

Fiscal Year                      Start Year                      End Year  
   2024                      –                      2024

***Authority Budget of:***  
***Cumberland County Utilities Authority***

**State Filing Year                      2024**

***For the Period:                      January 1, 2024                      to                      December 31, 2024***

**[www.ccuanj.gov](http://www.ccuanj.gov)**  
**Authority Web Address**



**2024 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**FISCAL YEAR 2024**

Cumberland County Utilities Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: Paul Ewert Date: 1/18/2024

# 2024 PREPARER'S CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

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

Preparer's Signature:	bcarlson@ccuanj.gov
Name:	Robert Carlson
Title:	Executive Director
Address:	333 Water Street
Phone Number:	856-455-7120
Fax Number:	856-455-3824
E-mail Address:	bcarlson@ccuanj.gov

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.ccuanj.gov
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying Compliance: Robert Carlson  
Title of Officer Certifying Compliance: Executive Director  
Signature: bcarlson@ccuanj.gov

# 2024 APPROVAL CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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 Cumberland County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 19,2023.

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

<b>Officer's Signature:</b>	bcarlson@ccuanj.gov
<b>Name:</b>	Robert Carlson
<b>Title:</b>	Executive Director
<b>Address:</b>	333 Water Street
<b>Phone Number:</b>	856-455-7120
<b>Fax Number:</b>	856-455-3824
<b>E-mail Address:</b>	bcarlson@ccuanj.gov

# 2024 AUTHORITY BUDGET RESOLUTION

## Cumberland County Utilities Authority

### FISCAL YEAR: January 01, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Cumberland County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented before the governing body of the Cumberland County Utilities Authority at its open public meeting of October 19, 2023; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,953,750.00, Total Appropriations including any Accumulated Deficit, if any, of \$8,913,058.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$959,308.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$6,489,904.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the schedule of rents, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cumberland County Utilities Authority, at an open public meeting held on October 19, 2023 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024, is hereby approved;

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

BE IT FURTHER RESOLVED, that the governing body of the Cumberland County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 21, 2023.

\_\_\_\_\_  
 boardsec@ccuanj.gov  
 (Secretary's Signature)

\_\_\_\_\_  
 10/19/2023  
 (Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Albert Jones	X			
Richard Dawson	X			
Zarko Rajacich	X			
Kenny Smith-Bey Jr	X			
Angelia Edwards	X			
William Whelan	X			
Mirella Piccioni	X			
Ronald Marino	X			
John Daddario	X			

# 2024 ADOPTION CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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- on December 21, 2023.

<b>Officer's Signature:</b>	bcarlson@ccuanj.gov		
<b>Name:</b>	Robert Carlson		
<b>Title:</b>	Executive Director		
<b>Address:</b>	333 Water Street		
<b>Phone Number:</b>	856-455-7120	<b>Fax:</b>	856-455-3824
<b>E-mail address:</b>	bcarlson@ccuanj.gov		



# 2024 ADOPTED BUDGET RESOLUTION

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

WHEREAS, the Annual Budget and Capital Budget/Program for the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Cumberland County Utilities Authority at its open public meeting of December 21, 2023; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$7,953,750.00, Total Appropriations, including any Accumulated Deficit, if any, of \$8,913,058.00, and Total Unrestricted Net Position utilized of \$959,308.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$6,489,904.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cumberland County Utilities Authority at an open public meeting held on December 21, 2023 that the Annual Budget and Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

\_\_\_\_\_  
boardsec@ccuanj.gov  
(Secretary's Signature)

\_\_\_\_\_  
12/21/2023  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Albert Jones	X			
Richard Dawson	X			
Zarko Rajacich	X			
Kenny Smith-Bey Jr	X			
Angelia Edwards	X			
William Whelan	X			
Mirella Piccioni	X			
Ronald Marino	X			
John Daddario	X			

**2024 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

1. Complete a brief statement on the Fiscal Year 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

Septage Fees increased by 14.3% due to the authority receiving increased septage from outside septage companies  
Salary & Wages Cost of Providing Services - Personel increased by 12% due to bringing back Lead Operator Position and Additional Licensed Operator position.

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

The local economy is still rebounding slowly from pre pandemic levels. The 2024 budget was prepared with consideration of the local and state economy. The Authority is not anticipating growth that would affect the proposed Annual Budget.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

Unrestricted Net Position will be used to balance the 2024 budget.

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

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

N/A

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The Authority plans to continue with the yearly 2% increase on all users to help offset this deficit. The Authority will also continue to pay the annual required pension and OPEB contributions.

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

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

6. 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 rate structure, **if applicable**. (If no changes to fees or rates, indicate answer as "**Rates Are Staying The Same**").

The user rates have a proposed increase of 2% and all other fees are proposed to stay the same as in 2023. See attached Rate Schedule.

