

Adopted  
Approved  
Adopted

# Authority Budget of:

Adopted  
Approved  
Adopted

**Cumberland County Utilities Authority**

Adopted

State Filing Year

2021

APPROVED COPY

For the Period:

January 1, 2021

to

December 31, 2021

[www.ccua.info](http://www.ccua.info)

Authority Web Address



***Division of Local Government Services***



**2021 (2021-2022) AUTHORITY BUDGET**

**Certification Section**

**2021 (2021-2022)**

**Cumberland County Utilities Authority**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

**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: Condit 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 D. Cwert CPA, RMA Date: 1/7/2021

STATE OF NEW JERSEY  
DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF LOCAL GOVERNMENT SERVICES  
BUREAU OF AUTHORITY REGULATION  
TRENTON, N.J.

CONDITIONAL CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved budget of the Cumberland County Utilities Authority for the fiscal year ending December 31, 2021 made a part hereof complies with the requirements of law and regulation except for the conditions noted below, and approval is given pursuant to N.J.S.A. 40A:5A-11 subject to the correction of such conditions.

12/3/2020

Date

By Paul D. Ewert CMA, RMA  
Paul Ewert, Supervising Municipal Finance Auditor  
Division of Local Government Services

CONDITIONS

Pursuant to N.J.S.A. 40A:5A-10 and 11 of the Local Authorities Fiscal Control Law and N.J.A.C. 5:31-2.1 et seq., each Authority in the State of New Jersey is required to submit a budget for each fiscal year to the Director of the Division of Local Government Services for review and approval. In accordance with these statutory and regulatory requirements, the Cumberland County Utilities Authority submitted its introduced budget for the fiscal year ending December 31, 2021 to the Director for review and approval. During the review of the 2021 budget for the Authority, it was concluded that the Authority will need to adopt the 2021 Rate Structure Resolution.

The 2021 budget is approved pending the adoption of the 2021 Rate Structure Resolution on or before December 17, 2020.

When the 2021 Rate Structure Resolution has been adopted, the Authority should proceed as follows:

Upon the adoption of the 2021 Rate Structure Resolution for the Cumberland County Utilities Authority, the Authority may adopt the 2021 budget and submit the 2021 Rate Structure Resolution and the 2021 Adopted Budget, including pages C-6 and C-7 (which refer to the adoption), to the Division for the Director's approval.

# 2021 (2021-2022) PREPARER'S CERTIFICATION

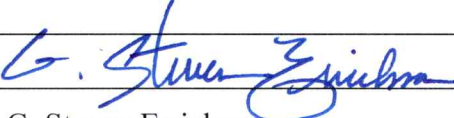
## Cumberland County Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: JANUARY 1, 2021 **TO:** DECEMBER 31, 2021

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		

# 2021 (2021-2022) APPROVAL CERTIFICATION


## Cumberland County Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    JANUARY 1, 2021    **TO:**    DECEMBER 31, 2021

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 15 day of October, 2020.

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

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

# INTERNET WEBSITE CERTIFICATION

<b>Authority's Web Address:</b>	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 complete (All Pages) annual audits (Not the Audit Synopsis) 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.

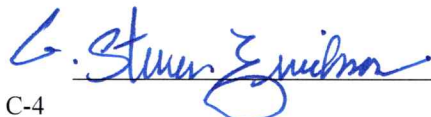
Name of Officer Certifying compliance

G. Steven Errickson

Title of Officer Certifying compliance

Executive Director

Signature



# 2021 (2021-2022) ADOPTION CERTIFICATION

## Cumberland County Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2021 TO: DECEMBER 31, 2021

Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget

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 17 day of, December, 2020.

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 # <u>3107</u>
WILLIAM ANDRE	X				Offered By <u>Edwards</u>
ZARKO RAJACICH	X				Seconded By <u>VanSant</u>
DOUG VANSANT	X				Dated <u>October 15, 2020</u>
JERRY YOUNG	X				
KEITH WASSERMAN	X				
ALBERT JONES	X				

## A RESOLUTION AUTHORIZING THE INTRODUCTION OF THE 2021 BUDGET

**WHEREAS**, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2021 and ending December 31, 2021 has been presented before the Commissioners of the Cumberland County Utilities Authority at its open public meeting of October 15, 2020 and

**WHEREAS**, the Annual Budget as introduced reflects Total Revenues of \$7,261,250.00 and Total Appropriations of \$10,111,250.00, and Total Unrestricted Net Position utilized of \$2,850,000.00; and

**WHEREAS**, the Capital Budget as introduced reflects Total Appropriations of \$3,735,239.00 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 \$3,735,239.00 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 15, 2020, 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, 2021 and ending December 31, 2021 is hereby recommended for approval; and

*Cumberland County Utilities Authority*

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2. That a Public Hearing on the 2021 Budget be scheduled at the November 19, 2020 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 17 2020.

Passed and adopted at the regular meeting of the Cumberland County Utilities Authority, held at the Authority's Administration Building, 333 Water Street, Bridgeton, New Jersey, on Thursday afternoon, October 15, 2020 at 4:30 p.m. prevailing time.

DATED:                    **OCTOBER 15, 2020**

The foregoing is certified to be a true and complete copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority at a meeting thereof duly called and held on  
October 15, 2020.

*C. Kenneth Hill*

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C. Kenneth Hill, Secretary

# CUMBERLAND COUNTY UTILITIES AUTHORITY

COMMISSIONER	AYE	NAY	ABSTAIN	ABSENT	
ANGELIA EDWARDS	X				<b>RESOLUTION # 3113</b>
WILLIAM ANDRE	X				<b>Offered By <u>Wasserman</u></b>
ZARKO RAJACICH				X	<b>Seconded By <u>Andre'</u></b>
KENNY SMITH-BEY JR	X				<b>Dated <u>December 17, 2020</u></b>
JERRY YOUNG				X	
KEITH WASSERMAN	X				
ALBERT JONES	X				

## A RESOLUTION AUTHORIZING AMENDMENTS TO THE SEWER USE RULES AND REGULATIONS

**WHEREAS**, the Cumberland County Utilities Authority adopted Sewer Use Rules and Regulations on November 16, 1978; and

**WHEREAS**, by Resolution of the Authority, said Rules and Regulations have been revised periodically and were last amended on December 19, 2019; and

**WHEREAS**, a public hearing was held on November 19, 2020 to review proposed changes to the Sewer Use Rules and Regulations, Section 3.2, Paragraph (l) and item (i); Section 3.8; Table 3-1; Exhibit B; and Exhibit C; and

**WHEREAS**, Section 3.2, Paragraph (l) item (i) "Unusual Concentration of Inert Suspended Solids" is amended to include all brine discharges from drinking water treatment systems; and

**WHEREAS**, Section 3.8 "Maximum Allowable Headworks Concentrations (MAHL)" is amended to of all pollutant concentrations established in NJDEP's approved Headwords Analysis a partial listing of common pollutants is listed in Table 3-1; and

**WHEREAS**, Exhibit B, "User Charge Rate Structure" sets forth the volume penalty charge per 1,000 gallons or surcharge per 1,000 pounds; and

**WHEREAS**, Exhibit C, "Hauled Wastewater Classification & Charges" is amended to The CCUA Does Not accept waste from any device used to collect fats and grease; and

**WHEREAS**, it is the determination of the Authority to amend the Sewer Use Rules and Regulations as outlined above and as attached.

**NOW, THEREFORE, BE IT RESOLVED** by the Commissioners of the Cumberland County Utilities Authority as follows:

1. That the CCUA Commissioners do approve the amended Sewer Use Rules and Regulations which are attached hereto and made a part hereof.
2. That the Sewer Use Rules and Regulations as amended shall become effective January 1, 2021.

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 17, 2020 at 4:30 p.m. prevailing time.

**DATED:        DECEMBER 17, 2020**

interaction with other substances, to cause fire or explosion or be injurious in any other way to the treatment works or to the operation of the works; at no time shall two (2) successive readings on an explosion hazard meter, at the point of discharge into the treatment works, be more than five percent (5%) nor any single reading over ten percent (10%) of the Lower Explosive Limit (L.E.L.) of the meter with the meter calibrated to propane; such material include, but are not limited to: Gasoline, kerosene, naphtha, benzene, toluene, xylene, ethers, alcohols, ketones, aldehydes, peroxides, chlorates, perchlorates, bromates, carbides, hydrides and sulfides.

