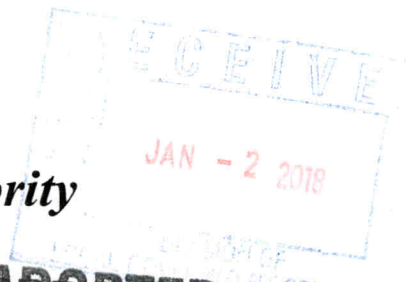


Authority Budget of:

Cumberland County Utilities Authority



State Filing Year

2019

APPROVED COPY

For the Period:

January 1, 2019

to

December 31, 2019

ADOPTED COPY

ADOPTED COPY

ww.ccuu.info

Authority Web Address

Department Of



**Community
Affairs**

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2019 TO DECEMBER 31, 2019

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 CPA, RMA Date: 12/6/2018

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: 1/9/2019

2019 PREPARER'S CERTIFICATION

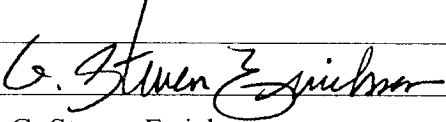
Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 **TO:** DECEMBER 31, 2019

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:	Executive 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		

2019 APPROVAL CERTIFICATION

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** JANUARY 1, 2019 **TO:** DECEMBER 31, 2019

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 18 day of October, 2018.

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:	<i>C. Kenneth Hill</i>		
Name:	C. Kenneth Hill		
Title:	Secretary		
Address:	333 Water Street Bridgeton, New Jersey		
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/
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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
- 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 is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- 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
- 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.

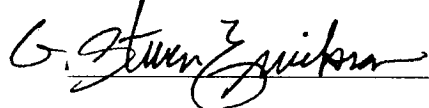
Name of Officer Certifying compliance

G. Steven Errickson

Title of Officer Certifying compliance

Executive Director

Signature



CUMBERLAND COUNTY UTILITIES AUTHORITY

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

RESOLUTION #2961 _____
 Offered By Young _____
 Seconded By Andre' _____
 Dated October 18, 2018 _____

A RESOLUTION AUTHORIZING THE INTRODUCTION OF THE 2019 BUDGET

WHEREAS, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Commissioners of the Cumberland County Utilities Authority at its open public meeting of October 18, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$6,976,580.00 and Total Appropriations of \$8,226,580.00, and Total Unrestricted Net Position utilized of \$1,250,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Appropriations of \$2,010,513.00 Total Unrestricted Net Position planned to be utilized as funding thereof of \$0.00 and Renewal & Replacement Reserve is planned to be utilized as funding thereof, of \$2,010,513.00; 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 an open public meeting held on October 18, 2018, 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, 2019 and ending December 31, 2019 is hereby recommended for approval; and

Cumberland County Utilities Authority

2. That a Public Hearing on the 2019 Budget be scheduled at the November 15, 2018 open public meeting of the Authority, notice of which will be published in the South Jersey Times 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 20, 2018.

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 18, 2018 at 4:30 p.m. prevailing time.

DATED: OCTOBER 18, 2018

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 18, 2018.

C. Kenneth Hill

C. Kenneth Hill, Secretary

**CUMBERLAND COUNTY UTILITIES AUTHORITY
BUDGET COMPARISON**

Pg	<u>Adopted 2018</u>	<u>Amended 2018</u>	<u>Proposed 2019</u>
SALARIES AND WAGES			
3	395,677	470,984	537,043
15	1,432,926	1,355,329	1,433,123
4	1,378,800	1,391,500	1,269,000
	3,207,403	3,217,813	3,239,166
ADMINISTRATIVE EXPENSES			
5	41,500	42,000	50,300
6	348,000	398,000	348,000
7	72,300	71,500	73,681
8	2,000	2,000	2,000
9	18,000	18,000	18,000
10	10,000	11,300	11,300
11	45,710	60,800	45,710
12	50,000	52,000	52,000
13	70,750	61,750	43,750
14	6,500	6,500	6,500
	664,760	723,850	651,241
OPERATING/MAINTENANCE EXPENSES			
16	37,000	52,000	37,000
17	118,500	136,500	123,500
18	47,000	52,000	47,000
12	510,500	502,500	510,500
19	105,000	91,000	101,000
20	51,000	61,000	51,000
21	115,000	116,000	116,000
22	488,000	424,000	438,000
14	3,500	3,500	3,500
23	15,500	20,500	15,500
	1,491,000	1,459,000	1,443,000
DEBT SERVICE			
24	757,953	726,954	782,660
CAPITAL OUTLAY			
24	50,000	50,000	50,000
24	723,884	842,384	2,010,513
24	25,000	21,500	0
24	50,000	50,000	50,000
	848,884	963,884	2,110,513
TOTALS	6,970,000	7,091,500	8,226,580

**CUMBERLAND COUNTY UTILITIES AUTHORITY
BUDGET REVENUES**

	<u>2018 Adopted</u>	<u>2018 Amended</u>	<u>2019 Proposed</u>
Sewerage Treatment Fees	6,579,000	6,579,000	6,710,580
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	1,250,000
TOTAL	<u>6,970,000</u>	<u>7,091,500</u>	<u>8,226,580</u>

Use of Unrestricted Net Position

Mayor Aitken Drive	125,000
Switch Gear	500,000
Grit Chamber	500,000
Use of Unrestricted Funds to Balance Budget	<u>125,000</u>
	<u><u>1,250,000</u></u>

2019 ADOPTION CERTIFICATION

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** JANUARY 1, 2019 **TO:** DECEMBER 31, 2019

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 20 day of, December, 2018.