## AUTHORITY CONTACT INFORMATION

### FISCAL YEAR 2024

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

<b>Name of Authority:</b>	Cumberland County Utilities Authority		
<i>Federal ID Number:</i>	20-2023582		
<i>Address:</i>	333 Water Street		
<i>City, State, Zip:</i>	Bridgeton	NJ	08302
<i>Phone: (ext.)</i>	856-455-7120	<i>Fax:</i>	856-459-0470

<b>Preparer's Name:</b>	Robert Carlson		
<i>Preparer's Address:</i>	333 Water Street		
<i>City, State, Zip:</i>	Bridgeton	NJ	08302
<i>Phone: (ext.)</i>	856-455-7120 (ext 129)	<i>Fax:</i>	856-459-0470
<i>E-mail:</i>	<a href="mailto:rcarlson@cuanj.gov">rcarlson@cuanj.gov</a>		

<b>Chief Executive Officer*</b>	Robert Carlson		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-455-7120 (ext 129)	<i>Fax:</i>	856-459-0470
<i>E-mail:</i>	<a href="mailto:rcarlson@cuanj.gov">rcarlson@cuanj.gov</a>		

<b>Chief Financial Officer*</b>	Robert Carlson		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-455-7120 (ext 129)	<i>Fax:</i>	856-459-0470
<i>E-mail:</i>	<a href="mailto:rcarlson@cuanj.gov">rcarlson@cuanj.gov</a>		

<b>Name of Auditor:</b>	Stephen P. Testa CPA		
<i>Name of Firm:</i>	Romano, Hearing, Testa & Knorr CPA's		
<i>Address:</i>	1830 Gallagher Drive		
<i>City, State, Zip:</i>	Vineland	NJ	08360
<i>Phone: (ext.)</i>	856-692-9100 ext 103	<i>Fax:</i>	856-794-8862
<i>E-mail:</i>	<a href="mailto:stesta@rhtservices.com">stesta@rhtservices.com</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

37

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 1,757,811.64

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

9

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

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

0

(Maximum is 2)

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

No

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

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

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

No

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

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

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

No

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

No

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

No

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

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

No

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

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

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

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

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

No
No
No
No
No
No
No
No
No
No

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

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

Yes

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

**14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?**

*If "yes", provide explanation, including amount paid.*

No

**15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses?**

No

*If "yes", provide explanation including amount paid.*

**16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate?**

No

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



# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

Question 9 - 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 written employment contracts for key employees. The full Board of Commissioners approves all employment agreements.

Question #5 - John Daddario has not filed his financial disclosure. He filed as Deputy Mayor for Upper Deerfield Township. He is in the process of taking care of filing for the CCUA Board.

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

**Cumberland County Utilities Authority**

**FISCAL YEAR: January 01, 2024 to December 31, 2024**

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

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

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

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

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

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

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

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

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

**Cumberland County Utilities Authority  
For the Period January 01, 2024 to December 31, 2024**

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority			
			Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 Albert Jones	Chairperson	4	X								\$ 4,846.00	\$ 4,846.00		
2 William Whelan	Vice-Chairperson	2	X								\$ 4,000.00	\$ 4,000.00		
3 John Daddario	Commissioner	2	X								\$ 4,000.00	\$ 4,000.00		
4 Angela Edwards	Commissioner	2	X								\$ 4,302.00	\$ 4,302.00		
5 Zarko Rajacich	Commissioner	2	X							\$ 302.00	\$ 4,000.00	\$ 4,302.00		
6 Kenneth Smith-Bey	Commissioner	2	X								\$ 4,000.00	\$ 4,000.00		
7 Richard Dawson	Commissioner	2	X								\$ 4,000.00	\$ 4,000.00		
8 Mirella Piccioni	Commissioner	2	X								\$ 4,000.00	\$ 4,000.00		
9 Ronald Marino	Commissioner	2	X								\$ 4,000.00	\$ 4,000.00		
10 Donald Olsbrich	Treasurer	4		X							\$ 5,500.00	\$ 5,500.00		
11 Carol Maier	Secretary	4		X							\$ 8,500.00	\$ 8,500.00		
12 Robert Carlson	Executive Director	40		X	X			\$ 609.00		\$ 17,714.88	\$ 18,323.88	\$ 18,323.88		
13 Daniel Jefferson	Deputy Director	40		X				\$ 609.00		\$ 24,402.72	\$ 25,011.72	\$ 25,011.72		
14											\$ -	\$ -		
15											\$ -	\$ -		
16											\$ -	\$ -		
17											\$ -	\$ -		
18											\$ -	\$ -		
19											\$ -	\$ -		
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26											\$ -	\$ -		
27											\$ -	\$ -		
28											\$ -	\$ -		
29											\$ -	\$ -		
30											\$ -	\$ -		
31											\$ -	\$ -		
32											\$ -	\$ -		
33											\$ -	\$ -		
34											\$ -	\$ -		
35											\$ -	\$ -		
<b>Total:</b>										\$ 50,500.00	\$ -	\$ 1,218.00	\$ 42,765.60	\$ 94,483.60

