

Fiscal Year                      Start Year                      End Year  
   2025                      –                      2025

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

**State Filing Year                      2025**

***For the Period:                      January 1, 2025                      to                      December 31, 2025***

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



***Division of Local Government Services***

**2025 AUTHORITY BUDGET  
CERTIFICATION SECTION**

# FISCAL YEAR 2025

Cumberland County Utilities Authority

## AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

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: 1/7/2025

# 2025 PREPARER'S CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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:	dbuirch@ccuanj.gov
Name:	Dominic Buirch
Title:	CFO
Address:	333 Water Street
Phone Number:	856-455-7120
Fax Number:	856-455-3824
E-mail Address:	dbuirch@ccuanj.gov

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.ccuanj.gov

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

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

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

Name of Officer Certifying Compliance:

Robert Carlson

Title of Officer Certifying Compliance:

Executive Director

Signature:

bcarlson@ccuanj.gov

# 2025 APPROVAL CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 17, 2024.

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

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

# 2025 AUTHORITY BUDGET RESOLUTION

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

WHEREAS, the Annual Budget for Cumberland County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Cumberland County Utilities Authority at its open public meeting of October 17, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$8,200,000.00, Total Appropriations including any Accumulated Deficit, if any, of \$12,108,342.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$3,908,342.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$9,164,904.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cumberland County Utilities Authority, at an open public meeting held on October 17, 2024 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, 2025 and ending December 31, 2025, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Cumberland County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 19, 2024.

boardsec@ccuanj.gov

(Secretary's Signature)

10/17/2024

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Whelan	X			
John Daddario	X			
Albert Jones	X			
Angelia Edwards				X
Kenny Smith-Bey Jr	X			
Brett Hankins	X			
Mirella Piccioni	X			
Dean Dellaquila				X
Todd Buirch	X			

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# 2025 ADOPTION CERTIFICATION

Cumberland County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 December 19, 2024.

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

# 2025 ADOPTED BUDGET RESOLUTION

## Cumberland County Utilities Authority

### FISCAL YEAR: January 01, 2025 to December 31, 2025

WHEREAS, the Annual Budget and Capital Budget/Program for the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Cumberland County Utilities Authority at its open public meeting of December 19, 2024; 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 \$8,200,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$12,108,342.00, and Total Unrestricted Net Position utilized of \$3,908,342.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$9,164,904.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cumberland County Utilities Authority at an open public meeting held on December 19, 2024 that the Annual Budget and Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

boardsec@ccuanj.gov  
(Secretary's Signature)

12/19/2024  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
William Whelan	X			
John Daddario	X			
Albert Jones	X			
Angelia Edwards	X			
Kenny Smith-Bey Jr	X			
Brett Hankins	X			
Mirella Piccioni	X			
Dean Dellaquila	X			
Todd Buirch	X			

**2025 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*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 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 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 budget back to normal budget from amended. Authority received additional septage fees in 2024 and not expected in 2025. Industrial Pretreatment Fees lowered due to one less IPP businesses in 2025.

Salary & Wages - Admin increased with Resident Engineer salary and new CFO salary for 2025.

Fringe Benefits - Admin & O&M increased due to health benefits and prescription increased from 2025 SHBP AON report.

Salary & Wages - Cost of Providing Services increased with Lead Operator, Licensed Operator & Maintenance Tech positions added for 2025

Interest Payments on loans lowered due to amortization schedule for 2025 interest.

Capital budget is increased for 2025 - 2.5 million for Dewatering Building upgrade project funded by the authority.

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 rebounding slowly from pre pandemic levels. The 2025 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 2025 budget.

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*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 2024 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?**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*Answer the question below using the space provided.*

6. Attach in FAST 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 2025.  
See attached Rate Schedule in FAST

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2025

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

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

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

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

<b>Chief Financial Officer*</b>	Dominic Buirch		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-455-7120 (ext 106)	<i>Fax:</i>	856-459-0470
<i>E-mail:</i>	<a href="mailto:dbuirch@ccuanj.gov">dbuirch@ccuanj.gov</a>		

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Cumberland County Utilities Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

36

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:

\$ 1,807,025.09

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, 2025 to December 31, 2025**

**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                      | 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", 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, 2025 to December 31, 2025**

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, 2025 to December 31, 2025**

*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, 2025 to December 31, 2025**

*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, 2025 to December 31, 2025**