- f) Solid or viscous Wastes. - solid or viscous wastes which will or may cause obstruction to the flow in a sewer or with the proper operation of the Sewer System or Treatment Plant. Such wastes may include but are not limited to ashes, cinders, mud, sand, straw, metal, rags, glass, grease, tar, plastics, plastic containers, wood or shavings, feathers, whole blood, hair, and fleshings, and may be whole or ground by garbage grinders. Specific materials may be prohibited at the discretion of the Director.
- g) Hazardous Wastes - any waste or substance which, if otherwise disposed of, would be a hazardous waste under 40 CFR Part 261.
- h) Garbage - any garbage not properly shredded.
- i) Corrosive Wastes. Any waste which will, or is capable of causing corrosion, deterioration, damage or hazard to structures, equipment, and personnel of the Authority's treatment works. Prohibited materials may include, but are not limited to: acids, alkalies, sulfides, concentrated chloride and fluoride compounds, and substances which will react with water to form acidic or alkaline products.
- j) Any radioactive wastes of any type in any concentration except in compliance with applicable state or federal regulations.
- k) Any waste containing noxious or malodorous solids, liquids or gases. Pollutants which, either singly or by interaction with other wastes, are capable of creating a hazard to life and health, a public nuisance, or are present in sufficient concentrations to prevent entry into the treatment works for its maintenance and repair.
- l) Any material which exerts or causes:
  - i. Unusual concentration of inert suspended solids (such as, but not limited to, Fuller's earth, lime slurries and lime residues) or of dissolved solids (such as, but not limited to, sodium chloride and sodium sulfate). **This will include all brine discharges from drinking water treatment systems.**
  - ii. Discolored Materials - wastes with color which would cause the treatment works to exceed water quality standards.
  - iii. Unusual BOD, COD, or Chlorine requirements in such quantities as to constitute an unacceptable load on the wastewater treatment works.
  - iv. Excessive Discharge - wastewater at a flow rate or containing such concentrations or quantities or pollutants that, in the judgement of

Section 3.8: All users discharges are limited by Maximum Allowable Headworks Concentrations (MAHL) of all pollutant concentrations established in NJDEP's approved Headworks Analysis a partial listing of common pollutants is listed in Table 3-1. Table 3-1 is periodically reviewed and revised as necessary to respond to changes in federal or state regulations, environmental protection criteria, plant design and operational criteria and the nature of industrial contributions to POTW influent. These reviews are conducted when there are changes in: (1) the limiting criteria on which maximum allowable headworks concentrations are based, and/or (2) the flow rate and characteristics of industrial contributions (including connection of additional industrial users). Examples of potential changes that affect criteria used in deriving maximum allowable headworks concentrations include:

- Changes in NJPDES permit limits to include additional or more restrictive toxic pollutant limits, including organic pollutants.
- Changes in water quality limits including toxicity requirements.
- Changes in sludge disposal standards or POTW disposal methods.
- Modifications to the treatment plant which cause changes in process removal efficiencies and tolerance to inhibition from pollutants.
- Availability of additional site-specific data pertaining to pollutant removal efficiencies and/or process inhibition.

Potential changes in industrial contributions include:

- Connection to the POTW of new industrial users.
- Addition of new processes at existing industrial users.
- Shutdown of industrial users or discontinuation of process discharges.
- Changes to existing industrial user processes, including chemical substitutions, expected to alter pollutant characteristics and loadings to the POTW.
- Alteration of pretreatment operations.

The industrial waste survey is reviewed periodically to determine if any of the above factors have substantially changed. Upon conducting such a review, the POTW updates its existing maximum allowable headworks concentrations as necessary and/or develops new maximum allowable headworks concentrations to cover additional pollutants. Any such changes in maximum allowable headworks concentrations are considered to be a modification of the POTW's pretreatment program, and as such are submitted to, and approved by, the Approval Authority.

The characteristics, per sample, of sewage and wastes discharged into the headworks shall not exceed the standards in Table 3-1. At no time shall any waste containing concentrations in excess of five (5) times the permissible concentration or having a pH outside the range of six (6) to nine (9) be permitted to be discharged to the Cohansey River Basin Sewer System.

## Cumberland County Utilities Authority

### SEWER USE RULES & REGULATIONS

**Table 3-1**  
**MAXIMUM ALLOWABLE DISCHARGE CONCENTRATIONS**

<u>Substance</u>	<u>Local Discharge Limit (mg/l)</u>
COD	3,000 <sup>a</sup>
BOD <sup>5</sup>	1,000 <sup>a</sup>
Suspended Solids	800
Ammonia	45.7
Sulfide	25
Chloride	149.1
Phenols (total)	83.3
Arsenic (total)	0.011
Cadmium (total)	0.011
Cyanide (total)	0.006
Chromium (total)	0.322
Copper (total)	0.266
Lead (total)	0.322
Mercury (total)	0.003
Molybdenum (total)	0.15
Nickel (total)	0.03
Selenium (total)	0.973
Silver (total)	0.051
Zinc (total)	0.101
pH	6 - 9
TTO	0.081
Fats, oils & grease (total)	150

**NOTES:**

a. Limits are normally established for either BOD or COD, depending upon the nature of the discharge.

b. TTO, total toxic organics, is the summation of all values exceeding 10 ug/l for NJDEP listed toxic organic compounds.



## EXHIBIT A

### PROPOSED SCHEDULE OF CONNECTION PERMIT FEES EFFECTIVE JANUARY 1, 2021

\$ 3,450.00 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	\$3,450.00
2a) Rental or Condominium Apartment Unit, 2 bedrooms or fewer	0.7	\$2,415.00
2b) Rental or Condominium Apartment Unit, more than 2 bedrooms	1	\$3,450.00
3) Senior Citizen Unit	0.7	\$2,415.00
4) Hotel or Motel (Per living unit)	0.5	\$1,725.00
5) Service Station (W/O car washing facilities)	1	\$3,450.00
6) Service Station (With car washing facilities)	2	\$6,900.00
7) Supermarket	10	\$34,500.00
8) Clubs, Societies, Social Organizations	1	\$3,450.00
9) Clubs, Societies, Social Organizations (with bar and/or dining facilities)	3	\$10,350.00
10) Churches	1	\$3,450.00
11) Commercial Garage (With water fixtures)	1	\$3,450.00
12) Eating Establishments:		
a. Take-out Restaurant (Without seating facilities)	2	\$6,900.00
b. Fast Food, Soda Fountain, Luncheonette (1-25 seating capacity)	1	\$3,450.00
* (Each additional 15 seats or segment thereof)	1	\$3,450.00
c. Diner, Tavern, Restaurant (1-50 seating capacity)	3	\$10,350.00
* (Each additional 15 seats or segment thereof)	1	\$3,450.00
13) Nursing or Convalescent Home (Per each 2 inhabitants and staff)	1	\$3,450.00
14) Laundromat or Self-Service Laundry (Per each washer)	0.2	\$ 690.00
15) Swim Clubs (Wastewater from fixtures only) (NOTE: SWIM POOL DRAINS MAY NOT BE CONNECTED TO SEWER SYSTEM)	2	\$6,900.00



16) Theatre (1-70 seating capacity)	2	\$6,900.00
Each additional 35 seats or segment thereof)	1	\$3,450.00
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 \$3,450</u> 5000	1	\$3,450.00
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 \$3,450</u> 10,000	1	\$3,450.00
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 \$3,450</u> 10,000	1	\$3,450.00
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 \$3,450</u> 10,000  Facilities with significant industrial process flows shall be based on the projected flow at 270 gallons per DCU	1	\$3,450.00

\* 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 - 2021

VOLUME CHARGE, \$ PER 1,000 GAL	<u>\$ 5.60</u>
COD SURCHARGE, \$ PER 1,000 LBS COD*	<u>\$ 171.67</u>
TSS SURCHARGE, \$ PER 1,000 LBS TSS**	<u>\$ 171.67</u>