### Schedule of Health Benefits - Detailed Cost Analysis

Cumberland County Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	7	13,031.00	91,217.00	7	13,813.00	96,691.00	(5,474.00)	-5.7%
Parent & Child	1	22,754.00	22,754.00	1	24,726.00	24,726.00	(1,972.00)	-8.0%
Employee & Spouse (or Partner)	4	26,061.12	104,244.48	2	27,627.00	55,254.00	48,990.48	88.7%
Family	5	35,466.36	177,331.80	8	38,539.67	308,317.36	(130,985.56)	-42.5%
Employee Cost Sharing Contribution (enter as negative -)			(109,904.38)			(91,599.36)	(18,305.02)	20.0%
<b>Subtotal</b>	<b>17</b>		<b>285,642.90</b>	<b>18</b>		<b>393,389.00</b>	<b>(107,746.10)</b>	<b>-27.4%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage								
Parent & Child								
Employee & Spouse (or Partner)								
Family								
Employee Cost Sharing Contribution (enter as negative -)								
<b>Subtotal</b>								
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	11	5,895.16	64,846.76	10	7,129.00	71,290.00	(6,443.24)	-9.0%
Parent & Child				1	22,088.00	22,088.00	(22,088.00)	-100.0%
Employee & Spouse (or Partner)	12	15,625.77	187,509.24	11	14,257.00	156,827.00	30,682.24	19.6%
Family				2	21,837.00	43,674.00	(43,674.00)	-100.0%
Employee Cost Sharing Contribution (enter as negative -)								
<b>Subtotal</b>	<b>23</b>		<b>252,356.00</b>	<b>24</b>		<b>293,879.00</b>	<b>(41,523.00)</b>	<b>-14.1%</b>
<b>GRAND TOTAL</b>	<b>40</b>		<b>537,998.90</b>	<b>42</b>		<b>687,268.00</b>	<b>(149,269.10)</b>	<b>-21.7%</b>

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

**Cumberland County Utilities Authority**  
**For the Period: January 01, 2024 to December 31, 2024**

**Complete the below table for the Authority's accrued liability for compensated absences.**  
**If no accumulated absences, check this box:**

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Minerva Scogna	12.875	\$ 3,093.09			x
Robert Carlson	32	\$ 19,691.52			x
Daniel Jefferson	26	\$ 11,762.40			x
Richard Brown	20	\$ 7,651.20	x		
Richard Stowman	5.8125	\$ 2,008.80	x		
Fred Scioli III	20	\$ 4,214.40	x		
Richard Harris	18	\$ 4,244.40	x		
Ralph Gardner	21.0625	\$ 3,825.48	x		
Christopher Rauner	1.375	\$ 376.53	x		
Raymond Newkirk	20	\$ 4,125.60	x		
Lee W Buirch Jr	5.5	\$ 929.52	x		
Paul Levick	0.2	\$ 7.01	x		
Dale Wolfe	24	\$ 4,218.00	x		
Marsha Jacobs	1.3125	\$ 379.58	x		
Gregory Smith	18.5	\$ 4,579.20	x		
William Bill	7.1875	\$ 322.92	x		
Eric Frye	3.5625	\$ 932.24	x		
Ed Horner	26.25	\$ 4,546.80	x		
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		<b>\$ 76,908.69</b>			

**Cumberland County Utilities Authority**  
**For the Period: January 01, 2024 to December 31, 2024**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of		Legal Basis for Benefit		
		Accrued	Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Franklin Oertle III	0.625	\$	24.11	x		

**Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 24.11**

**Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
<b>Total liability for accumulated compensated absences at per most recent audit (all pages)</b>		<b>\$ 76,932.80</b>				