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	Key Employee Officer	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 William Whelan	Chairperson	4	X				\$ 4,500.00			\$ 4,500.00	
2 John Daddario	Vice-Chairperson	2	X				\$ 4,000.00			\$ 4,000.00	
3 Albert Jones	Commissioner	2	X				\$ 4,000.00		\$ 302.00	\$ 4,302.00	
4 Angelia Edwards	Commissioner	2	X				\$ 4,000.00		\$ 302.00	\$ 4,302.00	
5 Dean Dellaquila	Commissioner	2	X				\$ 4,000.00			\$ 4,000.00	
6 Kenneth Smith-Bey	Commissioner	2	X				\$ 4,000.00			\$ 4,000.00	
7 Brett Hankins	Commissioner	2	X				\$ 4,000.00			\$ 4,000.00	
8 Mirella Piccioni	Commissioner	2	X				\$ 4,000.00			\$ 4,000.00	
9 Todd Buirch	Commissioner	2	X				\$ 4,000.00			\$ 4,000.00	
10 Donald Olbrich	Treasurer	4		X			\$ 5,500.00			\$ 5,500.00	
11 Carol Maier	Secretary	4		X			\$ 8,500.00			\$ 8,500.00	
12 Robert Carlson	Executive Director	40	X	X				\$ 586.00	\$ 17,714.94	\$ 18,300.94	
13 Daniel Jefferson	Deputy Director	40		X				\$ 327.88	\$ 24,402.57	\$ 24,730.45	
14 Dominic Buirch	CFO	40		X					\$ 19,888.80	\$ 19,888.80	
15										\$ -	
16										\$ -	
17										\$ -	
18										\$ -	
19										\$ -	
20										\$ -	
21										\$ -	
22										\$ -	
23										\$ -	
24										\$ -	
25										\$ -	
26										\$ -	
27										\$ -	
28										\$ -	
29										\$ -	
30										\$ -	
31										\$ -	
32										\$ -	
33										\$ -	
34										\$ -	
35										\$ -	
<b>Total:</b>							\$ 50,500.00	\$ -	\$ 913.88	\$ 62,610.31	\$ 114,024.19

## Schedule of Health Benefits - Detailed Cost Analysis

Cumberland County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	5	17,530.44	87,652.20	5	15,026.59	75,132.95	12,519.25	16.7%
Parent & Child	1	31,156.56	31,156.56	1	26,703.12	26,703.12	4,453.44	16.7%
Employee & Spouse (or Partner)	4	35,123.16	140,492.64	4	25,570.61	102,282.44	38,210.20	37.4%
Family	6	49,191.64	295,149.84	6	41,936.89	251,621.34	43,528.50	17.3%
Employee Cost Sharing Contribution (enter as negative - )			(149,247.84)			(120,115.72)	(29,132.12)	24.3%
<b>Subtotal</b>	<b>16</b>		<b>405,203.40</b>	<b>16</b>		<b>335,624.13</b>	<b>69,579.27</b>	<b>20.7%</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>-</b>			<b>-</b>	<b>-</b>	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	9	8,080.85	72,727.65	10	6,034.57	60,345.70	12,381.95	20.5%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	12	17,878.71	214,544.52	12	14,145.54	169,746.48	44,798.04	26.4%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>	<b>21</b>		<b>287,272.17</b>	<b>22</b>		<b>230,092.18</b>	<b>57,179.99</b>	<b>24.9%</b>
<b>GRAND TOTAL</b>	<b>37</b>		<b>692,475.57</b>	<b>38</b>		<b>565,716.31</b>	<b>126,759.26</b>	<b>22.4%</b>