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	RESOLUTION #2971
WILLIAM ANDRE	X				Offered By <u>VanSant</u>
ZARKO RAJACICH	X				Seconded By <u>Young</u>
DOUG VANSANT	X				Dated <u>December 20, 2018</u>
JERRY YOUNG	X				
KEITH WASSERMAN	X				
ALBERT JONES	X				

A RESOLUTION ADOPTING THE 2019 BUDGET CUMBERLAND COUNTY UTILITIES AUTHORITY FISCAL YEAR PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

WHEREAS, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year period beginning January 1, 2019 and ending December 31, 2019 has been presented and adopted before the Commissioners of the Authority at its open public meeting of December 20, 2018; 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 \$6,976,580.00 Total Appropriations, including any Accumulated Deficit, if any, of \$8,226,580.00 and Total Unrestricted Net Position utilized of \$1,250,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$2,010,513.00, Total Unrestricted Net Position planned to be utilized of \$0.00, and Total Renewal & Replacement Reserve Fund planned to be utilized of \$2,010,513.00.

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of the Cumberland County Utilities Authority, at an open public meeting held on December 20, 2018, that the Annual Budget and Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and shall constitute an appropriation 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 20, 2018, at 4:30 p.m. prevailing time.

DATED: DECEMBER 20, 2018

The foregoing is a true copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority on December 20, 2018.



C. Kenneth Hill, Secretary

2019 AUTHORITY BUDGET
Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 **TO:** DECEMBER 31, 2019

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 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 2019 proposed budget reflects a 16% increase from the 2018 amended budget. The increase is primarily attributed to necessary repair of aging infrastructure of the plant along with annual increases in Employee Pensions, hiring of Resident Engineer at the facility, purchase of new Kenworth tractor to help with hauling of sludge for disposal. The capital budget reflects several projects to update the Grit Chamber and Bar Screens and Switch Gear replacement at our plant along with roof replacement on key buildings.

Administration Salary & Wages – Increase due to hiring of Resident Engineer for plant

Administration Fringe Benefits – Decrease due to lower rates for retirees under admin status

Administration Other – Decrease in permits and fees for lower air permit for the plant, along with decrease in professional fees and maintenance for general property.

Principal payments on loans increased due to first full year of payments on Series 2017 loans.

Interest payments on loans – decrease per amortization schedule on current loans.

Other Reserves – Decrease due to no cost of issuance budgeted for 2019 for new Series 2017 loans.

Renewal & Replacement Reserve increased as result of following:

- a. 125k for Mayor Aiken Drive Pump Replacement which is a capital budget item.
- b. 500k for Grit Chamber and Bar Screens at Headworks in plant which is a capital budget item.
- c. 500k for Switch Gear upgrade which is a capital budget item.

Employee Cost sharing contribution is \$121,235.00 for 2019. This is \$15,551.00 higher than 2018 employee cost sharing contribution of \$105,684.00. This is due to employee's moving into higher percentage cost sharing with increases in salaries and operator's salary increases in our facility that have acquired their S-1 licenses. 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.

Residential Charges – Consist of Septage Hauler Fees which are variable and cannot be accurately predicted year to year.

Intergovernmental Revenues – The 2019 budget reflects a 2% increase over the 2018 budget. The 2% increase is proposed by the Authority based off projected flows for 2018.

IPP Fees increased due to one of the authority’s customers paid the 2018 fee in 2017. Budget was amended in 2018 to reflect this. We expect all customers to pay in 2019.

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 is beginning to show signs of improvement from the last recession, however the Authority is not anticipating growth that would affect the proposed Annual Budget. The 2019 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 follows:

Unrestricted Net Position will be used to balance the 2019 budget to offset increased sludge disposal cost and to fund the increase in the renewal & replacement reserve.

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 2019/2019-2020 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

PROPOSED SCHEDULE OF CONNECTION PERMIT FEES EFFECTIVE JANUARY 1, 2019

\$ 3290.00 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	\$3,290.00
2a) Rental or Condominium Apartment Unit, 2 bedrooms or fewer	0.7	\$2,303.00
2b) Rental or Condominium Apartment Unit, more than 2 bedrooms	1	\$3,290.00
3) Senior Citizen Unit	0.7	\$2,303.00
4) Hotel or Motel (Per living unit)	0.5	\$1,645.00
5) Service Station (W/O car washing facilities)	1	\$3,290.00
6) Service Station (With car washing facilities)	2	\$6,580.00
7) Supermarket	10	\$32,900.00
8) Clubs, Societies, Social Organizations	1	\$3,290.00
9) Clubs, Societies, Social Organizations (with bar and/or dining facilities)	3	\$9,870.00
10) Churches	1	\$3,290.00
11) Commercial Garage (With water fixtures)	1	\$3,290.00
12) Eating Establishments:		
a. Take-out Restaurant (Without seating facilities)	2	\$6,580.00
b. Fast Food, Soda Fountain, Luncheonette (1-25 seating capacity)	1	\$3,290.00
* (Each additional 15 seats or segment thereof)	1	\$3,290.00
c. Diner, Tavern, Restaurant (1-50 seating capacity)	3	\$9,870.00
* (Each additional 15 seats or segment thereof)	1	\$3,290.00
13) Nursing or Convalescent Home (Per each 2 inhabitants and staff)	1	\$3,290.00
14) Laundromat or Self-Service Laundry (Per each washer)	0.2	\$ 658.00
15) Swim Clubs (Wastewater from fixtures only) (NOTE: SWIM POOL DRAINS MAY NOT BE CONNECTED TO SEWER SYSTEM)	2	\$6,580.00

16) Theatre (1-70 seating capacity)	2	\$6,580.00
Each additional 35 seats or segment thereof)	1	\$3,290.00
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 \$3,290</u> 5000	1	\$3,290.00
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 \$3,290</u> 10,000	1	\$3,290.00
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 \$3,290</u> 10,000	1	\$3,290.00
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 \$3,290</u> 10,000 Facilities with significant industrial process flows shall be based on the projected flow at 270 gallons per dcu	1	\$3,290.00