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

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

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET COMPARISON**

Pg	<u>Adopted 2020</u>	<u>Amended 2020</u>	<u>Proposed 2021</u>	
<b>SALARIES AND WAGES</b>				
3	Administrative Employees	553,379	580,353	627,268
15	Operating and Maintenance	1,476,944	1,257,960	1,491,068
4	Employee Benefits and Pensions	1,173,900	1,182,500	1,208,000
		<hr/>	<hr/>	<hr/>
		3,204,223	3,020,813	3,326,336
<b>ADMINISTRATIVE EXPENSES</b>				
5	Office Supplies and Expense	53,850	59,200	57,200
6	Professional Fees	362,000	385,000	357,000
7	Insurance	84,000	76,000	82,000
8	Bad Debts	2,000	4,500	2,000
9	Conferences and Education	18,000	19,000	18,000
10	Dues and Subscriptions	11,300	11,300	11,300
11	Maintenance-Gen. Property	45,700	49,700	49,700
12	Utilities	63,000	65,000	68,000
13	Permits and Fees	57,750	56,700	51,100
14	Administrative Fees and Expenses	6,500	6,500	6,500
		<hr/>	<hr/>	<hr/>
		704,100	732,900	702,800
<b>OPERATING/MAINTENANCE EXPENSES</b>				
16	Automotive Expenses	42,000	42,000	42,000
17	Chemicals Used in Treatment	111,000	111,000	111,000
18	Materials and Supplies	47,000	62,000	57,000
12	Utilities	510,500	481,500	522,000
19	Fuels and Lubricants	101,000	89,000	101,000
20	Laboratory Expenses	51,000	55,000	51,000
21	Repairs and Replacement	116,000	136,000	116,000
22	Sludge/Waste/Recycling Disposal	443,000	402,000	443,000
14	Other	3,500	4,500	3,500
23	IPP	15,500	8,500	15,500
		<hr/>	<hr/>	<hr/>
		1,440,500	1,391,500	1,462,000
<b>DEBT SERVICE</b>				
24	Principal & Interest on Bonds	783,177	783,177	784,875
<b>CAPITAL OUTLAY</b>				
24	Plant Reconstr. or Replacement	50,000	50,000	50,000
24	Capital Improvements	1,364,250	1,792,860	3,735,239
24	Cost of Issuance	0	0	0
24	User Revenue Reserve Fund	50,000	50,000	50,000
		<hr/>	<hr/>	<hr/>
		1,464,250	1,892,860	3,835,239
<b>TOTALS</b>		<b>7,596,250</b>	<b>7,821,250</b>	<b>10,111,250</b>

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET REVENUES**

	<b><u>2020 Adopted</u></b>	<b><u>2020 Amended</u></b>	<b><u>2021 Proposed</u></b>
Sewerage Treatment Fees	6,850,000	6,850,000	6,990,000
Septage Fees	225,000	450,000	225,000
Investment Income	20,000	20,000	20,000
Industrial Pretreatment Fees	26,250	26,250	26,250
Use of Unrestricted Net Position	475,000	475,000	2,850,000
<b>TOTAL</b>	<b><u>7,596,250</u></b>	<b><u>7,821,250</u></b>	<b><u>10,111,250</u></b>

**Use of Unrestricted Net Position**

Grit Chamber & Bar Screen	2,500,000
Fencing (Whole Plant)	200,000
(4) UD Manhole Restoration	150,000
	<u>2,850,000</u>

# CUMBERLAND COUNTY UTILITIES AUTHORITY

COMMISSIONER	AYE	NAY	ABSTAIN	ABSENT
ANGELIA EDWARDS	X			
WILLIAM ANDRE	X			
ZARKO RAJACICH				X
KENNY SMITH-BEY JR	X			
JERRY YOUNG				X
KEITH WASSERMAN	X			
ALBERT JONES	X			

**RESOLUTION # 3114**

**Offered By Edwards**

**Seconded By Smith-Bey**

**Dated December 17, 2020**

## A RESOLUTION ADOPTING THE 2021 BUDGET CUMBERLAND COUNTY UTILITIES AUTHORITY FISCAL YEAR PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

**WHEREAS**, the Annual Budget and Capital Budget/Program for the Cumberland County Utilities Authority for the fiscal year period beginning January 1, 2021 and ending December 31, 2021 has been presented for adoption before the Commissioners of the Authority at its open public meeting of December 17, 2020; 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 \$7,261,250.00 Total Appropriations, including any Accumulated Deficit, if any, of \$10,111,250.00 and Total Unrestricted Net Position utilized of \$2,850,000.00; and

**WHEREAS**, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$3,735,239.00, Total Unrestricted Net Position planned to be utilized of \$0.00, and Total Renewal & Replacement Reserve Fund planned to be utilized of \$3,735,239.00.


**NOW, THEREFORE, BE IT RESOLVED** by the Commissioners of the Cumberland County Utilities Authority, at an open public meeting held on December 17, 2020, that the Annual Budget and Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2021 and ending December 31, 2021, 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.

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 17, 2020, at 4:30 p.m. prevailing time.

**DATED: DECEMBER 17, 2020**

The foregoing is a true copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority on December 17, 2020.

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



# **2021 (2021-2022) AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2021 (2021-2022) AUTHORITY BUDGET MESSAGE & ANALYSIS

## Cumberland County Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: JANUARY 1, 2021 TO: DECEMBER 31, 2021

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. 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.

The 2021 proposed budget reflects a 29.28% increase from the 2020 amended budget. The increase is primarily attributed to the additions for capital improvements for the budget year 2021. This increase is 108.34% compared to amended 2020 budget. The Authority is continuing to make repairs to the aging infrastructure of the plant which includes a major project to our headworks which includes a new grit chamber & bar screen's. This project cost comes in at \$2,500,000. There is an annual 2% increases for Admin & O&M employees along with an increase to the plant effluent permit for upcoming year. We are purchasing a new aluminum tanker to help with hauling of sludge for disposal.

Administration & O&M Salary & Wages – Increase due to yearly 2% salary increase for 2021 and budget for new staff secretary and possible replacement of open employee positions in O & M

Administration & O&M Fringe Benefits – Slight increase due to higher rates for PERS and Health Benefits for 2021

Administration Other – Increase in permits and fees for higher air permit for the plant, along with increase in utilities for water and communications.

Operations Other – Slight increase for utilities expense at our pump stations and increase for material & supplies for 2021 budget

Principal payments on loans increased as two loans are coming to term this year.

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

Renewal & Replacement Reserve increased as result of following:

- a. 75k for new Lab Hood in Lab office which is a capital budget item.
- b. 150k for (4) Manhole Restorations in Upper Deerfield Township which is a capital budget item.
- c. 200k for Fencing for the whole treatment plant which is a capital budget item.

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

Intergovernmental Revenues – The 2021 budget reflects a 2% increase over the 2020 budget. The 2% increase is proposed by the Authority based on projected flows for 2020.

IPP Fees budget same for 2021. We expect all customers to pay in 2021.



2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. **(Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)**

**The local economy is beginning to show signs of improvement from the last recession and the recent Covid-19 pandemic; however, the Authority is not anticipating growth that would affect the proposed Annual Budget. The 2021 proposed budget was prepared with consideration of the local and state economy.**

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital 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 to balance the 2021 budget and to fund the increase in the renewal & replacement reserve for capital projects in 2021 budget.**

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a 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/Municipality budget, etc.).