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















**2025 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

**Cumberland County Utilities Authority**  
For the Period: January 01, 2025 to December 31, 2025

	<b>FY 2025 Proposed Budget</b>						<b>FY 2024 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
<b>REVENUES</b>										
Total Operating Revenues	\$ 8,180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,180,000	\$ 8,533,750	\$ (353,750)	-4.1%
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000	20,000	-	
Total Anticipated Revenues	8,200,000	-	-	-	-	-	8,200,000	8,553,750	(353,750)	-4.1%
<b>APPROPRIATIONS</b>										
Total Administration	2,457,931	-	-	-	-	-	2,457,931	2,148,514	309,417	14.4%
Total Cost of Providing Services	5,039,691	-	-	-	-	-	5,039,691	4,809,302	230,389	4.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	311,430	-	-	-	-	-	311,430	306,430	5,000	1.6%
Total Operating Appropriations	7,809,052	-	-	-	-	-	7,809,052	7,264,246	544,806	7.5%
Total Interest Payments on Debt	34,386	-	-	-	-	-	34,386	44,246	(9,860)	-22.3%
Total Other Non-Operating Appropriations	4,264,904	-	-	-	-	-	4,264,904	2,204,566	2,060,338	93.5%
Total Non-Operating Appropriations	4,299,290	-	-	-	-	-	4,299,290	2,248,812	2,050,478	91.2%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	12,108,342	-	-	-	-	-	12,108,342	9,513,058	2,595,284	27.3%
Less: Total Unrestricted Net Position Utilized	3,908,342	-	-	-	-	-	3,908,342	959,308	2,949,034	307.4%
Net Total Appropriations	8,200,000	-	-	-	-	-	8,200,000	8,553,750	(353,750)	-4.1%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

# Revenue Schedule

Cumberland County Utilities Authority  
For the Period: January 01, 2025 to December 31, 2025

<b>FY 2025 Proposed Budget</b>							<b>FY 2024 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	500,000					\$ 500,000	\$ 1,000,000	\$ (500,000)	-50.0%
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental	7,650,000					7,650,000	7,500,000	150,000	2.0%
Other						-	-	-	#DIV/0!
<b>Total Service Charges</b>	<b>8,150,000</b>					<b>8,150,000</b>	<b>8,500,000</b>	<b>(350,000)</b>	<b>-4.1%</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>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Parking Fees</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Other Operating Revenues (List)</i>									
Industrial Pretreatment Fees	30,000					30,000	33,750	(3,750)	-11.1%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>30,000</b>					<b>30,000</b>	<b>33,750</b>	<b>(3,750)</b>	<b>-11.1%</b>
<b>Total Operating Revenues</b>	<b>8,180,000</b>					<b>8,180,000</b>	<b>8,533,750</b>	<b>(353,750)</b>	<b>-4.1%</b>
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<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>\$ 8,200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,200,000</b>	<b>\$ 8,553,750</b>	<b>\$ (353,750)</b>	<b>-4.1%</b>





# Appropriations Schedule

Cumberland County Utilities Authority  
For the Period: January 01, 2025 to December 31, 2025

	<b>FY 2025 Proposed Budget</b>						<b>Total All</b>	<b>FY 2024 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
								Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 724,381						\$ 724,381	\$ 524,264	\$ 200,117	38.2%
Fringe Benefits	493,300						493,300	401,100	92,200	23.0%
Total Administration - Personnel	1,217,681	-	-	-	-	-	1,217,681	925,364	292,317	31.6%
<i>Administration - Other (List)</i>										
SEE ATTACHED WORKSHEET	1,240,250						1,240,250	1,223,150	17,100	1.4%
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	1,240,250	-	-	-	-	-	1,240,250	1,223,150	17,100	1.4%
Total Administration	2,457,931	-	-	-	-	-	2,457,931	2,148,514	309,417	14.4%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,781,641						1,781,641	1,433,052	348,589	24.3%
Fringe Benefits	1,174,550						1,174,550	1,073,750	100,800	9.4%
Total COPS - Personnel	2,956,191	-	-	-	-	-	2,956,191	2,506,802	449,389	17.9%
<i>Cost of Providing Services - Other (List)</i>										
SEE ATTACHED WORKSHEET	2,083,500						2,083,500	2,302,500	(219,000)	-9.5%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	2,083,500	-	-	-	-	-	2,083,500	2,302,500	(219,000)	-9.5%
Total Cost of Providing Services	5,039,691	-	-	-	-	-	5,039,691	4,809,302	230,389	4.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	311,430	-	-	-	-	-	311,430	306,430	5,000	1.6%
Total Operating Appropriations	7,809,052	-	-	-	-	-	7,809,052	7,264,246	544,806	7.5%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	34,386	-	-	-	-	-	34,386	44,246	(9,860)	-22.3%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	4,164,904						4,164,904	2,104,566	2,060,338	97.9%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	100,000						100,000	100,000	-	0.0%
Total Non-Operating Appropriations	4,299,290	-	-	-	-	-	4,299,290	2,248,812	2,050,478	91.2%
<b>TOTAL APPROPRIATIONS</b>	<b>12,108,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,108,342</b>	<b>9,513,058</b>	<b>2,595,284</b>	<b>27.3%</b>
<b>ACCUMULATED DEFICIT</b>										
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>12,108,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,108,342</b>	<b>9,513,058</b>	<b>2,595,284</b>	<b>27.3%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	3,908,342						3,908,342	959,308	2,949,034	307.4%
Total Unrestricted Net Position Utilized	3,908,342	-	-	-	-	-	3,908,342	959,308	2,949,034	307.4%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 8,200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,200,000</b>	<b>\$ 8,553,750</b>	<b>\$ (353,750)</b>	<b>-4.1%</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     \$ 390,452.60     \$ -     \$ -     \$ -     \$ -     \$ -     \$ -     \$ 390,452.60







