

Fiscal Year                      Start Year                      End Year  
   2023                      –                      2023

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

**State Filing Year                      2023**

***For the Period:                      January 1, 2023                      to                      December 31, 2023***

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



**2023 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**2023**

Cumberland County Utilities Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

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

**CERTIFICATION OF ADOPTED BUDGET**

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

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

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

# 2023 PREPARER'S CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

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

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

# AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying Compliance: Robert Carlson  
Title of Officer Certifying Compliance: Executive Director  
Signature: \_\_\_\_\_

# 2023 APPROVAL CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Cumberland County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 20, 2022.

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

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

# 2023 AUTHORITY BUDGET RESOLUTION

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

WHEREAS, the Annual Budget for Cumberland County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the Cumberland County Utilities Authority at its open public meeting of October 20, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,703,750.00, Total Appropriations including any Accumulated Deficit, if any, of \$8,593,750.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$890,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,569,652.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,569,652.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cumberland County Utilities Authority, at an open public meeting held on October 20, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023, is hereby approved;

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

BE IT FURTHER RESOLVED, that the governing body of the Cumberland County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 15, 2022.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Albert Jones				
Richard Dawson				
Zarko Rajacich				
Kenny Smith-Bey				
Angelia Edwards				
William Andre				
William Whelan				
Viola Thomas-Hughes				
Ronald Marino				

# 2023 ADOPTION CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Cumberland County Utilities Authority, pursuant to N.J.A.C 5:31- on December 15, 2022.

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



# 2023 ADOPTED BUDGET RESOLUTION

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

WHEREAS, the Annual Budget and Capital Budget/Program for the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Cumberland County Utilities Authority at its open public meeting of December 15, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$7,703,750.00, Total Appropriations, including any Accumulated Deficit, if any, of \$8,593,750.00, and Total Unrestricted Net Position utilized of \$890,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$1,569,652.00 and Total Unrestricted Net Position Utilized of \$1,569,652.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cumberland County Utilities Authority at an open public meeting held on December 15, 2022 that the Annual Budget and Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 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.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Albert Jones				
Richard Dawson				
Zarko Rajacich				
Kenny Smith-Bey				
Angelia Edwards				
William Andre				
William Whelan				
Viola Thomas-Hughes				
Ronald Marino				

**2023 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

1. Complete a brief statement on the Fiscal Year 2023 proposed Annual Budget and make comparison to the Fiscal Year 2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

Septage Fees increased by 55.6% due to the authority receiving increase septage from outside septage companies.  
Fringe Benefits - Admin increased by 13.8% due to NJ State Health Benefits increase for 2023.  
Fringe Benefits - COPS increased by 14.3% which is also due to NJ State Health Benefits increase for the 2023 budget year.  
Renewal & Replacement is our anticipated Capital expenditures increased by 34.2%. This is attributed to continued plant upgrades along with pump station upgrades.  
Debt Service payments increased by 14.8% which is an increase in principal payments on remaining loans in place.  
Unrestricted Net Position increased 127.7%. The increase is to balance the 2023 budget.

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

The local economy is still rebounding slowly from pre pandemic levels. The 2023 budget was prepared with consideration of the local and state economy. The Authority is not anticipating growth that would affect the proposed Annual Budget.

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

Unrestricted Net Position will be used to balance the 2023 budget.

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

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

N/A

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

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

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

# 2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in rate structure, if applicable. (If no changes to fees or rates, indicate answer as "Rates Are Staying The Same".

The user rates have a proposed increase of 2% and all other fees are proposed to stay the same as in 2022. See attached Rate Schedule.

# AUTHORITY CONTACT INFORMATION

## 2023

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>	20-2023582		
<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>	Robert Carlson		
<b>Preparer's Address:</b>	333 Water Street		
<b>City, State, Zip:</b>	Bridgeton	NJ	08302
<b>Phone: (ext.)</b>	856-455-7120 (ext 129)	<b>Fax:</b>	856-459-0470
<b>E-mail:</b>	bcarlson@ccuanj.gov		

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

<b>Chief Financial Officer*</b>	Robert Carlson		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	856-455-7120 (ext 129)	<b>Fax:</b>	856-455-0470
<b>E-mail:</b>	bcarlson@ccuanj.gov		

<b>Name of Auditor:</b>	Stephen P. Testa CPA		
<b>Name of Firm:</b>	Romano, Hearing, Testa & Knorr CPA's		
<b>Address:</b>	1830 Gallagher Drive		
<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@rltservices.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