* 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 - 2019

VOLUME CHARGE, \$ PER 1,000 GAL	<u>\$ 5.38</u>
COD SURCHARGE, \$ PER 1,000 LBS COD*	<u>\$ 165.00</u>
TSS SURCHARGE, \$ PER 1,000 LBS TSS**	<u>\$ 165.00</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, 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

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

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>	
2017	BRIDGETON	8,313	7,630	8.2	%
2017	UPPER DEERFIELD	3,491	3,298	5.5	%
	TOTAL OR AVERAGE	11,804	10,928	7.4	%
2017	CUMBERLAND COUNTY	66,406	61,789	7	%

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

<u>Employer</u>	<u>Municipality</u>	<u># of Employees</u>
Inspira Health Network	Vineland/Bridgeton	2,900
Durand Glass Manufacturing Company/ARC International	Millville	1,100
Wal-Mart	Millville/Vineland/Upper Deerfield	920
Shop Rite	Millville/Vineland/Upper Deerfield	791
F & S Produce Pipco Transportation	Rosenhay n	750
Sheppard Bus Service	Fairfield Twp.	650
Seabrook Brothers & Sons, Inc.	Upper Deerfield	590
WaWa, Inc.	Various	533
Omni Baking	Vineland	500
Elwyn New Jersey	Vineland	448

TOP TEN TAXPAYERS FOR THE CITY OF BRIDGETON

2018

<u>Name</u>	<u>Assessment</u>
RCT Realty, LLC	\$ 8,843,000
Individual Number 1	8,813,400
White Wave, Inc.	8,812,800
NIA Associates	7,945,400
Ardagh Glass Containers, Inc.	6,186,100
Relleg Group, LLC	5,712,900
Alfieri-Bridgeton Associates	4,900,000
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

2018

<u>Name</u>	<u>Assessment</u>
Walmart TRS LLC	\$ 13,954,900
Cedar-Carll's Corner LLC	10,755,600
KMT Properties LLC	9,335,700
Seabrook Brothers & Sons, Inc.	7,367,600
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>
2017	Bridgeton	\$ 314,843,700	\$ 27,690,300	\$ 199,100	\$ 94,568,400	\$ 36,397,800	\$ 5,265,800	\$ 478,965,100
2017	Upper Deerfield	424,816,200	7,026,800	50,140,000	117,271,400	13,592,800	13,512,100	626,359,300
	Total	<u>\$ 739,659,900</u>	<u>\$ 34,717,100</u>	<u>\$ 50,339,100</u>	<u>\$ 211,839,800</u>	<u>\$ 49,990,600</u>	<u>\$ 18,777,900</u>	<u>\$ 1,105,324,400</u>

As prepared by Municipality

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

Bridgeton	2017
Net Assessed Valuation:	
Land & Improvements	\$ 485,858,300
Personal Tangible	3,910,620
Total Net Assessed Valuation	\$ 489,768,920
% Increase (Decrease) Over Prior Year	0.06%
Equalized Ratio	97.72%
Equalized Valuation of Property	\$ 501,196,200
% Increase (Decrease) Over Prior Year	3.93%

Upper Deerfield	2017
Net Assessed Valuation:	
Land & Improvements	\$ 626,359,300
Personal Tangible	1,600,057
Total Net Assessed Valuation	\$ 627,959,357
% Increase (Decrease) Over Prior Year	-0.38%
Equalized Ratio	103.88%
Equalized Valuation of Property	\$ 597,828,786
% Increase (Decrease) Over Prior Year	-4.21%

*As Calculated by the Cumberland County Board of Taxation (Abstract of Ratables 2017) and State of NJ
Table of Equalized Valuations 2017*

**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>
	2017		2017	
Municipality		\$ 2.565		\$ 0.097
Local School		0.751		1.168
Regional School		-		0.527
County		1.162		1.112
Library		0.033		-
Open Space		0.011		-
		<u>\$ 4.522</u>		<u>\$ 2.904</u>

As prepared by Municipality

TAX LEVY APPORTIONMENT

Political Entity

<u>Bridgeton:</u>	<u>2017</u>
Municipal	\$ 12,560,727
County	5,739,425
Local School	3,677,948
Library	160,774
	<u>\$ 22,138,874</u>

<u>Upper Deerfield:</u>	<u>2017</u>
Municipal	\$ 605,000
County	6,974,701
Local School	7,332,035
Regional School	3,308,085
	<u>\$ 18,219,821</u>

As prepared by Municipality

TAX LEVIES AND TAX COLLECTIONS

Political Entity	Current Tax Collected		Delinquent Taxes Collected		Total Taxes Collected	
	Current Tax Levy	Amount Collected	Percent	Amount	Percent	Amount
Bridgeton:						
2017	<u>\$ 22,175,924</u>	<u>\$ 21,658,342</u>	<u>97.67%</u>	<u>\$ 434,459</u>	<u>99.63%</u>	<u>\$ 22,092,801</u>
Upper Deerfield:						
2017	<u>\$ 18,301,377</u>	<u>\$ 17,656,705</u>	<u>96.48%</u>	<u>\$ 550,091</u>	<u>99.48%</u>	<u>\$ 18,206,796</u>

As prepared by Municipality

DELINQUENT TAX INFORMATION

Year	Bridgeton		Upper Deerfield	
	Delinquent Taxes Tax Title Liens	Total Delinquent	Percent of Current Tax Levy	Current Tax Levy
2017	<u>\$ 65,963</u>	<u>\$ 931,183</u>	<u>4.20%</u>	<u>\$ 22,175,924</u>
2017	<u>\$ 550,091</u>	<u>\$ 721,743</u>	<u>3.94%</u>	<u>\$ 18,301,377</u>