**Schedule of Shared Service Agreements (Cont.)**

Cumberland County Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

*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

**2024 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024

	<b>FY 2024 Proposed Budget</b>						<b>FY 2023 Adopted Budget</b>		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations		
	Sewer									
<b>REVENUES</b>										
Total Operating Revenues	\$ 7,933,750	\$ -	\$ -	\$ -	\$ -	\$ 7,933,750	\$ 7,683,750	\$ 250,000	3.3%	
Total Non-Operating Revenues	20,000	-	-	-	-	20,000	-	-	-	
Total Anticipated Revenues	7,953,750	-	-	-	-	7,953,750	7,703,750	250,000	3.2%	
<b>APPROPRIATIONS</b>										
Total Administration	2,243,181	-	-	-	-	2,243,181	2,117,338	125,843	5.9%	
Total Cost of Providing Services	4,729,297	-	-	-	-	4,729,297	4,451,084	278,213	6.3%	
Total Principal Payments on Debt Service in Lieu of Depreciation	306,430	-	-	-	-	306,430	308,020	(1,590)	-0.5%	
Total Operating Appropriations	7,278,908	-	-	-	-	7,278,908	6,876,442	402,466	5.9%	
Total Interest Payments on Debt	44,246	-	-	-	-	44,246	47,656	(3,410)	-7.2%	
Total Other Non-Operating Appropriations	1,589,904	-	-	-	-	1,589,904	1,669,652	(79,748)	-4.8%	
Total Non-Operating Appropriations	1,634,150	-	-	-	-	1,634,150	1,717,308	(83,158)	-4.8%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	8,913,058	-	-	-	-	8,913,058	8,593,750	319,308	3.7%	
Less: Total Unrestricted Net Position Utilized	959,308	-	-	-	-	959,308	890,000	69,308	7.8%	
Net Total Appropriations	7,953,750	-	-	-	-	7,953,750	7,703,750	250,000	3.2%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

# Revenue Schedule

Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024

	<b>FY 2024 Proposed Budget</b>						<b>FY 2023 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
								All Operations	All Operations	
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	400,000						\$ 400,000	\$ 350,000	\$ 50,000	14.3%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental	7,500,000						7,500,000	7,300,000	200,000	2.7%
Other							-	-	-	#DIV/0!
<b>Total Service Charges</b>	<b>7,900,000</b>						<b>7,900,000</b>	<b>7,650,000</b>	<b>250,000</b>	<b>3.3%</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>							-	-	-	#DIV/0!
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Parking Fees</b>							-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
Industrial Pretreatment Fees	33,750						33,750	33,750	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>33,750</b>						<b>33,750</b>	<b>33,750</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operating Revenues</b>	<b>7,933,750</b>						<b>7,933,750</b>	<b>7,683,750</b>	<b>250,000</b>	<b>3.3%</b>
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>							-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	20,000						20,000	20,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Interest</b>	<b>20,000</b>						<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non-Operating Revenues</b>	<b>20,000</b>						<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,953,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,953,750</b>	<b>\$ 7,703,750</b>	<b>\$ 250,000</b>	<b>3.2%</b>

# Prior Year Adopted Revenue Schedule

Cumberland County Utilities Authority

*FY 2023 Adopted Budget*

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	350,000						\$ 350,000
Business/Commercial							-
Industrial							-
Intergovernmental	7,300,000						7,300,000
Other							-
<b>Total Service Charges</b>	<b>7,650,000</b>						<b>7,650,000</b>
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
<b>Total Connection Fees</b>							<b>-</b>
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
<b>Total Parking Fees</b>							<b>-</b>
<i>Other Operating Revenues (List)</i>							
Industrial Pretreatment Fees	33,750						33,750
							-
							-
							-
							-
							-
							-
							-
							-
<b>Total Other Revenue</b>	<b>33,750</b>						<b>33,750</b>
<b>Total Operating Revenues</b>	<b>7,683,750</b>						<b>7,683,750</b>
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
<b>Total Other Non-Operating Revenues</b>							<b>-</b>
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	20,000						20,000
Penalties							-
Other							-
<b>Total Interest</b>	<b>20,000</b>						<b>20,000</b>
<b>Total Non-Operating Revenues</b>	<b>20,000</b>						<b>20,000</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,703,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,703,750</b>