41

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

\$ 1,757,856.70

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

9

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

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

0

(Maximum is 2)

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

Yes

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

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

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

No

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

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

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

No

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

No

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

No

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

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

No

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

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

**10. Did the Authority pay for meals or catering during the current fiscal year?**

No

*If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

**11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?**

No

*If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

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

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

No
No
No
No
No
No
No
No
No

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

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

Yes

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

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

No

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

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

No

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

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

No

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



# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

**Cumberland County Utilities Authority**

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

Question 9 - A committee of the Board of Commissioners reviews a survey of compensation for comparable positions in similarly sized entities. There are periodic performance evaluations and written employment contracts for key employees. The full Board of Commissioners approves all employment agreements.

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

**Cumberland County Utilities Authority**

**FISCAL YEAR: January 01, 2023 to December 31, 2023**

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

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

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

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

**Key Employee:** An employee or independent contractor of the authority (other than a commissioner or officer) who meets  
a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and  
b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

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

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

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

**Cumberland County Utilities Authority**  
**For the Period January 01, 2023 to December 31, 2023**

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority		
			Commissioner	Officer	Key Employee	Highest Compensated Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)				
1 Albert Jones	Chairperson	4	X								\$ 4,346.00	\$ 4,346.00	
2 Richard Dawson	Vice-Chairperson	2	X								\$ 3,500.00	\$ 3,500.00	
3 William Andre	Commissioner	2	X								\$ 3,500.00	\$ 3,500.00	
4 Angelia Edwards	Commissioner	2	X								\$ 3,802.00	\$ 3,802.00	
5 Zarko Rajackich	Commissioner	2	X							\$ 302.00	\$ 3,500.00	\$ 3,500.00	
6 Kenneth Smith-Bey	Commissioner	2	X								\$ 3,500.00	\$ 3,500.00	
7 William Wheelan	Commissioner	2	X								\$ 3,500.00	\$ 3,500.00	
8 Viola Thomas-Hughes	Commissioner	2	X								\$ 3,500.00	\$ 3,500.00	
9 Ronald Marino	Commissioner	2	X								\$ 3,500.00	\$ 3,500.00	
10 Donald Olibrich	Treasurer	4		X							\$ 5,000.00	\$ 5,000.00	
11 Carol Maier	Secretary	4		X							\$ 8,000.00	\$ 8,000.00	
12 Robert Carison	Executive Director	40		X					\$ 609.00	\$ 14,969.28	\$ 14,969.28	\$ 14,969.28	
13 Daniel Jefferson	Deputy Director	40		X					\$ 609.00	\$ 17,560.80	\$ 17,560.80	\$ 18,169.80	
14													
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32													
33													
34													
35													
<b>Total:</b>									\$ 45,000.00	\$ -	\$ 609.00	\$ 33,178.08	\$ 78,787.08

# Schedule of Health Benefits - Detailed Cost Analysis

Cumberland County Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	7	13,813.00	96,691.00	8	11,993.00	95,944.00	747.00	0.8%
Parent & Child	1	24,726.00	24,726.00	2	22,507.00	45,014.00	(20,288.00)	-45.1%
Employee & Spouse (or Partner)	2	27,627.00	55,254.00	3	23,511.00	70,533.00	(15,279.00)	-21.7%
Family	8	38,539.67	308,317.36	10	31,528.00	315,280.00	(6,962.64)	-2.2%
Employee Cost Sharing Contribution (enter as negative -)			(91,599.36)			(102,327.36)	10,728.00	-10.5%
<b>Subtotal</b>	<b>18</b>		<b>393,389.00</b>	<b>23</b>		<b>424,443.64</b>	<b>(31,054.64)</b>	<b>-7.3%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage								
Parent & Child								
Employee & Spouse (or Partner)								
Family								
Employee Cost Sharing Contribution (enter as negative -)								
<b>Subtotal</b>								
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	10	7,129.00	71,290.00	12	6,076.85	72,922.20	(1,632.20)	-2.2%
Parent & Child	1	22,088.00	22,088.00	1	15,593.76	15,593.76	6,494.24	41.6%
Employee & Spouse (or Partner)	11	14,257.00	156,827.00	10	13,432.23	134,322.30	22,504.70	16.8%
Family	2	21,837.00	43,674.00	2	21,332.18	42,664.36	1,009.64	2.4%
Employee Cost Sharing Contribution (enter as negative -)								
<b>Subtotal</b>	<b>24</b>		<b>293,879.00</b>	<b>25</b>		<b>265,502.62</b>	<b>28,376.38</b>	<b>10.7%</b>
<b>GRAND TOTAL</b>	<b>42</b>		<b>687,268.00</b>	<b>48</b>		<b>689,946.26</b>	<b>(2,678.26)</b>	<b>-0.4%</b>

