\$ -
SERIES 2001-NJEIT FUND	49,776	51,075	52,212	49,938	51,026	-	-	-
SERIES 2006A	710,000	70,000	75,000	80,000	85,000	-	-	-
SERIES 2006B	180,000	185,000	195,000	205,000	210,000	-	-	-
SERIES 2010 NJEIT TRUST	35,000	40,000	40,000	45,000	45,000	45,000	50,000	415,000
SERIES 2010 NJEIT FUND	47,735	47,735	47,735	47,735	47,735	47,735	47,735	101,999
SERIES 2013 NJEIT TRUST	20,000	20,000	20,000	20,000	25,000	25,000	25,000	270,000
SERIES 2013 NJEIT FUND	76,844	76,844	76,844	76,844	76,843	76,843	76,843	691,589
SERIES 2017 NJEIT TRUST	-	-	25,000	25,000	25,000	25,000	25,000	440,000
SERIES 2017 NJEIT FUND	-	88,342	81,852	81,852	81,852	81,852	81,852	1,145,927
TOTAL PRINCIPAL PAYMENTS	\$ 1,179,355	\$ 643,996	\$ 683,643	\$ 701,369	\$ 722,456	\$ 301,430	\$ 306,430	\$ 3,064,514

5 Year Debt Service Schedule - Interest

Cumberland County Utilities Authority

If Authority has no debt X this box

Fiscal Year Ending in

	Adopted Budget Year 2017	Proposed Budget Year 2018	Fiscal Year Ending in					Total Interest Payments Outstanding
			2019	2020	2021	2022	2023	
SEWERAGE								
SEE ATTACHED WORKSHEET								
Type in Issue Name	\$ 130,931	\$ 113,957	\$ 100,450	\$ 82,250	\$ 63,437	\$ 50,072	\$ 46,354	\$ 237,599
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	130,931	113,957	100,450	82,250	63,437	50,072	46,354	237,599
N/A								694,118
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Total Interest Payments	\$ 130,931	\$ 113,957	\$ 100,450	\$ 82,250	\$ 63,437	\$ 50,072	\$ 46,354	\$ 237,599
TOTAL INTEREST ALL OPERATIONS								\$ 694,118

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

**DEBT SERVICE - INTEREST ATTACHMENT
FISCAL YEAR: JANUARY 1, 2018 - DECEMBER 31, 2018**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Thereafter</u>
SERIES 2001-NJEIT TRUST	\$ 16,637	\$ 13,638	\$ 10,388	\$ 6,888	\$ 3,563	\$ -	\$ -	\$ -
SERIES 2001-NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2006A	26,600	11,000	8,100	5,000	1,700	-	-	-
SERIES 2006B	36,894	29,413	21,525	13,125	4,410	-	-	-
SERIES 2010 NJEIT TRUST	35,750	34,000	32,000	30,000	27,750	25,500	23,250	87,250
SERIES 2010 NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2013 NJEIT TRUST	15,050	14,250	13,450	12,650	11,850	10,850	9,850	43,100
SERIES 2013 NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2017 NJEIT TRUST	-	11,656	14,987	14,587	14,164	13,722	13,254	107,249
SERIES 2017 NJEIT FUND	-	-	-	-	-	-	-	-
TOTAL INTEREST PAYMENTS	\$ 130,931	\$ 113,957	\$ 100,450	\$ 82,250	\$ 63,437	\$ 50,072	\$ 46,354	\$ 237,599

2018 Net Position Reconciliation

Cumberland County Utilities Authority

For the Period January 1, 2018 to December 31, 2018

FY 2018 Proposed Budget

SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations
\$ 13,960,643						\$ 13,960,643
9,235,789						9,235,789
1,399,998						1,399,998
655,009						655,009
2,669,847						2,669,847
2,227,695						2,227,695
374,781						374,781
5,514,374						5,514,374

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget	5,581,745	-	-	-	-	-	-	5,581,745
Unrestricted Net Position Utilized in Proposed Capital Budget	125,000	-	-	-	-	-	-	125,000
Appropriation to Municipality/County (3)	150,000	-	-	-	-	-	-	150,000
Total Unrestricted Net Position Utilized in Proposed Budget	275,000	-	-	-	-	-	-	275,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 5,306,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,306,745
Last Issued Audit Report (4)								

- (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	\$ 300,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,358
--	------------	------	------	------	------	------	------	------------
- (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.

2018

Cumberland County Utilities Authority

**AUTHORITY
CAPITAL
BUDGET/
PROGRAM**

2018 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Cumberland County Utilities Authority

FISCAL YEAR: FROM: JANUARY 1, 2018 TO: DECEMBER 31, 2018

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 19th day of October, 2017.