# Appropriations Schedule

Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024

	<b>FY 2024 Proposed Budget</b>						Total All Operations	FY 2023 Adopted Budget	Total All Operations	All Operations	All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6							
<b>OPERATING APPROPRIATIONS</b>													
<i>Administration - Personnel</i>													
Salary & Wages	\$ 669,631						\$ 669,631	\$ 615,138		\$ 54,493		8.9%	
Fringe Benefits	415,200						415,200	393,700		21,500		5.5%	
<b>Total Administration - Personnel</b>	<b>1,084,831</b>						<b>1,084,831</b>	<b>1,008,838</b>		<b>75,993</b>		<b>7.5%</b>	
<i>Administration - Other (List)</i>													
SEE ATTACHED WORKSHEET	1,158,350						1,158,350	1,108,500		49,850		4.5%	
												#DIV/0!	
												#DIV/0!	
												#DIV/0!	
Miscellaneous Administration*												#DIV/0!	
Total Administration - Other	1,158,350						1,158,350	1,108,500		49,850		4.5%	
<b>Total Administration</b>	<b>2,243,181</b>						<b>2,243,181</b>	<b>2,117,338</b>		<b>125,843</b>		<b>5.9%</b>	
<i>Cost of Providing Services - Personnel</i>													
Salary & Wages	1,792,547						1,792,547	1,600,584		191,963		12.0%	
Fringe Benefits	1,101,250						1,101,250	1,058,500		42,750		4.0%	
<b>Total COPS - Personnel</b>	<b>2,893,797</b>						<b>2,893,797</b>	<b>2,659,084</b>		<b>234,713</b>		<b>8.8%</b>	
<i>Cost of Providing Services - Other (List)</i>													
SEE ATTACHED WORKSHEET	1,835,500						1,835,500	1,792,000		43,500		2.4%	
												#DIV/0!	
												#DIV/0!	
												#DIV/0!	
Miscellaneous COPS*												#DIV/0!	
Total COPS - Other	1,835,500						1,835,500	1,792,000		43,500		2.4%	
<b>Total Cost of Providing Services</b>	<b>4,729,297</b>						<b>4,729,297</b>	<b>4,451,084</b>		<b>278,213</b>		<b>6.3%</b>	
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>													
	306,430						306,430	308,020		(1,590)		-0.5%	
<b>Total Operating Appropriations</b>	<b>7,278,908</b>						<b>7,278,908</b>	<b>6,876,442</b>		<b>402,466</b>		<b>5.9%</b>	
<b>NON-OPERATING APPROPRIATIONS</b>													
Total Interest Payments on Debt	44,246						44,246	47,656		(3,410)		-7.2%	
Operations & Maintenance Reserve												#DIV/0!	
Renewal & Replacement Reserve	1,489,904						1,489,904	1,569,652		(79,748)		-5.1%	
Municipality/County Appropriation												#DIV/0!	
Other Reserves	100,000						100,000	100,000				0.0%	
<b>Total Non-Operating Appropriations</b>	<b>1,634,150</b>						<b>1,634,150</b>	<b>1,717,308</b>		<b>(83,158)</b>		<b>-4.8%</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>8,913,058</b>						<b>8,913,058</b>	<b>8,593,750</b>		<b>319,308</b>		<b>3.7%</b>	
<b>ACCUMULATED DEFICIT</b>													
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>8,913,058</b>						<b>8,913,058</b>	<b>8,593,750</b>		<b>319,308</b>		<b>3.7%</b>	
<b>UNRESTRICTED NET POSITION UTILIZED</b>													
Municipality/County Appropriation												#DIV/0!	
Other	959,308						959,308	890,000		69,308		7.8%	
<b>Total Unrestricted Net Position Utilized</b>	<b>959,308</b>						<b>959,308</b>	<b>890,000</b>		<b>69,308</b>		<b>7.8%</b>	
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 7,953,750</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,953,750	\$ 7,703,750		\$ 250,000		3.2%	

\* 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     \$ 363,945.40     \$ -     \$ -     \$ -     \$ -     \$ -     \$ 363,945.40

# AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Cumberland County Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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

Line Item:	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
Office Supplies and Expense	88,000.00					
Professional Fees	700,000.00					
Insurance	116,600.00					
Bad Debts	2,000.00					
Conferences and Education	29,000.00					
Dues and Subscriptions	11,300.00					
Maintenance-Gen. Property	65,000.00					
Utilities	88,000.00					
Permits and Fees	50,950.00					
Administrative Fees and Expenses	7,500.00					
<b>Total Admin - Other</b>	<b>1,158,350.00</b>					
<b>Automotive Expenses</b>	<b>42,000.00</b>					
<b>Chemicals Used in Treatment</b>	<b>167,500.00</b>					
<b>Materials and Supplies</b>	<b>67,000.00</b>					
<b>Utilities</b>	<b>540,000.00</b>					
<b>Fuels and Lubricants</b>	<b>129,000.00</b>					
<b>Laboratory Expenses</b>	<b>96,000.00</b>					
<b>Repairs and Replacement</b>	<b>156,500.00</b>					
<b>Sludge/Waste/Recycling Disposal</b>	<b>618,000.00</b>					
<b>Other</b>	<b>4,000.00</b>					
<b>IPP</b>	<b>15,500.00</b>					
<b>Total COPS - Other</b>	<b>1,835,500.00</b>					