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

**Cumberland County Utilities Authority**  
**For the Period: January 01, 2023 to December 31, 2023**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Stephanie Mick	31.88	\$ 9,271.80			x	
Robert Carlson	22.5	\$ 11,343.60			x	
Daniel Jefferson	25.25	\$ 9,774.78			x	
Richard Brown	40.31	\$ 15,038.18	x			
Richard Stowman	10.75	\$ 3,634.36	x			
Fred Scioili III	21.15	\$ 5,219.01	x			
Richard Harris	21	\$ 5,537.60	x			
Ralph Gardner	4.68	\$ 1,168.20	x			
Christopher Rauner	4.36	\$ 1,033.81	x			
Raymond Newkirk	23.5	\$ 5,360.00	x			
Lee W Bulrch Jr	5.42	\$ 581.84	x			
Paul Levick	2.86	\$ 372.39	x			
Dale Wolfe	23	\$ 5,502.40	x			
Marsha Jacobs	1.28	\$ 361.13	x			
Gregory Smith	23.5	\$ 5,977.60	x			
William Bill	2.42	\$ 405.62	x			
Gable Smith	9.88	\$ 2,303.81	x			
Ed Horner	25	\$ 5,910.40	x			
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		<b>\$ 88,796.53</b>				

**Cumberland County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023**

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

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

**Cumberland County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023**

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

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



**Cumberland County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023**

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

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

**Cumberland County Utilities Authority**  
**For the Period: January 01, 2023 to December 31, 2023**

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

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

**Total liability for accumulated compensated absences at per most recent audit (this page only) \$** \_\_\_\_\_  
 Page N-6 (5)

**Cumberland County Utilities Authority**

**For the Period: January 01, 2023 to December 31, 2023**

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

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

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





**Cumberland County Utilities Authority**  
**For the Period: January 01, 2023 to December 31, 2023**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Legal Basis for Benefit		
		Approved Labor Agreement	Resolution	Individual Employment Agreement
Dollar Value of				
Accrued Compensated Absence Liability				
<b>Total liability for accumulated compensated absences at per most recent audit (all pages)</b>				
		<b>\$ 88,796.53</b>		

# Schedule of Shared Service Agreements

Cumberland County Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

If no shared services, check this box:  Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Cumberland County Improvement Authority	Cumberland County Utilities Authority	Hazardous Household Waste Day		1/1/2023	12/31/2023	\$ 4,000

**2023 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**



# SUMMARY

Cumberland County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>					<b>FY 2022 Adopted Budget Total All Operations</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer (con't)	Operation #3	Operation #4	Operation #5	Operation #6			
<b>REVENUES</b>								
Total Operating Revenues	\$ 7,683,750	\$ -	\$ -	\$ -	\$ -	\$ 7,388,750	\$ 295,000	4.0%
Total Non-Operating Revenues	20,000	-	-	-	-	20,000	-	
<b>Total Anticipated Revenues</b>	<b>7,703,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,408,750</b>	<b>295,000</b>	<b>4.0%</b>
<b>APPROPRIATIONS</b>								
Total Administration	2,117,338	-	-	-	-	1,980,267	137,071	6.9%
Total Cost of Providing Services	4,451,084	-	-	-	-	4,233,109	217,975	5.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	199,578	108,442	-	-	-	268,416	39,604	14.8%
Total Operating Appropriations	6,768,000	108,442	-	-	-	6,481,792	394,650	6.1%
Total Interest Payments on Debt	33,100	14,556	-	-	-	47,836	(180)	-0.4%
Total Other Non-Operating Appropriations	1,669,652	-	-	-	-	1,270,000	399,652	31.5%
Total Non-Operating Appropriations	1,702,752	14,556	-	-	-	1,317,836	399,472	30.3%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
<b>Total Appropriations and Accumulated Deficit</b>	<b>8,470,752</b>	<b>122,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,799,628</b>	<b>794,122</b>	<b>10.2%</b>
<b>Less: Total Unrestricted Net Position Utilized</b>	<b>890,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>390,878</b>	<b>499,122</b>	<b>127.7%</b>
<b>Net Total Appropriations</b>	<b>7,580,752</b>	<b>122,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,408,750</b>	<b>295,000</b>	<b>4.0%</b>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ 122,998</b>	<b>\$(122,998)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>#DIV/0!</b>