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:	<i>C. Kenneth Hill</i>		
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.info		

2018 CAPITAL BUDGET/PROGRAM MESSAGE

Cumberland County Utilities Authority

FISCAL YEAR: FROM: JANUARY 1, 2018 TO: DECEMBER 31, 2018

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 2018 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.

2018 Proposed Capital Budget

Cumberland County Utilities Authority

For the Period January 1, 2018 to December 31, 2018

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
SEWERAGE						
SEE ATTACHED FOR DETAIL	\$ 873,884	\$ 150,000	\$ 723,884			
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	873,884	150,000	723,884	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 873,884	\$ 150,000	\$ 723,884	\$ -	\$ -	\$ -

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

2018 PROPOSED CAPITAL BUDGET (ATTACHMENT)

For the Period January 1, 2018 to December 31, 2018

Estimated Total Cost	Funding Sources			
	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants

2018 PROPOSED CAPITAL BUDGET:

Motor/Pump Replacements	30,000		30,000		
Odor Control	10,000		10,000		
Grinder (Industrial Park)	25,000		25,000		
Digester Cleanout	75,000		75,000		
South Secondary Clarifier	135,000		135,000		
(3) 60HP Flygt Pumps - Industrial Park	90,000		90,000		
Asphalt Repairs	25,000		25,000		
Mayor Aitken Drive Pump Replacement	150,000	150,000			
Roof Repairs	25,000		25,000		
Forklift	15,000		15,000		
(2) Samplers	15,000		15,000		
Boiler	10,000		10,000		
Rapid Mix Box Valves	48,884		48,884		
DBS D42 - AE Drive Unit - South Primary	60,000		60,000		
Ford F-250 Truck (Replace Dakota)	30,000		30,000		
Electrician Van	30,000		30,000		
Fencing, Painting & General Repairs	100,000		100,000		
Total 2018 Proposed Capital Budget	873,884	150,000	723,884		-

2019 PROPOSED CAPITAL BUDGET:

Septage Receiving Station Upgrade	250,000	250,000			
-----------------------------------	---------	---------	--	--	--

Replacement of fleet vehicle 30,000 30,000

Total 2019 Proposed Capital Budget 280,000 250,000 30,000 -

2020 PROPOSED CAPITAL BUDGET:

Replacement of Upper Deerfield Force Main 250,000 250,000

Replacement of fleet vehicle 30,000 30,000

Total 2020 Proposed Capital Budget 280,000 - 280,000 -

2021 PROPOSED CAPITAL BUDGET:

Various Building/Site Repairs 125,000 125,000

Replacement of fleet vehicle 30,000 30,000

Trunk Sewer Improvements 250,000 250,000

Total 2021 Proposed Capital Budget 405,000 - 405,000 -

2022 PROPOSED CAPITAL BUDGET:

Replacement of fleet vehicle 30,000 30,000

Long Term Capital Projects 2,000,000 2,000,000

Total 2022 Proposed Capital Budget 2,030,000 - 30,000 2,000,000

2023 PROPOSED CAPITAL BUDGET:

Long Term Capital Projects 2,000,000 2,000,000

Total 2023 Proposed Capital Budget 2,000,000 - - 2,000,000

TOTALS \$ 5,868,884 \$ 400,000 \$ 1,468,884 \$ 4,000,000

5 Year Capital Improvement Plan

Cumberland County Utilities Authority

For the Period January 1, 2018 to December 31, 2018

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2018	2019	2020	2021	2022	2023
SEWERAGE							
SEE ATTACHED FOR DETAIL	\$ 5,868,884	\$ 873,884	\$ 280,000	\$ 280,000	\$ 405,000	\$ 2,030,000	\$ 2,000,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	5,868,884	873,884	280,000	280,000	405,000	2,030,000	2,000,000
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 5,868,884	\$ 873,884	\$ 280,000	\$ 280,000	\$ 405,000	\$ 2,030,000	\$ 2,000,000

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, 2018 to December 31, 2018

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
SEWERAGE						
SEE ATTACHED FOR DETAIL	\$ 5,868,884	\$ 400,000	\$ 1,468,884	\$ 4,000,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>5,868,884</u>	<u>400,000</u>	<u>1,468,884</u>	<u>4,000,000</u>	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	<u>\$ 5,868,884</u>	<u>\$ 400,000</u>	<u>\$ 1,468,884</u>	<u>\$ 4,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 5,868,884</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.