As prepared by Municipality

PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION

<u>Year</u>	<u>Municipality</u>	<u>Amount</u>
2017	Bridgeton	\$ 3,172,100
2017	Upper Deerfield	\$ 544,000

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:			
2017	\$ 2,663,821	\$ 1,900,000	71.33%
Upper Deerfield:			
2017	\$ 2,454,280	\$ 1,391,901	56.71%

As prepared by Municipality

**STATUTORY DEBT INFORMATION ON THE MUNICIPALITIES
AS OF DECEMBER 31, 2017**

<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	\$ 907,030	\$ 8,344,296	\$ -	\$ -	\$ 6,256	\$ 9,245,070
	Sewer Water	-	1,100,000	-	3,929,757	5,029,757	-
	School	-	-	-	-	-	-
	Solid Waste	-	-	-	120,000	120,000	-
Upper Deerfield	General	897,250	-	-	-	-	897,250
	Sewer Water	-	-	5,265,322	-	5,265,322	-
	School	-	-	1,965,000	-	1,965,000	-
	Regional School	-	-	2,655,967	-	2,655,967	-

**REMAINING STATUTORY BORROWING POWER UNDER N.J.S.A. 40A:2-6
AS OF DECEMBER 31, 2017**

	<u>Bridgeton</u>	<u>Upper Deerfield</u>
Equalized Valuation (1)	\$ 480,178,475	\$ 606,322,747
Statutory Borrowing Power (2)	16,806,247	21,221,296
Net Statutory Debt (3)	9,245,070	897,250
Remaining Statutory Borrowing Power	7,561,177	20,324,046
Debt Ratio:		
Net Statutory Debt Equalized Valuation	1.93%	0.15%

(1) Average for the years 2017, 2016 and 2015.

(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	\$ 8,344,296	\$ -
Self-supporting Utility:		
Sewer/Water	5,029,757	5,265,322
Overlapping Debt		
Local School District	-	1,965,000
Regional School District		2,655,967
Cumberland County		
Self-supporting		
Cumberland County Utilities Authority	5,064,931	583,535
Cumberland County Improvement Authority	4,867,692	5,981,047
Gross Direct Debt	13,374,053	5,265,322
Net Direct Debt	8,344,296	-
Gross Direct & Overlapping Debt	23,306,676	16,450,871
Net Direct & Overlapping Debt	8,344,296	4,620,967



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Issue Description	Dated Date	Maturity Dates
REV BDS 2006 B	04/26/2006	03/01/2021
REF BDS 2006 A	04/26/2006	03/01/2021
SER A	11/15/2001	12/01/2021

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Page 1 of 1

AUTHORITY CONTACT INFORMATION

2019

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, 2019 TO: DECEMBER 31, 2019

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 2017 or 2018**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **36**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (**Use Most Recent W-3 Available 2017 or 2018**) Transmittal of Wage and Tax Statements: **1,465,874.03**
- 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, 2018 or 2019 deadline has passed 2018 or 2019**) 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 Authorities 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.*

Aunt Betty's Kitchen – Malvin Hilton Retirement Luncheon	\$688.25
Aunt Betty's Kitchen – Southern Association of Regional Authority Meeting	\$309.35

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.*

Dale Wolfe Bendix Brake Training, Hotel & Meals	\$900.85
Richard Stowman Hotel & Mileage WEF Conference	\$413.23
Dominic Buirch Hotel & Mileage GPANJ Conference Atlantic City	\$331.28
Stephanie Mick Meals & Mileage HR Class Sheraton Atlantic City	\$143.97
Dominic Buirch Hotel & Mileage Rutgers Purchasing Conference Golden Nugget	\$287.17
Dominic Buirch Mileage & Parking QPA Review Class Rutgers	\$441.49
Lee W Buirch Jr. Mileage & Parking NJWEA Conference	\$ 64.23
Fred Scioli Mileage & License Reimbursement S-1 Test	\$121.95

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:

- a. First class or charter travel **No**
- b. Travel for companions **No**
- c. Tax indemnification and gross-up payments **No**
- d. Discretionary spending account **No**
- e. Housing allowance or residence for personal use **No**
- f. Payments for business use of personal residence **No**
- g. Vehicle/auto allowance or vehicle for personal use **No**
- h. Health or social club dues or initiation fees **No**
- i. Personal services (i.e.: maid, chauffeur, chef) **No**

If the answer to any of the above is "yes," 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. (If no bonded Debt answer is Not Applicable)*

- 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.)? **Yes** 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.

\$1,000.00 – Exceedance of a permit limitation

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
Cumberland County Utilities Authority**

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 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, 2019 to December 31, 2019

A B C D E F G H I J K L M N O P Q R S T

		Reportable Compensation from Authority (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			
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Former Highest Compensated Employee	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 (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to 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
1 Albert Jones	Chairperson	4	X				\$ 4,000			\$ 380	\$ 4,380	NONE				\$ 4,380	
2 Doug VanSant	Commissioner	2	X				3,500			3,500	3,500	NONE				3,500	
3 Jerry Young	Commissioner	2	X				3,500			332	3,832	South Woods State Pr. Corrections Officer	40	92,000		3,500	
4 Angella Edwards	Commissioner	2	X				3,500				0	Bridgeton Board of Ed President	3	0		95,832	
5											3,500	CCCCC	35	87,000		90,500	
6 Keith Wasserman	Commissioner	2	X				3,500				3,500	Cumberland County	As Needed	15,000		15,000	
7											3,500	NONE				3,500	
8 William Andre	Commissioner	2	X				3,500				3,500	NONE				3,500	
9 Zarko Rajacic	Commissioner	2	X				3,500				5,000	NONE				5,000	
10 Edward Bethea	Treasurer	4		X			5,000				8,000	NONE				8,000	
11 C. Kenneth Hill	Secretary	4		X			8,000				154,930	Landis Sewerage Auth Secretary	2	3,000		157,930	
12 G. Steven Erickson	Executive Director	40	X	X	X		142,127		12,803	12,803	0	Board of Health	4	5,400		128,658	
13											128,658	NONE				128,658	
14 Daniel Jefferson	Deputy Director	40	X	X			87,402		41,256	41,256						5,400	
15											0					0	
Total:							\$ 267,529	\$ -	\$ -	\$ 54,771	\$ 322,300			\$ 202,400	\$ -	\$ 524,700	