# Prior Year Adopted Appropriations Schedule

## Cumberland County Utilities Authority

### FY 2024 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 524,264						\$ 524,264
Fringe Benefits	401,100						401,100
Total Administration - Personnel	925,364	-	-	-	-	-	925,364
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,223,150						1,223,150
Miscellaneous Administration*							-
Total Administration - Other	1,223,150	-	-	-	-	-	1,223,150
Total Administration	2,148,514	-	-	-	-	-	2,148,514
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,433,052						1,433,052
Fringe Benefits	1,073,750						1,073,750
Total COPS - Personnel	2,506,802	-	-	-	-	-	2,506,802
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	2,302,500						2,302,500
Miscellaneous COPS*							-
Total COPS - Other	2,302,500	-	-	-	-	-	2,302,500
Total Cost of Providing Services	4,809,302	-	-	-	-	-	4,809,302
Total Principal Payments on Debt Service in Lieu of Depreciation	306,430	-	-	-	-	-	306,430
Total Operating Appropriations	7,264,246	-	-	-	-	-	7,264,246
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	44,246	-	-	-	-	-	44,246
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	2,104,566						2,104,566
Municipality/County Appropriation							-
Other Reserves	100,000						100,000
Total Non-Operating Appropriations	2,248,812	-	-	-	-	-	2,248,812
<b>TOTAL APPROPRIATIONS</b>	9,513,058	-	-	-	-	-	9,513,058
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	9,513,058	-	-	-	-	-	9,513,058
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	959,308						959,308
Total Unrestricted Net Position Utilized	959,308	-	-	-	-	-	959,308
<b>TOTAL NET APPROPRIATIONS</b>	\$ 8,553,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,553,750

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

5% of Total Operating Appropriations    \$ 363,212.30    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 363,212.30









## Debt Service Schedule - Principal

Cumberland County Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Sewer</i>										
SEE ATTACHED DETAIL		\$ 306,430	\$ 311,430	\$ 275,225	\$ 278,695	\$ 278,695	\$ 283,695	\$ 288,695	\$ 718,939	\$ 2,435,374
Total Principal		306,430	311,430	275,225	278,695	278,695	283,695	288,695	718,939	2,435,374
<i>Operation #2</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #3</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<b>\$ 306,430</b>	<b>\$ 311,430</b>	<b>\$ 275,225</b>	<b>\$ 278,695</b>	<b>\$ 278,695</b>	<b>\$ 283,695</b>	<b>\$ 288,695</b>	<b>\$ 718,939</b>	<b>\$ 2,435,374</b>

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating	_____	_____	_____
Year of Last Rating	_____	_____	_____







# Net Position Reconciliation

## Cumberland County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

### FY 2025 Proposed Budget

		Operation	Operation	Operation	Operation	Total All	
	Sewer	Operation #2	#3	#4	#5	#6	Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 18,873,668						\$ 18,873,668
Less: Invested in Capital Assets, Net of Related Debt (1)	14,340,121						14,340,121
Less: Restricted for Debt Service Reserve (1)	344,266						344,266
Less: Other Restricted Net Position (1)	1,049,142						1,049,142
Total Unrestricted Net Position (1)	3,140,139	-	-	-	-	-	3,140,139
Less: Designated for Non-Operating Improvements & Repairs	3,099,203						3,099,203
Less: Designated for Rate Stabilization	919,374						919,374
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	3,659,308						3,659,308
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	10,112,932						10,112,932
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>	12,893,802	-	-	-	-	-	12,893,802
Unrestricted Net Position Utilized to Balance Proposed Budget	3,908,342	-	-	-	-	-	3,908,342
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	3,908,342	-	-	-	-	-	3,908,342
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 8,985,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,985,460

(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      \$ 390,453    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 390,453

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

# **FISCAL YEAR 2025**

## **Cumberland County Utilities Authority**

---

(Authority Name)

### **2025 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Cumberland County Utilities Authority

(Authority Name)

**Fiscal Year: January 01, 2025 to December 31, 2025**

*Check the box for the applicable statement below:*

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Cumberland County Utilities Authority, on October 17, 2024.