**None**

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 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 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?**

**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.**

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 the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

**See Attached**

## EXHIBIT A

### SCHEDULE OF CONNECTION PERMIT FEES EFFECTIVE JANUARY 1, 2021

\$ 3,450.00 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	\$3,450.00
2a) Rental or Condominium Apartment Unit, 2 bedrooms or fewer	0.7	\$2,415.00
2b) Rental or Condominium Apartment Unit, more than 2 bedrooms	1	\$3,450.00
3) Senior Citizen Unit	0.7	\$2,415.00
4) Hotel or Motel (Per living unit)	0.5	\$1,725.00
5) Service Station (W/O car washing facilities)	1	\$3,450.00
6) Service Station (With car washing facilities)	2	\$6,900.00
7) Supermarket	10	\$34,500.00
8) Clubs, Societies, Social Organizations	1	\$3,450.00
9) Clubs, Societies, Social Organizations (with bar and/or dining facilities)	3	\$10,350.00
10) Churches	1	\$3,450.00
11) Commercial Garage (With water fixtures)	1	\$3,450.00
12) Eating Establishments:		
a. Take-out Restaurant (Without seating facilities)	2	\$6,900.00
b. Fast Food, Soda Fountain, Luncheonette (1-25 seating capacity)	1	\$3,450.00
* (Each additional 15 seats or segment thereof)	1	\$3,450.00
c. Diner, Tavern, Restaurant (1-50 seating capacity)	3	\$10,350.00
* (Each additional 15 seats or segment thereof)	1	\$3,450.00
13) Nursing or Convalescent Home (Per each 2 inhabitants and staff)	1	\$3,450.00
14) Laundromat or Self-Service Laundry (Per each washer)	0.2	\$ 690.00
15) Swim Clubs (Wastewater from fixtures only) (NOTE: SWIM POOL DRAINS MAY NOT BE CONNECTED TO SEWER SYSTEM)	2	\$6,900.00

16) Theatre (1-70 seating capacity)	2	\$6,900.00
Each additional 35 seats or segment thereof)	1	\$3,450.00
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 \$3,450</u> 5000	1	\$3,450.00
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 \$3,450</u> 10,000	1	\$3,450.00
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 \$3,450</u> 10,000	1	\$3,450.00
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 \$3,450</u> 10,000  Facilities with significant industrial process flows shall be based on the projected flow at 270 gallons per DCU	1	\$3,450.00

\* 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 - 2021

VOLUME CHARGE, \$ PER 1,000 GAL	<u>\$ 5.60</u>
COD SURCHARGE, \$ PER 1,000 LBS COD*	<u>\$ 171.67</u>
TSS SURCHARGE, \$ PER 1,000 LBS TSS**	<u>\$ 171.67</u>

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

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

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<a href="#">REF BDS 2006 A</a>	04/26/2006	2007 to 2021
<a href="#">SER A</a>	11/15/2001	12/01/2021
<a href="#">RFDG</a>	04/01/1999	2000 to 2012
<a href="#">RFDG</a>	09/01/1997	1998 to 2017
<a href="#">&lt;Issue description not available&gt;</a>	02/01/1992	1995 to 2012

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1.0.8958-139-P1





## AUTHORITY CONTACT INFORMATION 2021 (2021-2022)

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

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

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

<b>Chief Executive Officer:(1)</b>	G. Steven Errickson		
(1)Or person who performs these functions under another Title			
<b>Phone: (ext.)</b>	856-455-7120 ext 103	<b>Fax:</b>	856-459-0470
<b>E-mail:</b>	director@ccua.info		

<b>Chief Financial Officer(1)</b>	Dominic Buirch		
(1) Or person who performs these functions under another Title			
<b>Phone: (ext.)</b>	856-455-7120 ext 105	<b>Fax:</b>	856-459-0470
<b>E-mail:</b>	dbuirch@ccua.info		

<b>Name of Auditor:</b>	Stephen P. Testa		
<b>Name of Firm:</b>	Romano, Hearing, Testa & Knorr		
<b>Address:</b>	1830 Gallagher Drive Suite 104		
<b>City, State, Zip:</b>	Vineland	NJ	08360
<b>Phone: (ext.)</b>	856-692-9100 ext 103	<b>Fax:</b>	856-794-8862
<b>E-mail:</b>	stesta@rhtservices.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Cumberland County Utilities Authority

FISCAL YEAR: FROM: JANUARY 1, 2021 TO: DECEMBER 31, 2021

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 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **33**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: **\$1,560,447.39**
- 3) Provide the number of regular voting members of the governing body: **7 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)**
- 4) Provide the number of alternate voting members of the governing body: **0 (Maximum is 2)**
- 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, 2020 or 2021 deadline has passed 2020 or 2021**) 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 individuals listed on Page N-4 (2 of 2).**

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

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

Steve Errickson Meals & Parking AEA Conference	\$473.86
Stephanie Mick Parking Receipt Atlantic City Seminar	\$ 15.00
Dominic Buirch Lunch Atlantic City Seminar	\$ 54.25
Bob Carlson South Section Vendor Day Parking	\$ 20.00
Stephanie Mick Flight Reimbursement Timeclock Plus Seminar	\$407.45
Richard Stowman Hotel & Mileage Rutgers Micro Class	\$495.23

- 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). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*

- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

*(This page is directions for filling in page (N-4 (2-of 2) (No answers should be entered on this page)*

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

**FISCAL YEAR: FROM:** JANUARY 1, 2020 **TO:** DECEMBER 31, 2020

*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 2019 or 2020. 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, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 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  
to December 31, 2021

For the Period January 1, 2021

Position (Can Check more than 1 Column for each person)

Reportable Compensation from Authority (W-2/1099)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense 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 Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities	
1 Albert Jones	Chairperson	4	X					4,000			346	4,346	NONE				4,346		
2 Doug VanSant	Commissioner	2	X					3,500			346	3,846	NONE				3,846		
3 Jerry Young	Commissioner	2	X					3,500			302	3,802	South Woods State Pr Corrections Offic	40	92,000	95,802			
4 Angela Edwards	Commissioner	2	X					3,500				3,500	Bridgeton Board of Ed Board Member	3		3,500			
5													Rowan College of S.J. Ex. Dir. Comm &	35	87,000	90,500			
6 Keith Wasserman	Commissioner	2	X					3,500				3,500	Cumberland County Information Offic As Needed		15,000	15,000			
7																			
8 William Andre	Commissioner	2	X					3,500				3,500	NONE				3,500		
9 Zarko Rajacich	Commissioner	2	X					3,500				3,500	NONE				3,500		
10 Edward Bethea	Treasurer	4		X				5,000				5,000	NONE				5,000		
11 C. Kenneth Hill	Secretary	4		X				8,000				8,000	NONE				8,000		
12 G. Steven Errickson	Executive Director	40	X	X	X			150,779		13,642	13,642	164,421	Landis Sewerage Auth Secretary	2	3,000	167,421			
13													Board of Health	4	5,400	5,400			
14 Daniel Jefferson	Deputy Director	40	X	X	X			98,072		41,115	41,115	139,187	Board Secretary	4	5,400	139,187			
15																			
Total:								\$ 286,851	\$ -	\$ -	\$ 55,405	\$ 342,256			\$ 202,400	\$ -	\$ 544,656		

(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, 2021 to December 31, 2021

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)		Annual Cost		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Budget	Proposed	Estimate	Proposed Budget						
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	5	5	\$ 11,360	\$ 56,798	6	6	\$ 11,143	\$ 66,858	\$ (10,060)	-15.0%
Parent & Child	3	3	20,004	60,013	2	2	19,827	39,654	20,358	51.3%
Employee & Spouse (or Partner)	3	3	23,488	70,464	4	4	22,720	90,879	(20,415)	-22.5%
Family	8	8	31,123	248,988	10	10	30,716	307,161	(58,173)	-18.9%
Employee Cost Sharing Contribution (enter as negative - )				(108,422)				(118,794)	10,372	-8.7%
Subtotal	19	19		327,840	22	22		385,759	(57,918)	-15.0%
<b>Commissioners - Health Benefits - Annual Cost</b>										
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		-	0	0		-	-	#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>										
Single Coverage	12	12	5,201	62,412	12	12	4,722	56,663	5,749	10.1%
Parent & Child	1	1	14,851	14,851	1	1	13,305	13,305	1,546	11.6%
Employee & Spouse (or Partner)	10	10	12,290	122,895	10	10	12,056	120,560	2,335	1.9%
Family	2	2	20,899	41,798	2	2	19,090	38,181	3,618	9.5%
Employee Cost Sharing Contribution (enter as negative - )				-				-	-	#DIV/0!
Subtotal	25	25		241,957	25	25		228,708	13,248	5.8%
<b>GRAND TOTAL</b>	<b>44</b>	<b>44</b>		<b>\$ 569,797</b>	<b>47</b>	<b>47</b>		<b>\$ 614,467</b>	<b>\$ (44,670)</b>	<b>-7.3%</b>