(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, 2019 to December 31, 2019

	Annual Cost		# of Covered Members	# of Covered Members (Medical & Rx)	Total Cost Estimate	Proposed Budget	Annual Cost per Employee	Annual Cost per Employee (Medical & Rx)	Total Prior Year Cost	\$ Increase (Decrease)	% Increase (Decrease)	
	# of Covered Members (Medical & Rx)	Proposed Budget										
Active Employees - Health Benefits - Annual Cost												
Single Coverage	5	\$ 11,740	\$ 58,700	6	\$ 11,502	\$ 69,009	\$ (10,309)	-14.9%				
Parent & Child	4	20,519	82,076	4	20,266	81,064	1,012	1.2%				
Employee & Spouse (or Partner)	4	23,791	95,165	3	23,307	69,920	25,245	36.1%				
Family	9	32,239	290,151	9	31,983	287,847	2,304	0.8%				
Employee Cost Sharing Contribution (enter as negative -)			(121,235)			(105,684)	(15,551)	14.7%				
Subtotal	22		404,857	22		402,156	2,701	0.7%				
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	12	7,467	89,599	10	8,941	89,408	191	0.2%				
Parent & Child	1	21,360	21,360	1	21,870	21,870	(510)	-2.3%				
Employee & Spouse (or Partner)	10	21,799	217,990	8	23,016	184,127	33,862	18.4%				
Family	2	32,769	65,538	5	31,546	157,732	(92,194)	-58.4%				
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!				
Subtotal	25		394,487	24		453,137	(58,651)	-12.9%				
GRAND TOTAL	47		\$ 799,344	46		\$ 855,293	\$ (55,949)	-6.5%				

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

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

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

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

	<u>Individuals Eligible for Benefit</u>	<u>SICK HRS</u>	<u>VAC HRS</u>	<u>PER HRS</u>	<u>Gross Days of Accumulated Compensated Absences</u>	<u>Dollar Value of Accrued Compensated Absence Liability</u>
Mick	78	32	0	13.75	\$ 2,481.60	
Buirch	121	16	0	17.13	\$ 4,796.37	
Jefferson	85	64	12	20.13	\$ 6,633.20	
Errickson	160	120	24	38.00	\$ 20,167.36	
Brown, R	160	37	0	24.63	\$ 7,499.79	
Bartholomew	72	0	0	9.00	\$ 1,858.32	
Stowman	60	0	0	7.50	\$ 2,163.60	
Jacobs	16	0	0	2.00	\$ 522.56	
Newsome	160	0	0	20.00	\$ 5,049.60	
Buirch	8	0	0	1.00	\$ 277.92	
Newkirk, R **	160	0	0	20.00	\$ 4,926.40	
Scioli III	48	0	0	6.00	\$ 924.96	
Smith	152	0	0	19.00	\$ 5,199.92	
Homer	160	0	0	20.00	\$ 5,329.60	
Smith	24	0	0	3.00	\$ 450.48	
Levick	1	0	0	0.13	\$ 31.34	
Harris	160	0	0	20.00	\$ 4,126.40	
Pierce	135	0	0	16.88	\$ 3,497.85	
Wolfe	114	0	0	14.25	\$ 2,896.74	
Esposito	160	0	0	20.00	\$ 4,854.40	
TOTAL				292.38	\$ 83,688.41	

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Cumberland County Utilities Authority
 For the Period January 1, 2019 to December 31, 2019

	<i>FY 2019 Proposed Budget</i>					<i>FY 2018 Adopted Budget</i>		<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<i>SEWERAGE</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>Total All Operations</i>	<i>Total All Operations</i>		
REVENUES									
Total Operating Revenues	\$ 6,956,580	\$ -	\$ -	\$ -	\$ -	\$ 6,956,580	\$ 6,946,500	\$ 10,080	0.1%
Total Non-Operating Revenues	20,000	-	-	-	20,000	20,000	-	-	0.0%
Total Anticipated Revenues	6,976,580	-	-	-	6,976,580	6,966,500	10,080	0.1%	
APPROPRIATIONS									
Total Administration	1,500,583	-	-	-	1,500,583	1,578,633	(78,050)	-4.9%	
Total Cost of Providing Services	3,832,823	-	-	-	3,832,823	3,822,029	10,794	0.3%	
Total Principal Payments on Debt Service in Lieu of Depreciation	678,643	-	-	-	678,643	610,222	68,421	11.2%	
Total Operating Appropriations	6,012,049	-	-	-	6,012,049	6,010,884	1,165	0.0%	
Total Interest Payments on Debt	104,018	-	-	-	104,018	116,732	(12,714)	-10.9%	
Total Other Non-Operating Appropriations	2,110,513	-	-	-	2,110,513	963,884	1,146,629	119.0%	
Total Non-Operating Appropriations	2,214,531	-	-	-	2,214,531	1,080,616	1,133,915	104.9%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	8,226,580	-	-	-	8,226,580	7,091,500	1,135,080	16.0%	
Less: Total Unrestricted Net Position Utilized	1,250,000	-	-	-	1,250,000	125,000	1,125,000	900.0%	
Net Total Appropriations	6,976,580	-	-	-	6,976,580	6,966,500	10,080	0.1%	
ANTICIPATED SURPLUS (DEFICIT)	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ (0)	-78.6%	