# Revenue Schedule

Cumberland County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>						FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	Sewer (con't)	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
<b>OPERATING REVENUES</b>										
<b>Service Charges</b>										
Residential	350,000						\$ 350,000	\$ 225,000	\$ 125,000	55.6%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental	7,300,000						7,300,000	7,130,000	170,000	2.4%
Other							-	-	-	#DIV/0!
<b>Total Service Charges</b>	<b>7,650,000</b>						<b>7,650,000</b>	<b>7,355,000</b>	<b>295,000</b>	<b>4.0%</b>
<b>Connection Fees</b>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Connection Fees</b>										
<b>Parking Fees</b>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
<b>Total Parking Fees</b>										
<b>Other Operating Revenues (List)</b>										
Industrial Pretreatment Fees	33,750						33,750	33,750	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>33,750</b>						<b>33,750</b>	<b>33,750</b>		<b>0.0%</b>
<b>Total Operating Revenues</b>	<b>7,683,750</b>						<b>7,683,750</b>	<b>7,388,750</b>	<b>295,000</b>	<b>4.0%</b>
<b>NON-OPERATING REVENUES</b>										
<b>Other Non-Operating Revenues (List)</b>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>										
<b>Interest on Investments &amp; Deposits (List)</b>										
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>0.0%</b>
<b>Total Non-Operating Revenues</b>	<b>20,000</b>						<b>20,000</b>	<b>20,000</b>		<b>0.0%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,703,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,703,750</b>	<b>\$ 7,408,750</b>	<b>\$ 295,000</b>	<b>4.0%</b>

**Prior Year Adopted Revenue Schedule**

Cumberland County Utilities Authority

**FY 2022 Adopted Budget**

	Sewer	Sewer (con't)	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	225,000						\$ 225,000
Business/Commercial							-
Industrial							-
Intergovernmental	7,130,000						7,130,000
Other							-
<b>Total Service Charges</b>	<b>7,355,000</b>						<b>7,355,000</b>
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
<b>Total Connection Fees</b>							-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
<b>Total Parking Fees</b>							-
<i>Other Operating Revenues (List)</i>							
Industrial Pretreatment Fees	33,750						33,750
							-
							-
							-
							-
							-
							-
							-
							-
<b>Total Other Revenue</b>	<b>33,750</b>						<b>33,750</b>
<b>Total Operating Revenues</b>	<b>7,388,750</b>						<b>7,388,750</b>
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
<b>Other Non-Operating Revenues</b>							-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	20,000						20,000
Penalties							-
Other							-
<b>Total Interest</b>	<b>20,000</b>						<b>20,000</b>
<b>Total Non-Operating Revenues</b>	<b>20,000</b>						<b>20,000</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,408,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,408,750</b>

# Appropriations Schedule

Cumberland County Utilities Authority  
For the Period: January 01, 2023 to December 31, 2023

	<b>FY 2023 Proposed Budget</b>						<b>FY 2022 Adopted Budget</b>		<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
	Sewer	Sewer (con't)	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 615,138						\$ 615,138	\$ 575,568	\$ 39,570	6.9%
Fringe Benefits	393,700						393,700	345,900	47,800	13.8%
Total Administration - Personnel	1,008,838						1,008,838	921,468	87,370	9.5%
<i>Administration - Other (List)</i>										
SEE ATTACHED WORKSHEET	1,108,500						1,108,500	1,058,799	49,701	4.7%
Miscellaneous Administration*										#DIV/0!
Total Administration - Other	1,108,500						1,108,500	1,058,799	49,701	4.7%
Total Administration	2,117,338						2,117,338	1,980,267	137,071	6.9%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,600,584						1,600,584	1,560,109	40,475	2.6%
Fringe Benefits	1,058,500						1,058,500	926,000	132,500	14.3%
Total COPS - Personnel	2,659,084						2,659,084	2,486,109	172,975	7.0%
<i>Cost of Providing Services - Other (List)</i>										
SEE ATTACHED WORKSHEET	1,792,000						1,792,000	1,747,000	45,000	2.6%
Miscellaneous COPS*										#DIV/0!
Total COPS - Other	1,792,000						1,792,000	1,747,000	45,000	2.6%
Total Cost of Providing Services	4,451,084						4,451,084	4,233,109	217,975	5.1%
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>										
	199,578	108,442					308,020	268,416	39,604	14.8%
Total Operating Appropriations	6,768,000	108,442					6,876,442	6,481,792	394,650	6.1%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	33,100	14,556					47,656	47,836	(180)	-0.4%
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve	1,569,652						1,569,652	1,170,000	399,652	34.2%
Municipality/County Appropriation										#DIV/0!
Other Reserves	100,000						100,000	100,000		0.0%
Total Non-Operating Appropriations	1,702,752	14,556					1,717,308	1,317,836	399,472	30.3%
<b>TOTAL APPROPRIATIONS</b>	<b>8,470,752</b>	<b>122,998</b>					<b>8,593,750</b>	<b>7,799,628</b>	<b>794,122</b>	<b>10.2%</b>
<b>ACCUMULATED DEFICIT</b>										
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>8,470,752</b>	<b>122,998</b>					<b>8,593,750</b>	<b>7,799,628</b>	<b>794,122</b>	<b>10.2%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation										#DIV/0!
Other	890,000						890,000	390,878	499,122	127.7%
Total Unrestricted Net Position Utilized	890,000						890,000	390,878	499,122	127.7%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 7,580,752</b>	<b>\$ 122,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,703,750</b>	<b>\$ 7,408,750</b>	<b>\$ 295,000</b>	<b>4.0%</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	\$ 338,399.99	\$ 5,422.10	\$ -	\$ -	\$ -	\$ -	\$ 343,822.09
--------------------------------------	---------------	-------------	------	------	------	------	---------------