Yes	Yes or No
Yes	Yes or No

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

**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, 2020 - DECEMBER 31, 2020**

<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	160	96	0	32.00	\$ 7,290.88
Buirch	160	24	24	26.00	\$ 8,095.36
Jefferson	160	0	0	20.00	\$ 6,857.60
Errickson	160	128	12	37.50	\$ 21,114.00
Brown, R	160	64	5	28.63	\$ 9,640.90
Stowman	30	0	0	3.75	\$ 1,125.60
Jacobs	6.75	0	0	0.84	\$ 229.16
Newsome	160	0	8	21.00	\$ 5,291.20
Buirch	49.25	0	0	6.16	\$ 1,777.43
Rauner	13.5	0	0	1.69	\$ 429.98
Newkirk, R **	156.31	0	0	19.54	\$ 5,001.92
Scioli III	57.23	0	0	7.15	\$ 1,811.90
Smith	160	0	0	20.00	\$ 5,686.40
Horner	160	0	0	20.00	\$ 5,539.20
Pacheco	20.52	0	0	2.57	\$ 610.47
Jacobs, A	1.48	0	0	0.19	\$ 39.22
Smith	81.23	0	0	10.15	\$ 2,086.80
Levick	16.82	0	0	2.10	\$ 548.33
Harris	160	0	0	20.00	\$ 5,083.20
Pierce	160	0	0	20.00	\$ 4,593.60
Wolfe	160	0	0	20.00	\$ 5,232.00
<b>TOTAL</b>				<b><u>319.26</u></b>	<b><u>\$ 98,085.15</u></b>



# **2021 (2021-2022) AUTHORITY BUDGET**

## **Financial Schedules Section**

## 2021 Budget Summary

Cumberland County Utilities Authority  
For the Period January 1, 2021 to December 31, 2021

	<b>FY 2021 Proposed Budget</b>						<b>FY 2020 Adopted Budget</b>		<b>All Operations All Operations</b>	
	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>REVENUES</b>										
Total Operating Revenues	\$ 7,241,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,241,250	\$ 7,326,250	\$ (85,000)	-1.2%
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000	20,000	-	0.0%
Total Anticipated Revenues	<u>7,261,250</u>	-	-	-	-	-	<u>7,261,250</u>	<u>7,346,250</u>	<u>(85,000)</u>	-1.2%
<b>APPROPRIATIONS</b>										
Total Administration	1,657,068	-	-	-	-	-	1,657,068	1,630,853	26,215	1.6%
Total Cost of Providing Services	3,834,068	-	-	-	-	-	3,834,068	3,514,360	319,708	9.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	717,456	-	-	-	-	-	717,456	696,369	21,087	3.0%
Total Operating Appropriations	6,208,592	-	-	-	-	-	6,208,592	5,841,582	367,010	6.3%
Total Interest Payments on Debt	67,419	-	-	-	-	-	67,419	86,808	(19,389)	-22.3%
Total Other Non-Operating Appropriations	3,835,239	-	-	-	-	-	3,835,239	1,892,860	1,942,379	102.6%
Total Non-Operating Appropriations	3,902,658	-	-	-	-	-	3,902,658	1,979,668	1,922,990	97.1%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	10,111,250	-	-	-	-	-	10,111,250	7,821,250	2,290,000	29.3%
Less: Total Unrestricted Net Position Utilized	2,850,000	-	-	-	-	-	2,850,000	475,000	2,375,000	500.0%
Net Total Appropriations	<u>7,261,250</u>	-	-	-	-	-	<u>7,261,250</u>	<u>7,346,250</u>	<u>(85,000)</u>	-1.2%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	0.0%

# Revenue Schedule

## Cumberland County Utilities Authority

For the Period January 1, 2021 to December 31, 2021

	<b>FY 2021 Proposed Budget</b>						<b>Total All</b>	<b>FY 2020 Adopted</b>	<b>\$ Increase</b>	<b>% Increase</b>
	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Operations	Budget	Proposed vs.	Proposed vs.
							Total All	Operations	Adopted	Adopted
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	225,000						\$ 225,000	\$ 450,000	\$ (225,000)	-50.0%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental	6,990,000						6,990,000	6,850,000	140,000	2.0%
Other							-	-	-	#DIV/0!
<b>Total Service Charges</b>	<b>7,215,000</b>						<b>7,215,000</b>	<b>7,300,000</b>	<b>(85,000)</b>	<b>-1.2%</b>
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Connection Fees</b>							-	-	-	#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	26,250						26,250	26,250	-	0.0%
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!
<b>Total Other Revenue</b>	<b>26,250</b>						<b>26,250</b>	<b>26,250</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operating Revenues</b>	<b>7,241,250</b>						<b>7,241,250</b>	<b>7,326,250</b>	<b>(85,000)</b>	<b>-1.2%</b>
<b>NON-OPERATING REVENUES</b>										
<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!
<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>\$ 7,261,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,261,250</b>	<b>\$ 7,346,250</b>	<b>\$ (85,000)</b>	<b>-1.2%</b>

# Prior Year Adopted Revenue Schedule

## Cumberland County Utilities Authority

### FY 2020 Adopted Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	450,000						\$ 450,000
Business/Commercial							-
Industrial							-
Intergovernmental	6,850,000						6,850,000
Other							-
Total Service Charges	7,300,000	-	-	-	-	-	7,300,000
<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	26,250						26,250
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	26,250	-	-	-	-	-	26,250
Total Operating Revenues	7,326,250	-	-	-	-	-	7,326,250
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	20,000						20,000
Penalties							-
Other							-
Total Interest	20,000	-	-	-	-	-	20,000
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,346,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,346,250</b>

# Appropriations Schedule

## Cumberland County Utilities Authority

For the Period January 1, 2021 to December 31, 2021

	<b>FY 2021 Proposed Budget</b>						<b>FY 2020 Adopted Budget</b>			<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>
	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations	
										<i>Proposed vs. Adopted</i>	<i>Proposed vs. Adopted</i>
<b>OPERATING APPROPRIATIONS</b>											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 627,268						\$ 627,268	\$ 580,353	\$ 46,915	8.1%	
Fringe Benefits	327,000						327,000	317,600	9,400	3.0%	
Total Administration - Personnel	954,268	-	-	-	-	-	954,268	897,953	56,315	6.3%	
<i>Administration - Other (List)</i>											
SEE ATTACHED WORKSHEET	702,800						702,800	732,900	(30,100)	-4.1%	
Type in Description							-	-	-	#DIV/0!	
Type in Description							-	-	-	#DIV/0!	
Type in Description							-	-	-	#DIV/0!	
Miscellaneous Administration*							-	-	-	#DIV/0!	
Total Administration - Other	702,800	-	-	-	-	-	702,800	732,900	(30,100)	-4.1%	
Total Administration	1,657,068	-	-	-	-	-	1,657,068	1,630,853	26,215	1.6%	
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	1,491,068						1,491,068	1,257,960	233,108	18.5%	
Fringe Benefits	881,000						881,000	864,900	16,100	1.9%	
Total COPS - Personnel	2,372,068	-	-	-	-	-	2,372,068	2,122,860	249,208	11.7%	
<i>Cost of Providing Services - Other (List)</i>											
SEE ATTACHED WORKSHEET	1,462,000						1,462,000	1,391,500	70,500	5.1%	
Type in Description							-	-	-	#DIV/0!	
Type in Description							-	-	-	#DIV/0!	
Type in Description							-	-	-	#DIV/0!	
Miscellaneous COPS*							-	-	-	#DIV/0!	
Total COPS - Other	1,462,000	-	-	-	-	-	1,462,000	1,391,500	70,500	5.1%	
Total Cost of Providing Services	3,834,068	-	-	-	-	-	3,834,068	3,514,360	319,708	9.1%	
Total Principal Payments on Debt Service in Lieu of Depreciation	717,456	-	-	-	-	-	717,456	696,369	21,087	3.0%	
Total Operating Appropriations	6,208,592	-	-	-	-	-	6,208,592	5,841,582	367,010	6.3%	
<b>NON-OPERATING APPROPRIATIONS</b>											
Total Interest Payments on Debt	67,419	-	-	-	-	-	67,419	86,808	(19,389)	-22.3%	
Operations & Maintenance Reserve							-	-	-	#DIV/0!	
Renewal & Replacement Reserve	3,735,239						3,735,239	1,792,860	1,942,379	108.3%	
Municipality/County Appropriation							-	-	-	#DIV/0!	
Other Reserves	100,000						100,000	100,000	-	0.0%	
Total Non-Operating Appropriations	3,902,658	-	-	-	-	-	3,902,658	1,979,668	1,922,990	97.1%	
<b>TOTAL APPROPRIATIONS</b>	10,111,250	-	-	-	-	-	10,111,250	7,821,250	2,290,000	29.3%	
<b>ACCUMULATED DEFICIT</b>							-	-	-	#DIV/0!	
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	10,111,250	-	-	-	-	-	10,111,250	7,821,250	2,290,000	29.3%	
<b>UNRESTRICTED NET POSITION UTILIZED</b>											
Municipality/County Appropriation							-	-	-	#DIV/0!	
Other	2,850,000						2,850,000	475,000	2,375,000	500.0%	
Total Unrestricted Net Position Utilized	2,850,000	-	-	-	-	-	2,850,000	475,000	2,375,000	500.0%	
<b>TOTAL NET APPROPRIATIONS</b>	\$ 7,261,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,261,250	\$ 7,346,250	\$ (85,000)	-1.2%	