## Prior Year Adopted Appropriations Schedule

### Cumberland County Utilities Authority

#### FY 2023 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 615,138						\$ 615,138
Fringe Benefits	393,700						393,700
Total Administration - Personnel	1,008,838	-	-	-	-	-	1,008,838
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,108,500						1,108,500
Miscellaneous Administration*							-
Total Administration - Other	1,108,500	-	-	-	-	-	1,108,500
Total Administration	2,117,338	-	-	-	-	-	2,117,338
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,600,584						1,600,584
Fringe Benefits	1,058,500						1,058,500
Total COPS - Personnel	2,659,084	-	-	-	-	-	2,659,084
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,792,000						1,792,000
Miscellaneous COPS*							-
Total COPS - Other	1,792,000	-	-	-	-	-	1,792,000
Total Cost of Providing Services	4,451,084	-	-	-	-	-	4,451,084
Total Principal Payments on Debt Service in Lieu of Depreciation	308,020	-	-	-	-	-	308,020
Total Operating Appropriations	6,876,442	-	-	-	-	-	6,876,442
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	47,656	-	-	-	-	-	47,656
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,569,652						1,569,652
Municipality/County Appropriation							-
Other Reserves	100,000						100,000
Total Non-Operating Appropriations	1,717,308	-	-	-	-	-	1,717,308
<b>TOTAL APPROPRIATIONS</b>	<b>8,593,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,593,750</b>
<b>ACCUMULATED DEFICIT</b>							<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>8,593,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,593,750</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	890,000						890,000
Total Unrestricted Net Position Utilized	890,000	-	-	-	-	-	890,000
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 7,703,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,703,750</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	\$ 343,822.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,822.10
--------------------------------------	---------------	------	------	------	------	------	---------------

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

Cumberland County Utilities Authority

FY 2023 Adopted Budget

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

<b><i>Line Item:</i></b>	<b><i>Sewer</i></b>	<b><i>Operation #2</i></b>	<b><i>Operation #3</i></b>	<b><i>Operation #4</i></b>	<b><i>Operation #5</i></b>	<b><i>Operation #6</i></b>
Office Supplies and Expense	84,700					
Professional Fees	665,000					
Insurance	97,000					
Bad Debts	2,000					
Conferences and Education	24,000					
Dues and Subscriptions	11,300					
Maintenance-Gen. Property	65,000					
Utilities	86,000					
Permits and Fees	67,000					
Administrative Fees and Expenses	6,500					
Total Admin - Other	1,108,500					
Automotive Expenses	42,000					
Chemicals Used in Treatment	167,500					
Materials and Supplies	67,000					
Utilities	522,000					
Fuels and Lubricants	129,000					
Laboratory Expenses	91,000					
Repairs and Replacement	156,500					
Sludge/Waste/Recycling Disposal	598,000					
Other	3,500					
IPP	15,500					
Total COPS - Other	1,792,000					





# Debt Service Schedule - Principal

Cumberland County Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	Fiscal Year Ending in							Total Principal Outstanding	
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029		Thereafter
<b>Sewer</b>		\$ 308,020	\$ 306,430	\$ 311,430	\$ 275,225	\$ 278,695	\$ 278,695	\$ 283,695	\$ 1,007,634	\$ 2,741,804
SEE ATTACHED DETAIL										
<b>Total Principal Operation #2</b>		308,020	306,430	311,430	275,225	278,695	278,695	283,695	1,007,634	2,741,804
<b>Total Principal Operation #3</b>		-	-	-	-	-	-	-	-	-
<b>Total Principal Operation #4</b>		-	-	-	-	-	-	-	-	-
<b>Total Principal Operation #5</b>		-	-	-	-	-	-	-	-	-
<b>Total Principal Operation #6</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		\$ 308,020	\$ 306,430	\$ 311,430	\$ 275,225	\$ 278,695	\$ 278,695	\$ 283,695	\$ 1,007,634	\$ 2,741,804

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

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





# Debt Service Schedule - Interest

Cumberland County Utilities Authority

If Authority has no debt, check this box:

	Fiscal Year Ending in							Total Interest Payments Outstanding		
	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029		Thereafter	
Sewer										
SEE ATTACHED DETAIL	\$ 47,656	\$ 44,246	\$ -	\$ 34,386	\$ 29,936	\$ 25,336	\$ 21,414	\$ 17,416	\$ 44,339	\$ 217,073
Total Interest Payments	47,656	44,246		34,386	29,936	25,336	21,414	17,416	44,339	217,073
Operation #2										
Total Interest Payments	-	-								
Operation #3										
Total Interest Payments	-	-								
Operation #4										
Total Interest Payments	-	-								
Operation #5										
Total Interest Payments	-	-								
Operation #6										
Total Interest Payments	-	-								
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 47,656</b>	<b>\$ 44,246</b>	<b>\$ -</b>	<b>\$ 34,386</b>	<b>\$ 29,936</b>	<b>\$ 25,336</b>	<b>\$ 21,414</b>	<b>\$ 17,416</b>	<b>\$ 44,339</b>	<b>\$ 217,073</b>