Revenue Schedule

Cumberland County Utilities Authority

For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget						Total All Operations	FY 2018 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 REVENUES										
<i>Service Charges</i>										
Residential	225,000						\$ 225,000	\$ 350,000	\$ (125,000)	-35.7%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental	6,710,580						6,710,580	6,579,000	131,580	2.0%
Other							-	-	-	#DIV/0!
Total Service Charges	6,935,580						6,935,580	6,929,000	6,580	0.1%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees							-	-	-	#DIV/0!
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees							-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
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!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue	21,000						21,000	17,500	3,500	20.0%
Total Operating Revenues	6,956,580						6,956,580	6,946,500	10,080	0.1%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
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!
<i>Interest on Investments & Deposits (List)</i>										
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	\$ 6,976,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,976,580	\$ 6,966,500	\$ 10,080	0.1%

Prior Year Adopted Revenue Schedule

Cumberland County Utilities Authority

FY 2018 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	6,579,000						6,579,000
Other							-
Total Service Charges	6,929,000	-	-	-	-	-	6,929,000
<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	6,946,500	-	-	-	-	-	6,946,500
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total 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	\$ 6,966,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,966,500

Appropriations Schedule

Cumberland County Utilities Authority

For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget						Total All	FY 2018 Adopted	\$ Increase	% Increase
	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Operations	Budget	Proposed vs.	(Decrease)
								Total All	Proposed vs.	(Decrease)
							Operations	All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 537,043						\$ 537,043	\$ 470,983	\$ 66,060	14.0%
Fringe Benefits	312,300						312,300	383,800	(71,500)	-18.6%
Total Administration - Personnel	849,343	-	-	-	-	-	849,343	854,783	(5,440)	-0.6%
<i>Administration - Other (List)</i>										
SEE ATTACHED WORKSHEET	651,240						651,240	723,850	(72,610)	-10.0%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	651,240	-	-	-	-	-	651,240	723,850	(72,610)	-10.0%
Total Administration	1,500,583	-	-	-	-	-	1,500,583	1,578,633	(78,050)	-4.9%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,433,123						1,433,123	1,355,329	77,794	5.7%
Fringe Benefits	956,700						956,700	1,007,700	(51,000)	-5.1%
Total COPS - Personnel	2,389,823	-	-	-	-	-	2,389,823	2,363,029	26,794	1.1%
<i>Cost of Providing Services - Other (List)</i>										
SEE ATTACHED WORKSHEET	1,443,000						1,443,000	1,459,000	(16,000)	-1.1%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	1,443,000	-	-	-	-	-	1,443,000	1,459,000	(16,000)	-1.1%
Total Cost of Providing Services	3,832,823	-	-	-	-	-	3,832,823	3,822,029	10,794	0.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	678,643	-	-	-	-	-	678,643	610,222	68,421	11.2%
Total Operating Appropriations	6,012,049	-	-	-	-	-	6,012,049	6,010,884	1,165	0.0%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	104,018	-	-	-	-	-	104,018	116,732	(12,714)	-10.9%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	2,010,513						2,010,513	842,384	1,168,129	138.7%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	100,000						100,000	121,500	(21,500)	-17.7%
Total Non-Operating Appropriations	2,214,531	-	-	-	-	-	2,214,531	1,080,616	1,133,915	104.9%
TOTAL APPROPRIATIONS	8,226,580	-	-	-	-	-	8,226,580	7,091,500	1,135,080	16.0%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	8,226,580	-	-	-	-	-	8,226,580	7,091,500	1,135,080	16.0%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	1,250,000						1,250,000	125,000	1,125,000	900.0%
Total Unrestricted Net Position Utilized	1,250,000	-	-	-	-	-	1,250,000	125,000	1,125,000	900.0%
TOTAL NET APPROPRIATIONS	\$ 6,976,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,976,580	\$ 6,966,500	\$ 10,080	0.1%

* 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 \$ 300,602.45 \$ - \$ - \$ - \$ - \$ - \$ - \$ 300,602.45

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

**PROPOSED APPROPRIATIONS ATTACHMENT
FISCAL YEAR: JANUARY 1, 2019 - DECEMBER 31, 2019**

Administration - Other

Office Supplies and Expense	50,300
Professional Fees	348,000
Insurance	73,680
Bad Debts	2,000
Conferences and Education	18,000
Dues and Subscriptions	11,300
Maintenance-Gen. Property	45,710
Utilities	52,000
Permits and Fees	43,750
Administrative Fees and Expenses	<u>6,500</u>
	<u>\$ 651,240</u>

Cost of Providing Services - Other

Automotive Expenses	37,000
Chemicals Used in Treatment	123,500
Materials and Supplies	47,000
Utilities	510,500
Fuels and Lubricants	101,000
Laboratory Expenses	51,000
Repairs and Replacement	116,000
Sludge/Waste/Recycling Disposal	438,000
Other	3,500
IPP	<u>15,500</u>
	<u>\$ 1,443,000</u>