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

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

# 2025 CAPITAL BUDGET/PROGRAM MESSAGE

Cumberland County Utilities Authority

**Fiscal Year: January 01, 2025 to December 31, 2025**

*Answer all questions below using the space provided.*

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

Yes

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

Yes

Yes

Yes

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

Yes

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

The Authority is getting funding from the NJ I-Bank

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

N/A

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

N/A



# Proposed Capital Budget

## Cumberland County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
SEE ATTACHED DETAIL	\$ 9,164,904		\$ 4,164,904	\$ 5,000,000		
	-					
	-					
Total	9,164,904	-	4,164,904	5,000,000	-	-
<i>Operation #2</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 9,164,904</b>	<b>\$ -</b>	<b>\$ 4,164,904</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ -</b>

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







# 5 Year Capital Improvement Plan

**Cumberland County Utilities Authority**  
For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Fiscal Year Ending in					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Sewer</i>							
SEE ATTACHED DETAIL	\$ 23,414,904	\$ 9,164,904	\$ 3,375,000	\$ 4,375,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000
	-	-					
	-	-					
Total	23,414,904	9,164,904	3,375,000	4,375,000	2,500,000	2,000,000	2,000,000
<i>Operation #2</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 23,414,904</b>	<b>\$ 9,164,904</b>	<b>\$ 3,375,000</b>	<b>\$ 4,375,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

# 5 Year Capital Improvement Plan

**Cumberland County Utilities Authority**  
For the Period: January 01, 2025 to December 31, 2025

*Fiscal Year Ending in*

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
Motor/Pump Replacement	\$ 30,000	\$30,000					
Phase 2 - Treatment Plant Upgrades	5,000,000	5,000,000					
Locker Room/Bathroom Upgrade	50,000	50,000					
Scada System - Upgrading	500,000	500,000					
Landscaping (Admin)	5,000	5,000					
Shop Equipment	10,000	10,000					
Lobby Tile & Paint	15,000	15,000					
Aeration Upgrade	150,000	150,000					
Board Room Ceiling	50,000	50,000					
Washdown Strainer	200,000	200,000					
Hypo Storage Tank	50,000	50,000					
Force Main Air Release - UDT	150,000	150,000					
Dewatering Upgrade	2,500,000	2,500,000					
Boilers	150,000	150,000					
Ferric System	50,000	50,000					
Painting & General Repairs	254,904	254,904					
	-						
	-						
	-						
Various Building/Site Repairs	125,000		\$ 125,000				
Side Arm Mower	200,000		200,000				
Digester Analyzer	50,000		50,000				
SCADA System - Upgrades	500,000		500,000				
Phase 3 Treatment - Generator	2,500,000		2,500,000				
	-						
Glass Street Upgrades	4,000,000			\$ 4,000,000			
Trunk Sewer Improvements	250,000			250,000			
Roll Off Truck	125,000			125,000			
	-						
L/T Capital - Industrial Park PS	2,500,000				2,500,000		
	-						
L/T Capital - Cubby Hollow PS	2,000,000					\$ 2,000,000	
	-						
L/T Capital - Cumberland Drive PS	2,000,000						2,000,000
	-						
	-						
<b>TOTAL THIS PAGE ONLY</b>	<b>\$ 23,414,904</b>	<b>\$ 9,164,904</b>	<b>\$ 3,375,000</b>	<b>\$ 4,375,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>







# 5 Year Capital Improvement Plan Funding Sources

## Cumberland County Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
SEE ATTACHED DETAIL	\$ 14,250,000	\$ 6,500,000	\$ 1,250,000	\$ 6,500,000		
Total	14,250,000	6,500,000	1,250,000	6,500,000	-	-
<i>Operation #2</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	\$ 14,250,000	\$ 6,500,000	\$ 1,250,000	\$ 6,500,000	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 23,414,904					
Balance check		(9,164,904) <i>If amount is other than zero, verify that projects listed above match projects listed on CB-4.</i>				







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

Contracting Unit: Cumberland County Utilities Authority Year Ending: December 31, 2023

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

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

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

10/17/2024  
Date

boardsec@ccuanj.gov  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**