\* 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      \$ 310,429.60      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 310,429.60

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**PROPOSED APPROPRIATIONS ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2021 - DECEMBER 31, 2021**

***Administration - Other***

Office Supplies and Expense	57,200
Professional Fees	357,000
Insurance	82,000
Bad Debts	2,000
Conferences and Education	18,000
Dues and Subscriptions	11,300
Maintenance-Gen. Property	49,700
Utilities	68,000
Permits and Fees	51,100
Administrative Fees and Expenses	6,500
	<hr/>
	\$ 702,800
	<hr/> <hr/>

***Cost of Providing Services - Other***

Automotive Expenses	42,000
Chemicals Used in Treatment	111,000
Materials and Supplies	57,000
Utilities	522,000
Fuels and Lubricants	101,000
Laboratory Expenses	51,000
Repairs and Replacement	116,000
Sludge/Waste/Recycling Disposal	443,000
Other	3,500
IPP	15,500
	<hr/>
	\$ 1,462,000
	<hr/> <hr/>



# 2020 Adopted Appropriations Schedule

## Cumberland County Utilities Authority

### FY 2020 Adopted Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 580,353						\$ 580,353
Fringe Benefits	317,600						317,600
Total Administration - Personnel	897,953	-	-	-	-	-	897,953
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	732,900						732,900
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	732,900	-	-	-	-	-	732,900
Total Administration	1,630,853	-	-	-	-	-	1,630,853
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,257,960						1,257,960
Fringe Benefits	864,900						864,900
Total COPS - Personnel	2,122,860	-	-	-	-	-	2,122,860
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,391,500						1,391,500
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,391,500	-	-	-	-	-	1,391,500
Total Cost of Providing Services	3,514,360	-	-	-	-	-	3,514,360
Total Principal Payments on Debt Service in Lieu of Depreciation	696,369	-	-	-	-	-	696,369
Total Operating Appropriations	5,841,582	-	-	-	-	-	5,841,582
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	86,808	-	-	-	-	-	86,808
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,792,860						1,792,860
Municipality/County Appropriation							-
Other Reserves	100,000						100,000
Total Non-Operating Appropriations	1,979,668	-	-	-	-	-	1,979,668
<b>TOTAL APPROPRIATIONS</b>	<b>7,821,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,821,250</b>
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>7,821,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,821,250</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	475,000						475,000
Total Unrestricted Net Position Utilized	475,000	-	-	-	-	-	475,000
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 7,346,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,346,250</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     \$ 292,079.10     \$ -     \$ -     \$ -     \$ -     \$ -     \$ 292,079.10

## AUTHORITY BUDGET

### CURRENT YEAR APPROPRIATIONS ATTACHMENT FISCAL YEAR: JANUARY 1, 2020 - DECEMBER 31, 2020

#### *Administration - Other*

Office Supplies and Expense	59,200
Professional Fees	385,000
Insurance	76,000
Bad Debts	4,500
Conferences and Education	19,000
Dues and Subscriptions	11,300
Maintenance-Gen. Property	49,700
Utilities	65,000
Permits and Fees	56,700
Administrative Fees and Expenses	<u>6,500</u>
	<u>\$ 732,900</u>

#### *Cost of Providing Services - Other*

Automotive Expenses	42,000
Chemicals Used in Treatment	111,000
Materials and Supplies	62,000
Utilities	481,500
Fuels and Lubricants	89,000
Laboratory Expenses	55,000
Repairs and Replacement	136,000
Sludge/Waste/Recycling Disposal	402,000
Other	4,500
IPP	<u>8,500</u>
	<u>\$ 1,391,500</u>

# Debt Service Schedule - Principal

Cumberland County Utilities Authority

If Authority has no debt X this box

*Fiscal Year Ending In*

	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	Total Principal Outstanding
	<b>SEWERAGE</b>								
SEE ATTACHED WORKSHEET									
Type in Issue Name	\$ 696,369	\$ 717,456	\$ 296,430	\$ 306,430	\$ 306,430	\$ 311,430	\$ 275,224	\$ 1,848,720	\$ 4,062,119
Type in Issue Name									
Type in Issue Name									
Total Principal	696,369	717,456	296,430	306,430	306,430	311,430	275,224	1,848,720	4,062,119
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>									
Total Principal	\$ 696,369	\$ 717,456	\$ 296,430	\$ 306,430	\$ 306,430	\$ 311,430	\$ 275,224	\$ 1,848,720	\$ 4,062,119

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

Bond Rating  
Year of Last Rating

Moody's

Fitch

Standard & Poors

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**DEBT SERVICE - PRINCIPAL ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2021 - DECEMBER 31, 2021**

	2020	2021	2022	2023	2024	2025	2026	Thereafter
SERIES 2001-NJEIT TRUST	\$ 70,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SERIES 2001-NJEIT FUND	49,938	51,026	-	-	-	-	-	-
SERIES 2006A	80,000	85,000	-	-	-	-	-	-
SERIES 2006B	205,000	210,000	-	-	-	-	-	-
SERIES 2010 NJEIT TRUST	45,000	45,000	45,000	50,000	50,000	55,000	55,000	255,000
SERIES 2010 NJEIT FUND	47,735	47,735	47,735	47,735	47,735	47,735	6,529	-
SERIES 2013 NJEIT TRUST	20,000	25,000	25,000	25,000	25,000	25,000	30,000	190,000
SERIES 2013 NJEIT FUND	76,844	76,843	76,843	76,843	76,843	76,843	76,843	461,059
SERIES 2017 NJEIT TRUST	20,000	20,000	20,000	25,000	25,000	25,000	25,000	350,000
SERIES 2017 NJEIT FUND	81,852	81,852	81,852	81,852	81,852	81,852	81,852	592,661
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>\$ 696,369</b>	<b>\$ 717,456</b>	<b>\$ 296,430</b>	<b>\$ 306,430</b>	<b>\$ 306,430</b>	<b>\$ 311,430</b>	<b>\$ 275,224</b>	<b>\$ 1,848,720</b>

## Debt Service Schedule - Interest

Cumberland County Utilities Authority

If Authority has no debt X this box

*Fiscal Year Ending in*

		Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	Total Interest Payments Outstanding
<b>SEWERAGE</b>										
SEE ATTACHED WORKSHEET		\$ 86,808	\$ 67,419	\$ 51,906	\$ 47,656	\$ 42,656	\$ 37,656	\$ 32,906	\$ 115,425	\$ 395,624
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments		86,808	67,419	51,906	47,656	42,656	37,656	32,906	115,425	395,624
N/A										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
N/A										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
N/A										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
N/A										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
N/A										
Type in Issue Name										-
Type in Issue Name										-
Type in Issue Name										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
N/A										
Total Interest Payments		\$ 86,808	\$ 67,419	\$ 51,906	\$ 47,656	\$ 42,656	\$ 37,656	\$ 32,906	\$ 115,425	\$ 395,624