# Prior Year Adopted Appropriations Schedule

## Cumberland County Utilities Authority

### FY 2022 Adopted Budget

	Sewer	Sewer (con't)	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 575,568						\$ 575,568
Fringe Benefits	345,900						345,900
Total Administration - Personnel	921,468	-	-	-	-	-	921,468
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,058,799						1,058,799
Miscellaneous Administration*							-
Total Administration - Other	1,058,799	-	-	-	-	-	1,058,799
Total Administration	1,980,267	-	-	-	-	-	1,980,267
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,560,109						1,560,109
Fringe Benefits	926,000						926,000
Total COPS - Personnel	2,486,109	-	-	-	-	-	2,486,109
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,747,000						1,747,000
Miscellaneous COPS*							-
Total COPS - Other	1,747,000	-	-	-	-	-	1,747,000
Total Cost of Providing Services	4,233,109	-	-	-	-	-	4,233,109
Total Principal Payments on Debt Service in Lieu of Depreciation	171,008	97,408	-	-	-	-	268,416
Total Operating Appropriations	6,384,384	97,408	-	-	-	-	6,481,792
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	32,280	15,556	-	-	-	-	47,836
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,170,000						1,170,000
Municipality/County Appropriation							-
Other Reserves	100,000						100,000
Total Non-Operating Appropriations	1,302,280	15,556	-	-	-	-	1,317,836
<b>TOTAL APPROPRIATIONS</b>	<b>7,686,664</b>	<b>112,964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,799,628</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>7,686,664</b>	<b>112,964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,799,628</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	390,878						390,878
Total Unrestricted Net Position Utilized	390,878	-	-	-	-	-	390,878
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 7,295,786</b>	<b>\$ 112,964</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,408,750</b>

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

5% of Total Operating Appropriations    \$ 319,219.20    \$ 4,870.40    \$ -    \$ -    \$ -    \$ -    \$ 324,089.60







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

Cumberland County Utilities Authority

FY 2022 Adopted Budget

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

Line Item:	Sewer	Sewer (con't)	Operation #3	Operation #4	Operation #5	Operation #6