2018 Adopted Appropriations Schedule

Cumberland County Utilities Authority

FY 2018 Adopted Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 470,983						\$ 470,983
Fringe Benefits	383,800						383,800
Total Administration - Personnel	854,783	-	-	-	-	-	854,783
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	723,850						723,850
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	723,850	-	-	-	-	-	723,850
Total Administration	1,578,633	-	-	-	-	-	1,578,633
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,355,329						1,355,329
Fringe Benefits	1,007,700						1,007,700
Total COPS - Personnel	2,363,029	-	-	-	-	-	2,363,029
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,459,000						1,459,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,459,000	-	-	-	-	-	1,459,000
Total Cost of Providing Services	3,822,029	-	-	-	-	-	3,822,029
Total Principal Payments on Debt Service in Lieu of Depreciation	610,222	-	-	-	-	-	610,222
Total Operating Appropriations	6,010,884	-	-	-	-	-	6,010,884
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	116,732	-	-	-	-	-	116,732
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	842,384						842,384
Municipality/County Appropriation							-
Other Reserves	121,500						121,500
Total Non-Operating Appropriations	1,080,616	-	-	-	-	-	1,080,616
TOTAL APPROPRIATIONS	7,091,500	-	-	-	-	-	7,091,500
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,091,500	-	-	-	-	-	7,091,500
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	125,000						125,000
Total Unrestricted Net Position Utilized	125,000	-	-	-	-	-	125,000
TOTAL NET APPROPRIATIONS	\$ 6,966,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,966,500

* 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 \$ 300,544.20 \$ - \$ - \$ - \$ - \$ - \$ 300,544.20

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

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

Administration - Other

Office Supplies and Expense	42,000
Professional Fees	398,000
Insurance	71,500
Bad Debts	2,000
Conferences and Education	18,000
Dues and Subscriptions	11,300
Maintenance-Gen. Property	60,800
Utilities	52,000
Permits and Fees	61,750
Administrative Fees and Expenses	<u>6,500</u>
	<u><u>\$ 723,850</u></u>

Cost of Providing Services - Other

Automotive Expenses	52,000
Chemicals Used in Treatment	136,500
Materials and Supplies	52,000
Utilities	502,500
Fuels and Lubricants	91,000
Laboratory Expenses	61,000
Repairs and Replacement	116,000
Sludge/Waste/Recycling Disposal	424,000
Other	3,500
IPP	<u>20,500</u>
	<u><u>\$ 1,459,000</u></u>

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

**DEBT SERVICE - PRINCIPAL ATTACHMENT
FISCAL YEAR: JANUARY 1, 2019 - DECEMBER 31, 2019**

	2018	2019	2020	2021	2022	2023	2024	Thereafter
SERIES 2001-NJEIT TRUST	\$ 65,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -
SERIES 2001-NJEIT FUND	51,075	52,212	49,938	51,026	-	-	-	-
SERIES 2006A	70,000	75,000	80,000	85,000	-	-	-	-
SERIES 2006B	185,000	195,000	205,000	210,000	-	-	-	-
SERIES 2010 NJEIT TRUST	40,000	40,000	45,000	45,000	45,000	50,000	50,000	365,000
SERIES 2010 NJEIT FUND	47,735	47,735	47,735	47,735	47,735	47,735	47,735	54,263
SERIES 2013 NJEIT TRUST	20,000	20,000	20,000	25,000	25,000	25,000	25,000	245,000
SERIES 2013 NJEIT FUND	76,844	76,844	76,844	76,843	76,843	76,843	76,843	614,745
SERIES 2017 NJEIT TRUST	-	20,000	20,000	20,000	20,000	25,000	25,000	400,000
SERIES 2017 NJEIT FUND	54,568	81,852	81,852	81,852	81,852	81,852	81,852	1,064,076
TOTAL PRINCIPAL PAYMENTS	\$ 610,222	\$ 678,643	\$ 696,369	\$ 717,456	\$ 296,430	\$ 306,430	\$ 306,430	\$ 2,743,084

5 Year Debt Service Schedule - Interest

Cumberland County Utilities Authority

if Authority has no debt X this box

Fiscal Year Ending in

	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
SEWERAGE								
SEE ATTACHED WORKSHEET								
Type in Issue Name	\$ 116,732	\$ 85,219	\$ 65,829	\$ 51,906	\$ 47,656	\$ 42,656	\$ 185,990	\$ 583,274
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	116,732	85,219	65,829	51,906	47,656	42,656	185,990	583,274
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								
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Total Interest Payments								
N/A								
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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								
TOTAL INTEREST ALL OPERATIONS								
	\$ 116,732	\$ 85,219	\$ 65,829	\$ 51,906	\$ 47,656	\$ 42,656	\$ 185,990	\$ 583,274

**CUMBERLAND COUNTY UTILITIES AUTHORITY
AUTHORITY BUDGET**

**DEBT SERVICE - INTEREST ATTACHMENT
FISCAL YEAR: JANUARY 1, 2019 - DECEMBER 31, 2019**

	2018	2019	2020	2021	2022	2023	2024	Thereafter
SERIES 2001-NJEIT TRUST	\$ 13,638	\$ 10,387	\$ 6,888	\$ 3,563	\$ -	\$ -	\$ -	\$ -
SERIES 2001-NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2006A	11,000	8,100	5,000	1,700	-	-	-	-
SERIES 2006B	29,412	21,525	13,125	4,410	-	-	-	-
SERIES 2010 NJEIT TRUST	34,000	32,000	30,000	27,750	25,500	23,250	20,750	66,500
SERIES 2010 NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2013 NJEIT TRUST	14,250	13,450	12,650	11,850	10,850	9,850	8,600	34,500
SERIES 2013 NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2017 NJEIT TRUST	14,432	18,556	17,556	16,556	15,556	14,556	13,306	84,990
SERIES 2017 NJEIT FUND	-	-	-	-	-	-	-	-
TOTAL INTEREST PAYMENTS	\$ 116,732	\$ 104,018	\$ 85,219	\$ 65,829	\$ 51,906	\$ 47,656	\$ 42,656	\$ 185,990