## Debt Service Schedule - Interest (Detail Page)

Cumberland County Utilities Authority

	Fiscal Year Ending in						Total Interest Payments Outstanding		
	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028		2029	Thereafter
SERIES 2010B NJEIT TRUST	\$ 23,250	\$ 20,750	\$ 14,980	\$ 12,530	\$ 10,080	\$ 7,695	\$ 5,310	\$ 2,745	\$ 74,090
SERIES 2010 NJEIT FUND	\$ 9,850	\$ 8,600	\$ 7,350	\$ 6,600	\$ 5,700	\$ 4,800	\$ 3,900	\$ 6,150	\$ 43,100
SERIES 2013 NJEIT TRUST	\$ 14,556	\$ 14,896	\$ 12,056	\$ 10,806	\$ 9,556	\$ 8,919	\$ 8,206	\$ 35,444	\$ 99,883
SERIES 2013 NJEIT FUND									
SERIES 2017 NJEIT TRUST									
SERIES 2017 NJEIT FUND									
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 47,656</b>	<b>\$ 44,246</b>	<b>\$ 34,386</b>	<b>\$ 29,936</b>	<b>\$ 25,336</b>	<b>\$ 21,414</b>	<b>\$ 17,416</b>	<b>\$ 44,339</b>	<b>\$ 217,073</b>

# Net Position Reconciliation

Cumberland County Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

## FY 2024 Proposed Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 12,900,137						\$ 12,900,137
Less: Invested in Capital Assets, Net of Related Debt (1)	12,286,848						12,286,848
Less: Restricted for Debt Service Reserve (1)	591,375						591,375
Less: Other Restricted Net Position (1)	1,057,990						1,057,990
Total Unrestricted Net Position (1)	(1,036,076)						(1,036,076)
Less: Designated for Non-Operating Improvements & Repairs	6,002,501						6,002,501
Less: Designated for Rate Stabilization	859,634						859,634
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	4,287,561						4,287,561
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	10,686,855						10,686,855
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	7,076,205						7,076,205
Unrestricted Net Position Utilized to Balance Proposed Budget	959,308						959,308
Unrestricted Net Position Utilized in Proposed Capital Budget							-
Appropriation to Municipality/County (3)							-
Total Unrestricted Net Position Utilized in Proposed Budget	959,308						959,308
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
Last issued Audit Report (4)	\$ 6,116,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,116,897

(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 \$ 363,945 \$ - \$ - \$ - \$ - \$ - \$ 363,945  
 (4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

# **FISCAL YEAR 2024**

**Cumberland County Utilities Authority**

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(Authority Name)

**2024 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Cumberland County Utilities Authority**

(Authority Name)

**Fiscal Year: January 01, 2024 to December 31, 2024**

*Check the box for the applicable statement below:*

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Cumberland County Utilities Authority, on October 19, 2023.

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

<b>Officer's Signature:</b>	bcarlson@ccuanj.gov
<b>Name:</b>	Robert Carlson
<b>Title:</b>	Executive Director
<b>Address:</b>	333 Water Street
<b>Phone Number:</b>	856-455-7120
<b>Fax Number:</b>	856-455-3824
<b>E-mail Address:</b>	bcarlson@ccuanj.gov

# 2024 CAPITAL BUDGET/PROGRAM MESSAGE

## Cumberland County Utilities Authority

Fiscal Year: January 01, 2024 to December 31, 2024

*Answer all questions below using the space provided.*

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

Yes

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

Yes

Yes

Yes

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

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

The Authority is getting funding from the NJ I-Bank

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

# Proposed Capital Budget

Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
SEE ATTACHED DETAIL	\$ 6,489,904		\$ 1,489,904	\$ 5,000,000		
	-					
	-					
Total	6,489,904	-	1,489,904	5,000,000	-	-
<i>Operation #2</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 6,489,904</b>	<b>\$ -</b>	<b>\$ 1,489,904</b>	<b>\$ 5,000,000</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 utilize the additional pages. Input total amount of all projects for the operation on single line and enter "See Additional Pages" instead of project description.

# Proposed Capital Budget

Cumberland County Utilities Authority  
 For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Motor/Pump Replacements</i>	\$30,000		\$30,000			
Phase 1 - Treatment Plant Upgrades	5,000,000			\$ 5,000,000		
Tile & Repaint Foyer	15,000		15,000			
Locker Room/Bathroom	50,000		50,000			
SCADA System - Upgrades	500,000		500,000			
Landscaping - Admin Bldg	5,000		5,000			
Boiler	25,000		25,000			
Aeration Upgrades	150,000		\$ 150,000			
Board Room Ceiling	50,000		50,000			
Washdown Strainer	200,000		200,000			
Force Main Air Release - UDT	150,000		150,000			
Ferric System	50,000		50,000			
Shop Equipment	10,000		10,000			
Painting & General Repairs	254,904		\$ 254,904			
	-					
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<b>TOTAL THIS PAGE ONLY</b>	<b>\$6,489,904</b>	<b>\$0</b>	<b>\$ 1,489,904</b>	<b>\$ 5,000,000</b>	<b>\$</b>	<b>-</b>







# 5 Year Capital Improvement Plan

Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Sewer</i>							
SEE ATTACHED DETAIL	\$ 24,499,904	\$ 6,489,904	\$ 6,825,000	\$ 5,185,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	24,499,904	6,489,904	6,825,000	5,185,000	2,000,000	2,000,000	2,000,000
<i>Operation #2</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 24,499,904	\$ 6,489,904	\$ 6,825,000	\$ 5,185,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