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**DEBT SERVICE - INTEREST ATTACHMENT  
FISCAL YEAR: JANUARY 1, 2021 - DECEMBER 31, 2021**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Thereafter</u>
SERIES 2001-NJEIT TRUST	\$ 6,888	\$ 3,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SERIES 2001-NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2006A	5,000	1,700	-	-	-	-	-	-
SERIES 2006B	13,125	4,410	-	-	-	-	-	-
SERIES 2010 NJEIT TRUST	30,000	27,750	25,500	23,250	20,750	18,250	15,500	32,750
SERIES 2010 NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2013 NJEIT TRUST	12,650	11,850	10,850	9,850	8,600	7,350	6,600	20,550
SERIES 2013 NJEIT FUND	-	-	-	-	-	-	-	-
SERIES 2017 NJEIT TRUST	19,145	18,146	15,556	14,556	13,306	12,056	10,806	62,125
SERIES 2017 NJEIT FUND	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST PAYMENTS</b>	<b>\$ 86,808</b>	<b>\$ 67,419</b>	<b>\$ 51,906</b>	<b>\$ 47,656</b>	<b>\$ 42,656</b>	<b>\$ 37,656</b>	<b>\$ 32,906</b>	<b>\$ 115,425</b>

# Net Position Reconciliation

Cumberland County Utilities Authority

For the Period January 1, 2021 to December 31, 2021

## FY 2021 Proposed Budget

	SEWERAGE	N/A	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 8,041,092							\$ 8,041,092
Less: Invested in Capital Assets, Net of Related Debt (1)	10,713,247							10,713,247
Less: Restricted for Debt Service Reserve (1)	1,033,967							1,033,967
Less: Other Restricted Net Position (1)	600,000							600,000
Total Unrestricted Net Position (1)	(4,306,122)							(4,306,122)
Less: Designated for Non-Operating Improvements & Repairs	2,720,058							2,720,058
Less: Designated for Rate Stabilization	628,747							628,747
Less: Other Designated by Resolution								-
Plus: Accrued Unfunded Pension Liability (1)	5,197,575							5,197,575
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	10,881,760							10,881,760
Plus: Estimated Income (Loss) on Current Year Operations (2)								-
Plus: Other Adjustments (attach schedule)								-

**UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET**

Unrestricted Net Position Utilized to Balance Proposed Budget	8,424,408	-	-	-	-	-	-	8,424,408
Unrestricted Net Position Utilized in Proposed Capital Budget	2,850,000	-	-	-	-	-	-	2,850,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	2,850,000	-	-	-	-	-	-	2,850,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>	<b>\$ 5,574,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,574,408</b>
<b>Last issued Audit Report (4)</b>								

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County      \$ 310,430      \$ -      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 310,430

(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.

**2021 (2021-2022)**

**Cumberland County Utilities Authority**

**AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM**



# 2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## Cumberland County Utilities Authority

**FISCAL YEAR:**    **FROM:**    JANUARY 1, 2020    **TO:**    DECEMBER 31, 2020

**[ X ] enter X to the left if this paragraph is applicable**

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Cumberland County Utilities Authority, on the 15th day of October, 2020.

**OR**

**[   ] enter X to the left if this paragraph is applicable**

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, NJ 08302		
Phone Number:	856-455-7120	Fax Number:	856-459-0470
E-mail address	boardsec@ccua.info		

# 2021 (2021-2022) CAPITAL BUDGET/PROGRAM MESSAGE

## Cumberland County Utilities Authority

FISCAL YEAR: FROM: JANUARY 1, 2020 TO: DECEMBER 31, 2020

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. Projects in the 2021 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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

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

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 Increases Funding or Other sources)

N/A

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.*

## 2021 Proposed Capital Budget

Cumberland County Utilities Authority  
 For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>SEWERAGE</i>					
SEE ATTACHED FOR DETAIL	\$ 3,735,239		\$ 3,735,239		
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	3,735,239	-	3,735,239	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 3,735,239</b>	<b>\$ -</b>	<b>\$ 3,735,239</b>	<b>\$ -</b>	<b>\$ -</b>

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

**CUMBERLAND COUNTY UTILITIES AUTHORITY**

**2021 PROPOSED CAPITAL BUDGET (ATTACHMENT)**

For the Period January 1, 2021 to December 31, 2021

	<u>Estimated Total Cost</u>	<u>Funding Sources</u>			
		<u>Unrestricted Net Position Utilized</u>	<u>Renewal &amp; Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>
<b><u>2021 PROPOSED CAPITAL BUDGET:</u></b>					
Motor/Pump Replacements	30,000		30,000		
Aluminum Tanker	135,000		135,000		
Camera's (Plant)	10,000		10,000		
Tile & Repaint Foyer	10,000		10,000		
Fencing (Whole Plant)	200,000		200,000		
Grit Chamber & Bar Screen	2,500,000		2,500,000		
Lab Hood	75,000		75,000		
Sampler	7,000		7,000		
(4) Upper Deerfield Manhole Restoration	150,000		150,000		
Boiler	10,000		10,000		
Admin Renovations - (Bathroom & Landscaping)	35,000		35,000		
Painting & General Repairs	573,239		573,239		
<b>Total 2020 Proposed Capital Budget</b>	<b>3,735,239</b>	<b>-</b>	<b>3,735,239</b>	<b>-</b>	
<b><u>2022 PROPOSED CAPITAL BUDGET:</u></b>					
Various Building/Site Repairs	125,000		125,000		
Scada	200,000		200,000		
Glass Street Pump Station	2,000,000			2,000,000	
Trunk Sewer Improvements	250,000		250,000		
<b>Total 2021 Proposed Capital Budget</b>	<b>2,575,000</b>	<b>-</b>	<b>575,000</b>	<b>2,000,000</b>	
<b><u>2023 PROPOSED CAPITAL BUDGET:</u></b>					
Replacement of fleet vehicle	30,000		30,000		
Long Term Capital Projects - Treatment Plant	2,000,000			2,000,000	
Articulating Mower	125,000		125,000		
<b>Total 2022 Proposed Capital Budget</b>	<b>2,155,000</b>	<b>-</b>	<b>155,000</b>	<b>2,000,000</b>	
<b><u>2024 PROPOSED CAPITAL BUDGET:</u></b>					
L/T Capital Projects - Cumberland Drive Pump Station	2,000,000			2,000,000	
<b>Total 2023 Proposed Capital Budget</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	
<b><u>2025 PROPOSED CAPITAL BUDGET:</u></b>					
L/T Capital Projects - Cubby Hollow Pump Station	2,000,000			2,000,000	
<b>Total 2024 Proposed Capital Budget</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	
<b><u>2026 PROPOSED CAPITAL BUDGET:</u></b>					
Long Term Capital Projects - Treatment Plant	2,000,000			2,000,000	
<b>Total 2025 Proposed Capital Budget</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	
<b>TOTALS</b>	<b>\$ 14,465,239</b>	<b>\$ -</b>	<b>\$ 4,465,239</b>	<b>\$ 10,000,000</b>	

# 5 Year Capital Improvement Plan

## Cumberland County Utilities Authority

For the Period January 1, 2021 to December 31, 2021

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget					
		Year 2021	2022	2023	2024	2025	2026
<b>SEWERAGE</b>							
SEE ATTACHED FOR DETAIL	\$ 14,465,239	\$ 3,735,239	\$ 2,575,000	\$ 2,155,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	14,465,239	3,735,239	2,575,000	2,155,000	2,000,000	2,000,000	2,000,000
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>N/A</b>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 14,465,239</b>	<b>\$ 3,735,239</b>	<b>\$ 2,575,000</b>	<b>\$ 2,155,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

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

# 5 Year Capital Improvement Plan Funding Sources

## Cumberland County Utilities Authority

For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>SEWERAGE</b>						
SEE ATTACHED FOR DETAIL	\$ 14,465,239		\$ 4,465,239	\$ 10,000,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	<u>14,465,239</u>	-	4,465,239	10,000,000	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<u>\$ 14,465,239</u>	<u>\$ -</u>	<u>\$ 4,465,239</u>	<u>\$ 10,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 14,465,239</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.