Net Position Reconciliation

Cumberland County Utilities Authority

For the Period January 1, 2019 to December 31, 2019

FY 2019 Proposed Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Operations	Total All
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 14,890,209						\$ 14,890,209	
Less: Invested in Capital Assets, Net of Related Debt (1)	8,525,195						8,525,195	
Less: Restricted for Debt Service Reserve (1)	931,720						931,720	
Less: Other Restricted Net Position (1)	1,008,347						1,008,347	
Total Unrestricted Net Position (1)	4,424,947						4,424,947	
Less: Designated for Non-Operating Improvements & Repairs	2,305,471						2,305,471	
Less: Designated for Rate Stabilization	456,641						456,641	
Less: Other Designated by Resolution								
Plus: Accrued Unfunded Pension Liability (1)								
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)								
Plus: Estimated Income (Loss) on Current Year Operations (2)	5,747,716						5,747,716	
Plus: Other Adjustments (attach schedule)								
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	7,410,551						7,410,551	
Unrestricted Net Position Utilized to Balance Proposed Budget	1,250,000						1,250,000	
Unrestricted Net Position Utilized in Proposed Capital Budget								
Appropriation to Municipality/County (3)								
Total Unrestricted Net Position Utilized in Proposed Budget	1,250,000						1,250,000	
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR								
Last issued Audit Report (4)	\$ 6,160,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,160,551	

(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 \$ 300,602 \$ - \$ - \$ - \$ - \$ - \$ 300,602

(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.

2019

Cumberland County Utilities Authority

**AUTHORITY
CAPITAL
BUDGET/
PROGRAM**

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Cumberland County Utilities Authority

FISCAL YEAR: **FROM:** JANUARY 1, 2019 **TO:** DECEMBER 31, 2019

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 18th day of October, 2018.

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		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

Cumberland County Utilities Authority

FISCAL YEAR: **FROM:** JANUARY 1, 2019 **TO:** DECEMBER 31, 2019

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 2019 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.

2019 Proposed Capital Budget

Cumberland County Utilities Authority

For the Period January 1, 2019 to December 31, 2019

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
SEWERAGE						
	SEE ATTACHED FOR DETAIL	\$ 2,010,513	\$ -	\$ 2,010,513		
	Type in Description	-				
	Type in Description	-				
	Type in Description	-				
	Total	2,010,513	-	2,010,513	-	-
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		\$ 2,010,513	\$ -	\$ 2,010,513	\$ -	\$ -

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

2019 PROPOSED CAPITAL BUDGET (ATTACHMENT)

For the Period January 1, 2019 to December 31, 2019

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<u>2019 PROPOSED CAPITAL BUDGET:</u>						
Motor Pump Replacements	30,000		30,000			
Digester Cleanout	135,000		135,000			
2018 Kenworth	121,813		121,813			
Digester Upgrades	50,000		50,000			
Asphalt Repairs	25,000		25,000			
Mayor Aitken Drive Pump Replacement	125,000		125,000			
Switch Gear	500,000		500,000			
Grit Chamber	500,000		500,000			
Roof Repairs	75,000		75,000			
(1) Samplers	6,700		6,700			
Boiler	10,000		10,000			
Rapid Mix Box Valves	50,000		50,000			
Fencing, Painting & General Repairs	382,000		382,000			
Total 2019 Proposed Capital Budget	2,010,513	-	2,010,513	-		
<u>2020 PROPOSED CAPITAL BUDGET:</u>						
Asphalt Plant	200,000		200,000			
Replacement of Upper Deerfield Force Main	250,000		250,000			
(2) Boilers & Methane Gas Scrubber	1,000,000	1,000,000				
Total 2020 Proposed Capital Budget	1,450,000	1,000,000	450,000	-		
<u>2021 PROPOSED CAPITAL BUDGET:</u>						
Various Building Site Repairs	125,000		125,000			
Scada	200,000		200,000			
Replacement of fleet vehicle	30,000		30,000			
Glass Street Pump Station	2,000,000			2,000,000		
Trunk Sewer Improvements	250,000		250,000			
Total 2021 Proposed Capital Budget	2,605,000	-	605,000	2,000,000		
<u>2022 PROPOSED CAPITAL BUDGET:</u>						
Replacement of fleet vehicle	30,000		30,000			
Scada	200,000		200,000			
Articulating Mower	125,000		125,000			
Total 2022 Proposed Capital Budget	355,000	-	355,000	-		
<u>2023 PROPOSED CAPITAL BUDGET:</u>						
Long Term Capital Projects - Pump Station	2,000,000			2,000,000		

Total 2023 Proposed Capital Budget	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>
<u>2024 PROPOSED CAPITAL BUDGET:</u>				
Long Term Capital Projects - Treatment Plant	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>
Total 2024 Proposed Capital Budget	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>
TOTALS	<u><u>\$ 10,420,513</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 3,420,513</u></u>	<u><u>\$ 6,000,000</u></u>

5 Year Capital Improvement Plan

Cumberland County Utilities Authority

For the Period January 1, 2019 to December 31, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2019	2020	2021	2022	2023	2024
SEWERAGE							
SEE ATTACHED FOR DETAIL	\$ 10,420,513	\$ 2,010,513	\$ 1,450,000	\$ 2,605,000	\$ 355,000	\$ 2,000,000	\$ 2,000,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	10,420,513	2,010,513	1,450,000	2,605,000	355,000	2,000,000	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	\$ 10,420,513	\$ 2,010,513	\$ 1,450,000	\$ 2,605,000	\$ 355,000	\$ 2,000,000	\$ 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, 2019 to December 31, 2019

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
SEWERAGE						
SEE ATTACHED FOR DETAIL	\$ 10,420,513	\$ 1,000,000	\$ 3,420,513	\$ 6,000,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>10,420,513</u>	<u>1,000,000</u>	<u>3,420,513</u>	<u>6,000,000</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	-					
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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>\$ 10,420,513</u>	<u>\$ 1,000,000</u>	<u>\$ 3,420,513</u>	<u>\$ 6,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 10,420,513</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.