# 5 Year Capital Improvement Plan

**Cumberland County Utilities Authority**  
 For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Fiscal Year Ending in					
		2024 (Proposed Budget)	2025	2026	2027	2028	2029
Glass Street Upgrades	\$ 4,000,000		\$4,000,000				
Various Building/Site Repairs	125,000		125,000				
Side Arm Mower	200,000		200,000				
Digester Analyzer	50,000		50,000				
SCADA System - Upgrades	200,000		200,000				
Dewatering Upgrades	2,000,000		2,000,000				
Trunk Sewer Improvements	250,000		\$ 250,000				
Replacement of fleet vehicle	60,000			60,000			
Phase 2 - Treatment Plant Upgr	5,000,000			5,000,000			
Articulating Mower	125,000			125,000			
L/T Capital - Electrical Upgrades	2,000,000				\$ 2,000,000		
L/T Capital - Cubby Hollow PS	2,000,000					2,000,000	
L/T Capital - Cumberland Drive	2,000,000						2,000,000
	-						
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<b>TOTAL THIS PAGE ONLY</b>	<b>\$ 18,010,000</b>	<b>\$ -</b>	<b>\$ 6,825,000</b>	<b>\$ 5,185,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

# 5 Year Capital Improvement Plan

**Cumberland County Utilities Authority**  
 For the Period: January 01, 2024 to December 31, 2024

*Fiscal Year Ending in*

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
<b>TOTAL THIS PAGE ONLY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 5 Year Capital Improvement Plan

**Cumberland County Utilities Authority**  
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
<b>TOTAL ALL DETAIL PAGES</b>	<u>\$ 18,010,000</u>	<u>\$ -</u>	<u>#####</u>	<u>\$ 5,185,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>

# 5 Year Capital Improvement Plan Funding Sources

Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>					
SEE ATTACHED DETAIL	\$ 18,010,000	\$ 2,000,000	\$ 1,010,000	\$ 15,000,000	
Total	18,010,000	2,000,000	1,010,000	15,000,000	-
<i>Operation #2</i>					
	-				
Total	-	-	-	-	-
<i>Operation #3</i>					
	-				
Total	-	-	-	-	-
<i>Operation #4</i>					
	-				
Total	-	-	-	-	-
<i>Operation #5</i>					
	-				
Total	-	-	-	-	-
<i>Operation #6</i>					
	-				
Total	-	-	-	-	-
<b>TOTAL</b>	\$ 18,010,000	\$ 2,000,000	\$ 1,010,000	\$ 15,000,000	\$ -
Total 5 Year Plan per CB-4	\$ 24,499,904				
Balance check	(6,489,904)	<i>If amount is other than zero, verify that projects listed above match projects listed on CB-4.</i>			

# 5 Year Capital Improvement Plan Funding Sources

**Cumberland County Utilities Authority**  
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Glass Street Upgrades	4,000,000			\$ 4,000,000	
Various Building/Site Repairs	125,000		125,000		
Side Arm Mower	200,000		200,000		
Digester Analyzer	50,000		50,000		
SCADA System - Upgrades	200,000		200,000		
Dewatering Upgrades	2,000,000	2,000,000			
Trunk Sewer Improvements	250,000		\$ 250,000		
	-				
Replacement of fleet vehicle	60,000		60,000		
Phase 2 - Treatment Plant Upgr	5,000,000			5,000,000	
Articulating Mower	125,000		125,000		
	-				
L/T Capital - Electrical Upgrades	2,000,000			\$ 2,000,000	
	-				
L/T Capital - Cubby Hollow PS	2,000,000			2,000,000	
	-				
L/T Capital - Cumberland Drive	2,000,000			2,000,000	
	-				
	-				
	-				
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<b>TOTAL THIS PAGE ONLY</b>	<u>\$ 18,010,000</u>	<u>\$ 2,000,000</u>	<u>\$ 1,010,000</u>	<u>\$ 15,000,000</u>	<u>\$ - \$ -</u>



# 5 Year Capital Improvement Plan Funding Sources

**Cumberland County Utilities Authority**

For the Period: January 01, 2024 to December 31, 2024

*Funding Sources*

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	-					
<b>TOTAL THIS PAGE ONLY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 5 Year Capital Improvement Plan Funding Sources

Cumberland County Utilities Authority  
For the Period: January 01, 2024 to December 31, 2024

*Funding Sources*

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	-					
<b>TOTAL ALL DETAIL PAGES</b>	<b>\$18,010,000</b>	<b>\$2,000,000</b>	<b>\$ 1,010,000</b>	<b>\$ 15,000,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

Contracting Unit: \_\_\_\_\_ Year Ending: December 31, 2022

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

N/A
-----

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**