**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>	
2019	BRIDGETON	8,059	7,547	6.4	%
2019	UPPER DEERFIELD	3,441	3,288	4.4	%
	TOTAL OR AVERAGE	11,500	10,835	5.8	%
2019	CUMBERLAND COUNTY	65,061	61,481	5.5	%

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

<u>Employer</u>	<u>Municipality</u>	<u># of Employees</u>
Inspira Health Network	Vineland/Bridgeton	3,393
Durand Glass Manufacturing Company/ARC International	Millville	1,100
Shop Rite	Millville/Vineland/Upper Deerfield	830
Wal-Mart	Millville/Vineland//Upper Deerfield	794
F & S Produce/Pipco Transportation	Rosenhayn	731
Agro Merchants Group	Vineland	700
Sheppard Bus Service	Fairfield Township	650
Elwyn New Jersey	Vineland	615
Wawa	Various	544
Omni Baking	Vineland	532



## TOP TEN TAXPAYERS FOR THE CITY OF BRIDGETON

2019

<u>Name</u>	<u>Assessment</u>
RCT Realty, LLC	\$ 8,753,400
NIA Associates	7,945,400
Individual #1	7,752,900
White Wave, Inc.	6,650,000
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	3,936,000

*As prepared by Municipality*

## TOP TEN TAXPAYERS FOR THE TOWNSHIP OF UPPER DEERFIELD

2019

<u>Name</u>	<u>Assessment</u>
Walmart TRS LLC	\$ 13,954,900
Lassonde Pappas & Co Inc.	11,363,100
Cedar-Carll's Corner LLC	10,755,600
KMT Properties LLC	10,229,900
Seabrook Brothers & Sons. Inc.	7,334,400
Upper Deerfield Station LP	6,629,700
B & B Plaza Properties LLC	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>
2019	Bridgeton	\$ 314,693,500	\$ 27,690,300	\$ 110,900	\$ 93,038,800	\$ 35,281,800	\$ 5,353,000	\$ 476,168,300
2019	Upper Deerfield	425,567,000	6,972,000	50,065,800	120,069,100	17,484,800	12,747,200	632,905,900
	Total	<u>\$ 740,260,500</u>	<u>\$ 34,662,300</u>	<u>\$ 50,176,700</u>	<u>\$ 213,107,900</u>	<u>\$ 52,766,600</u>	<u>\$ 18,100,200</u>	<u>\$ 1,109,074,200</u>

*As prepared by Municipality*

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

<u>Bridgeton</u>	<u>2019</u>
Net Assessed Valuation:	
Land & Improvements	\$ 476,168,300
Personal Tangible	<u>3,621,941</u>
Total Net Assessed Valuation	\$ 479,790,241
% Increase (Decrease) Over Prior Year	-0.64%
Equalized Ratio	90.52%
Equalized Valuation of Property	\$ 529,658,508
% Increase (Decrease) Over Prior Year	7.19%

<u>Upper Deerfield</u>	<u>2019</u>
Net Assessed Valuation:	
Land & Improvements	\$ 632,905,900
Personal Tangible	<u>1,628,233</u>
Total Net Assessed Valuation	\$ 634,534,133
% Increase (Decrease) Over Prior Year	0.93%
Equalized Ratio	102.72%
Equalized Valuation of Property	\$ 617,774,943
% Increase (Decrease) Over Prior Year	2.08%

*As Calculated by the Cumberland County Board of Taxation (Abstract of Ratables 2019) and State of NJ  
Table of Equalized Valuations 2019*

**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>
	2019		2019	
Municipality		\$ 2.713		\$ 0.155
Local School		0.767		1.194
Regional School		-		0.574
County		1.341		1.202
Library		0.038		-
Open Space		0.012		-
		<u>\$ 4.871</u>		<u>\$ 3.125</u>
Tax rate		<u>\$ 4.871</u>		<u>\$ 3.125</u>

*As prepared by Municipality*

**TAX LEVY APPORTIONMENT**

Political Entity

<u>Bridgeton:</u>	<u>2019</u>
Municipal	\$ 13,015,707
County	6,487,527
Local School	3,678,432
Library	178,771
	<u>178,771</u>
Tax Levy	<u>\$ 23,360,437</u>

<u>Upper Deerfield:</u>	<u>2019</u>
Municipal	\$ 982,633
County	7,681,269
Local School	7,694,124
Regional School	3,928,532
	<u>3,928,532</u>
Tax Levy	<u>\$ 20,286,558</u>

*As prepared by Municipality*

**TAX LEVIES AND TAX COLLECTIONS**

Political Entity	Current Tax Levy	Current Tax Collected		Total Taxes Collected	
		Amount Collected	Percent	Amount	Percent
Bridgeton:					
2019	\$ 23,637,273	\$ 22,830,260	96.59%	\$ 23,204,228	98.17%
Upper Deerfield:					
2019	\$ 19,895,117	\$ 19,368,630	97.35%	\$ 19,829,037	99.67%

*As prepared by Municipality*

**DELINQUENT TAX INFORMATION**

Year	Bridgeton		Upper Deerfield	
	Delinquent Taxes	Tax Title Liens	Delinquent Taxes Collected	Percent
2019	\$ 80,671	1,601,342	\$ 373,968	96.59%
Total Delinquent		\$ 1,682,013	\$ 460,407	99.67%
Percent of Current Tax Levy		7.12%	\$ 238,366	3.51%
Current Tax Levy		\$ 23,637,273	\$ 19,895,117	

*As prepared by Municipality*

**PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION**

<u>Year</u>	<u>Municipality</u>	<u>Amount</u>
2019	Bridgeton	\$ 2,976,700
2019	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: 2019	\$ 2,302,714	\$ 1,887,000	81.95%
Upper Deerfield: 2019	\$ 2,926,370	\$ 1,409,690	48.17%

*As prepared by Municipality*

**STATUTORY DEBT INFORMATION ON THE MUNICIPALITIES  
AS OF DECEMBER 31, 2019**

<u>Municipality</u>	<u>Purpose</u>	<u>Debt</u>				<u>Deductions</u>	<u>Statutory Net Debt</u>
		<u>Authorized But Unissued</u>	<u>Notes Outstanding</u>	<u>Bonds Outstanding</u>	<u>Other</u>		
Bridgeton	General	\$ 3,130,308	\$ 8,479,990	\$ -	\$ 409,786	\$ 99,169	\$ 11,920,915
	Sewer/Water	955,000	742,000	-	3,175,512	4,872,512	-
	School	-	-	-	-	-	-
	Solid Waste	50,000	235,000	-	-	285,000	-
Upper Deerfield	General	758,640	-	-	-	-	758,640
	Sewer/Water	-	-	-	4,986,141	4,986,141	-
	School	-	-	1,232,914	-	1,232,914	-
	Regional School	-	-	1,992,835	-	1,992,835	-

**REMAINING STATUTORY BORROWING POWER UNDER N.J.S.A. 40A:2-6  
AS OF DECEMBER 31, 2018**

	<u>Bridgeton</u>	<u>Upper Deerfield</u>
Equalized Valuation (1)	\$ 518,550,325	\$ 614,676,743
Statutory Borrowing Power (2)	18,149,261	21,513,686
Net Statutory Debt (3)	11,920,915	758,640
Remaining Statutory Borrowing Power	6,228,346	20,755,046
<b>Debt Ratio:</b>		
Net Statutory Debt Equalized Valuation	2.30%	0.12%

(1) Average for the years 2019, 2018 and 2017.

(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	\$ 8,889,776	\$ -
Self-supporting Utility:		
Sewer/Water	3,917,512	4,986,141
Solid Waste	235,000	
Overlapping Debt		
Local School District	-	1,232,914
Regional School District		1,992,835
Cumberland County	5,862,843	6,828,934
Self-supporting		
Cumberland County Utilities Authority	3,751,590	422,054
Cumberland County Improvement Authority	9,801,975	11,417,164
Gross Direct Debt	13,042,288	4,986,141
Net Direct Debt	8,889,776	-
Gross Direct & Overlapping Debt	32,458,696	26,880,042
Net Direct & Overlapping Debt	14,752,619	10,054,683