# Debt Service Schedule - Principal

Cumberland County Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	Fiscal Year Ending in							Total Principal Outstanding	
		2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028		Thereafter
<b>Sewer</b>										
SERIES 2010B NJEIT TRUST		\$ 21,430	\$ 50,000	17,230	14,980	12,530	10,080	7,695	8,055	120,570
SERIES 2010 NJEIT FUND		47,735	47,735	47,735	47,735	6,530				149,735
SERIES 2013 NJEIT TRUST		25,000	25,000	25,000	25,000	30,000	30,000	13,950		148,950
SERIES 2013 NJEIT FUND		76,843	76,843	76,843	76,843	76,843	76,843	76,843	307,373	768,431
<b>Total Principal</b>		<b>171,008</b>	<b>199,578</b>	<b>166,808</b>	<b>164,558</b>	<b>125,903</b>	<b>116,923</b>	<b>98,488</b>	<b>315,428</b>	<b>1,187,686</b>
<b>Sewer (cont)</b>										
SERIES 2017 NJEIT TRUST		15,556	25,000	13,306	12,056	10,806	9,556	8,919	43,650	123,293
SERIES 2017 NJEIT FUND		81,852	83,442	81,852	81,852	81,852	81,852	81,852	428,956	921,658
<b>Total Principal</b>		<b>97,408</b>	<b>108,442</b>	<b>95,158</b>	<b>93,908</b>	<b>92,658</b>	<b>91,408</b>	<b>90,771</b>	<b>472,606</b>	<b>1,044,951</b>
<b>Operation #3</b>										
<b>Total Principal</b>										
<b>Operation #4</b>										
<b>Total Principal</b>										
<b>Operation #5</b>										
<b>Total Principal</b>										
<b>Operation #6</b>										
<b>Total Principal</b>										
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<b>\$ 268,416</b>	<b>\$ 308,020</b>	<b>\$ 261,966</b>	<b>\$ 258,466</b>	<b>\$ 218,561</b>	<b>\$ 208,331</b>	<b>\$ 189,259</b>	<b>\$ 788,034</b>	<b>\$ 2,232,637</b>

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

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

# Debt Service Schedule - Interest

Cumberland County Utilities Authority

If Authority has no debt, check this box:

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
<b>Sewer</b>									
SERIES 2010B NJEIT TRUST	\$ 21,430	\$ 23,250	\$ 17,230	\$ 14,980	\$ 12,530	\$ 10,080	\$ 7,695	\$ 8,055	\$ 93,820
SERIES 2010 NJEIT FUND									
SERIES 2013 NJEIT TRUST	10,850	9,850	8,600	7,350	6,600	5,700	4,800	10,050	52,950
SERIES 2013 NJEIT FUND									
<b>Total Interest Payments</b>	<b>32,280</b>	<b>33,100</b>	<b>25,830</b>	<b>22,330</b>	<b>19,130</b>	<b>15,780</b>	<b>12,495</b>	<b>18,105</b>	<b>146,770</b>
<b>Sewer (con't)</b>									
SERIES 2017 NJEIT TRUST	15,556	14,556	13,306	12,056	10,806	9,556	8,919	43,750	112,949
SERIES 2017 NJEIT FUND									
<b>Total Interest Payments</b>	<b>15,556</b>	<b>14,556</b>	<b>13,306</b>	<b>12,056</b>	<b>10,806</b>	<b>9,556</b>	<b>8,919</b>	<b>43,750</b>	<b>112,949</b>
<b>Operation #3</b>									
<b>Total Interest Payments</b>									
<b>Operation #4</b>									
<b>Total Interest Payments</b>									
<b>Operation #5</b>									
<b>Total Interest Payments</b>									
<b>Operation #6</b>									
<b>Total Interest Payments</b>									
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 47,836</b>	<b>\$ 47,656</b>	<b>\$ 39,136</b>	<b>\$ 34,386</b>	<b>\$ 29,936</b>	<b>\$ 25,336</b>	<b>\$ 21,414</b>	<b>\$ 61,855</b>	<b>\$ 259,719</b>

# Net Position Reconciliation

Cumberland County Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

## FY 2023 Proposed Budget

	Sewer (con't)	#3	#4	#5	#6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>						
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 10,556,060					#####
Less: Restricted for Debt Service Reserve (1)	12,148,632					12,148,632
Less: Other Restricted Net Position (1)	1,066,323					1,066,323
Total Unrestricted Net Position (1)	(3,258,895)					(3,258,895)
Less: Designated for Non-Operating Improvements & Repairs	3,279,979					3,279,979
Less: Designated for Rate Stabilization						
Less: Other Designated by Resolution						
Plus: Accrued Unfunded Pension Liability (1)	5,197,574					5,197,574
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)						
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	9,540,460					9,540,460
Unrestricted Net Position Utilized to Balance Proposed Budget	890,000					890,000
Unrestricted Net Position Utilized in Proposed Capital Budget						
Appropriation to Municipality/County (3)						
Total Unrestricted Net Position Utilized in Proposed Budget	890,000					890,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>						
<b>Last Issued Audit Report (4)</b>	\$ 8,650,460	\$ -	\$ -	\$ -	\$ -	\$ 8,650,460

(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

\$ 338,400 \$ 5,422 \$ - \$ - \$ - \$ - \$ 343,822

(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.

**2023**

**Cumberland County Utilities Authority**

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(Authority Name)

**2023 AUTHORITY CAPITAL BUDGET/PROGRAM**